



**US Army Corps
of Engineers** ®

**Cooperative Agreements
Standard Operating Procedures (SOP)
The Directorate of Contracting
13 July 2018**

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1.0 Purpose

The U.S. Army Corps of Engineers (USACE) Cooperative Agreements Standard Operating Procedure (SOP) provides internal guidance to USACE program officials and Grants Officers for awarding and administering cooperative agreements with Non-Federal entities (NFEs), such as educational institutions, non-profit organizations, other authorized recipients, and State, local, and Indian tribal governments. The government-wide regulations are set forth in the Code of Federal Regulations (CFR) at 2 CFR Part 200 and are supplemented by the Department of Defense Grants and Agreements Regulation (DoDGAR), 32 CFR Parts 21 and 22, proposed to be codified as part of 2 CFR Chapter XI. This SOP includes guidance for reporting requirements (both for the Government and the Recipient), regulations, procedural guidance, standard forms and sample templates.

2.0 Applicability

This SOP applies to all phases of the cooperative agreement process from pre-award through close-out procedures. Where applicable, it is intended for use by all parties involved in the cooperative agreement process.

Note: Not all USACE districts have Grants Officers. Program Officials should contact their District's contracting office to determine the grants official who will be assigned to their project.

3.0 References

3.1 Federal Grant and Cooperative Agreement Act of 1977 (FGCAA), 31 U.S.C. 6301, et. seq.

3.2 Subtitle A of Title 2, Code of Federal Regulations (OMB Guidance for Grants and Agreements)

3.3 Chapter XI of Title 2, Code of Federal Regulations and Chapter I, Subchapter C of Title 32, Code of Federal Regulations (commonly referred to as the Department of Defense Grant and Agreement Regulations or "DoDGARS")

3.4 DoD and Grants.gov: A Guide for DoD Staff, March 2015.

3.5 DoD Grant Awards Database Input User Guide, Feb. 1, 2016.

4.0 Definitions

Authorities Delegated to USACE:

16 U.S.C. 670c-1 - Cooperative and Interagency Agreements for Land Management on Department of Defense Installations

10 U.S.C. 2684a - Agreements to limit encroachments and other constraints on military training, testing, and operations
10 U.S.C. 2358 – Research and Development Projects

10 U.S.C. 2371B – Authority of the Department of Defense to Carry Out Certain Prototype Projects
10 U.S.C. 2701(d) – Environmental Restoration Program
33 U.S.C 2339 - Section 213 Assistance Programs

Awarding Agency is the Federal agency awarding the cooperative agreement directly to a non-Federal entity.

Budget Period is the interval of time in which a project is divided for budgeting, funding, or technical purposes.

Catalog of Federal Domestic Assistance (CFDA) provides a listing of Federal assistance programs available to State and local governments (including the District of Columbia); federally-recognized Indian tribal governments; Territories (and possessions) of the United States; domestic public, quasi-public, and private profit and nonprofit organizations and institutions; specialized groups; and individuals. The CFDA is available at: www.CFDA.gov.

CFDA Number is a unique number assigned by the Catalog of Federal Domestic Assistance to a particular agency/office and program that follows the program throughout the assistance lifecycle enabling data and funding transparency. The complete CFDA number is a five digit number where the first two digits represent the Funding Agency and the second three digits represent the program. A Federal awarding agency may not award Federal financial assistance without assigning it to a program that has been included in the CFDA unless there are exigent circumstances requiring otherwise, such as timing requirements imposed by statute.

Cooperative Agreement is a legal instrument of financial assistance between a Federal awarding agency or pass-through entity and a non-Federal entity (State, local government, or other recipient) that: (a) Is used to enter into a relationship the principal purpose of which is to transfer a thing of value from the Federal awarding agency or pass-through entity to the non-Federal entity to carry out a public purpose of support or stimulation authorized by a law of the United States (see 31 U.S.C. 6101(3)); and not to acquire property or services for the Federal Government or pass-through entity's direct benefit or use; (b) Is distinguished from a grant in that it provides for substantial involvement between the Federal awarding agency or pass-through entity and the non-Federal entity in carrying out the activity contemplated by the Federal award. (c) The term does not include: (1) A cooperative research and development agreement (CRADA) as defined in 15 U.S.C. 3710a; or (2) An agreement that provides only: (i) Direct United States Government cash assistance to an individual; (ii) A subsidy; (iii) A loan; (iv) A loan guarantee; or (v) Insurance. Refer to 31 U.S.C. 6302-6305; 2 CFR 200.24.

Cooperative Ecosystems Studies Unit (CESU) Network is a national consortium of federal agencies, tribes, academic institutions, state and local governments, nongovernmental conservation organizations, and other partners working together to support research and education for informed public trust resource stewardship.

Direct Costs are costs that can be specifically identified with a particular project or activity, or that can be directly assigned to the project or activity with a high degree of accuracy. Direct costs generally include, but are not limited to, salaries, staff travel, project-related equipment, and supplies directly benefiting the award-supported project or activity.

