

# GRANTEE'S REFERENCE GUIDE FOR MANAGING FOREST SERVICE

## GRANTS AND COOPERATIVE AGREEMENTS



United States Department of Agriculture  
Forest Service  
Northeastern Area, State and Private Forestry  
11 Campus Boulevard, Suite 200  
Newtown Square, PA 19073

<http://www.na.fs.fed.us>

**Revised Publication Date: May 1, 2009**  
**(Updates Provided as Needed)**



File Code: 1580

Date: January 31, 2006

Dear Grantee and Cooperator:

It is my pleasure to provide you with the Northeastern Area, State and Private Forestry's ***Grantee's Reference Guide for Managing Forest Service Grants and Cooperative Agreements***.

This Guide was developed to provide you with an effective tool for managing the business aspects of your Grant or Cooperative Agreement. This Guide explains the administrative processes in which you will be involved and provides references to enhance your understanding of the policies and requirements governing Federal financial assistance. We hope this Guide will aid you in successfully managing your grant or cooperative agreement.

This Guide is not intended to replace governing laws, statutes or regulations or the close relationship that should exist between you and your Grants and Agreements Specialist and Program Manager. Our grants management staff is always happy to help you with your questions. It is our hope that this Guide will be another tool to help you determine your need and decipher the requirements.

As information changes, Northeastern Area, State and Private Forestry will post updates to this Guide on the Northeastern Area website at <http://www.na.fs.fed.us/fap/fap.shtm>. Corrected pages will be tracked by a revised date. If you have suggestions for future revisions to this guide, please relay them to your Grants and Agreements Specialist.

Sincerely,

*/s/ Kathryn P. Maloney*  
KATHRYN P. MALONEY  
Area Director

Enclosure



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## Introduction

This Reference Guide is intended for use by grantees of grants and cooperative agreements from the Forest Service. This document serves as a reference guide to selected topics relating to the regulatory and procedural requirements that govern the Forest Service grants process. It does not replace established Federal policies or regulations governing the administration of grants and cooperative agreements.

The information contained herein is based on established policies and regulations that are current as of the date of publication. Grantees are responsible for being aware of and abiding by all applicable statutes, regulations, principles and policies; and for staying abreast of changes or issuances relating to the administration of grants and cooperative agreements. Grantees should read this guide in its entirety and periodically review the source documents cited in this Guide for changes and updates. For questions concerning general administrative issues not covered in this guide, please contact your Grants and Agreements Specialist (G&A Specialist). Their name and phone number is listed in your agreement. You may view the Grants and Agreements organization chart by accessing the website identified below to find the G&A Specialist responsible for your state. For questions concerning programmatic or technical issues, please contact your Grant Monitor whose name and phone number is also listed on your grant or cooperative agreement.

The information pertaining to this guide will also be made available at the following Northeastern Area, State and Private Forestry website: <http://na.fs.fed.us/fap/fap.shtm>

This Reference Guide was written by Joanne Monfreda Fuss, Grants and Agreements Specialist. If you have any questions pertaining to this guide, please email to [jfuss@fs.fed.us](mailto:jfuss@fs.fed.us) or call Joanne at (610) 557-4148.

## MODULE 1

### ADMINISTRATIVE GUIDELINES

Administrative regulations prescribe the legal parameters for grantees accepting a Federal government assistance instrument. By accepting a Federal Grant or Cooperative Agreement and then obtaining payments via that instrument from the Department of Health and Human Services (DHHS), Payment Management System (PMS), grantees agree that they will adhere to all of the terms and conditions in the award and all applicable administrative regulations.

Sections 6301-08, Title 31, United States Code govern the use of grants, contracts and cooperative agreements. A contract is used when the principle purpose of acquisition of property or services is for the direct benefit or use of the Federal government. Use of grants and cooperative agreements are discussed below.

***Federal Financial Assistance** is the transfer of property, money, or other direct assistance to an eligible recipient to accomplish a public purpose of support or stimulation as authorized by law. A **grant or cooperative agreement** is the legal instrument used to document a financial assistance transaction. The essential distinction between a grant and a cooperative agreement is the degree of Federal involvement.*

A **grant** is used when substantial involvement *is not expected* between the Forest Service and the recipient when carrying out the contemplated activity.

A **cooperative agreement** is used when substantial involvement *is expected* between the Forest Service and the recipient when carrying out the contemplated activity.

These transactions are governed by the administrative regulations identified below.

#### **Administrative Regulations:**

The Northeastern Area, State and Forestry financial assistance programs are subject to the requirements of the Office of Management and Budget (OMB) Circulars and Code of Federal Regulations (CFR) that apply to the type of applicant applying for financial assistance.

The **Office of Management and Budget (OMB) Circulars** provide instructions and/or information issued by OMB that govern the administration of grants and cooperative agreements. OMB Circulars provide standards for obtaining consistency and uniformity in federal agency administration of grants and cooperatives agreements.

The **Code of Federal Regulations (CFR)** is the codification of the general and permanent rules published in the Federal Register by the executive departments and agencies of the Federal Government. CFR Title 2: Grants and Agreements contain the Federal regulations applicable to Grants and Agreements. CFR Title 7: Agriculture contains the Federal regulations applicable to the Department of Agriculture grants and cooperative agreements.

Depending on the type of organization receiving an award of financial assistance, below are the OMB Circulars and CFR sections that are applicable to your organization to aid you in the administration of your grant and/or cooperative agreement.

### State and Local Governments

#### COST PRINCIPLES

<p>➤ <a href="#">2 CFR 225 (formerly OMB Circular A-87)</a></p> <p><b>Cost Principles for States &amp; Local Governments</b></p>	<p><b>State and Local Governments</b></p>
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#### ADMINISTRATIVE STANDARDS

<p>➤ <a href="#">OMB Circular A-102</a></p> <p><b>Grants &amp; Cooperative Agreements with State &amp; Local Governments</b></p>	<p><b>State and Local Governments and Indian Tribes</b></p>
<p>➤ <a href="#">OMB Circular A-133</a></p> <p><b>Audits of States, Local Governments, and Nonprofit Organizations</b></p>	<p><b>Audits of States, Local Governments, and Non-Profit Organization</b></p>

and implemented by:

<p>➤ <a href="#">7 CFR Part 3016</a></p> <p><b>Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments</b></p>	<p><b>State and Local Governments and Indian Tribes</b></p>
<p>➤ <a href="#">7 CFR Part 3017</a></p> <p><b>Debarment and Suspension</b></p>	<p><b>States, Local Governments, and Nonprofit Organizations, Institutions of Higher Education, For-profit Organizations</b></p>
<p>➤ <a href="#">7 CFR Part 3018</a></p> <p><b>New Restrictions on Lobbying</b></p>	<p><b>States, Local Governments, and Nonprofit Organizations, Institutions of Higher Education, For-profit Organizations</b></p>
<p>➤ <a href="#">7 CFR Part 3021</a></p> <p><b>Governmentwide Requirements for Drug-Free Workplace (Financial Assistance)</b></p>	<p><b>States, Local Governments, and Nonprofit Organizations, Institutions of Higher Education, For-profit Organizations</b></p>
<p>➤ <a href="#">31CFR, Part 205</a></p> <p><b>Treasury Department Implementing the 1990 Cash Management Improvement Act (CMIA)</b></p>	<p><b>States, Local Governments</b></p>
<p>➤ <a href="#">7 CFR Part 3052</a></p> <p><b>Audits of States, Local Governments, and Non-Profit Organizations</b></p>	<p><b>States, Local Governments, and Nonprofit Organizations, Institutions of Higher Education, For-profit Organizations</b></p>
<p>➤ <a href="#">2 CFR Part 175</a></p> <p><b>Trafficking in Persons: Grants and Cooperative Agreements</b></p>	<p><b>States, Local Governments, and Nonprofit Organizations, Institutions of Higher Education, For-profit Organizations</b></p>

## Institutions of Higher Education and Non-Profit

### COST PRINCIPLES

➤ <a href="#">2 CFR Part 220 (formerly OMB A-21)</a>  Cost Principles for Education Institutions	<b>Institutions of Higher Education</b>
➤ <a href="#">2 CFR Part 230 (formerly OMB A-122)</a>  Cost Principles for Non-Profit Organizations	<b>Non-Profit Organizations</b>

### ADMINISTRATIVE STANDARDS

➤ <a href="#">2 CFR Part 215 (formerly OMB A-110)</a>  <b>Uniform Administrative Requirements for Grants &amp; Agreements with Institutions of Higher Education, Hospitals, &amp; Other Nonprofit Organizations</b>	<b>Higher Education, Hospitals, and Other Nonprofit Organizations</b>
➤ <a href="#">OMB Circular A-133</a>  <b>Audits of States, Local Governments, and Nonprofit Organizations</b>	<b>Audits of States, Local Governments, and Non-Profit Organization</b>

and implemented by:

➤ <a href="#">7 CFR Part 3017</a> <b>Debarment and Suspension</b>	<b>States, Local Governments, and Nonprofit Organizations, Institutions of Higher Education, For-profit Organizations</b>
➤ <a href="#">7 CFR Part 3018</a> <b>New Restrictions on Lobbying</b>	<b>States, Local Governments, and Nonprofit Organizations, Institutions of Higher Education, For-profit Organizations</b>
➤ <a href="#">7 CFR Part 3019</a> <b>Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations</b>	<b>Higher Education, Hospitals, and Other Nonprofit Organizations</b>
➤ <a href="#">7 CFR Part 3021</a> <b>Governmentwide Requirements for Drug-Free Workplace (Financial Assistance)</b>	<b>States, Local Governments, and Nonprofit Organizations, Institutions of Higher Education, For-profit Organizations</b>
➤ <a href="#">7 CFR Part 3052</a> <b>Audits of States, Local Governments, and Nonprofit Organizations</b>	<b>States, Local Governments, and Nonprofit Organizations, Institutions of Higher Education, For-profit Organizations</b>
➤ <a href="#">2 CFR Part 175</a> <b>Trafficking in Persons: Grants and Cooperative Agreements</b>	<b>States, Local Governments, and Nonprofit Organizations, Institutions of Higher Education, For-profit Organizations</b>

## For Profit Organizations

### COST PRINCIPLES

<p>➤ <a href="#">FAR Subpart 31.2</a></p> <p><b>Contracts with Commercial Organizations</b></p> <p><b>Recipient is subject to the cost principles in 48 CFR 302, Federal Acquisition Regulation, Part 31</b></p>	<p><b>For-profit Organizations</b></p>
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### ADMINISTRATIVE STANDARDS

implemented by:

<p>➤ <a href="#">7 CFR Part 3017</a></p> <p><b>Debarment and Suspension</b></p>	<p><b>States, Local Governments, and Nonprofit Organizations, Institutions of Higher Education, For-profit Organizations</b></p>
<p>➤ <a href="#">7 CFR 3018</a></p> <p><b>New Restrictions on Lobbying</b></p>	<p><b>States, Local Governments, and Nonprofit Organizations, Institutions of Higher Education, For-profit Organizations</b></p>
<p>➤ <a href="#">FAR Subpart 31.2</a></p> <p><b>Contracts with Commercial Organizations</b></p> <p><b>Recipient is subject to the administrative requirements in 48 CFR 302, Federal Acquisition Regulation, Part 31</b></p>	<p><b>For-profit Organizations</b></p>
<p>➤ <a href="#">7 CFR Part 3021</a></p> <p><b>Governmentwide Requirements for Drug-Free Workplace (Financial Assistance)</b></p>	<p><b>States, Local Governments, and Nonprofit Organizations, Institutions of Higher Education, For-profit Organizations</b></p>
<p>➤ <a href="#">2 CFR Part 175</a></p> <p><b>Trafficking in Persons: Grants and Cooperative Agreements</b></p>	<p><b>States, Local Governments, and Nonprofit Organizations, Institutions of Higher Education, For-profit Organizations</b></p>

**48 CFR Part 31.2** - This part carries forth the allowability of costs incurred by commercial firms.



**OMB Circular A-102** – Establishes the administrative standards for grants and cooperative agreements to state and local governments and Federally-recognized Indian tribal governments.

**OMB Circular A-133** – Establishes audit requirements for states, local governments, Indian Tribes, and non-profit organizations.

**2 CFR 175** – Requires the awarding agency to include a condition authorizing termination of the award if the recipient or a subrecipient engages in certain activities related to trafficking in persons.

**2 CFR 215 (formerly OMB Circular A-110)** – Establishes the administrative standards for grants and cooperative agreements to institutions of higher education, hospitals and other non-profit organizations.

**2 CFR 220 (formerly OMB Circular A-21)** –Establishes the cost principles for allowability of costs incurred by institutions of higher education under Federally-sponsored agreements.

**2 CFR 225 (formerly OMB Circular A-87)** – Establishes the cost principles for allowability of costs incurred by state, local and Federally-recognized Indian tribal governments under Federally-sponsored agreements.

**2 CFR 230 (formerly OMB Circular A-122)** – Establishes the cost principles for allowability of costs incurred by nonprofit organizations under Federally-sponsored agreements.

**Title 7 CFR Part 3015** – This part establishes uniform Federal assistance regulations for determining allowable costs under USDA grants and cooperative agreements to State and local governments, universities, non-profit and for-profit organizations.

**Title 7 CFR Part 3016** – This part establishes uniform administrative requirements governing Federal grants and cooperative agreements and subawards to State, local and Indian tribal governments.

**Title 7 CFR Part 3017** – This part establishes requirements governing Government-wide Debarment and Suspension (Non-procurement).

**Title 7 CFR Part 3018** – This part establishes requirements governing New Restrictions on Lobbying.

**Title 7 CFR Part 3019** – This part establishes uniform administrative requirements governing Federal grants and cooperative agreements awarded to institutions of higher education, hospitals, and other non-profit organizations.

**Title 7 CFR Part 3021** – This part carries out the Drug-Workplace Act of 1988 that applies to cooperative agreements and other financial assistance awards.

**Title 7 CFR Part 3052** – This part sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of non-Federal entities expending Federal awards.

**For a complete list of OMB Circulars, visit:**

**<http://www.whitehouse.gov/omb/circulars/index.html>**

For complete 2 CFR visit:

<http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr&sid=ad19c2a53cd0f00dd77af48935682d71&rgn=div5&view=text&node=2:1.1.2.2.2&idno=2>

For complete 7 CFRs, visit:

[http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=c51ddc40d7660b1e681cbe1c449ee1c&c=ecfr&tpl=/ecfrbrowse/Title07/7cfrv15\\_02.tpl#3000](http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=c51ddc40d7660b1e681cbe1c449ee1c&c=ecfr&tpl=/ecfrbrowse/Title07/7cfrv15_02.tpl#3000)

For complete OMB FAR Part 31 visit:

<http://farsite.hill.af.mil/archive/Far/1997/29.htm>

### Program Requirements

The **Catalog of Federal Domestic Assistance (CFDA)** provides information about Federal programs. The most common references for Forest Service grants and cooperative agreements with match requirements, if applicable, are:

- **10.069** Conservation Reserve Program (CRP) (100/0)
- **10.664** Cooperative Forestry Assistance (50/50 Consolidated Payment Grant) \*
- **10.675** Urban and Community Forestry (50/50)
- **10.676** Forest Legacy (75/25)
- **10.678** Forest Stewardship (negotiated – typically 50/50)
- **10.680** Forest Health Protection (50/50)
- **10.681** Wood Education and Resource Center (50/50)
- **10.688** Recovery Act of 2009: Wildland Fire Management (100/0)

*\* CFDA 10.664 is used for consolidated payment grants, which include the State Fire Assistance, Forest Health, Forest Stewardship and Urban and Community Forestry programs. CFDA 10.664 is also used for the Volunteer Fire Assistance Program.*

For a complete list of all CFDA's, visit: <http://12.46.245.173/cfda/cfda.html>

**(Revised May 1, 2009)**

## Review - Module 1

### Administrative Guidelines

Mid-Atlantic Wood Manufacturers Association, Inc. is a non-profit organization. They recently received a grant in the amount of \$100,000 through the Northeastern Area, State and Private Forestry for a Wood Products Market Project. Funding for this project is from the Wood Education and Resource Center.

A) What is the Catalog of Federal Domestic Assistance (CFDA) number?

10.679

10.664

10.681

10.680

B) What is the matching requirement?

80/20

75/25

50/50

100/0

**(Revised May 1, 2009)**

## MODULE 2

### ROLES AND RESPONSIBILITIES OF FOREST SERVICE STAFF INVOLVED IN THE GRANTS MANAGEMENT PROCESS

**Grants and Agreements Specialist** – The Forest Service Grants and Agreements Specialist is designated as the Forest Service official responsible for administrative and other non-programmatic aspects of your grant or cooperative agreement. These activities include, but are not limited to:

- Provides administrative assistance to grantees throughout the entire grants management cycle: Pre-Award, Award, Post Award and Close Out administration;
- Issues the approved award letter for properly approved grant applications;
- Generates courtesy letters regarding expiration dates, past due reports, and requests for close-out information;
- Issues the close out letter;
- Provides training in grant management responsibilities for grantees;
- Is timely and responsive to partner needs and issues.

For a complete list of Grants and Agreements Specialist visit: <http://www.na.fs.fed.us/fap/fap.shtm>

**Grant Monitor** – The Forest Service employee designated as the official responsible for the programmatic aspects of Forest Service programs, including the negotiating of all grants and cooperative agreements projects awarded through their program.

These activities include:

- Works with grantee with development of grant program narratives;
- Performs grant monitoring activities to ensure program and financial accountability (for example, they monitor grantee performance and drawdowns);
- Address programmatic issues with the grantee during the grant period;
- Recommends approvals of extensions or modifications;
- Reviews final report;
- Recommends closeout.

For a complete list of Forest Service Grant Monitor contacts visit: <http://www.na.fs.fed.us/fap/fap.shtm>

**(Revised May 1, 2009)**

## **Review - Module 2**

### **Roles and Responsibilities of Forest Service Staff**

#### ***True or False***

1. Before the grant award is made, your grant application documents will be reviewed by the Grants and Agreements Specialist for compliance with the various administrative terms and conditions that apply to your grant.
2. A grantee is preparing their grant application and has a question about one of the programmatic goals they intend to accomplish in their program narrative. They should contact their Grant Monitor to discuss.
3. During the project period, the Grants and Agreements Specialist will monitor your project to assure all programmatic requirements are met as outlined in the approved program narrative.
4. The Grants and Agreements Specialist maintains the official grant files for individual grant awards.
5. The Grant Monitor prepares award letters, amendments and close out letters.
6. The Grants and Agreements Specialist reviews and recommends approvals for modification requests, interim and final progress reports.
7. A grantee is falling behind in accomplishing one of their programmatic goals contained in their approved program narrative. They need more time to complete the project. They should contact their Grant Monitor to discuss the reasons for an extension.

**(Revised May 1, 2009)**

## MODULE 3

### PRE-AWARD PROCESS

Providing financial assistance to our partners through grants and cooperative agreements is a fundamental aspect of the Northeastern Area, State and Private Forestry's work.

Funds available to the Northeastern Area, State and Private Forestry come through allocations from the Washington Office. Once the budget is approved and received from the Washington Office, the annual financial advice is sent to the State Cooperators in the 20 states and the District of Columbia with funding allocations for core program grants for the Cooperative Programs of State and Private Forestry. This information is transmitted to them under the Area Director, Northeastern Area State and Private Forestry signature. The letter contains a program application template, and request for performance data and accomplishment reporting.

The Northeastern Area, State and Private Forestry, Grants and Agreements Management staff will also send a notification letter to our other partners announcing the availability of financial assistance to carry out a specified project. The purpose of the Notification Letter is to alert a potential grant recipient of an impending award of federal funds. Project costs, both federal and non-federal, cannot start until the grant application is approved by the Forest Service.

The Pre-Award process begins with the submission of grant applications and related documents.

Before the submission of the grant application package, it is important to:

- Be aware of the requirements and obligations that come with an award.
- Contact the Grant Monitor to verify the amount of funding you will be receiving for your project.

Information regarding funding can also be obtained by viewing the Financial Advice to States, for the Cooperative Programs of the State and Private Forestry website identified below.

<http://www.na.fs.fed.us/stateadvice/index.shtm>

The Financial Advice to State sheets are updated daily. See Appendix 1, Exhibit A for a sample state sheet.

Monitoring of all NA grants and cooperative agreements starts during the pre-award process when the program narrative is being negotiated.

During the pre-award process, it is the Grant Monitor's opportunity to set forth expectations for successful completion of each award and to ensure that potential recipients understand the need to contact the grant monitor for assistance as needed.

**(Revised May 1, 2009)**

## SAMPLE NOTIFICATION LETTER



United States  
Department of  
Agriculture

Forest  
Service

Northeastern Area  
State and Private  
Forestry

Newtown Square Corp. Campus  
11 Campus Boulevard, Suite 200  
Newtown Square, PA 19073

File Code: 1580

Date:

*Program:*  
*Project:*  
*CFDA:*

*Dear*

Please consider this letter as official notification that you are eligible to receive Federal funds in the amount of \$ from the USDA Forest Service, Northeastern Area State and Private Forestry (NA S&PF).

The following is required:

**Grant Application Package:**

1. A completed, signed, original copy of the Application for Federal Assistance (SF 424).
2. A completed original copy of the Budget Information – Non-Construction Programs (SF 424A).
3. A completed, signed, original copy of the Assurances – Non-Construction Programs (SF 424B).
4. A completed, signed, original copy of the Disclosure of Lobbying Activities (SF LLL).
5. A completed, signed, original copy of the USDA Certification Regarding Debarment, Suspension, and Other Responsibility Matters – Primary Covered Transactions form (AD-1047).
6. A completed, signed, original copy of the USDA Certification Regarding Drug-Free Workplace Requirements (Grants) Form (AD -1049).

Caring for the Land and Serving People

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These forms, and instructions on how to complete each form, may be found at the NA S&PF Grants and

Agreements website:

<http://www.na.fs.fed.us/fap/fap.shtm>

Your application requires the inclusion of your organization's Dun and Bradstreet (D& B) Data Universal Number System (DUNS) number for any new award for Federal grant or cooperative agreement or revision of an existing Federal grant or cooperative agreement effective October 1, 2003. If your organization does not have a DUNS number, you can receive one at no cost by calling the dedicated toll-free DUNS number request line at 1-866-705-5711 or by registering via their URL <http://www.dunandbradstreet.com>.

**Applications received that do not include the DUNS number on the SF 424 will not be processed.**

Your organization must register, and maintain current enrollment in the **Central Contracting Registry (CCR)**. Enrollment in CCR will allow you to electronically find and apply for grant opportunities from all Federal grant-making agencies through Grants.gov.

**Applications received from organizations that are not current in the CCR will not be processed.**

Please note that the completed, signed, application package must be sent to the following address as soon as possible:

USDA Forest Service  
Northeastern Area State & Private Forestry  
11 Campus Boulevard, Suite 200  
Newtown Square, PA 19073  
ATTN: Grants and Agreements Management

The principal contacts for your financial assistance agreement are:

	<i>Forest Service</i>	<i>Cooperator</i>
<i>Grant Monitor Name</i>		
<i>Address</i>		
<i>Telephone Number</i>		
<i>E-Mail</i>		
<i>Administrative Name</i>		
<i>Address</i>	<i>USDA Forest Service, NA S&amp;PF Newtown Square Corporate Campus 11 Campus Boulevard, Suite 200 Newtown Square, PA 19073</i>	
<i>Telephone Number</i>	<i>(610) 557-</i>	
<i>E-Mail</i>		

**(Revised May 1, 2009)**

**Program Narrative:**



The most important part of your grant application package is the program narrative. A narrative statement is required to support all applications for Federal assistance. The narrative establishes the reason for the application and sets the direction for the grant or cooperative agreement. This should clearly identify the goals you intend to accomplish with the grant funding in each program area. The objectives for each program should be specific. Programmatic and generic narrative templates may be found at the Grants and Agreements website:

<http://www.na.fs.fed.us/fap/narrativetemplates.shtm>

The narrative addresses:

- What will the Federal funds be used for
- Why should Federal funds be involved

The narrative should include the following:

**Description (What is to be done with funding requested) –**

- Description of the specific activities to be accomplished
- Key personnel

**Federal Role (Why Federal funds are involved, what will they be used for)**

- Statement of need
- Goals and objectives

**Methodology/Timetable (Accomplishment Attainment and Reporting) –**

- Method of Accomplishment
- Work plan and timetable
- The outcome or targets to be achieved
- How progress will be measured
- Anticipated subgrant or subcontracting activity
- Desired results

**Budget Information (Identification of Costs) –**

- Detailed budget to support narrative statements, reflect costs needed, and determine if costs are reasonable and allowable
- Source of non-Federal resources

**(Revised May 1, 2009)**

**Matching Requirement:** A match may be required for the Program for which you are applying. Please

check the appropriate Catalog for Federal Domestic Assistance (CFDA) referenced at the top of this letter. It will more fully explain the matching requirements for this program. A copy of the referenced CFDA may be found at:

<http://12.46.245.173/cfda/cfda.html>

The required match may be made up of cash or in-kind contributions. In-kind contributions may be volunteer labor, donated materials, and equipment. This list is not all-inclusive. In-kind contributions are not reimbursable.

If you have any questions or need assistance, please feel free to contact the Forest Service technical or administrative contact listed above. We appreciate the opportunity to work cooperatively with you on this project.

Sincerely,

KATHY DURAN  
Group Leader  
Grants and Agreements Management

cc:

Grants and Agreements Management

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A complete grant applications package consists of the submission of the following documents:

- **Application for Federal Assistance (SF-424)**
- **Budget Information – Non Construction Programs (SF-424A)**
- **Assurances – Non-Construction Programs (SF-424B)**
- **Certification Regarding Debarment and Suspension (AD-1047)**
- **Certification Regarding Drug-Free Workplace (AD-1049)**
- **Disclosure of Lobbying Activities (SF-LLL) (for projects \$100,000 or over \$100,000)**
- **Proof of Non-Profit Eligibility (applies to Non-Profit organizations)**
- **Proof of For-Profit (applies to For-Profit organizations)**
- **Program Narrative**
- **Detailed Budget Breakout**

The SF-424, SF-424A, SF-424B, AD-1047, AD-1049, SF LLL with instructions can be obtained for download and use through <http://www.na.fs.fed.us/fap/fap.shtm>. See Appendix 1, Exhibits B, C, D, E, F, and G, for sample documents.

Program specific narrative templates are available on the Northeastern Area Grants and Agreements website.

**(Revised May 1, 2009)**

This sample Forest Stewardship program narrative template is available on the following Northeastern Area Grants and Agreements website. <http://na.fs.fed.us/fap/narrativetemplates.shtm>

**SAMPLE**

**FOREST STEWARDSHIP**

**PROGRAM NARRATIVE TEMPLATE**

**STATE OF \_\_\_\_\_  
FOREST STEWARDSHIP, FOREST RESOURCE MANAGEMENT,  
REFORESTATION NURSERIES & GENETIC RESOURCES  
PROGRAM NARRATIVE  
FISCAL YEAR \_\_\_\_\_**

The Forest Stewardship Program is authorized by the Cooperative Forestry Assistance Act of 1978, as amended, 16 U.S.C. 2103A.

**I. Description:** The purpose of the Forest Stewardship Program is to encourage the long-term stewardship of non-industrial private forest lands, by assisting the owners of such lands to more actively manage their forest and related resources. *This section of the Grant narrative should describe how grant funds will be used to accomplish that purpose.*

**II. Federal Role:**

**Forest Stewardship**

The **Forest Stewardship Program (FSP)**, authorized by the 1990 Farm Bill (PL 101-624), encourages active management by private landowners of their forested lands and related resources. In cooperation with the State forestry agencies and the State stewardship coordinating committees, the FSP promotes a healthy sustainable forest, forest stewardship, and sustainable economic development.

**Forest Resource Management**

The **Forest Resources Management (FRM)** program, was authorized by the Cooperative Forestry Assistance Act of 1978 (PL 95-313) to provide technical assistance and information to non-Federal forest landowners. This program promotes healthy sustainable forests and sustainable economic development of forest resources.

**Reforestation, Nursery, and Genetic Resources**

The **Reforestation, Nursery and Genetic Resources (RNCR)** program, authorized by the Cooperative Forestry Assistance Act of 1978 (PL 95-313), and the National Forest Management Act of 1976 (PL 94-588), ensures availability of planting stock for conservation programs. The program supports nursery modernization, training, and new technology for State RNCR programs. These programs contribute to healthy sustainable forests, sustainable economic development, and ecosystem restoration.

**III. Methodology/Timetable:**

Timetable should include work plan, outcomes/targets to be achieved.  
**(Revised May 1, 2009)**

**IV. MODIFICATIONS:**

**V. ACCOMPLISHMENTS/TARGETS**

*To include a narrative description as appropriate and numerical accomplishments and targets.*

**Prior FY**  
**Current FY**

**VI. BUDGET INFORMATION: (in addition to SF-424A: Identification of Costs)**

- Detailed budget to support narrative statements, reflect costs needed, and determine if costs are reasonable and allowable
- Source of non-Federal resources

Submitted by: \_\_\_\_\_

Forest Stewardship Program Leader

Date:

This sample detail budget template is available on the following Northeastern Area Grants and Agreements website.  
<http://www.na.fs.fed.us/fap/budgetdetailtemplate.shtm>

### ***SAMPLE Budget Detail Worksheet***

Purpose: The Budget Detail Worksheet may be used as a guide to assist you in the preparation of the budget and budget narrative. You may submit the budget and budget narrative using this form or in the format of your choice (plain sheets, your own form, or a variation of this form). However, all required information (including the budget narrative) must be provided. Any category of expense not applicable to your budget may be deleted.

**A. Personnel** - List each position by title and name of employee, if available. Show the annual salary rate and the percentage of time to be devoted to the project. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization.

<b>Name/Position</b>	<b>Computation</b>	<b>Cost</b>
		\$
Cost of living increase		\$
	<b>Total</b>	<b>\$</b>

**B. Fringe Benefits** - Fringe benefits should be based on actual known costs or an established formula. Fringe benefits are for the personnel listed in budget category (A) and only for the percentage of time devoted to the project. Fringe benefits on overtime hours are limited to FICA, Workman's Compensation, and Unemployment Compensation.

<b>Name/Position</b>	<b>Computation</b>	<b>Cost</b>
Employer's FICA	\$XXX,XXX x X.XX%	\$
Retirement	\$XXX,XXX x X.XX%	\$
Health Insurance	\$XXX,XXX x X.XX%	\$
Workman's Compensation	\$XXX,XXX x X.XX%	\$
Unemployment Compensation	\$XXX,XXX x X.XX%	\$
	<b>Total</b>	<b>\$</b>

**(Revised May 1, 2009)**

**C. Travel** - Itemize travel expenses of project personnel by purpose (e.g., staff to training, field interviews, advisory group meeting, etc.). Show the basis of computation (e.g., six people to 3-day training at \$X airfare, \$X lodging, \$X subsistence). In training projects, travel and meals for trainees should be listed separately. Show the number of trainees and unit costs involved, identify the location of travel, if known. Indicate source of travel policies applied, applicant or federal travel regulations.

<b>Purpose of Travel</b>	<b>Location</b>	<b>Item</b>	<b>Computation</b>	<b>Cost</b>
				\$
				\$
			<b>Total</b>	<b>\$</b>

**D. Equipment** - List non-expendable items that are to be purchased (Note: Organization's own capitalization policy for classification of equipment should be used). Expendable items should be included in the "Supplies" category. Applicants should analyze the cost benefits of purchasing versus leasing equipment, especially high cost items and those subject to rapid technical advances. Rented or leased equipment costs should be listed in the "Contractual" category. Explain how the equipment is necessary for the success of the project. Attach a narrative describing the procurement method to be used.

<b>Item</b>	<b>Computation</b>	<b>Cost</b>
		\$
		\$
		<b>Total</b> \$

**E. Supplies** - List items by type (office supplies, postage, training materials, copying paper, and expendable items such as books, hand held tape recorders) and show the basis for computation. Generally, supplies include any materials that are expendable or consumed during the course of the project.

<b>Supply Items</b>	<b>Computation</b>	<b>Cost</b>
		\$
		\$
		<b>Total</b> \$

**(Revised May 1, 2009)**

**F. Construction** - As a rule, construction costs are not allowable. In some cases, minor repairs or renovations may be allowable. Consult with the program office before budgeting funds in this category.

Purpose	Description of Work	Cost
		\$
		\$
	<b>Total</b>	<b>\$</b>

**F. Consultants/Contracts** - Indicate whether applicant's formal, written Procurement Policy or the Federal Acquisition Regulations are followed.

**Consultant Fees:** For each consultant enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Consultant fees in excess of \$450 per day require additional justification and prior approval from awarding agency.

Name of Consultant	Service Provided	Computation	Cost
			\$
			\$
		Subtotal	\$

**Consultant Expenses:** List all expenses to be paid from the grant to the individual consultant in addition to their fees (i.e., travel, meals, lodging etc.)

Item	Location	Computation	Cost
			\$
			\$
		Subtotal	\$

(Revised May 1, 2009)



**Contracts:** Provide a description of the product or services to be procured by contract and an estimate of the cost. Applicants are encouraged to promote free and open competition in awarding contracts. A separate justification must be provided for sole source contracts in excess of \$100,000.

Item	Cost
	\$
	\$
<b>Total</b>	<b>\$</b>

**H. Other Costs** - List items (e.g., rent, reproduction, telephone, janitorial or security services, and investigative or confidential funds) by major type and the basis of the computation. For example, provide the square footage and the cost per square foot for rent, and provide a monthly rental cost and how many months to rent.

Description	Computation	Cost
		\$
		\$
	<b>Total</b>	<b>\$</b>

**I. Indirect Costs** - Indirect costs are allowed only if the applicant has a federally approved indirect cost rate. A copy of the rate approval (a fully executed, negotiated agreement) must be attached. If the applicant does not have an approved rate, one can be requested by contacting the applicant's cognizant federal agency, which will review all documentation and approve a rate for the applicant organization, or if the applicant's accounting system permits, costs may be allocated in the direct costs categories. N/A

**Budget Summary** - When you have completed the budget worksheet, transfer the totals for each category to the spaces below. Compute the total direct costs and the total project costs. Indicate the amount of Federal requested and the amount of nonfederal funds that will support the project.