Federal Awardee Performance and Integrity Information System (FAPIIS) is a federal database intended to serve as a government-wide source of information about the prior performance of federal procurement contractors, grantees, and cooperative agreement holders.

Federal Award Identification Number (FAIN) is required on all awards and used for reporting purposes.

Fixed Amount cooperative agreement under which the Federal awarding agency or pass-through entity provides a specific level of support without regard to the actual costs incurred under the Federal Award. Accountability is based primarily on performance and results. Payments are based on meeting specific requirements of the Federal award. Refer to 2 CFR 200.201 for payment options.

Funding Opportunity Announcement (FOA) is a formal, written document in which a federal agency makes known its intentions to award discretionary cooperative agreements, usually a result of competition for funds.

Grant is a legal instrument, consistent with 31 U.S.C. § 6304, used to enter into a relationship:

- a. Of which the principal purpose is to transfer a thing of value to the recipient to carry out a public purpose of support or stimulation authorized by a law of the United States, rather than to acquire property or services for the Government's direct benefit or use.
- b. In which substantial involvement is not expected between the Government and the recipient when carrying out the activity contemplated by the grant (2 C.F.R. § 200.51).

Grants are separate from Cooperative Agreements, and not covered by the terms of this SOP.

Grants Officer Representative (GOR) is an individual who is designated and authorized in writing by the Grants Officer (GO) to perform specific grant/cooperative agreement administration or technical functions on grants/cooperative agreements. Requirements to be a GOR are Level B COR and has completed CLC 106.

Grants.gov is a central, searchable Federal internet site for posting information about all federal assistance funding opportunities as they become available.

Indirect Costs are Costs incurred by an organization for common or joint objectives and that, therefore, cannot be identified specifically with a particular project or program but are, nevertheless, necessary to the general operation of its activities. Indirect costs generally include, but are not limited to, facilities operation and maintenance costs, depreciation, and administrative expenses. Because of the diverse characteristics and accounting practices of non-profit organizations, it is not possible to specify the types of cost that may be classified as indirect in all situations.

Negotiated Indirect Cost Rate Agreement (NICRA) is a document reflecting the Federal cognizant audit agency's approval of a recipient's indirect cost rate for use in Federal awards for a specified period of time.

Non Federal Entity (NFE) is defined at 2 CFR 200.69 as a state, local government, Indian tribe, institution of higher education (IHE) as defined at 20 U.S.C. 1001, or non-profit organization that carries out a Federal award as a recipient or sub-recipient.

Period of Performance (PoP) as defined at 2 CFR 200.77 means the time during which the non-Federal entity may incur new obligations to carry out the work authorized under the Federal award. The Federal awarding agency or pass-through entity must include start and end dates of the period of performance in the cooperative agreement.

Recipient means a Non-Federal entity that receives Federal assistance through a cooperative agreement directly from a Federal awarding agency to carry out an activity under a Federal program. The term recipient does not include sub-recipients.

Requests for Statement of Interest (RSOI) is issued by the Grants Officer for each proposed competitive cooperative agreement to be initiated by DoD to ensure there are at least two eligible, prospective proposers.

Sikes Act (16 U.S.C. § 670, et. seq.) is to promote effectual planning, development, maintenance, and coordination of wildlife, fish, and game conservation and rehabilitation in military reservations. The Sikes Act allows for Cooperative Agreements to be used on installations that supports the installation's Integrated Natural Resources Management Plan (INRMP). <https://legcounsel.house.gov/Comps/Sikes%20Act.pdf>

Statement of Interest (SOI) is a document that states a potential recipient's qualification in responding to the RSOI.

Statement of Objectives (SOO) is a Government prepared document that states the overall performance objective or services to be performed.

5.0 Roles and Responsibilities

This section defines roles and responsibilities in general terms; however, it is not all inclusive. The processes and actions discussed below for solicitation and competition are applicable to cooperative agreements that are not directed by law to specific Recipients. In those cases, the statutory program eligibility will govern the potential group of Recipients. Other cooperative agreement administration processes discussed herein are to be applied to the extent not inconsistent with the governing program authority. The award and administration of cooperative agreements is a collaborative process from pre-award through closeout. Additional duties may arise, and all parties are responsible for partnering with each other to ensure all programmatic goals are met and all laws and regulations are followed. Cooperative Agreement Recipients have substantial involvement which includes collaboration, participation, or implementation of the work in the program. Individuals from the Contracting office will normally be the personnel who are registered in Grants.gov and given access to create and manage funding opportunities, synopses of opportunities, and application packages for competitive cooperative agreements. They will also retrieve submitted applications from Grants.gov.

5.1 Program Officials

- Attends a grants and agreements training course and a refresher every three years thereafter on-line or off-site.

Pre-solicitation for competitive cooperative agreements

- Define requirement and establish objectives for project.
- Develop description of requirement
- Ensure that a cooperative agreement program description is published in the Catalog of Federal Domestic Assistance, when necessary, and submits a copy of the advertisement to the grants officer.
- Identify potential eligible applicants or gather information to support a Grants Officer determination if only a single non-Federal government entity is capable of meeting the defined program objectives.
- At minimum, provide (a) funding sources, including accounting and appropriation data; (b) the estimated cost ceiling based on an independent government estimate of the work; and (c) where appropriate, the funding amounts to be obligated by budget period.
- Initiate draft Cooperative Agreement Authorization Document. Appendix A
- In consultation with the Grants Officer, develops the proposed selection criteria.
- Provide draft funding opportunity announcement for the grants officials to review.
- Provide labor code. A labor code is required throughout the pre-award and award phase as well as during the post award phase for administrative duties such as processing invoices and budget review.

Pre-award

- Provide funding document (PR&C)
- When technical and program questions are submitted by applicants, assist Grants Officer in providing technical responses to applicant's questions.
- Serve as Review Panel Chair and recommend members for review panels for review of application (s) or proposal (s).
- Provide technical or programmatic expertise to the Grants Officer in preparation for negotiations. Participate in discussions/negotiations.

Award

- Prepare Technical Analysis of all proposals received.
- Assist Grants Officer in preparing debriefs to unsuccessful applicants by commenting on weaknesses or deficiencies in unsuccessful applications.
- Review and comment on cooperative agreement scope of work descriptions and supporting documentation prior to the grants official routing it to the Grants Officer for approval and signature.

Post Award

- Assists the recipient / non-federal entity (NFE) in the technical aspects of the project by ensuring that all project deliverables are in accordance with the scope of work in the cooperative agreement, the time frames established, and that the grants officer is kept informed of any problems, and maintains records of these communications in writing.
- Conduct site visits.
- Review and recommend approval of progress reports.
- Monitor satisfactory progression of work.
- Notify the grants officials of upcoming programmatic needs (i.e. agreements, renewals, modifications, and budgeting concerns).
- Review final performance report and notify grants officials when the cooperative agreement is ready for closeout. Prepare the official file for review by the Grants Officer.
- Works with the grants officials to ensure that all required reports are submitted in accordance with the terms and conditions of the agreement and applicable regulations.
- Documents financial and technical activities, obtains required approvals, participates in site visits when necessary, and informs the Grants Officer, in writing, of potential problems.

5.2 Grants Officer

Pre-award

- The determination whether a cooperative agreement is the appropriate instrument to accomplish the project, based on information provided by the PDT and with the advice of legal counsel.
- Assist program officials in identifying potential eligible applicants and appropriate competitive procedures or verify that only a single non-Federal government entity meets the statutory eligibility criteria and is capable of meeting the defined program objectives.
- Ensures that cooperative agreements are awarded through competition in every case in which a statute requires competition and to the maximum extent practicable in all other cases in accordance with 32 CFR 22.305.
- The grants officer is responsible for making the determination if a non-competitive award is in the best interest of USACE. Non-competitive awards may be executed when statutory authority directs the award to a specific recipient.
- When competition is required, the grants officer ensures that the cooperative agreement requirement is first publicized on Grants.gov and then secondary mediums such as CESU and the Federal Register, if necessary to obtain adequate competition.
- With the assistance of legal counsel, reviews agreement and modification documentation to ensure that the information is complete (i.e. legislative authority, complete description of project and funding information)
- Assist program officials with the development of the requirements documents for cooperative agreement and modifications.
- Establish eligibility requirements and selection criteria in compliance with the authorizing statutory authority and governing regulations.
- Verify that the Grants Officer's warrant provides authority for the cooperative agreement award under consideration.
- Assign Funding Opportunity Announcement Number and CFDA Number.
- Review draft and finalize funding opportunity announcement. Appendix B
- Review applications and determine if they are responsive to application instructions.
- Perform budget and cost analysis.
- Approve review panel members.
- Chair review panels as necessary.
- Perform initial review of all applications to determine qualifications and eligibility of potential Recipients. If any Recipient does not agree to all terms and conditions of the cooperative agreement, includes conditional or inconsistent assumptions in their proposal, or the awarding agency determines that the proposal requires clarification or changes, then negotiations may be held.

- Rejects applications from ineligible and/or nonresponsible persons or entities, or applications that are inconsistent with the program authority, regulations, or solicitation, and which cannot be revised to comply with applicable requirements.
- Verify eligibility through SAM and FAPIIS
- Document the Federal awarding agency's review of risk posed by applicants
- Negotiates cooperative agreements consistent with the governing authority and regulations, with a fixed or ceiling amount that is reasonable.
- Obtain signature of the final negotiated cooperative agreement from an authorized official of the Recipient acting within their authority to bind the recipient to the terms of the cooperative agreement.
- Obtain legal sufficiency review for agreements.