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<b>Budget Category</b>	<b>Amount</b>
A. Personnel	\$
B. Fringe Benefits	\$
C. Travel	\$
D. Equipment	\$
E. Supplies	\$
F. Construction	\$
G. Consultants/Contracts	\$
H. Other	\$
Total Direct Costs	\$
I. Indirect Costs	\$
<b>TOTAL PROJECT COSTS</b>	<b>\$</b>
Federal Request	\$
Nonfederal Amount	\$ N/A

**(Revised May 1, 2009)**

## **Dun and Bradstreet (D&B) Universal Numbering System (DUNS)**

Your application requires the inclusion of your organization's Dun and Bradstreet (D& B) Data Universal Number System (DUNS) number for any new award for Federal grant or cooperative agreement or revision of an existing Federal grant or cooperative agreement effective October 1, 2003. The DUNS number is a nine-digit identification number which uniquely identifies business entities. Obtaining a DUNS number is easy and free of charge. If your organization does not have a DUNS number, you can receive one by calling the dedicated toll-free DUNS number request line at 1-866-705-5711 or by registering on line <http://www.dunandbradstreet.com>. The applicant's DUNS is placed in Section 5 of the SF-424.

## **Central Contract Registration (CCR)**

In addition to obtaining a DUNS number, your organization must register with the CCR online at <http://www.ccr.gov>. It takes approximately thirty minutes and you should receive your CCR registration within 3 business days. You can register with the CCR by calling the CCR Assistance Center at 1-888-227-2423 or by registering online at <http://www.ccr.gov>. Be sure to complete the Marketing Partner ID (MPIN) and Electronic Business Primary Point of Contact fields during the CCR registration process. These are mandatory fields that are required when submitting grant applications through Grants.gov. **Please note that you must obtain a DUNS number from Dun and Bradstreet before you register with CCR.** To verify that your organization has a DUNS number or to take steps needed to obtain one you may call the dedicated toll-free DUNS number request line at 1-866-705-5711 or go to <http://www.dunandbradstreet.com>.

The Central Contractor Registration (CCR) is the primary vendor database for the U.S. Federal Government. The CCR collects, validates, stores and disseminates data in support of agency acquisition missions. CCR validates the vendor's information and electronically shares the secure and encrypted data with the federal agencies' finance offices to facilitate paperless payments through electronic funds transfer (EFT). Additionally, CCR shares the data with government procurement and electronic business systems. The CCR will store the applicant's information, allowing Grants.gov to use the information to verify the applicant's identify and to pre-fill organizational information on your grant applications.

**Enrollment in the CCR also will allow your organization to continue to receive federal funding from the US Forest Service in a timely manner. Enrollment must be completed annually.**

## **Grants.gov**

Grants.gov allows organizations to electronically find and apply for more than \$500 billion in Federal grants. Grants.gov is THE single access point for over 1,000 grant programs offered by 26 Federal grant-making agencies. The US Department of Health and Human Services is the managing partner for Grants.gov, an initiative that is having an unparalleled impact on the grant community.

Grants.gov is the federal government's free, single, and secure site for finding and submitting applications electronically for federal grant funding. Grants.gov allows applicants to do the following:

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- Search for grant opportunities
- Register for email notification of grant opportunities
- Prepare to apply for grants through Grants.gov
- Access active grant application packages
- Download grant application packages
- Complete a grant application package
- Submit a completed grant application package
- Check the status of an application submitted via Grants.gov.

The Forest Service is currently working on allowing our grantees to submit grant applications electronically and to post funding opportunities through <http://www.grants.gov>.

Applicants will be able to apply for Forest Service funding opportunities online. Enrollment in CCR will allow you to electronically find and apply for grant opportunities from all Federal grant-making agencies through Grants.gov.

**Executive Order 12372 Review – Section 16 of the Application for Federal Assistance (SF-424)**

The Executive Order was signed on July 14, 1982. This procedure is used by State and local governments for the evaluation, review and coordination of federal and federally assisted programs and projects. Submission is made to their State Single Point of Contact (SPOC).

The CFDA number that requires this review is *Cooperative Forestry Assistance 10.664* and *Forest Health Protection 10.680*.

Applicants for Federal assistance should contact the appropriate State Single Point of Contact (SPOC) to comply with their State’s requirement process under this Executive Order. Applicants need to complete Section 16 of the SF-424 indicating whether the application was subject to review by the SPOC. The normal processing time for the review process is typically 60 days.

*The following states currently participate in the review process: AR, CA, DE, DC, FL, GA, IA, KY, ME, MD, MI, MS, MO, NV, NH, NM, NY, ND, RI, SC, TX, UT and WV. A list of single points of contact can be found at: [www.whitehouse.gov/omb/grants/spoc.html](http://www.whitehouse.gov/omb/grants/spoc.html)*

The completed and signed grant application package must be sent to the following address:

**USDA Forest Service  
 Northeastern Area, State and Private Forestry  
 ATTN: Grants and Agreements Management  
 11 Campus Boulevard, Suite 200  
 Newtown Square, PA 19073  
 Fax (610) 557-4190**

You may fax the complete signed and dated grant application package to us to the above referenced fax number, however, you must send the original signed documents.

**(Revised May 1, 2009)**

## **Narrative Statements (Statements of Work)**

The narrative description of the proposed project is the most important part of the grant application. The narrative should clearly identify the goals you intend to accomplish in each program area. The objectives should be specific and should include the targets or planned work outputs, method of accomplishment, and at timeline for completion, anticipated sub-grant or subcontracting activity, program income, and desired results. *It is suggested you contact the appropriate Grant Monitor when you start to develop your narrative.*

The budget information submitted on the Budget Information – Non-Construction Programs (SF-424B) needs to support the narrative by reflecting costs for each program in the appropriate object class categories. Additionally, the budget must meet any cost-share matching requirements.

The narrative addresses:

- The narrative proposal summary outlining the project should definitely be brief—no longer than two or three paragraphs. The summary should encompass all the key summary points necessary to communicate the objectives of the project.
- Why should Federal funds be involved?
- Any additional requirements as defined by the Forest Service Grant Monitor.

### **The narrative should include a description of specific activities:**

- Identify the specific activities to occur necessary to all objectives related to the goals to be reached.
- Key personnel
- Key staff members
- Organization's board members
- Government planning office (local, regional, state, local, university, etc.)

### **Federal Role** (Why Federal funds are involved, what will they be used for)

- Statement of **need**
- A problem statement (or needs assessment) is a key element of a narrative that makes a clear, concise, and well-supported statement of the problem to be addressed.
- **Goals and objectives**
- Program objectives refer to specific activities in a narrative. It is necessary to identify all objectives related to the goals to be reached.

**(Revised May 1, 2009)**

## **Methodology/Timeline**

- Identify the methods to be employed to achieve the stated objectives. The activities to occur along with the related resources and staff needed to operate the project (inputs).
- Work **plan** and **timetable**

## **Accomplishment**

- The **outcome** or targets to be achieved.
- **How progress** will be **measured**.
- The stated objectives will be used to evaluate program progress.

## **Budget Information** (Identification of Costs)

- Detailed **budget** to **support narrative** statements, reflect **costs** needed, and determine if costs are **reasonable** and **allowable**.
- The figures used should be verifiable.
- **Source** of non-Federal **resources**
- Costs associated with leases, hard/soft match.

## **Cost Guidance**

*When preparing the project budget, please review the appropriate OMB Circular for your organization in order to determine the type of costs that are allowable only with prior approval from the awarding agency. Unallowable costs should not be included in the budget and will not be approved.*

Recipients of assistance awards are expected to use the assistance funds for the purposes for which they were awarded, subject to any conditions that may attach to the award. The **standards** for **allowability** are:

- **Allocable** – treated consistently with other costs incurred for the same purpose in like circumstances and meets one of the following criteria: **Incurred** specifically for the award; **benefits** both the award and other work and can be distributed in reasonable proportion to the benefits received; and are **necessary** to the overall operation of the organization.
- **Reasonable** – if in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.
- **Authorized and Legal** – not prohibited under state or local laws or regulations.

- **Limits on Costs** – must conform to any limitations in the cost principles, laws, or terms and conditions of the award.
- **Consistent Application and Treatment** - costs must be consistent with policies and procedures that apply uniformly to both federally financed and other activities.
- **Accounting Principles and Cost Accounting Standards** – must be followed.
- **No Double-charging** –cannot be included as a cost or used to meet cost-sharing or matching requirements of any other federal financed program.
- **Documentation** – all costs (federal and non-federal) must be adequately documented.

### **Matching and Cost Sharing**

Several financial assistance programs require that Federal funds be matched proportionately with non-Federal funds or in-kind contributions. Refer to the CFDA for your which you are applying for Federal funds to verify the required match, if required.

**Cost sharing** generally is required under research grants and is prescribed in the appropriation acts.

Costs used to satisfy a recipient’s matching share or cost participation requirement may be financed by either or both of the following:

- Allowable costs incurred by the recipient
- Value of third-party in-kind contributions

*Matching funds, as with the **federal** assistance funds themselves, can be used only for authorized grant purposes.*

**Cash** – contributions (could include donated funds) must be verifiable in the recipient’s records.

**In-kind** - contributions (may include reasonable value of property or services) directly benefiting and specifically identifiable to the project or program (must be verifiable in the recipient’s records).

**Direct Costs** – costs that can be specifically identified with an activity or item under a grant or cooperative agreement.

**Indirect Costs** – costs that are incurred for common or joint objectives, which therefore cannot be identified specifically with a particular program or project (also called overhead).

Evidence of cost allocation plan or an indirect cost rate approved by a cognizant (or lead) federal agency must be provided before indirect costs can be charged to a federal award.

If an approved indirect cost rate is unavailable, an approved cost allocation plan should be submitted.

The following **may not** be used as match:

Costs charged to another Federal grant.

- Funds received from another Federal grant (unless authorized by Federal Law).
- Costs financed by program income unless authorized by the Forest Service. For additional information, refer to the Post-Award Process section entitled “Program Income.”

The Department of Labor enforces the [Fair Labor Standards Act \(FLSA\)](#), which sets basic minimum wage and overtime pay standards. These standards are enforced by the Department's [Wage and Hour Division](#), a program of the [Employment Standards Administration](#). The DOL internet site is:

<http://www.bls.gov>

### **Program Income**

Program Income is gross income received by the grantee or sub-grantee directly generated by a grant supported activity, or earned only as a result of the grant agreement during the grant period. Example of program income include, but are not limited to:

- Registration fees for workshops
- License fees
- Royalties
- Revenues from sale of publications
- Fees from services or the use of rental of real or personal property acquired under Federally funded projects.

A grantee must review the terms and conditions of the award letter to determine the awarding office’s expectations for use of program income.

Program Income may be applied three ways to a grant:

- The deductive approach whereby program income will be deducted from the total allowable costs from the grant expenses to determine the net allowable costs on which the Federal share is based.
- The additive approach whereby program income may be added to the funds committed to the grant agreement by the Federal agency to further the project objectives.
- The match approach whereby program income may be used to meet the non-Federal cost share or matching requirements for the grant/cooperative agreement.

Based on the OMB Circulars and the Code of Federal Regulations, the deductive approach is the default method that is applied to the grant if no other method is approved. Our award letters specify that the additive or matching approaches are approved for the use of program income.



If program income is generated during the project period of a grant or cooperative agreement and that income was not anticipated at the time your grant or cooperative agreement was awarded, contact your Forest Service Program Manager immediately for guidance on the treatment of the program income.

***Recipients have no obligation to the Federal Government regarding program income generated after the end of the official project period.***

## **Review - Module 3**

### **Pre-Award Process**

Trees for Philadelphia, Inc. is non-profit organization. They received a notification letter from the Northeastern Area, State and Private Forestry advising them that funding in the amount of \$150,000 is available from the Urban and Community Forestry program. They have an approved indirect cost rate of 10% which they will include as part of their grant project budget.

Trees for Philadelphia, Inc. must submit the following grant application documents to the Grants and Agreements Management staff for review:

Check all that apply.

- Financial Status Report (SF-269)
- Application for Federal Assistance (SF-424)
- Trees for Philadelphia, Inc. Bylaws
- Budget Information – Non-Construction Programs (SF-424A)
- Assurances – Non-Construction Programs (SF-424B)
- Certification Regarding Debarment and Suspension (AD-1047)
- Certification Regarding Drug-Free Workplace (AD-1049)
- Disclosure of Lobbying Activities (SF-LLL)
- Program Narrative
- Detailed Budget Breakout
- Approved Indirect Cost Rate

**(Revised May 1, 2009)**

## MODULE 4

### AWARD PROCESS

There are many steps that need to be completed before a grant or cooperative agreement can be awarded. The basic functions are performed by the Grants and Agreements Specialist and Grant Monitor for each award:

- Review the Application for Federal Assistance (SF-424) for completeness and accuracy.
- Review the Budget Information – Non-Construction Programs (SF-424A) for completeness and accuracy.
- Ensure the Certificates and Assurances are signed, dated and attached.
- Review the narrative to ensure basic information is included and correct.
- Funds must be clearly and accurately listed on the applicable State Sheet.
- The program narrative is submitted to the Grant Monitor for review and approval.

If information is incomplete or incorrect on any of the items listed above, the Grants and Agreements Specialist or Grant Monitor will need to contact the recipient to ensure that correct information is captured.

Once all these steps are completed, the award letter can be prepared.

#### **Approved Award Letter**

When the grant application is approved for funding, the Grants and Agreements Management office will issue an approved award letter signed by Area Director or designee.

The approved award letter is the official award document that:

1. Notifies the recipient of the award of a grant or cooperative agreement.
2. Contains or references all the terms and conditions of the grant or cooperative agreement, Federal funding limits and obligations.
3. Provides the documentary basis for recording the obligation of Federal funds in the Forest Service's accounting system.

***It is very important that you read your Award Letter.*** It contains information about the administrative and programmatic terms and conditions. There are number of administrative terms and conditions that are binding on your organization as a grant recipient. Some may require action on your part during the term of the grant agreement. ***Please be aware of what is required.***

**(Revised May 1, 2009)**

The terms of the award, contained in or referenced by the award document, are binding on the grantee unless a revised approved award letter is issued by the Grants and Agreements Management office and signed by the Area Director or designee.

Funds for the award will not be available for payment until the Forest Service receives a signed copy of the “Award Approval/Obligation/Acceptance” page. The signed page can be faxed to (610) 557-4190 or emailed to your Grants and Agreements Specialist. This will ensure timely processing of your award for payment. One original signed “Award Approval/Obligation/Acceptance” page should be returned via regular mail within twenty-one days for inclusion in the official grant file.

The Forest Service will issue a revised approval of award letter if an action occurs that results in changes of:

- Amount of funds awarded.
- Duration of support.
- Terms and condition of the award.

### **Title VI Compliance**

As a recipient of federal funds, you must comply with all Federal statutes relating to nondiscrimination and all applicable requirements of all other Federal laws, Executive order, regulations and policies.

By law, you must provide equal opportunity for all people to participate in the programs and activities you offer to the public on bases covered by Federal law. These bases include race, color, national origin, sex, age and disability.

The Forest Service will conduct reviews of your programs and activities on a periodic basis to ensure you comply with Civil Rights laws.

A summary of Title VI can be viewed at: <http://www.na.fs.fed.us/fap/fap.shtm>

**(Revised May 1, 2009)**

# SAMPLE AWARD LETTER



United States  
Department of  
Agriculture

Forest  
Service

Northeastern Area  
State and Private  
Forestry

Newtown Square Corp. Campus  
11 Campus Boulevard, Suite 200  
Newtown Square, PA 19073

File Code: 1580

Date: April 15, 2009

Ms. Dolly N. Grant, Grant Officer  
Pennsylvania State  
Division of Grants and Contracts  
468 More Money Boulevard  
Dollars, PA 12345

**Program:** *Urban and Community Forestry*  
**Project:** *Let's Plant Trees*  
**Project Period:** *July 1, 2009 through June 30, 2011*  
**Award No:** *09-DG-11420004-XXX*

Dear Ms. Grant:

Upon execution of this document, an award to *Pennsylvania State* in the amount of **\$100,000** is made for the above project and accepted for the purposes described in the approved narrative. The source of funding for this award is from the ***Urban and Community Forestry Program***. The Application for Federal Assistance dated ***March 31, 2009***, submitted by you is incorporated and made a part of the award. By acceptance of this award, the grantee agrees to comply with the applicable Federal requirements for grants and cooperative agreements and to the prudent management of all expenditures and actions affecting the award, as listed below.

The initial grant period is two years. The project application should be established for the most appropriate period within the two year limitation, but with the intent of assuring that all funds are appropriately obligated by the end of the second year. The funds should be obligated to the extent practical during the first year of the Federal Appropriation so that consistency with the annual nature of Forest Service planning, budgeting, and accounting systems may be maintained. It is important that you do your best to comply with Federal Budget procedures to retain as much conformity as possible.

## AUTHORITIES

➤ **10. 675 Urban and Community Forestry Program**  
Cooperative Forestry Assistance Act of 1978, PL 95-313, 92  
Stat., 365, 16 U.S.C. 2102 et seq. PL 107-195, Section 9, 16  
U.S.C. 2105.

This is an award of federal financial assistance and as such is subject to the Office of Management and Budget Circulars.