Award

- Assign Cooperative Agreement Federal Award Identification Number (FAIN).
- Prepare cooperative agreement. (Appendix C)
- Approve the final cooperative agreement and supporting documents effecting the award of the instrument.
- Prepare GOR letter for signature, when necessary to the administration of the cooperative agreement and to persons with the required training, and sign the GOR appointments as appropriate.
- IAW 2CFR200.210(b)(1)(iii) Include FAPIIS information into award terms and conditions for awards over \$500,000.
- Notify all recipients of award and conduct debriefings.
- Signs agreements within delegated authority. For cooperative agreements, the grants officer must be Level III certified and have attended DAU GRT 201. Consideration must be given to the cumulative value of the agreements when exercising signature authority. The cooperative agreement cannot exceed the warrant authority of the Grants Officer.
- Prepare cooperative agreement award in the contract writing system for electronic transmission to Grant.Gov, Army Contracting Support Agency, and if applicable the Office of Naval Research (ONR).
- Develop and post descriptive abstract of award on the Defense Technical Information Center website: <https://reg.dtic.mil/> which will list the award on the Department of Defense Grant Award Website: <https://dodgrantawards.dtic.mil>
- Recommend GOs use the most current PMR Questions for Grants as a back-check prior to award.
- Receive and decide claims from a Recipient, including the use of alternate dispute resolution procedures to the extent appropriate and agreed to by the Grants Officer and the Recipient. Forward appeals of claim decisions by a Recipient to the Grant Appeal Authority. AFARS Section 5133.9001(c) has designated the Head of the Contracting Activity as the grant appeal authority within the Army. The Grants Officer will provide an appeal file of relevant documents, and implement the final decision of the Grant Appeal Authority.

Post Award

- Create and maintain official cooperative agreement file in PCF with all pre-award, award, and post award documents included.
- Issue modifications and Agreements as necessary.
- Ensure performance and financial reports are submitted by Recipients as required by the regulations and the cooperative agreement.
- Assist with coordinating audits and reviewing audit information as necessary.
- Approve payments for progress in accomplishment of the goals and requirements of the cooperative agreement, for no more than the fixed or ceiling amount of the award.
- Monitor disbursements of funds under the cooperative agreement, finalize and closeout the cooperative agreement once all requirements have been satisfied by the Recipient, and deobligate funds from a cooperative agreement when completed, if the ceiling amount exceeds the total and final disbursements under the cooperative agreement.

5.3 Office of Counsel

- Review Solicitations and proposed Awards for Legal Sufficiency.
- Review and sign Cooperative Agreement Authorization Document *Appendix A*.
- Advise the Grants Officer on all matters of implementation of the cooperative agreement, and represent the awarding agency if any dispute is raised by a Recipient, or litigation is pursued by any party with regard to a cooperative agreement.

5.4 Principal Assistants Responsible for Contracting (PARCs)

- Issues grants officer warrants for cooperative agreements
- Ensure the mandatory training requirement of Level III certification and DAU GRT 201 are met prior to delegating authority for signature of cooperative agreements
- Track delegations of authority to USACE from Army and within USACE for the issuance of cooperative agreements by statutory authority and program, and request new delegations of authority within a sufficient period of time to ensure no lapse in authority for any program or cooperative agreement. Request additional delegations if new authorities or programs become available and a delegation is needed.
- Ensure training opportunities are made available and funded adequately
- Require periodic get together for Grants Officials to share Best practices and lessons learned

5.5 Administrative Grants Officers

- Conducting reviews and coordinating reviews, audits, and audit requests.
- Performing property administration services for Government-owned property, and for any property acquired by a Recipient, with respect to which the Recipient has further obligations to the Government.
- Ensuring timely submission of required reports.
- Executing administrative closeout procedures.
- Refer Recipients to DCAA for establishing Recipients' indirect cost rates, where the Department of Defense is the cognizant or oversight Federal agency with the responsibility for doing so. Refer all other Recipients to the designated Federal cognizant audit agency for the identified Recipient. Coordinate with the applicable cognizant audit agency for provisional or fixed indirect rate agreements and questions concerning proposed costs or payment requests that pertain to indirect type costs.
- Performing other administration functions (e.g., receiving Recipients' payment requests and transmitting approved payment authorizations to payment offices), as delegated by applicable cross-servicing agreements or letters of delegation.

6.0 Regulatory Requirements

Governing regulations for administrative requirements, cost principles, and audit requirements are found in 2 C.F.R. Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, as stated in 2 C.F.R. § 1103.100, “Applicability of 2 C.F.R. Part 200 to requirements for recipients in DoD Components' terms and conditions”, including the exceptions stated therein.

Department of Defense Grant and Agreement Regulations (DoDGARs) apply to cooperative agreements issued by the Department of Defense under applicable authorities.

7.0 Pre-Award Procedures

Identify Statutory Authority

Cooperative agreements can only be awarded when authorized by statute. Statutes that authorize the use of cooperative agreements are generally limited in scope and often contain specific requirements (e.g., eligibility and funding requirements) that are not otherwise provided for in OMB and DoD implementation guidance. USACE Program Officials and Grants Officers share responsibility for identifying the appropriate authority for entering into a cooperative agreement, in consultation with legal counsel.