## COST PRINCIPLES

➤ <a href="#">OMB Circular A-87</a> (2 CFR Part 225)	State and Local Governments
<b>Cost Principles for States &amp; Local Governments</b>	

Caring for the Land and Serving People

(Revised May 1, 2009)

**ADMINISTRATIVE STANDARDS**

<p>➤ <a href="#">OMB Circular A-102</a>  <b>Grants &amp; Cooperative Agreements with State &amp; Local Governments</b></p>	<p><b>State and Local Governments and Indian Tribes</b></p>
<p>➤ <a href="#">OMB Circular A-133</a>  <b>Audits of States, Local Governments, and Nonprofit Organizations</b></p>	<p><b>Audits of States, Local Governments, and Non-Profit Organization</b></p>

and implemented by:

<p>➤ <a href="#">7 CFR Part 3016</a>  <b>Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments</b></p>	<p><b>State and Local Governments and Indian Tribes</b></p>
<p>➤ <a href="#">7 CFR Part 3017</a>  <b>Debarment and Suspension</b></p>	<p><b>States, Local Governments, and Nonprofit Organizations, Institutions of Higher Education, For-profit Organizations</b></p>
<p>➤ <a href="#">7 CFR Part 3018</a>  <b>New Restrictions on Lobbying</b></p>	<p><b>States, Local Governments, and Nonprofit Organizations, Institutions of Higher Education, For-profit Organizations</b></p>
<p>➤ <a href="#">7 CFR Part 3021</a>  <b>Government-wide Requirements for Drug-Free Workplace</b></p>	<p><b>States, Local Governments, and Nonprofit Organizations, Institutions of Higher Education, For-profit Organizations</b></p>
<p>➤ <a href="#">7 CFR Part 3052</a>  <b>Audits of States, Local Governments and Non-Profit Organizations</b></p>	<p><b>States, Local Governments, and Nonprofit Organizations, Institutions of Higher Education, For-profit Organizations</b></p>
<p>➤ <a href="#">2 CFR Part 175</a>  <b>Trafficking Victims Protection Act Award Terms</b></p>	<p><b>States, Local Governments, and Nonprofit Organizations, Institutions of Higher Education, For-profit Organizations</b></p>
<p>➤ <a href="#">31 CFR, Part 205</a>  <b>Treasury Department Implementing the 1990 Cash Management Improvement Act (CMIA)</b></p>	<p><b>States, Local Governments</b></p>

*Principal Contacts:*

	<i>Forest Service</i>	<i>Cooperator</i>
<i>Grant Monitor Name</i>	<i>Ed Sheets</i>	<i>Richard Seedling</i>
<i>Address</i>	<i>U. S. Forest Service Northeastern Area State &amp; Private Forestry 180 Canfield Street Morgantown, WV 26505</i>	<i>Pennsylvania State Division of Grants and Contracts 468 More Money Boulevard Dollars, PA 12345</i>
<i>Telephone Number</i>	<i>(304) 123-4567</i>	<i>(570) 123-6543</i>
<i>E-Mail</i>	<i><a href="mailto:esheet@fs.fed.us">esheet@fs.fed.us</a></i>	<i><a href="mailto:rseedling@grant.gov">rseedling@grant.gov</a></i>
<i>Administrative Name</i>	<i>Joanne Cents</i>	<i>Dolly Grant</i>
<i>Address</i>	<i>U. S. Forest Service Northeastern Area State &amp; Private Forestry 11 Campus Blvd., Suite 200 Newtown Square, PA 19073</i>	<i>Pennsylvania State Division of Grants and Contracts 468 More Money Boulevard Dollars, PA 12345</i>
<i>Telephone Number</i>	<i>610- 557-4455</i>	<i>(570) 321-9886</i>
<i>E-Mail</i>	<i><a href="mailto:jcents@fs.fed.us">jcents@fs.fed.us</a></i>	<i><a href="mailto:dgrant@grant.gov">dgrant@grant.gov</a></i>

(Revised May 1, 2009)

## Terms and Conditions -

*The following administrative provisions apply:*

### ➤ Pre-Award Costs

Grantees may incur pre-award costs within the 90 day period immediately preceding the effective date of the grant provided the approval of pre-award spending is made and documented in accordance with the Grantees normal procedures prior to incurrence of cost. Pre-award costs must be necessary for the effective and economical conduct of the project and the costs must be otherwise allowable. Pre-award expenditures are made at the grantee's risk. Expenditures will not be reimbursed until actual execution of the official award.

### ➤ Payment Procedures

Payments for grants and agreements awarded by the Northeastern Area State and Private Forestry (NA-S&PF) are made through the [Division of Payment Management](#) with the exception of awards to individuals, foreign organizations, and agencies of the Federal Government, which are paid by the Albuquerque Service Center (ASC). Applicant organizations are assigned a 12-digit Entity Identification Number for payment and accounting purposes. That number is an expansion of the 9-digit Employer Identification Number assigned to an organization by the Internal Revenue Service.

The [Payment Management System](#) is administered by the Program Support Center, Department of Health and Human Services. The electronic payment arrangement accomplishes all payment-related activities for grants, from the time of award through close out of the grant. The system may also be used to check the available fund balance at any time.

Any questions concerning payments should be addressed to the Albuquerque Service Center at (877) 372-7248. Please ask for the Grants and Agreements Payments section. Please mail payments-related correspondence to the following address:

U. S. Forest Service  
Albuquerque Service Center  
Payments – Grants  
101B Sun Ave. NE  
Albuquerque, NM 87109

**Advance payments**, based on estimated costs, are limited to the minimum amount needed to carry out the approved purpose of the grant and shall be timed as close as is administratively feasible to the actual disbursement. Since funds will be available the next business day after a request is made, only those funds needed for immediate cash disbursement should be requested. Excessive balances for future disbursements are discouraged.

**Cost reimbursable payments** are approved under this instrument. Only costs for those project activities approved in (1) the initial instrument, or (2) modifications thereto, are allowable.

**We request that you draw down funds, at least quarterly and more frequently if needed, to stay current with actual expenses. Timely payments (draw downs) are necessary to reflect a timely audit trail and accurate accrual information.**

### ➤ Reporting Requirements

Financial Status Report (FSR) or Federal Financial Report (FFR): The FSR/FFR is submitted on [Standard Form 269](#) (Long Form), [Standard form 269A](#) (Short Form) or [Standard Form 425](#) as the report of expenditures documenting the financial status of the award, according to the official accounting records of the grantee organization. When reporting grant-related program income, the long-form FSR (SF 269) or SF 425 must be used. FSR/FFRs are submitted to GAAM for review, acceptance and inclusion in the official grant file. The FSR/FFR should be submitted annually, for multi-year grants, 90 days after the end of the reporting period (March 31, June 30, September 30 or December 31). A final SF 269/SF 425 shall be submitted 90 days after the expiration date of the grant or at the end of grant support. ***Please note: the use of the Federal Financial Report (SF 425) in lieu of the Financial Status Report (SF 269) is required by October 1, 2009.***

**Progress or Performance Report:** All Forest Service financial assistance awards shall require, at a minimum if multi-year grants, an annual progress or performance report 90 days after the end of the reporting period.

**(Revised May 1, 2009)**

The Cooperator shall constantly monitor the performance under Federal Assistance activities to assure that time schedules are being met, projected work units by time periods are being accomplished, and other performance goals are being achieved. When monitoring reveals problems, delays or adverse conditions which materially affect the Cooperator's ability to attain program objectives, prevent the meeting of time schedules and goals, or preclude the attainment of project work units by established time periods, the Cooperator shall furnish to the Area Director a report outlining the circumstances and showing action taken or contemplated, and any Federal assistance needed to resolve the situation.

The performance or progress report for this award should include information which:

- Compares actual accomplishments to the goals or targets established in the application narrative. Where outputs are quantifiable, such data should be related to cost data for computation of unit costs.
- If applicable, give reasons why established goals or targets were not achieved.
- Other pertinent information including, where appropriate, analysis and explanation of cost overruns or high unit costs.

**Inventions Report:** Grantees retain the rights to inventions that may be patented that were conceived or reduced to practice during the course of a Forest Service award. In accepting an award, the grantee agrees to comply with the Government-wide patent regulations. In addition, the invention must be reported in continuation applications. The invention must be included on the Final Invention Statement and Certification which is required within 90 days following the expiration or termination of the project.

**All final reports** (accomplishments, inventions, request for reimbursement, financial status report) shall be due 90 calendar days after the expiration date of the grant or at the end of grant support.

Failure to submit reports on time may be the basis for withholding financial assistance payments, suspension or termination of funding.

**Send all reports to:**

**Area Director  
Northeastern Area State & Private Forestry  
11 Campus Boulevard, Suite 200  
Newtown Square, PA 19073  
ATTN: Grants and Agreements Management  
Fax: (610) 557-4190**

➤ **Budget Revisions**

Otherwise allowable cost-related budget changes may be made except where specifically prohibited by the terms and conditions of the grant award and provided the revisions do not significantly change the scope of the project.

➤ **Program Income**

If any program income is generated as a result of this instrument, the income shall be applied using either the additive alternative or matching alternative as described in 7 CFR 3016.24 (b) (1) or (b) (2) or 7 CFR 3019.

➤ **Prior Approval**

Prior approval is required for any change to the scope of objectives of the approved projects, key personnel, or transfer of substantive programmatic work to another party. Until written approval is granted for a modification, the terms and conditions of the original award remain in effect. The Forest Service is not obligated to fund any changes not properly approved in advance.

**(Revised May 1, 2009)**



All requests that require prior approval must be made, in writing, to the awarding office no later than 30 days before the proposed change. The request must be signed by the authorized signatory official. Failure to obtain prior approval, when required, from the awarding office may result in the disallowance of costs, termination of an award, or other enforcement action within the Forest Service's authority.

Whenever grantees contemplate re-budgeting or other post-award changes and are uncertain about the need for prior approval, they are strongly encouraged to consult, in advance, with the Grants and Agreements Management office.

Prior approval request include:

- change in the scope or the objective of the project or program (even if there is no associated budget revision);
- change in a key person specified in the application or award document;
- need for additional Federal funding;
- extension period of availability of funds;
- cumulative transfers among direct cost categories or among separately budgeted programs or activities that exceeds 10% of the current total approved budget if the awarding agency share exceeds \$100,000;
- transfer of funds allotted for training allowances (direct payment to trainees) to other categories of expense;
- Sub-awards, transfer or contracting out of any work under an award unless previously approved in original award.

➤ **Equipment**

In general, title to equipment acquired by a grantee with Federal funds vests in the grantee upon acquisition, subject to the property management requirements of 7 CFR 3016 and 7 CFR 3019. Limited exceptions to these general rules are States, which shall use, manage, and dispose of equipment acquired under a grant in accordance with State laws and procedures, and certain research grant recipients with exempt property. These requirements do not apply to equipment for which only depreciation or use allowances are charged, donated equipment, or equipment acquired primarily for sale or rental rather than for use.

➤ **Acknowledgements**

Forest Service support shall be acknowledged in any publications, audiovisuals and electronic media developed as a result of this instrument. Language or similar shall read:

*“The work upon which this publication is based was funded in whole or in part through a grant awarded by the Northeastern Area State and Private Forestry, U. S. Forest Service.”*

➤ **Flow-down**

Management and compliance with Federal requirements for Federal financial assistance programs is the responsibility of the recipient. The awarding agency holds the recipient, not the sub-recipient, responsible for compliance at the sub-recipient level. Many of the Federal requirements flow down to sub-recipients when the primary recipient provides funds. The primary recipient is responsible for providing written Federal requirements that apply to sub-recipients.

➤ **Women and Minorities**

It is a national policy to place a fair share of purchases with small, minority, and woman-owned business firms. The Forest Service is committed to the objectives of this policy when it is expected that the award will afford opportunities for purchases from the business community and encourages all recipients of financial assistance to take affirmative steps to ensure such fairness. In particular, recipients should:

- a. Place small, minority, and woman-owned business firms on bidder mailing lists.
- b. Solicit these firms whenever they are potential sources of supplies, equipment or services
- c. Where feasible, divide total requirements into smaller needs, and set delivery schedules that will encourage participation by these firms.

**(Revised May 1, 2009)**

d. Use the assistance of the Minority Business Development Agency of the Department of Commerce, the Office of Small and Disadvantaged Business Utilization, and similar state and local offices, where they exist.

➤ **Title VI Compliance**

The recipient/cooperator shall comply with all Federal statutes relating to nondiscrimination and all applicable requirements of all other Federal laws, Executive orders, regulations, and policies. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d, 2000e-16), which prohibits discrimination on the basis of race, color, disability, or national origin; (b) Title IX of the Education amendments of 1972, as amended (20 U.S.C. 1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; and Section 504 of the Rehabilitation Act of 1973 as amended (29 U.S.C. 794) which prohibits discrimination on the basis of disabilities.

➤ **Trafficking Victims Protection Act (TVPA)**

We as the Federal awarding agency may unilaterally terminate this award, without penalty, if a subrecipient that is a private entity is determined to have:

1. Violated an applicable prohibition in 2 CFR 175:
  - a. Engage in severe forms of trafficking in persons during the period of time that the award is in effect.
  - b. Procure a commercial sex act during the period of time that the award is in effect; or
  - c. Used forced labor in the performance of subawards under the award.
  
2. Has an employee who is determined by the agency official authorized to terminate the award to have violated an applicable prohibition in paragraphs a through c above of this award term through conduct that is either:
  - a. Associated with performance under this award, or;
  - b. Imputed to the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR part 180, "OMB Guidelines to Agencies on Government-wide and Suspension (Nonprocurement)" as implemented by our agency by 7 CFR 3017.

➤ **Public Information**

Recipients of Federal financial assistance are to post this statement in all primary and secondary recipient offices and in materials for the purpose of public information, education, and distribution:

***"In accordance with Federal law and U.S. Department of Agriculture policy, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, age, or disability.***

***To file a complaint of discrimination, write USDA Director, Office of Civil Rights, Room 326-W, Whitten Building, 1400 Independence Avenue, SW, Washington, DC 20250-9410 or call (202) 720-5964 (voice and TDD). USDA is an equal opportunity employer."***

***If the material is too small to permit the full statement to be included, the material will at minimum include the statement, in print size no smaller than the text, that "This institution is an equal opportunity provider."***

For your information, the Department of Agriculture Inspector General keeps reports confidential for information they receive concerning fraud, waste or abuse under grants and cooperative agreements. ***Callers may decline to give their names if they choose to remain anonymous.***

➤ **Closeout**

Awards should be closed out 90 days after the expiration date of the grant or agreement. Closeout includes timely submission of all required reports and processing of final payments from the Payment Management System, which would include any necessary adjustments for amounts due the grantee or the Federal Agency.

**(Revised May 1, 2009)**

At this time any un-obligated balances should be reflected on the final financial report. Included with the closeout process will be any special instructions outlined in the original award documentation such as disposition of property or equipment. During the 90-day closeout period, the recipient has the opportunity to request a time extension. Please be advised that this extension should be requested only if extenuating circumstances exist as to why the project has not been completed within the original award period. Extensions of time will not be granted just to spend any unused federal funds.

➤ **Audit Requirements**

Audit requirements for Federal award recipients are defined in [OMB Circular A-133](#), Audits of States, Local Governments, and Non-Profit Organizations (revised June 27, 2003). OMB Circular A-133 now requires those being audited to submit a completed data collection form (SF-SAC) with the audit reporting package to the Federal clearinghouse designated by OMB - currently the Federal Audit Clearinghouse, Bureau of the Census, 1201 E. 10<sup>th</sup> Street, Jeffersonville, IN 47132. For questions concerning the submission process or to obtain a copy of the form, you may call the Federal Audit Clearinghouse (888-222-9907). Information can also be found on the Internet at <http://harvester.census.gov/sac/>.

If a **grant is closed out without an audit**, the Forest Service reserves the right to disallow and recover an appropriate amount after fully considering any recommended disallowances resulting from an audit which may be conducted later.

➤ **Approval, Obligation, and Acceptance**

Two copies of the Approval, Obligation, and Acceptance page, signed by the Forest Service are provided. After your review and approval of the award document, please sign both copies of the Approval, Obligation, and Acceptance page, indicating agreement to the terms and conditions to the agreement.

**Funds for this award will not be available for payment until the Forest Service receives a signed copy of the “Award Approval/Obligation/Acceptance” page. It is requested that you fax the signed “Award Approval/Obligation/Acceptance” page to (610) 557-4190, or attach and email to ([jcents@fs.fed.us](mailto:jcents@fs.fed.us)). This will ensure timely processing of your award for payment. One original signed “Award Approval/Obligation/Acceptance” page should be returned via regular mail within twenty-one days for inclusion in the official grant file.**

If you have any questions or need additional information, please call Joanne.