Determine Bona Fide Need

Currently available appropriations may not be obligated by the award of a cooperative agreement unless there is a current bona fide need for the project or activity to be

funded under a cooperative agreement, award can be made within the period of availability of the appropriation to be used, and meaningful work will commence within the period of availability of the funds. A general need for funds to support the authorized public purpose is not sufficient. It is necessary for the scope of work for the cooperative agreement to identify a specific activity, project, or research effort that is currently planned and will actually commence after award and before the date when the funds expire for new obligation. Questions related to determining bona fide need should be referred to the Office of Counsel.

7.1 Cooperative Agreement Authorization Document (APPENDIX A)

The Cooperative Agreement Authorization Document may be used to document the determination of whether a cooperative agreement is the appropriate award instrument for the activities proposed for a funding agreement. The factual basis for a finding that a cooperative agreement is both authorized and the most suitable means of meeting the requirement will be presented in the document. Ultimately, the GO in consultation with counsel must determine that a CA may be awarded for the proposed scope of work, so this document may be used as the recommendation or requesting document to be submitted to the GO. The Cooperative Agreement Authorization Document may be used by the District to document the requirement, public purpose, and statutory authority. It may also be used to identify the eligibility standards for the pool of potential Recipients. Appendix A provides an example format which may be used. If this format is not used, the basis for and determination by the GO that a cooperative agreement is authorized and appropriate will be documented in writing and maintained in the award file.

Substantial Involvement by the awarding agency is the differentiating element as to whether a Cooperative Agreement is appropriate vs. a grant for an agreement that involves financial assistance to a Recipient for an authorized public purpose. Substantial Involvement must be of significance to the purpose of the award, which may be based on the amount and importance of the actions of the awarding agency. If USACE merely has knowledge of the Recipient's activities, or involvement on an administrative issue or financial tracking, that is not substantial involvement. If USACE provides review and approval of work plans, oversight of field activities, review and approval of reports of work accomplished, and approval of completion of the work included in the cooperative agreement, this would constitute substantial involvement.

- A cooperative agreement should not be considered unless all of the following criteria are met:
 - The principal purpose is to transfer a thing of value to the recipient “to carry out a public purpose of support or stimulation.”
 - There is legal authority to use a cooperative agreement for the proposed activity and with the proposed recipient.
 - The “principal purpose” finding is legitimate and is not to acquire property or services for the direct benefit or use of the Federal Government.

There will be substantial involvement by the awarding agency in the performance of the

work funded by the cooperative agreement.

The existence of a nonbinding umbrella Agreement does not create an exception to the requirements to use merit-based, competitive procedures to the maximum extent practicable or the requirements for the posting and notice of funding opportunities. The cooperative agreement may be awarded only in compliance with all applicable requirements of the OMB regulations, including notice and competition requirements, for a specified scope of work at a negotiated cost, and is an obligating instrument for the awarding agency.

a. Process/Responsibilities

If it is determined that a cooperative agreement is not appropriate, an alternate approach for meeting the requirement must be identified.

The content of the Cooperative Agreement Authorization Document is written by the program official and the Grants Specialist with assistance from Office of Counsel as needed. The Grants Specialist is the lead in its preparation and serves as the final editor. At a minimum, the final document is routed for signature through the Requesting Activity (Program Official), Office of Counsel, and the Contracting Office (Grants Specialist and Grants Officer). If applicable, the MFR must be signed by Real Estate, Security and Law Enforcement, Safety, ULA, Native American Coordinator, District Commander or designee, or any other interested party. The Grants Officer is the final approving official to determine if a Cooperative Agreement is appropriate.

b. Suggested Content

Enough information should be presented in the document to determine that a cooperative agreement is authorized and the best approach for meeting the requirement. The following information is required:

- Synopsis of Requirement
- Public Purpose – (1) The principal purpose of the agreement is the transfer of money, property, services, or anything of value to the State or local government or other recipient to accomplish a public purpose of support or stimulation authorized by Federal statute, rather than acquisition, by purchase, lease, or barter, of property or services for the direct benefit or use of the Federal Government; and (2) substantial involvement is anticipated between the executive agency, acting for the Federal Government, and the State or local government or other recipient during performance of the contemplated activity. The principal purpose of the grant/cooperative agreement cannot be to acquire (by purchase, lease, or barter) property or services for the direct benefit of the United States Government (31 USC §6303), unless a statute permits otherwise.
- Historical Data - Description of how the requirement or project was previously executed.