Sincerely,

*Kathryn P. Quarters*

KATHRYN P. QUARTERS  
Area Director

Enclosures

cc:  
Richard Seedling, Pennsylvania State  
Ed Sheets, NTS  
Joanne Cents, NTS  
Grants and Agreements Management

(Revised May 1, 2009)

**Award Approval/Obligation/Acceptance**

*Recipient: Pennsylvania State*  
*State: PA*  
*Project: Let's Plant Trees*  
*Project Period: July 1, 2009 through June 30, 2011*  
*Award No.: 09-DG-11420004-XXX*

**Obligation:**

<i>PROGRAM</i>	<i>FUND CODE</i>	<i>SUBACCOUNT</i>	<i>AMOUNT</i>
Urban and Community Forestry	SPUF0009	G42991816001	\$100,000

*The authority and format of this instrument has been reviewed and approved for signature.*

*Joanne Cents* *April 15, 2009*

\_\_\_\_\_  
*Grants and Agreements Specialist*

\_\_\_\_\_  
*DATE*

**Approval:**

This Federal financial assistance award and obligation is approved.

*Kathryn P. Quarters* *April 15, 2009*

\_\_\_\_\_  
**KATHRYN P. QUARTERS**  
*Area Director*  
*Northeastern Area, State & Private Forestry*

\_\_\_\_\_  
*DATE*

**AUTHORIZED REPRESENTATIVES.** By signature below, the cooperator certifies that the individuals listed in this document are representatives of the cooperator and are authorized to act in their respective areas for matters related to this agreement.

**Acceptance:**

*Dolly N. Grant* *April 22, 2009*

\_\_\_\_\_  
**NAME OF AUTHORIZED REPRESENTATIVE**

\_\_\_\_\_  
*DATE*

\_\_\_\_\_  
**TITLE**

\_\_\_\_\_  
**NAME OF AUTHORIZED REPRESENTATIVE**

\_\_\_\_\_  
*DATE*

\_\_\_\_\_  
**TITLE**

**Remarks:**

**(Revised May 1, 2009)**

**SAMPLE FORMAT FOR PROGRESS REPORT**

**Date:**

**Award Number:**

**Report Period:**

**Project Period:**

**Recipient:**

**Recipient Contact Person:**

**Principal Investigator/Project Director:**

**Progress Achieve in Accomplishing Project Goals & Objectives** (*Goals and objectives should correspond to the goals and objectives in the approved grant application.*)

Goal/Objective 1

Planned:

Actual:

Unit Costs:

Goal/Objective 2

Planned:

Actual:

Unit Costs:

**Difficulties Encountered** (*As applicable, should include information on specific reasons why goals and objectives were not met, and analysis and explanations of cost overruns and high unit costs*)

**Goal/Objective #:**

Problem(s):

Resolution/Corrective Action Plan and Schedule:

**Activity Anticipated Next Reporting Period** (*Should correspond to the "Planned" entries under Progress Achieved in the next report*)

**Goal/Objective #:**

**Goal/Objective #:**

**Signature of Authorized Official** \_\_\_\_\_ **Date** \_\_\_\_\_

**(Revised May 1, 2009)**

## Review - Module 4

### Award Process

#### Word Terminology Game - Match the following:

- |                                                     |                                                                                                                               |
|-----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| _____ Grant                                         | A. Awarding agency official who is responsible for technical or programmatic aspects of a grant or cooperative agreement.     |
| _____ Direct Costs                                  | B. A compilation of federal programs of assistance available to states, localities, and other recipients.                     |
| _____ Award Period                                  | C. An award of financial assistance where no “substantial involvement” between the awarding agency and recipient.             |
| _____ Catalog of Federal Domestic Assistance (CFDA) | D. Costs that can be specifically identified with an activity or item under a grant or cooperative agreement.                 |
| _____ Cooperative Agreement                         | E. Costs that are incurred for common objectives that cannot be identified specifically with a particular program or project. |
| _____ Matching Share                                | F. The date signifying the end of budget period as indicated on the grant award.                                              |
| _____ Indirect Costs                                | G. An award of financial assistance where “substantial involvement” is anticipated between the awarding agency and recipient. |
| _____ Expiration Date                               | H. The contribution that recipients are required to make in order to supplement the grantor’s grant monies.                   |
| _____ Grant Monitor                                 | J. The time between the effective date of the award and the ending date of the award.                                         |

(Revised May 1, 2009)

## MODULE 5

### POST-AWARD PROCESS

#### **Financial Management Systems Requirements**

Grantees receiving Federal funds must use financial management systems that will ensure Federal funds will be used appropriately and adequate documentation of transactions will be maintained.

Financial management systems, policies, and procedures must meet the minimum requirements set forth in the 2 CFR that is applicable to your organization. For additional information regarding 2 CFR, refer to the “Administrative Guidelines” section, “Administrative Regulations.”

You are required to adequately track and documents all grant and cooperative agreement expenses. We recommend that you consider the following in order to establish a system which meets Federal requirements:

#### ***Establish a system which tracks costs by expense category***

Your accounting system must track costs by grant/cooperative agreement as well as by expense category (e.g., personnel, travel, supplies, etc.). A good starting point in establishing expense categories is to refer to the budget categories listed in the approved Forest Service grant/cooperative agreement.

#### ***Ensure that all costs are allowable and acceptable***

If you have any questions as to the allowability or acceptability of costs, refer to the applicable 2 CFR for your organization, or contact your Forest Service Grant Monitor prior to incurring those costs.

#### ***Maintain good records***

Make sure that all invoices, payroll expenses, etc. are filed along with all supporting information (e.g., contracts, time cards, etc.). File all expense records by expense category. In the case of multiple grant/cooperative agreement awards, each grant/cooperative agreement should have its own master file.

Your accounting system should enable you to provide financial information, in a report format, summarized by expense category (i.e., a general ledger report). This system will also help support your payment requests to the Department of Health and Human Services (DHHS), Payment Management System (PMS) and to provide accurate quarterly accrual information. For additional information regarding PMS, refer to the section entitled “Reimbursement of Funds.”

**(Revised May 1, 2009)**

## **Reimbursement of Funds**

Payments for grants and cooperative agreements awarded by the Northeastern Area, State and Private Forestry are made through the Department of Health and Human Services, Payment Management System. By signing the award letter, you are agreeing to receive payment electronically.

Questions concerning payments for grants and cooperative agreements with cooperators and the completion of the Direct Deposit Sign-Up Form (SF-1199A) should be addressed to the Albuquerque Service Center at 1-877-FSA SC48 (372-7248).

Payment related correspondence can be sent to the following address:

**USDA Forest Service  
Albuquerque Service Center  
Payments – Grants  
101B Sun Avenue NE  
Albuquerque, NM 87109**

**Fax number is (505) 563-7995**

The Payment Management System arrangement accomplishes all payment related activities for grants and cooperative agreements from time of award through close out of the instrument. The system can also be used to check the available fund balances at any time.

Advance payments, based on estimated costs, are limited to the minimum amount needed to carry out the approved purpose of the grant and shall be timed as close as is administratively feasible to the actual disbursement. *Since funds will be available the next business day after a request is made, only those funds needed for immediate cash disbursement should be requested. Excessive balances for future disbursement are discouraged.*

Cost reimbursable payments are approved under your grant/cooperative agreement. Only costs for those project activities approved in the initial instrument or subsequent modifications are allowable.

*It is requested that you draw down funds, at least quarterly and more frequently if needed, to stay current with actual expenses. Timely payments (draw downs) are necessary to reflect a timely audit trail and accurate accrual information.*

## **Amending an Existing Grant or Cooperative Agreement**

The budget plan is the grantee's financial expression of the project or program as approved during the award process. Grantees are required to report deviations from budget and program plans, and request prior approvals for budget and program plan revisions.

**(Revised May 1, 2009)**



Prior approval requests include:

- Change in the scope of objectives of the project or program (even if there is no associated budget revision);
- Change of a key person specified in the original approved grant application or approved award document;
- Need for additional Federal funding;
- Change in Match;
- Program Income;
- Time Extension;
- Cumulative transfers among direct cost categories or among separately budgeted programs or activities;
- Transfer of funds allotted for training allowance (direct payment to trainees) to other categories of expense;
- Sub-awards, transfer or contracting out of any work under an award unless previously approved by the original approved grant application.

Prior approval requirements can also be found in the applicable cost principles (2 CFR Part 220, 2 CFR Part 225, 2 CFR 230 and in Federal Acquisition Regulations 31.2) and administrative requirements (OMB Circulars A-102 and A-110).

A recipient must request prior approval in writing to the Area Director no later than 30 days before the proposed change(s) to the grant or cooperative agreement. Until written approval is granted from the Forest Service, the terms and conditions of the original award remain in effect. The Forest Service is not obligated to fund any changes not properly approved in advance. Failure to obtain prior approval from the Forest Service may result in the disallowance of costs and termination of the award.

A completed revised Application for Federal Assistance (SF-424), Budget Information – Non-Construction Programs (SF-424A) (Sections A, B and C completed), and revised program narrative (if adding additional objectives to the original approved program narrative) must be submitted for any increases or decreases in Federal funding. Any change in the scope of work would require a modification to an existing instrument. Any change to the original approved program narrative will be approved on a case by case basis.

If a time extension is needed for a grant or cooperative agreement, the request must be received in our Newtown Square office addressed to the Area Director at least 10 days prior to the expiration date of the grant. The Application for Federal Assistance (SF-424) (face sheet only) must be submitted along with a letter stating the need for the extension.

Requests to the Area Director must be mailed to address below:

USDA Forest Service  
Northeastern Area, State and Private Forestry  
ATTN: Grants and Agreements Management  
11 Campus Boulevard, Suite 200  
Newtown Square, PA 19073

Requests can also be faxed to (610) 557-4190 or emailed to your Grants and Agreements Specialist.

***Requests for no cost time extensions, modifications, re-budgeting, or requests for additional federal funds will not be processed if there are any required outstanding reports.***

### **Reporting Requirements and Forms**

#### **Financial Status Report (FSR)/Federal Financial Report (FFR)**

The financial condition of the Cooperative Forestry Assistance programs or projects concerns the Forest Service and our recipients. To satisfy the Forest Service's concerns, recipients must submit financial reports that provide financial information.

The forms recipients use as the report of expenditures documenting the financial status of the award, according to the official accounting records of the recipient's organization are:

- Financial Status Report (Long Form) SF-269
- Financial Status Report (Short Form) SF-269A
- ***Federal Financial Report SF 425\****

Financial Status Report (FSR) or Federal Financial Report (FFR): The FSR/FFR is submitted on [Standard Form 269](#) (Long Form), [Standard Form 269A](#) (Short Form) or [Standard Form 425](#) as the report of expenditures documenting the financial status of the award, according to the official accounting records of the grantee organization.

The submission of the FSR/FFR is applicable to all Forest Service recipients. The FSR/FFR summarizes expenditures made and Federal funds unexpended for each award. The FSR/FFR is submitted to Grants and Agreements Management for review, acceptance and inclusion in the official grant file. The FSR/FFR may be due quarterly, semi-annually or annually based on the conditions of the approved award letter. A final SF 269/SF 425 shall be submitted 90 days after the expiration date of the grant or at the end of grant support.

When reporting grant-related program income, the long-form FSR (SF 269) or SF 425 must be used. For additional information regarding Program Income, refer to the section entitled "Program Income."

***\*Please note: The use of the Federal Financial Report (SF 425) in lieu of the Financial Status Report (SF 269 is required by October 1, 2009. A writable version of the SF 425 with instructions can be obtained at:***

***<http://www.na.fs.fed.us/fap/fap.shtm>***

**(Revised May 1, 2009)**

See Appendix 2, Exhibits A, B, and C for samples of completed FSRs and FFR with instructions.

### **Progress Reports**

Grantees are responsible for managing and monitoring each project, program, subaward or activity supported by the award. Grantees are required to submit progress reports annually. Annual reports are due 90 calendar days after the end of the reporting period.

The submission of progress reports are designed to place a greater reliance on recipients to manage the Federal assistance supported activities and demonstrate accountability for the use of Federal funds. The report should include at a minimum:

- 1) A comparison of actual accomplishments with the goals and objectives established for the period.
- 2) Reason(s) why established goals were not met, if appropriate.
- 3) Other pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.

Go to Module 4, page 45 for a sample format for a progress report. This form can also be used when submitting your final progress report. The form is available on the following internet site:

[http://www.na.fs.fed.us/fap/progress\\_rpt.shtm](http://www.na.fs.fed.us/fap/progress_rpt.shtm)

***Failure to submit reports maybe a basis for withholding financial assistance payments, suspension, or termination of funding.***

### **Cooperative Management Reviews for our State Forestry Organizations**

It is the responsibility of the Area Director to conduct and document Cooperative Management Reviews (CMRs) and Cooperative Program Reviews (CPRs) of State forestry organizations. The purpose of the CMR is to determine whether desired program results or benefits are achieved, objectives established by legislation are met, regulations are followed, and whether agencies have considered alternatives which might reduce costs or increase outputs.

#### **Guidelines, Scheduling and Frequency**

The scheduling and frequency of reviews should be adequate to ensure that effective management/internal controls are in place and units are held accountable for compliance with applicable law and program guidelines. In coordination with State Foresters, Deputy Director, Assistant Directors, Field Representatives, Group Leaders and Staff Specialists consult with staff to decide when reviews are needed, what will be covered, who will conduct them, if it is appropriate to combine with other program or management reviews, and what follow-up action will be taken. Field Representatives, Group Leaders and Staff Specialists may conduct cooperative forestry assistance reviews on an "as-needed" basis.

**(Revised May 1, 2009)**

Frequency and priority of reviews should consider, but not be limited to, the following factors in determining whether to perform or request a review:

1. Change in state leadership or program staff
2. Failure to close out old grants/expend funds
3. Third party complaints about program delivery
4. Results of prior reviews
5. Results of other internal evaluations, such as annual accomplishment reports and assistance visits
6. Availability of resources to conduct the review

The current practice is to conduct a Cooperative Management Review on a five year time interval although there may be situations where a 1 – 2 year deviation from this guideline is desirable – e.g., recent changes in State program leadership, a desire to combine two or more CMR’s to achieve better coordination and/or reduce impacts on a State, etc. A review of Civil Rights and Title VI is conducted at each Cooperative Management Review.

### **Audit Requirements**

OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Institutions, establish audit requirements for institutions of higher education and other nonprofit institutions receiving Federal awards.

The main features of the circular are:

1. Audits of States, Local Governments, and Non-Profit Organizations, nonfederal entities that expend financial assistance of \$500,000 or more in Federal awards will have a single or a program-specific audit.
2. Nonfederal entities that expend less than \$500,000 a year in Federal awards are exempt from Federal audit requirements for that year.
3. The audits should be performed annually but not less frequently than every 2 years.
4. The audits must be performed by an independent auditor in accordance with governmental audit standards.
5. The Forest Service shall retain the right to conduct a financial review, require an audit, or otherwise ensure adequate accountability of organizations expending Forest Service funds regardless of the audit requirement.

Grantees shall submit all audit reports and data collection forms within 30 days after receipt of the auditor’s report, or 13 months after the end of the audit period, to the Federal Audit Clearinghouse (FAC) at the following address:

**U. S. Department of Commerce – Bureau of Census  
Single Audit Clearinghouse  
1201 East 10<sup>th</sup> Street  
Jefferson, IN 47132**

<http://harvester.census.gov/sac/>

**(Revised May 1, 2009)**

No audit costs may be charged to Federal awards when audits have not been performed in accordance with the Circular.

Grantees must follow a systemic method for ensuring timely and appropriate resolution of audit findings and recommendations. Grantees are usually allowed 30 days from the date of the request to respond to the responsible audit resolution official (Action Official) concerning audit findings. Failure to submit timely responses may result in cost disallowance or other actions by the Forest Service. At the completion of the audit resolution process, the grantee will be notified of the Action Official's final decision. The grantee may appeal this decision through the Grants Appeal Procedures. Refunds owed to the Federal government as a result of audit disallowances must be made in accordance with instructions issued by the Action Official or Forest Service.

## **Review - Module 5**

### **Post-Award Process**

Mount Wellesley Community College was awarded a grant in the amount of \$70,000 from the Wood Education and Resource Center. The grant will expire on July 31, 2009. They have fallen behind in completing their outreach to the logging community. This is one of their objectives as outlined in their approved program narrative.

Mount Wellesley Community College contacted their Grant Monitor to discuss how much time they will need to complete the project. It was determined that extending the ending date to July 31, 2010 will provide sufficient time to complete all of the objectives contained in their approved program narrative. What documents need to be submitted in order to extend the original approved project period?

Check all they apply:

- Budget Information –Non-Construction Programs (SF-424A)
- Program Narrative
- Letter requesting the need for the extension along with the new ending date.
- Application for Federal Assistance (SF-424)
- Detailed Budget Breakout
- Financial Status Report(SF-269)/Federal Financial Report (SF-425)
- Progress Report

**(Revised May 1, 2009)**

## MODULE 6

### CLOSE-OUT PROCESS

Grant closeout requires collaboration and cooperation between the Forest Service and the recipient. It is the responsibility of Grants and Agreements Management staff to advise the recipient of close out requirements and to follow up by providing them the assistance necessary to meet the close out requirements.

The closeout process begins immediately after all applicable administrative actions and all required programmatic work under the approved grant or cooperative agreement have been completed by the recipient. The Grant Monitor is responsible for ensuring that all required programmatic work under the approved program narrative has been completed.

Grant closeout procedures and requirements are specified in OMB Circular A-102, Grants and Cooperative Agreements with State and Local Governments, and 2 CFR Part 215, Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations.