- Description of a current bona fide need based on time during which the activity will be performed, the public purpose, and amount, see section 7.0.
- Statutory Authority - A cooperative agreement cannot be awarded unless authorized by statute; however, it is not necessary for the word “cooperative agreement” to be specifically mentioned in the statute. Office of Counsel must be consulted when determining whether a statute authorizes the use of cooperative agreements for the public purpose under consideration.
- Description of Substantial Involvement by the Government in the activity that is the public purpose.
- Period of Performance must be within the limits of the authorizing statute or regulation, if specific, and within the allowable period of availability of the appropriation.
- Competition Requirements - DoDGARS 22.305 establishes DoD policy and implements statutes related to the use of merit-based competitive procedures in the award of grants and cooperative agreements.

c. Source List

USACE will determine how best to implement program objectives by reaching out to potential organizations, reviewing grants.gov to collect comments and feedback on specific proposed programs/projects, and observing available levels of current capacity and reviewing grants.gov to collect comments or within the CESU Network when appropriate.

d. Competition

It is DoD policy to maximize use of competition in the award of grants and cooperative agreements. Grants officers shall use merit-based, competitive procedures as defined by 2 CFR 22.315 to award cooperative agreements in every case where required by statute and to the maximum extent practicable in all other cases. 32 CFR 22.305. Competitive procedures are characterized by competition among as many eligible proposers as possible (at least two), with a published or widely disseminated notice, and an impartial review of the merits of proposals received, using the evaluation criteria described in the notice.

Competition is not required if only one entity is available to perform the scope of the grant or cooperative agreement as prescribed in the authorizing statute, or, if statutory authority provides otherwise, such as a directed award to a specific recipient or defined small group of recipients.

7.2 Funding Opportunity Announcement (APPENDIX B)

a. Process / Responsibilities

The program official is responsible for preparing a draft funding opportunity announcement, although its preparation requires a collaborative effort between the

grants officials and the requesting activity. With the exception of programs identified in para 1.0 of this document, the grants officials will post announcements on grants.gov. If potential recipients may participate through the CESU program, the notice should be posted to grants.gov and CESU network. The format and content of the Funding Opportunity Announcement must be in accordance with Appendix 1 of 2 C.F.R. Part 200.

The requesting activity is responsible for writing a complete description of the program requirements, determining eligibility requirements for applicants, and identifying selection criteria.

- **Program Description and Federal Award Information**

The program description outlines the background, overall goals, and objectives of the project. It also includes any special concerns that should be taken into consideration. The program description should also contain funding, statutory authority, performance period, anticipated number of awards, type of involvement the awarding agency will have, and any other information relevant to the requirement. The Grants Specialist and the requesting activity will coordinate with one another during the pre-award process to develop a complete program description. There is no required format for the program description.

- **Eligibility Requirements**

Examples of eligibility requirements are type of entity, cost sharing, organizations and key individuals or expertise needed for the program, etc. The statutory authority will provide information about many of the eligibility requirements. For example, some statutes limit eligibility to State or local Governments or nonprofit organizations. Cost sharing may also affect eligibility because it may be required by statute or program policy.

- **Selection Criteria**

The development of a selection method and selection criteria, in accordance with DoDGARS 22.315, shall be described in the funding opportunity announcement. Selection criteria may include, but is not limited to the topics identified in section 7.3, below. Pursuant to DoDGARS 22.315, two principal evaluation criteria for research and development cooperative agreements must be 1) Technical Merit and 2) Potential relationship of the proposed research and development to DoD missions. The criteria and process to evaluate applications is in 2 CFR 200.203 (Notices of funding opportunities). The qualification of a potential recipient and deciding the method and level of effort necessary for determining qualifications are provided in DoDGARS 22.420.

b. Required Content

In accordance with 2 C.F.R. § 200.203, the format and content of each notice must conform to the Government wide format for announcements of funding opportunities established by the Office of Management and Budget (OMB). There are eight required

sections of the announcement:

Section I	Funding Opportunity Description
Section II	Award Information
Section III	Eligibility Information
Section IV	Application Information
Section V	Application Review Information
Section VI	Award Administration Information
Section VII	Agency Contact
Section VIII	Other Information

See the OMB regulations at 2 CFR Appendix I to Part 200 for the full test of the type of information to be included in each section of the announcement.

c. Template

The Sample Funding Opportunity Announcement in Appendix B, below, is a standard format that may be used for announcements. Some sections contain boiler plate language, but others should be tailored according to specific program requirements, type of award (fixed amount or cost reimbursable), and type of Recipient (Government, IHE, nonprofit, etc). Sections that should be edited are highlighted in gray or yellow. The announcement should be written specific to the needs of each requirement.

d. Posting Requirements

In order to provide the public maximum opportunity to view potential funding opportunities, all cooperative agreement funding opportunities, must be posted on Grants.gov, in accordance with 2 CFR 200.203 and DoDGARS 22.315, except for CESU which may be posted at Grants.gov (see paragraph 8.3).

The Grants Specialist will post the announcement on Grants.gov in accordance with procedures outlined in “DoD and Grants.gov: A Guide for DoD Staff”, and within the respective CESU region as appropriate. A CFDA number is required to follow the program throughout the assistance lifecycle and enable data and funding transparency. If a CFDA number does not already exist for a program, the Grants Specialist shall submit an application for a new number by completing the following steps:

- Contact, HQ Proponent, Chief, Strategic Operations Division, Directorate of Contracting at 202-761-0561.
- Fill in required fields on the CFDA form such as work description, categories, etc. Information needed includes financial information, contacts, award process, and eligibility requirements.
- Example postings may be found at <https://www.cfda.gov/index?s=program&mode=form&tab=step1&id=4d4285648e2c51a33b9cb5bf7300736f>
- Once information is filled out, the HQ Proponent will submit to the Department of Defense CFDA point of contact for processing.