The Northeastern Area, State and Private Forestry has a three-step approach to closing all grants and cooperative agreements:

1. All grantees and cooperators will receive a written notice 30 days prior to the expiration of their current grant or agreement that the agreement will be expiring. This notice will offer the grantee the opportunity to request a no-cost time extension or allow the agreement to expire with the expectation that all reports and final draw down will occur within the 90 days allowed after the expiration date.
2. If a grantee does not request a no-cost time extension, or fails to send in the required reports within the 90 days allowed, a second letter will be sent, via certified mail, within 10 days of the passing of the required 90 days allowed for reports to be submitted. The grantee will also be contacted by the appropriate NA program or field office staff.
3. If a grantee fails to respond to the second request, G&A will notify the respective Grant Monitor who will have several choices at this time:
  - (a) Contact the recipient again to seek all missing report(s) or final draw downs, as applicable;
  - (b) Recommend that the agreement be terminated and that any remaining funds be de-obligated;
  - (c) Recommend that the agreement be terminated and ask for a return of any or all of those Federal funds drawn down.

If an agreement is closed without NA receiving the missing report(s), any remaining funds will be de-obligated, and the recipient will be placed on a list of non-responsive recipients. Recipients placed on this list become ineligible for future awards until all missing reports from prior agreements are provided to NA and approved by the appropriate Program staff. It is important to note that any Federal funding de-obligated as described above will no longer be available and cannot be replaced.

**(Revised May 1, 2009)**

These steps will allow for more effective and efficient close out of expired grants and cooperative agreements and ensure that all Federal funds awarded are focused on mission accomplishment and sustainable resource management.

### **Submission of Reports**

Recipients must prepare and submit when required, within 90 days after completion/expiration of the grant:

- 1) A final Financial Status Report (SF-269A), final SF-269 Long Form, if program income was generated or final Financial Federal Report (SF-425) *The use of the SF-425 in lieu of the SF-269 is required by October 1, 2009;*
- 2) Final Progress Report;
- 3) Obtain final reimbursement of funds through the Department of Health and Human (DHHS), Payment Management System (PMS);
- 4) Refund any unexpended balance of Federal funds;
- 5) Unless otherwise specified in the award letter, an equipment inventory is only needed at close out if federally-owned equipment was given to the recipient to work on a project;
- 6) Any other report(s) required as part of the terms and conditions of the grant;
- 7) Settle all accounts with subrecipients before closing out the grant with the Forest Service. Once a grant or cooperative agreement is closed, any invoices received may be the responsibility of the recipient.

Title to equipment acquired by a recipient with Federal funds vests with the grantee or sub-grantee respectively. State recipients may use, manage, and dispose of equipment acquired in accordance with state laws and procedures. Other recipients in accordance with the Forest Service regulations for equipment over \$5,000.

### **Final Close-Out Letter**

When final close out requirements have been met, the Grants and Agreements Management staff will issue a final close out letter signed by the Group Leader for Grants and Agreements Management or designee to the grantee. The final close out letter is the official notice stating that all of the terms and conditions of the grant/cooperative agreement have been met. The grant/cooperative agreement is officially closed.

### **Record Retention (See 7 CFR 3016.42 and 7 CFR 3019.53)**

All records pertaining to the activities performed under programs shall be retained by the recipient for a period of three years from the date of submission and approval of the final payment.

If any litigation, claim or audit is started before the expiration of the 3 year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken.

The closeout of a grant does not affect the obligation of the recipient to return any funds due as a result of later refunds or audit findings.

**(Revised May 1, 2009)**



## SAMPLE CLOSE OUT LETTER



United States  
Department of  
Agriculture

Forest  
Service

Northeastern Area  
State and Private  
Forestry

Newtown Square Corp. Campus  
11 Campus Boulevard, Suite 200  
Newtown Square, PA 19073

File Code: 1580

Date: January 16, 2009

Ms. Susan Goberman, Executive Director  
NYC Street Consortium, Inc.  
51 Chambers Street, Suite 1412A  
New York, NY 10007

**Program:** *Cooperative Forest Health Management*

**Project:** *Asian Longhorned Beetle Training and Outreach Staten Island*

**Duration:** *July 1, 2007 through June 30, 2008*

**Award No:** *07-DG-11244225-204*

Dear Susan:

We received the final Financial Status Report (SF-269) and final performance report for the above referenced project. Judy Antipin, Program Manager, has reviewed the final performance report. She has determined that the reported accomplishments are consistent with the intended purpose of the grant.

Our records show that this grant has no available funds. If your records do not agree, contact our office within 15 days to clarify the balance.

We have determined that all applicable actions have been completed and have officially closed this grant. Several aspects of grants administration are not affected by this; these procedures include your responsibility for retaining records and accountability for property, royalties and program income.

The closeout of a grant also does not affect the federal agency's right to disallow costs and recover funds, on the basis of a later audit or other review, if the audit or review identifies costs that were improperly claimed and should not have been allowed; it is the grantee's obligation to return any funds due as a result of later refunds, corrections, or other transactions; and property management requirements.

Your records should be retained for three years from the date of final expenditure report. If any litigation, claim or audit is started before the expiration of the three-year period, the records must be kept until these actions are completed and any issues resolved.

If you have any questions please contact Joanne Fuss, Grants and Agreements Specialist at 610-557-4148.

Sincerely,

*K. DURAN*

KATHY DURAN

Group Leader

Grants and Agreements Management

cc:

Nelson Villarrubia, NYC Street Tree Consortium, Inc.

Judy Antipin, NTS

Grants and Agreements Management

**(Revised May 1, 2009)**

## **Review - Module 6**

### **Close Out Process**

NYC Tree Foundation, Inc. was awarded a grant with the Forest Service. The grant expired April 30, 2009. They have completed all programmatic work under their grant.

They must prepare and submit the following within 90 days:

Check all that apply:

- Final Financial Status Report (SF-269)/Federal Financial Report (SF-425)
- Final Progress Report
- Direct Deposit Sign-Up Form (SF-1199A)
- Obtain final reimbursement through the Department of Health and Human Services Payment Management System
- Certification Regarding Drug-Free Workplace (AD-1049)

**(Revised May 1, 2009)**

## **Glossary of Assistance Terminology**

**Accrued Expenditures** – Charges incurred by the grantee during a given period requiring the provisions of funds for: (a) goods and other tangible property received and (b) services performed by employees, contractors, subcontractors, and other payees.

**Application** - A request submitted for financial assistance of a project or activity.

**Audit** – Evaluating and reporting on a recipient’s financial and programmatic operations.

**Award** - The provision of funds or directed assistance based on an approved application and budget to provide financial assistance to an organization to carry out an activity, program or project.

**Award Period** – The time between the effective date of the award and the ending date of the award reflected in the approved Application for Federal Assistance (SF-424).

**Budget Period** – The interval of time into which the project period is divided for budgetary and funding purposes.

**Budget Revision** – A budget revision is any change within the scope of the original grant. A budget revision may be a transfer of funds within a project or among projects within an approved grant. It could also include the addition or deletion of an activity.

**Catalog of Federal Regulations (CFR)** – The CFR is an annually revised codification of the general and permanent rules published in the Federal Register by the executive departments and agencies of the Federal Government. It is divided into 50 titles which represent broad areas subject to federal regulation.

**Catalog of Federal Domestic Assistance (CFDA)** – A compilation of federal programs of assistance available to states, localities, and other recipients. It is prepared annually by the Office of Management and Budget and updated semi-annually.

**Cooperative Agreement** – An award of financial assistance where “substantial involvement” is anticipated between the awarding agency and the recipient during the performance of the contemplated activity.

**Date of Completion** – The date when all work is completed or the date in the award document or any supplemental or amendment thereto, on which Federal assistance ends.

**Debarment** – An exclusion of an organization or individual for participating in government programs. See Suspension. Debarred organizations or individuals are, in most instances, ineligible to apply grants. Debarment is to protect the government and is not a penalty in and of itself.

**Direct Costs** – Costs that can be specifically identified with an activity or item under a grant or cooperative agreement.

**Disallowed Costs** – Charges to an award in which the awarding agency or its representatives determines to be unallowable.

**Equipment** – Non-expendable property having a useful life of more than one year and a cost of \$5,000 or more per unit.

**Executive Order 12372, “Intergovernmental Review of Federal Programs,”** – An Executive Order which establishes a procedure for the evaluation, review, and coordination of federal and federally-assisted programs and projects to the State Single Point of Contact (SPOC).

**Expiration Date** – The date signifying the end of the current budget period, as indicated on the grant award, after which the grantee does not have authority to obligate grant funds.

**Federal Financial Assistance** – Transfer of property, money, or other direct assistance to an eligible recipient to accomplish a public purpose of support or stimulation as authorized by law.

**Federal Funds Authorized** – The total amount of Federal funds obligated by the Forest Service for use by the cooperator.

**Federal Register** – The Federal Register, published every federal working day, provides a uniform system for making available to the public regulations and legal notices issued by federal agencies and the President. These include Presidential proclamations and Executive orders and federal agency documents having a general applicability and legal affect, documents required to be published by an Act of Congress, and other federal agency documents of public interest.

**For-Profit Organization** – A corporation or other legal entity which is organized or operated for the profit or benefit of its shareholders or other owners.

**Grant** – An award of financial assistance where no “substantial involvement” is anticipated between the awarding agency and the recipient during performance of the contemplated activity.

**Grantee** – The organizational entity to which a grant (or cooperative agreement) is awarded and which is responsible and accountable both for the use of the funds provided and for the performance of the grant supported project or activities.

**Grants and Agreements Specialist** – Individual responsible for negotiation, award, and business management of grants.

**Grant Monitor** – Awarding agency official who is responsible for the technical or substantive programmatic aspects of a grant or cooperative agreement.

**Hard Match** – Cash contributions (could include donated funds) must be verifiable in the recipient’s records.

**Indirect Costs** – Costs that are incurred for common or joint objectives, which therefore cannot be identified specifically with a particular program or project. Also called overhead. Evidence of an indirect cost rate approved by a cognizant (or lead) federal agency must be provided before indirect costs can be charged to a federal award.

**(Revised May 1, 2009)**

**In-Kind Match** – A recipient’s fulfilling of its cost-sharing obligation by a contribution other than cash, such as the rental of space or equipment or the provision of staff services directly benefiting and specifically identifiable to the project or program (must be verifiable in the recipient’s records). Also called soft match.

**Matching Share** – The contribution that recipients are required to make in order to supplement the grantor’s grant monies.

**Monitoring** – A process whereby the programmatic and administrative aspects of a grant are reviewed by means of collection and assessment of information gathered from various reports, audits, site visits, and other sources.

**Non-Federal Entity** – A State, local government, or non-profit organization.

**Nonprofit Organization** – Any corporation, trust association, cooperative, or other organization which is operated primarily for scientific, educational, service, charitable, or similar purposes in the public interest; is not organized primarily for profit; and uses its net proceeds to maintain, improve, and/or expand its operations.

**Obligations** – The amounts of orders placed, subagreements awarded, services received, and similar transactions during a given period, which will require payment during the same or future period.

**Outlays** – Charges made to the program or project. They may be reported on a cash or accrual basis.

**Pass-Through** – A process by which a state government receives federal grants and passes the money through to sub-state jurisdictions.

**Performance Report** – A written report that provides information demonstrating the accountability for use of federal funds. The report should include:

- (a) Progress achieved in accomplishing goals and objectives in the approved award.
- (b) Quantify outputs where applicable
- (c) Difficulties encountered, including reasons why goals and objectives were not met, and the resolution or corrective action planned,
- (d) Other pertinent information pertaining to the activities described in the approved program narrative.

**Prior Approval** – Permission, generally written, from the grantor in advance of an act which would result in either an expenditure of funds or modification of a grant activity where such approval is required by the grant terms and conditions.

**Program Income** – Gross income received by the awardee or subawardee directly generated by an award supported activity, or earned as a result of the award agreement during the award period.

**Project Period** – The total time for which support of a project has been programmatically approved.

**(Revised May 1, 2009)**

**Scope** – The broad purpose or objectives of a grant. A scope may encompass one or more specific projects. A project scope is defined as the broad purpose of a particular project within a grant. There may be multiple scopes identifying each of the different projects within a grant and each scope may contain a number of activities which represent the estimate of actions needed to complete the project.

**Subgrant** – An award of financial assistance in the form of money or property made under a grant by a grantee to an eligible recipient, called a subgrantee.

**Suspension** – Action by the awarding agency which temporarily suspends Federal assistance number the award pending corrective action by the cooperator or pending a decision to terminate the award by the awarding agency.

**Supplies** – Tangible personal property other than equipment.

**Termination** – The cancellation of Federal assistance, in whole or part, under a Federal assistance award at any time.

**Unobligated Balance** – That portion of funds authorized by the Forest Service that has not been obligated by the cooperator. It is determined by deducting the cumulative obligations from the total funds authorized.

**Unobligated Obligation** – For Financial Status Reports (SF-269s) prepared on:

- (a) Cash Basis – Represent the amount of obligations incurred by the cooperator that have not been paid.
- (b) Accrued Expenditure Basis – Represent the amount of obligations incurred by the cooperator for which an outlay has not been recorded.

## Appendix 1 for Module 3

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### Sample Pre-Award documents

State Sheet	Exhibit A
Application for Federal Assistance (SF-424)	Exhibit B
Budget Information – Non-Construction Programs (SF-424A)	Exhibit C
Assurances – Non-Construction Programs (SF-424B)	Exhibit D
Certification Regarding Debarment, Suspension, and Other Responsibility Matters (AD-1047)	Exhibit E
Certification Regarding Drug-Free Workplace Requirements (AD-1049)	Exhibit F
Disclosure of Lobbying Activities (SF-LLL)	Exhibit G

**NORTHEASTERN AREA**

**STATE AND PRIVATE FORESTRY  
Distribution of FY 2009 Program Budget to Partners**

04/03/09

**VERMONT**

				Funds Provided Directly to State	Funds Provided to Third Party	Funds Provided to Other FS and Federal Agencies	Total Amount of Funds provided to partners in State
Cooperative Programs	Grant No.	Total Amount Obligated	{A}	{B}	{C}	{D=A+B+C}	
<b>Forest Health Management (FHM):</b>							
<b>Federal Lands</b>							
Core Funding							
Univ of VT-Tree stress and Sirex attack	09-012	25,000		25,000		25,000	
<b>Cooperative Lands</b>							
Core Funding							
Core Funding FY08	08-077-A1	3,000	3,000			3,000	
Plant Technologies-Assessment of butternut canker	06-307-A1	57,500		57,500		57,500	
EAB Enhanced Surveys	08-077-A1	14,000	14,000			14,000	
HWA Survey and Monitoring	08-077-A1	20,000	20,000			20,000	
<b>SUBTOTAL, FHM</b>			<b>37,000</b>	<b>82,500</b>	<b>0</b>	<b>119,500</b>	
<b>Cooperative Fire Protection (CFP):</b>							
<b>State Fire Assistance</b>							
Core Funding							
<b>Volunteer Fire Assistance</b>							
Core Funding							
<b>State Fire Assistance NFP</b>							
Core Funding							
Core Funding FY08	08-077-A2	44,053	44,053			44,053	
<b>Volunteer Fire Assistance NFP</b>							
Core Funding							
<b>Forest Health Management- Fed Lands NFP</b>							
Core Funding							
<b>Forest Health Management- Coop Lands NFP</b>							
Core Funding							
<b>Economic Action Programs: NFP</b>							
Core Funding							
<b>SUBTOTAL, CFP</b>			<b>44,053</b>	<b>0</b>	<b>0</b>	<b>44,053</b>	
<b>Cooperative Forestry (CF):</b>							
<b>Forest Stewardship</b>							
Core Funding							
						0	



**VERMONT**

			Funds Provided Directly to State	Funds Provided to Third Party	Funds Provided to Other FS and Federal Agencies	Total Amount of Funds provided to partners in State
Cooperative Programs	Grant No.	Total Amount Obligated	{A}	{B}	{C}	{D=A+B+C}
Core Funding						0
<b>Forest Legacy</b>						0
Core Funding						0
Core Funding						210,000
<b>Urban and Community Forestry</b>						210,000
Core Funding						
S&PF Redesign Multistate: UTC Tool	09-026	210,000		210,000		
Development Assessment, Goal Setting, Implementation						
<b>Economic Action Programs:</b>						0
Core Funding						0
<b>Wood in Transportation</b>						0
Core Funding						0
<b>Rural Development (through forestry)</b>						0
Core Funding						0
<b>Forest Products, Conservation &amp; Recycling</b>						0
Core Funding						0
<b>Special Projects</b>						0
Core Funding						0
<b>Economic Recovery</b>						0
Core Funding						0
<b>SUBTOTAL, CF</b>			0	210,000	0	210,000
<b>Grey Towers Operations</b>						0
Core Funding						0
<b>Grey Towers Maintenance</b>						0
Core Funding						0
<b>Transfer Programs: Agricultural, Rural Development,</b>						0
Core Funding						0
<b>Senior Community Service Enrollee Program</b>						0
Core Funding						0
<b>Reimbursable Programs</b>						0