After a number is assigned, all interested applicants should be able to access the CFDA website to search for the funding opportunity by category, topic number, agency, etc., much like a job search website.

Non-Competitive grants and cooperative agreements are not exempt from the posting requirements.

7.3 Selection Criteria

In accordance with DoDGARS 22.315 in order for competition requirements to be met, an impartial review of the merits of applications must be performed using the selection method and criteria described in the funding announcement, unless statutory authority allows the award to a limited group or specific entity.

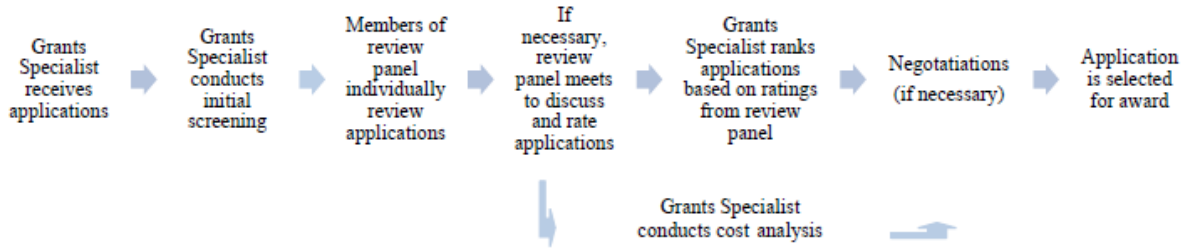
The development of selection criteria should be in accordance with DoDGARS 22.420 - Pre-Award Procedures which outlines factors to consider when determining level of effort necessary for deciding on the qualifications of a potential recipient. The Grants Officer will establish the final selection criteria for a specific solicitation, after consultation with legal counsel and program staff regarding appropriate criteria for the public purpose of the agreement. Selection criteria must satisfy the statutory program criteria and may include but are not limited to the following areas, when appropriate:

- Technical Merit – Applicant must demonstrate how performance of the requirement will be accomplished. Cost-effectiveness may also be included in this section.
- Qualifications of Key Personnel – Applicant demonstrates the qualification for personnel who will be working on the requirement. Resumes or qualifications statements may be submitted for key personnel. If notifications of changes in key personnel during the life of the agreement will be required, this should be mentioned in this section.
- Available Facilities
- Management – Applicant will submit information regarding internal quality controls and accounting or bookkeeping procedures.
- Past Performance – Applicant will submit recent relevant experience to demonstrate ability to successfully and satisfactorily meet the requirement.
- Cost Reasonableness – evaluation must be consistent with the cost regulations referenced in 7.3(e) below.

For research and development awards, in accordance with DoDGARS 22.315(c), in order to be considered as part of a competitive procedure, the two principal selection criteria, unless statute provides otherwise, must be:

- Technical merits of the proposed research and development; and
- Potential relationship of the proposed research and development to Department of Defense missions.

a. Process When Grants Officer Uses a Review Panel



b. Initial Screening

The initial screening is conducted by the Grants Specialist to determine that the applicant is (1) eligible in accordance with Section III of the announcement; (2) all information required by Section IV of the announcement has been submitted; and (3) all mandatory requirements are satisfied.

The Grants Specialist will also conduct a search in SAM.gov to ensure the applicant has no exclusions from Federal awards. In accordance with 2 C.F.R. § 180.425, awarding agencies must confirm that the recipient is not suspended or debarred from receiving federal funds. If an award exceeds the Simplified Acquisition Threshold (SAT), the Grants Specialist is also required to check the Federal Awardee Performance and Integrity Information System (FAPIIS) at the time of award and throughout the agreement to ensure the recipient meets the qualification standards. In accordance with 2 CFR 200.212(a) the Grants Specialist will report to FAPIIS if an applicant is determined to be "not qualified", and inform the applicant that it was determined to be "not qualified" and the basis for the determination, as required by 2 CFR 200.212(c).

Any application that does not meet all the criteria in the initial screening will be rejected and not forwarded to the review panel. Applications meeting all criteria in the initial screening will be forwarded to the review panel. All members of the review panel are required to sign a non-disclosure form prior to receiving applications.

A Grants Official will promptly notify applicants who fail the initial screening.

The Grants Specialist will obtain Past Performance Evaluations from FAPIIS for applicants and provide this to the review panel with the applications.

c. Review Panel to Assist Grants Officer Evaluation Process

The Grants Officer may determine that a technical review panel will assist in the evaluation of applications in complex and highly technical programs. When utilized, the review panel members may be recommended by the program official and approved by the grants officer and should be selected prior to posting the announcement. Individuals on the review panel should be experts in the field and must be free of conflicts of interest. The review panel is responsible for evaluating the technical merits of the applications based on the criteria defined in Section V of the announcement.