NORTHEASTERN AREA

STATE AND PRIVATE FORESTRY  
Distribution of FY 2009 Program Budget to Partners

04/03/09

**VERMONT**

			Funds Provided Directly to State	Funds Provided to Third Party	Funds Provided to Other FS and Federal Agencies	Total Amount of Funds provided to partners in State
Cooperative Programs	Grant No.	Total Amount Obligated	{A}	{B}	{C}	{D=A+B+C}
Core Funding						
			0	0	0	0
<b>Total:</b>			<b>81,053</b>	<b>292,500</b>	<b>0</b>	<b>373,553</b>
Date Of Last Change	05/30/08					

EXHIBIT A

**APPLICATION FOR  
FEDERAL ASSISTANCE**

Version 7/03

<b>1. TYPE OF SUBMISSION:</b> Application <input type="checkbox"/> Construction <input checked="" type="checkbox"/> Non-Construction		<b>2. DATE SUBMITTED</b> March 31, 2009	Applicant Identifier
Pre-application <input type="checkbox"/> Construction <input type="checkbox"/> Non-Construction		<b>3. DATE RECEIVED BY STATE</b>	State Application Identifier
		<b>4. DATE RECEIVED BY FEDERAL AGENCY</b>	Federal Identifier 09-DG-11420004-XXX
<b>5. APPLICANT INFORMATION</b>			
Legal Name: Pennsylvania State		<b>Organizational Unit:</b> Department: Division of Grants and Contracts	
Organizational DUNS: 159362172		Division:	
<b>Address:</b> Street: 468 More Money Boulevard		<b>Name and telephone number of person to be contacted on matters involving this application (give area code)</b> Prefix: Ms. First Name: Dolly	
City: Dollars		Middle Name: Nancy	
County: Cents		Last Name: Grant	
State: PA Zip Code: 12345-1234		Suffix:	
Country: USA		Email: dgrant@grant.gov	
<b>6. EMPLOYER IDENTIFICATION NUMBER (EIN):</b> 41-6078552		Phone Number (give area code) (570) 321-9886	Fax Number (give area code) (570) 123-2345
<b>8. TYPE OF APPLICATION:</b> New If Revision, enter appropriate letter(s) in box(es) (See back of form for description of letters.) None None Other (specify):		<b>7. TYPE OF APPLICANT:</b> (See back of form for Application Types) A. State Government Other (specify):	
<b>10. CATALOG OF FEDERAL DOMESTIC ASSISTANCE NUMBER:</b> 10.678 Forest Stewardship Program Other (specify):		<b>9. NAME OF FEDERAL AGENCY:</b>	
<b>12. AREAS AFFECTED BY PROJECT (Cities, Counties, States, etc.):</b> Statewide		<b>11. DESCRIPTIVE TITLE OF APPLICANT'S PROJECT:</b> Let's Plant Trees	
<b>13. PROPOSED PROJECT</b> Start Date: 07/01/2009 Ending Date: 06/30/2011		<b>14. CONGRESSIONAL DISTRICTS OF:</b> a. Applicant: 01 b. Project: Statewide	
<b>15. ESTIMATED FUNDING:</b>		<b>16. IS APPLICATION SUBJECT TO REVIEW BY STATE EXECUTIVE ORDER 12372 PROCESS?</b>	
a. Federal	\$ 100,000 .00	a. Yes. <input type="checkbox"/>	THIS PREAPPLICATION/APPLICATION WAS MADE AVAILABLE TO THE STATE EXECUTIVE ORDER 12372 PROCESS FOR REVIEW ON DATE: PROGRAM IS NOT COVERED BY E. O. 12372 OR PROGRAM HAS NOT BEEN SELECTED BY STATE FOR REVIEW
b. Applicant	\$ .00	b. No. <input checked="" type="checkbox"/>	
c. State	\$ 100,000 .00	<input type="checkbox"/>	
d. Local	\$ .00		
e. Other	\$ .00		
f. Program Income	\$ .00		
g. TOTAL	\$ 200000 .00	<b>17. IS THE APPLICANT DELINQUENT ON ANY FEDERAL DEBT?</b> <input type="checkbox"/> Yes If "Yes" attach an explanation. <input checked="" type="checkbox"/> No	
<b>18. TO THE BEST OF MY KNOWLEDGE AND BELIEF, ALL DATA IN THIS APPLICATION/PREAPPLICATION ARE TRUE AND CORRECT. THE DOCUMENT HAS BEEN DULY AUTHORIZED BY THE GOVERNING BODY OF THE APPLICANT AND THE APPLICANT WILL COMPLY WITH THE ATTACHED ASSURANCES.</b>			
a. Authorized Representative			
Prefix Ms.	First Name: Dolly	Middle Name: Nancy	
Last Name: Grant		Suffix:	
b. Title: Grant Officer		c. Telephone Number (give area code) (570) 321-9886	
Email: dgrant@grant.gov		Fax Number (give area code) (570) 123-2345	
d. Signature of Authorized Representative <i>Dolly Mary Grant</i>		e. Date Signed: 03/31/2009	

**INSTRUCTIONS FOR THE SF-424**

Public reporting burden for this collection of information is estimated to average 45 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0043), Washington, DC 20503.

**PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.**

This is a standard form used by applicants as a required face sheet for pre-applications and applications submitted for Federal assistance. It will be used by Federal agencies to obtain applicant certification that States which have established a review and comment procedure in response to Executive Order 12372 and have selected the program to be included in their process, have been given an opportunity to review the applicant's submission.

Item:	Entry:	Item:	Entry:
1.	Select Type of Submission.	11.	Enter a brief descriptive title of the project. If more than one program is involved, you should append an explanation on a separate sheet. If appropriate (e.g., construction or real property projects), attach a map showing project location. For preapplications, use a separate sheet to provide a summary description of this project.
2.	Date application submitted to Federal agency (or State if applicable) and applicant's control number (if applicable).	12.	List only the largest political entities affected (e.g., State, counties, cities).
3.	State use only (if applicable).	13.	Enter the proposed start date and end date of the project.
4.	Enter Date Received by Federal Agency Federal identifier number: If this application is a continuation or revision to an existing award, enter the present Federal Identifier number. If for a new project, leave blank.	14.	List the applicant's Congressional District and any District(s) affected by the program or project
5.	Enter legal name of applicant, name of primary organizational unit (including division, if applicable), which will undertake the assistance activity, enter the organization's DUNS number (received from Dun and Bradstreet), enter the complete address of the applicant (including country), and name, telephone number, e-mail and fax of the person to contact on matters related to this application.	15.	Amount requested or to be contributed during the first funding/budget period by each contributor. Value of in kind contributions should be included on appropriate lines as applicable. If the action will result in a dollar change to an existing award, indicate only the amount of the change. For decreases, enclose the amounts in parentheses. If both basic and supplemental amounts are included, show breakdown on an attached sheet. For multiple program funding, use totals and show breakdown using same categories as item 15.
6.	Enter Employer Identification Number (EIN) as assigned by the Internal Revenue Service.	16.	Applicants should contact the State Single Point of Contact (SPOC) for Federal Executive Order 12372 to determine whether the application is subject to the State intergovernmental review process.
7.	Select the appropriate letter in the space provided. A. State Government B. County Government C. Local Government D. City or Township Government G. Special District H. Independent School District I. Public/State Controlled Institution of Higher Education J. Private University Institution of Higher Education K. Native American Tribal Government (Federally Recognized) L. Individual M. For-Profit Organization (Other than small business) N. Other (Specify) O. Nonprofit Organization (Other than Institution of Higher Education) P. Native American Tribal Government (Other than Federally Recognized) Q. Public/Indian Housing Authority R. Small Business	17.	This question applies to the applicant organization, not the person who signs as the authorized representative. Categories of debt include delinquent audit disallowances, loans and taxes.
8.	Select the type from the following list: • "New" means a new assistance award. • "Continuation" means an extension for an additional funding/budget period for a project with a projected completion date. • "Revision" means any change in the Federal Government's financial obligation or contingent liability from an existing obligation. If a revision enter the appropriate letter: A. Increase Award                      B. Decrease Award C. Increase Duration                  D. Decrease Duration	18.	To be signed by the authorized representative of the applicant. A copy of the governing body's authorization for you to sign this application as official representative must be on file in the applicant's office. (Certain Federal agencies may require that this authorization be submitted as part of the application.)
9.	Name of Federal agency from which assistance is being requested with this application.		
10.	Use the Catalog of Federal Domestic Assistance number and title of the program under which assistance is requested.		

**BUDGET INFORMATION - Non-Construction Programs**

OMB Approval No. 0348-0044

<b>SECTION A - BUDGET SUMMARY</b>						
Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1. Forest Stewardship	10.678	\$	\$	\$ 100,000.00	\$ 100,000.00	\$ 200,000.00
2.						
3.						
4.						
5. Totals		\$	\$	\$ 100,000.00	\$ 100,000.00	\$ 200,000.00

<b>SECTION B - BUDGET CATEGORIES</b>						
6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY				Total (5)	
	(1)	(2)	(3)	(4)		
a. Personnel	\$ 50,000.00	\$ 50,000.00	\$	\$	\$ 100,000.00	
b. Fringe Benefits	10,000.00	10,000.00			20,000.00	
c. Travel	10,000.00	10,000.00			20,000.00	
d. Equipment						
e. Supplies						
f. Contractual						
g. Construction						
h. Other	30,000.00	30,000.00			60,000.00	
i. Total Direct Charges (sum of 6a-6h)	100,000.00	100,000.00			200,000.00	
j. Indirect Charges						
k. TOTALS (sum of 6i-6j)	\$ 100,000.00	\$ 100,000.00	\$	\$	\$ 200,000.00	
7. Program Income	\$	\$	\$	\$	\$	

SECTION C - NON-FEDERAL RESOURCES					
(a) Grant Program	(b) Applicant	(c) State	(d) Other Sources	(e) TOTALS	
8. Forest Stewardship	\$	\$ 100,000.00	\$	\$ 100,000.00	
9.					
10.					
11.					
12. TOTAL (sum of lines 8-11)	\$	\$ 100,000.00	\$	\$ 100,000.00	
SECTION D - FORECASTED CASH NEEDS					
	Total for 1st Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
13. Federal	\$	\$	\$	\$	\$
14. Non-Federal					
15. TOTAL (sum of lines 13 and 14)	\$	\$	\$	\$	\$
SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT					
(a) Grant Program	FUTURE FUNDING PERIODS (Years)				
	(b) First	(c) Second	(d) Third	(e) Fourth	
16.	\$	\$	\$	\$	
17.					
18.					
19.					
20. TOTAL (sum of lines 16-19)	\$	\$	\$	\$	
SECTION F - OTHER BUDGET INFORMATION					
21. Direct Charges:		22. Indirect Charges:			
23. Remarks:					

## INSTRUCTIONS FOR THE SF-424A

Public reporting burden for this collection of information is estimated to average 180 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0044), Washington, DC 20503.

**PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.**

### General Instructions

This form is designed so that an application can be made for funds from one or more grant programs. In preparing the budget, adhere to any existing Federal grantor agency guidelines which prescribe how and whether budgeted amounts should be separately shown for different functions or activities within the program. For some programs, grantor agencies may require budgets to be separately shown by function or activity. For other programs, grantor agencies may require a breakdown by function or activity. Sections A, B, C, and D should include budget estimates for the whole project except when applying for assistance which requires Federal authorization in annual or other funding period increments. In the latter case, Sections A, B, C, and D should provide the budget for the first budget period (usually a year) and Section E should present the need for Federal assistance in the subsequent budget periods. All applications should contain a breakdown by the object class categories shown in Lines a-k of Section B.

### Section A. Budget Summary Lines 1-4 Columns (a) and (b)

For applications pertaining to a *single* Federal grant program (Federal Domestic Assistance Catalog number) and *not requiring* a functional or activity breakdown, enter on Line 1 under Column (a) the Catalog program title and the Catalog number in Column (b).

For applications pertaining to a *single* program *requiring* budget amounts by multiple functions or activities, enter the name of each activity or function on each line in Column (a), and enter the Catalog number in Column (b). For applications pertaining to multiple programs where none of the programs require a breakdown by function or activity, enter the Catalog program title on each line in Column (a) and the respective Catalog number on each line in Column (b).

For applications pertaining to *multiple* programs where one or more programs *require* a breakdown by function or activity, prepare a separate sheet for each program requiring the breakdown. Additional sheets should be used when one form does not provide adequate space for all breakdown of data required. However, when more than one sheet is used, the first page should provide the summary totals by programs.

### Lines 1-4, Columns (c) through (g)

For *new* applications, leave Column (c) and (d) blank. For each line entry in Columns (a) and (b), enter in Columns (e), (f), and (g) the appropriate amounts of funds needed to support the project for the first funding period (usually a year).

For *continuing* grant program applications, submit these forms before the end of each funding period as required by the grantor agency. Enter in Columns (c) and (d) the estimated amounts of funds which will remain unobligated at the end of the grant funding period only if the Federal grantor agency instructions provide for this. Otherwise, leave these columns blank. Enter in columns (e) and (f) the amounts of funds needed for the upcoming period. The amount(s) in Column (g) should be the sum of amounts in Columns (e) and (f).

For *supplemental grants and changes* to existing grants, do not use Columns (c) and (d). Enter in Column (e) the amount of the increase or decrease of Federal funds and enter in Column (f) the amount of the increase or decrease of non-Federal funds. In Column (g) enter the new total budgeted amount (Federal and non-Federal) which includes the total previous authorized budgeted amounts plus or minus, as appropriate, the amounts shown in Columns (e) and (f). The amount(s) in Column (g) should not equal the sum of amounts in Columns (e) and (f).

**Line 5** - Show the totals for all columns used.

### Section B. Budget Categories

In the column headings (1) through (4), enter the titles of the same programs, functions, and activities shown on Lines 1-4, Column (a), Section A. When additional sheets are prepared for Section A, provide similar column headings on each sheet. For each program, function or activity, fill in the total requirements for funds (both Federal and non-Federal) by object class categories.

**Line 6a-i** - Show the totals of Lines 6a to 6h in each column.

**Line 6j** - Show the amount of indirect cost.

**Line 6k** - Enter the total of amounts on Lines 6i and 6j. For all applications for new grants and continuation grants the total amount in column (5), Line 6k, should be the same as the total amount in Section A, Column (g), Line 5. For supplemental grants and changes to grants, the total amount of the increase or decrease as shown in Columns (1)-(4), Line 6k should be the same as the sum of the amounts in Section A, Columns (e) and (f) on Line 5.

**Line 7** - Enter the estimated amount of income, if any, expected to be generated from this project. Do not add or subtract this amount from the total project amount. Show under the program narrative statement the nature and source of income. The estimated amount of program income may be considered by the Federal grantor agency in determining the total amount of the grant.

## INSTRUCTIONS FOR THE SF-424A (continued)

### Section C. Non-Federal Resources

**Lines 8-11** - Enter amounts of non-Federal resources that will be used on the grant. If in-kind contributions are included, provide a brief explanation on a separate sheet.

**Column (a)** - Enter the program titles identical to Column (a), Section A. A breakdown by function or activity is not necessary.

**Column (b)** - Enter the contribution to be made by the applicant.

**Column (c)** - Enter the amount of the State's cash and in-kind contribution if the applicant is not a State or State agency. Applicants which are a State or State agencies should leave this column blank.

**Column (d)** - Enter the amount of cash and in-kind contributions to be made from all other sources.

**Column (e)** - Enter totals of Columns (b), (c), and (d).

**Line 12** - Enter the total for each of Columns (b)-(e). The amount in Column (e) should be equal to the amount on Line 5, Column (f), Section A.

### Section D. Forecasted Cash Needs

**Line 13** - Enter the amount of cash needed by quarter from the grantor agency during the first year.

**Line 14** - Enter the amount of cash from all other sources needed by quarter during the first year.

**Line 15** - Enter the totals of amounts on Lines 13 and 14.

### Section E. Budget Estimates of Federal Funds Needed for Balance of the Project

**Lines 16-19** - Enter in Column (a) the same grant program titles shown in Column (a), Section A. A breakdown by function or activity is not necessary. For new applications and continuation grant applications, enter in the proper columns amounts of Federal funds which will be needed to complete the program or project over the succeeding funding periods (usually in years). This section need not be completed for revisions (amendments, changes, or supplements) to funds for the current year of existing grants.

If more than four lines are needed to list the program titles, submit additional schedules as necessary.

**Line 20** - Enter the total for each of the Columns (b)-(e). When additional schedules are prepared for this Section, annotate accordingly and show the overall totals on this line.

### Section F. Other Budget Information

**Line 21** - Use this space to explain amounts for individual direct object class cost categories that may appear to be out of the ordinary or to explain the details as required by the Federal grantor agency.

**Line 22** - Enter the type of indirect rate (provisional, predetermined, final or fixed) that will be in effect during the funding period, the estimated amount of the base to which the rate is applied, and the total indirect expense.

**Line 23** - Provide any other explanations or comments deemed necessary.



**ASSURANCES - NON-CONSTRUCTION PROGRAMS**

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0040), Washington, DC 20503.

**PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.**

**NOTE:** Certain of these assurances may not be applicable to your project or program. If you have questions, please contact the awarding agency. Further, certain Federal awarding agencies may require applicants to certify to additional assurances. If such is the case, you will be notified.

As the duly authorized representative of the applicant, I certify that the applicant:

1. Has the legal authority to apply for Federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management and completion of the project described in this application.
2. Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
3. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
6. Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and, (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.
7. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.
8. Will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.

9. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally-assisted construction subagreements.
10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).
12. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
13. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).
14. Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.
15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.
16. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."
18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.

EXHIBIT

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL	TITLE
APPLICANT ORGANIZATION	DATE SUBMITTED

# U.S. DEPARTMENT OF AGRICULTURE

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## Certification Regarding Debarment, Suspension, and Other Responsibility Matters - Primary Covered Transactions

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This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 7 CFR Part 3017, Section 3017.510, Participants' responsibilities. The regulations were published as Part IV of the January 30, 1989, *Federal Register* (pages 4722-4733). Copies of the regulations may be obtained by contacting the Department of Agriculture agency offering the proposed covered transaction.

### (BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS ON PAGE 2)

- (1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
  - (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
  - (b) have not within a three-year period preceding this certification been convicted of or had a civil judgement rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
  - (c) are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
  - (d) have not within a three-year period preceding this certification had one or more public transactions (Federal, State or local) terminated for cause or default.
- (2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

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Organization Name

Award Number or Project Name

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Name(s) and Title(s) of Authorized Representative(s)

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Signature(s)

Date

## Instructions for Certification

1. By signing and submitting this form, the prospective primary participant is providing the certification set out on page 1, in accordance with these instructions.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. The prospective participant shall submit an explanation of why it cannot provide the certification set out on this form. The certification or explanation will be considered in connection with the department or agency's determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when the department or agency determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the department or agency to whom this proposal is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549. You may contact the department or agency to which this certification is being submitted for assistance in obtaining a copy of those regulations.
6. The prospective primary participant agrees by submitting this form that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency entering into this transaction.
7. The prospective primary participant further agrees by submitting this form that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by the department or agency entering into this covered transaction, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List.
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default..

# U.S. DEPARTMENT OF AGRICULTURE

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## CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS (GRANTS) ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), 7 CFR Part 3017, Subpart F, Section 3017.600, Purpose. The regulations were published as Part II of the January 31, 1989 Federal Register (pages 4947-4952). Copies of the regulations may be obtained by contacting the Department of Agriculture agency offering the grant.

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS ON REVERSE)

### Alternative I

(A) The grantee certifies that it will provide a drug-free workplace by:

- (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
- (b) Establishing a drug-free awareness program to inform employees about --
  - (1) The dangers of drug abuse in the workplace;
  - (2) The grantee's policy of maintaining a drug-free workplace;
  - (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
  - (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
- (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
- (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will --
  - (1) Abide by the terms of the statement; and

(2) Notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than five days after such conviction;

(e) Notifying the agency within ten days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction;

(f) Taking one of the following actions, within 30 days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted --

(1) Taking appropriate personnel action against such an employee, up to and including termination; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;

(g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e) and (f).

B. The grantee shall insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

Place of Performance (Street address, city, county, State, zip code)

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Organization Name

PR/Award Number or Project Name

Name and Title of Authorized Representative

Signature

Date

### **INSTRUCTIONS FOR CERTIFICATION**

1. By signing and submitting this form, the grantee is providing the certification set out on pages 1 and 2.
2. The certification set out on pages 1 and 2 is a material representation of fact upon which reliance was placed when the agency determined to award the grant. If it is later determined that the grantee knowingly rendered a false certification, or otherwise violates the requirements of the Drug-Free Workplace Act, the agency, in addition to any other remedies available to the Federal Government, may take action authorized under the Drug-Free Workplace Act.

# DISCLOSURE OF LOBBYING ACTIVITIES

Approved by OMB

Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352

0348-0046

(See reverse for public burden disclosure.)

<b>1. Type of Federal Action:</b> <input type="checkbox"/> a. contract <input type="checkbox"/> b. grant <input type="checkbox"/> c. cooperative agreement <input type="checkbox"/> d. loan <input type="checkbox"/> e. loan guarantee <input type="checkbox"/> f. loan insurance	<b>2. Status of Federal Action:</b> <input type="checkbox"/> a. bid/offer/application <input type="checkbox"/> b. initial award <input type="checkbox"/> c. post-award	<b>3. Report Type:</b> <input type="checkbox"/> a. initial filing <input type="checkbox"/> b. material change <b>For Material Change Only:</b> year _____ quarter _____ date of last report _____
<b>4. Name and Address of Reporting Entity:</b> <input type="checkbox"/> Prime <input type="checkbox"/> Subawardee Tier _____, if known:  Congressional District, if known:	<b>5. If Reporting Entity in No. 4 is a Subawardee, Enter Name and Address of Prime:</b>  Congressional District, if known:	
<b>6. Federal Department/Agency:</b>	<b>7. Federal Program Name/Description:</b>  CFDA Number, if applicable: _____	
<b>8. Federal Action Number, if known:</b>	<b>9. Award Amount, if known:</b> \$ _____	
<b>10. a. Name and Address of Lobbying Registrant</b> (if individual, last name, first name, MI):	<b>b. Individuals Performing Services</b> (including address if different from No. 10a) (last name, first name, MI):	
<b>11.</b> Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.	Signature: _____ Print Name: _____ Title: _____ Telephone No.: _____ Date: _____	
<b>Federal Use Only:</b>		Authorized for Local Reproduction Standard Form LLL (Rev. 7-97)

## INSTRUCTIONS FOR COMPLETION OF SF-LLL, DISCLOSURE OF LOBBYING ACTIVITIES

This disclosure form shall be completed by the reporting entity, whether subawardee or prime Federal recipient, at the initiation or receipt of a covered Federal action, or a material change to a previous filing, pursuant to title 31 U.S.C. section 1352. The filing of a form is required for each payment or agreement to make payment to any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action. Complete all items that apply for both the initial filing and material change report. Refer to the implementing guidance published by the Office of Management and Budget for additional information.

1. Identify the type of covered Federal action for which lobbying activity is and/or has been secured to influence the outcome of a covered Federal action.
2. Identify the status of the covered Federal action.
3. Identify the appropriate classification of this report. If this is a followup report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal action.
4. Enter the full name, address, city, State and zip code of the reporting entity. Include Congressional District, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be, a prime or subaward recipient. Identify the tier of the subawardee, e.g., the first subawardee of the prime is the 1st tier. Subawards include but are not limited to subcontracts, subgrants and contract awards under grants.
5. If the organization filing the report in item 4 checks "Subawardee," then enter the full name, address, city, State and zip code of the prime Federal recipient. Include Congressional District, if known.
6. Enter the name of the Federal agency making the award or loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.
7. Enter the Federal program name or description for the covered Federal action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans, and loan commitments.
8. Enter the most appropriate Federal identifying number available for the Federal action identified in item 1 (e.g., Request for Proposal (RFP) number; Invitation for Bid (IFB) number; grant announcement number; the contract, grant, or loan award number; the application/proposal control number assigned by the Federal agency). Include prefixes, e.g., "RFP-DE-90-001."
9. For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment for the prime entity identified in item 4 or 5.
10. (a) Enter the full name, address, city, State and zip code of the lobbying registrant under the Lobbying Disclosure Act of 1995 engaged by the reporting entity identified in item 4 to influence the covered Federal action.  
  
(b) Enter the full names of the individual(s) performing services, and include full address if different from 10 (a). Enter Last Name, First Name, and Middle Initial (MI).
11. The certifying official shall sign and date the form, print his/her name, title, and telephone number.

According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is OMB No. 0348-0046. Public reporting burden for this collection of information is estimated to average 10 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0046), Washington, DC 20503.



## **Appendix 2 for Module 5**

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### **Sample Post-Award documents**

Financial Status Reports (Short Form)	Exhibit A
Financial Status Report (Long Form) (SF 269)	Exhibit B
Federal Financial Report (SF 425) (with instructions)	Exhibit C

**FINANCIAL STATUS REPORT**

*(Short Form)*

*(Follow Instructions on the back)*

1. Federal Agency and Organizational Element to which Report is Submitted <b>USDA Forest Service</b>	2. Federal Grant or Other Identifying Number Assigned by Federal Agency <b>08-DG-11420004-123</b>	OMB Approval No <b>0348-0038</b>	Page <b>1</b>	of pages
---------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------	-------------------------------------	------------------	----------

3. Recipient Organization (Name and complete address, including ZIP code)  
**University of Any State, Office of Grants and Contract  
 123 School Lane, Any State, VT 12345**

4. Employer Identification Number <b>20-9112497</b>	5. Recipient Account Number or Identifying Number	6. Final Report <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	7. Basis <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual
--------------------------------------------------------	---------------------------------------------------	----------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------

8. Funding/Grant Period ( <i>See Instructions</i> ) From: (Month, Day, Year) <b>10/01/2008</b>	To: (Month, Day, Year) <b>09/30/2009</b>	9. Period Covered by this Report From: (Month, Day, Year) <b>10/01/2008</b>	To: (Month, Day, Year) <b>03/31/2009</b>
------------------------------------------------------------------------------------------------------	---------------------------------------------	-----------------------------------------------------------------------------------	---------------------------------------------

	I Previously Reported	II This Period	III Cumulative
10. Transactions:			
a. Total outlays		10,000.00	10,000.00
b. Recipient share of outlays		5,000.00	5,000.00
c. Federal share of outlays		5,000.00	5,000.00
d. Total unliquidated obligations			
e. Recipient share of unliquidated obligations			
f. Federal share of unliquidated obligations			
g. Total Federal share ( <i>Sum of lines c and f</i> )			5,000.00
h. Total Federal funds authorized for this funding period			55,000.00
i. Unobligated balance of Federal funds ( <i>Line h minus line g</i> )			50,000.00

11. Indirect Expense	a. Type of rate ( <i>place "x" in appropriate box</i> ) <input type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone ( <i>Area Code, number and extension</i> )
---------------------------------	------------------------------------------------------

Signature of Authorized Certifying Official	Date Report Submitted
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**FINANCIAL STATUS REPORT**  
(Long Form)  
(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted USDA Forest Service		2. Federal Grant or Other Identifying Number Assigned By Federal Agency 08-DG-11420004-XXX		OMB Approval No. <b>0348-0039</b>	Page of 1 pages
3. Recipient Organization (Name and complete address, including ZIP code) Trees for Philadelphia, Inc. 1726 Johns Street, Philadelphia, PA 19117					
4. Employer Identification Number 39-1205576		5. Recipient Account Number or Identifying Number 545		6. Final Report <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Basis <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual					
8. Funding/Grant Period (See instructions) From: (Month, Day, Year) 10/1/2008		To: (Month, Day, Year) 9/30/2010		9. Period Covered by this Report From: (Month, Day, Year) 10/1/2008 To: (Month, Day, Year) 3/31/2009	
10. Transactions:					
		I Previously Reported	I This Period	III Cumulative	
a. Total outlays			16,599.99	16,599.99	
b. Refunds, rebates, etc.				0.00	
c. Program income used in accordance with the deduction alternative				0.00	
d. Net outlays (Line a, less the sum of lines b and c)		0.00	16,599.99	16,599.99	
<b>Recipient's share of net outlays, consisting of:</b>					
e. Third party (in-kind) contributions				0.00	
f. Other Federal awards authorized to be used to match this award				0.00	
g. Program income used in accordance with the matching or cost sharing alternative			2,416.08	2,416.08	
h. All other recipient outlays not shown on lines e, f or g			8,499.54	8,499.54	
i. Total recipient share of net outlays (Sum of lines e, f, g and h)		0.00	10,915.62	10,915.62	
j. Federal share of net outlays (line d less line i)		0.00	5,684.37	5,684.37	
k. Total unliquidated obligations					
l. Recipient's share of unliquidated obligations					
m. Federal share of unliquidated obligations					
n. Total Federal share (sum of lines j and m)				5,684.37	
o. Total Federal funds authorized for this funding period				23,500.00	
p. Unobligated balance of Federal funds (Line o minus line n)				17,815.63	
<b>Program income, consisting of:</b>					
q. Disbursed program income shown on lines c and/or g above				2,416.08	
r. Disbursed program income using the addition alternative					
s. Undisbursed program income					
t. Total program income realized (Sum of lines q, r and s)				2,416.08	
11. Indirect Expense					
a. Type of Rate (Place "X" in appropriate box) <input checked="" type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> Fixed					
b. Rate		c. Base		d. Total Amount	
				e. Federal Share	
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.					
13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.					
Typed or Printed Name and Title				Telephone (Area code, number and extension)	
Signature of Authorized Certifying Official				Date Report Submitted	

# FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted  USDA Forest Service		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)  07-CA-11420004-000			Page  1	of  1	
3. Recipient Organization (Name and complete address including Zip code)  University of CT, Suite 000, Sponsored Financial Office, Hartford, CT 00000-0000							
4a. DUNS Number  555917999	4b. EIN  41-5007522	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)		6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	7. Basis of Accounting  <b>x Cash</b>		
8. Project/Grant Period From: (Month, Day, Year) 9/15/2007				To: (Month, Day, Year) 9/30/2009		9. Reporting Period End Date (Month, Day, Year)  3/31/2009	
<b>10. Transactions</b>					Cumulative		
<i>(Use lines a-c for single or multiple grant reporting)</i>							
<b>Federal Cash (To report multiple grants, also use FFR Attachment):</b>							
a. Cash Receipts							
b. Cash Disbursements							
c. Cash on Hand (line a minus b)							
<i>(Use lines d-o for single grant reporting)</i>							
<b>Federal Expenditures and Unobligated Balance:</b>							
d. Total Federal funds authorized					\$103,580.00		
e. Federal share of expenditures					\$33,749.48		
f. Federal share of unliquidated obligations					\$0.00		
g. Total Federal share (sum of lines e and f)					\$33,749.48		
h. Unobligated balance of Federal funds (line d minus g)					\$69,830.52		
<b>Recipient Share:</b>							
i. Total recipient share required					\$51,272.00		
j. Recipient share of expenditures					\$16,705.99		
k. Remaining recipient share to be provided (line i minus j)					\$34,566.01		
<b>Program Income:</b>							
l. Total Federal program income earned							
m. Program income expended in accordance with the deduction alternative							
n. Program income expended in accordance with the addition alternative							
o. Unexpended program income (line l minus line m or line n)							
11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
					g. Totals:		
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:							
<b>13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)</b>							
a. Typed or Printed Name and Title of Authorized Certifying Official				c. Telephone (Area code, number and extension)			
				d. Email address			
b. Signature of Authorized Certifying Official				e. Date Report Submitted (Month, Day, Year)			
				14. Agency use only:			

Standard Form 425  
OMB Approval Number: 0348-0061  
Expiration Date: 10/31/2011

**Paperwork Burden Statement**

According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0060), Washington, DC 20503.

### Line Item Instructions for the Federal Financial Report

FFR Number	Reporting Item	Instructions
<b>Cover Information</b>		
1	Federal Agency and Organizational Element to Which Report is Submitted	Enter the name of the Federal agency and organizational element identified in the award document or as instructed by the agency.
2	Federal Grant or Other Identifying Number Assigned by Federal Agency	For a single award, enter the grant number assigned to the award by the Federal agency. For multiple awards, report this information on the <i>FFR Attachment</i> . <i>Do not complete this box if reporting on multiple awards.</i>
3	Recipient Organization	Enter the name and complete address of the recipient organization including zip code.
4a	DUNS Number	Enter the recipient organization's Data Universal Numbering System (DUNS) number or Central Contract Registry extended DUNS number.
4b	EIN	Enter the recipient organization's Employer Identification Number (EIN).
5	Recipient Account Number or Identifying Number	Enter the account number or any other identifying number assigned by the recipient to the award. This number is for the recipient's use only and is not required by the Federal agency. For multiple awards, report this

6	Report Type	Mark appropriate box. <i>Do not complete this box if reporting on multiple wards.</i>
7	Basis of Accounting (Cash/Accrual)	<p><i>a</i></p> <p>Specify whether a cash or accrual basis was used for recording transactions related to the award(s) and for preparing this FFR. Accrual basis of accounting refers to the accounting method in which expenses are recorded when incurred. For cash basis accounting, expenses are recorded when they are paid.</p>
8	Project/Grant Period, From: (Month, Day, Year)	<p>Indicate the period established in the award document during which Federal sponsorship begins and ends.</p> <p>Note: Some agencies award multi-year grants for a project period that is funded in increments or budget periods (typically annual increments). Throughout the project period, agencies often require cumulative reporting for consecutive budget periods. Under these circumstances, enter the beginning and ending dates of the project period not the budget period.</p> <p><i>Do not complete this line if reporting on multiple awards.</i></p>
Project/Grant Period, To: (Month, Day, Year)		See the above instructions for “Project/Grant Period, From: (Month, Day, Year).”

9	Reporting Period End Date: (Month, Day, Year)	Enter the ending date of the reporting period. For quarterly, semi-annual, and annual interim reports, use the following reporting period end dates: 3/31, 6/30, 9/30, or 12/31. For final <i>FFRs</i> , the reporting period end date shall be the end date of the project or grant period.
10	<b>Transactions</b> Enter cumulative amounts from date of the inception of the award through the end date of the reporting period specified in line 9. Use Lines 10a through 10c, Lines 10d through 10o, or Lines 10a through 10o, as specified by the Federal agency, when reporting on single grants. Use Line 12, Remarks, to provide any information deemed necessary to support or explain <i>FFR</i> data.	

EXHIBIT C