Any individual involved in the review of applications **SHALL NOT** be involved in encouraging submission of applications, providing assistance to recipients filling out applications, or conducting the initial screening of applications.

Each individual on the review panel will rate applications based on criteria defined in the announcement, and provide a written description of the basis for their analysis related to the selection criteria. Each individual is responsible for safeguarding the applications to insure no information is inappropriately disclosed to persons other than government employees involved with the evaluation process. Once completed, the applications and all evaluation documents will be forwarded to the Grants Specialist for submission to the Grants Officer.

d. Rating System

Per 2 CFR 200.204, for competitive grants or cooperative agreements, unless prohibited by Federal statute, the Federal awarding agency must design and execute a merit review process for applications. This process must be described or incorporated by reference in the applicable funding opportunity. The merit review process and selection criteria are to be approved by the Grants Officer prior to posting the funding opportunity announcement.

It is imperative that all members of the review panel conduct an impartial review of the merits of applications in accordance with the evaluation method and selection criteria stipulated in the announcement. There is no set rating system. Adjectival ratings and pass/fail ratings are two common methods of rating applications IAW § 22.315

e. Cost Analysis

The Grants Specialist is responsible for assisting the Grants Officer in conducting a cost analysis to determine if the applicant's budget is reasonable and realistic and if the applicant demonstrates the ability to comply with all financial regulatory requirements and financial reporting. Areas of consideration include the application of NICRA rates, MTDC base is properly established, and the F&A rate is applied to only the first \$25,000 of Sub-Contractor costs. Assistance from the program official will be required to determine realism of the proposed budget. The Grants Officer or Grants Specialist may arrange for an independent government estimate to assist in the evaluation of realism and reasonableness of proposed costs.

The cost proposal must provide cost details for all direct costs that are requested and must identify the type and amount of indirect rate being requested. The application must provide a copy of the indirect rate agreement with the cognizant audit agency for the applicant or the program, as appropriate, to support the requested indirect rate. If the applicant has an agreement that provides a provisional or temporary indirect rate, the applicant must agree to cooperate with the cognizant audit agency to obtain a final indirect rate agreement for any period within the cooperative agreement, and agree to adjust costs paid under the cooperative agreement if the indirect rate is changed, subject to the availability of appropriations. A recipient must develop their indirect cost rate proposal to the cognizant audit agency based on the Federal Cost Principles

applicable to their organization, as follows:

- 2 CFR Part 200 Appendix III, Cost Principles for Educational Institutions
- 2 CFR Part 200 Appendix IV, Cost Principles for Non-Profit Organizations
- 2 CFR Part 200 Appendix V, Cost Principles for State, Local Governmentwide Central Service Cost Allocation Plans
- 2 CFR Part 200 Appendix VII, Cost Principles for State, Local and Indian Tribal Governments
- 48 CFR Part 31.2, Cost Principles for for-profit/commercial organizations and non-profits listed in Attachment C of OMB Circular A-122
- 45 CFR part 74, Appendix D, Principles for Determining Costs Applicable to Research and Development Under Grants and Contracts with Hospitals

The Grants Specialist will combine information from the technical, past performance and the cost/price analysis to make a selection recommendation to the Grants Officer. The Grants Specialist and the review panel shall ensure that their decisions do not differ from, and are consistent with, the selection criteria and the program goals and objectives. All decisions and rationale from the selection of applications are documented and kept in the official Cooperative Agreement File in PCF.

7.4 Award

Once selection recommendations are submitted by the Grants Specialist and the review panel, the Grants Specialist will determine if the applicant is eligible for award, draft the cooperative agreement and arrange for review by legal counsel, enter the obligation into CEFMS, assemble the award package for review and approval by the Grants Officer, and complete all reporting requirements. The Grants Officer is the Source Selection Authority and determines who the award shall be made to. The Grants Officers shall document the basis for the cooperative agreement and award in the official cooperative agreement file.

a. Eligibility

The Grants Specialist will determine an applicant's eligibility by ensuring the applicant is qualified in accordance with DoDGARS 22.415, which states that a recipient must have management capability and financial and technical resources, have satisfactory past performance and record of integrity and business ethics, and be otherwise qualified and eligible to receive a cooperative agreement under applicable laws and regulations.

It is at the discretion of the grants officer if an audit is required. DoD does not require an audit or credit report prior to award; however, Recipients are required to conduct audits in accordance with the Single Audit Act, as implemented by 2 C.F.R. Part 200.501, Subpart F, Audit Requirements, when they expend more than \$750,000.00 in Federal awards in a single year.

Audits can be accessed at the Federal Audit Clearinghouse, whose primary purpose is to distribute single audit reporting packages to federal agencies, support OMB oversight and assessment of federal award audit requirements, maintain a public database of

completed audits, and help auditors and the entity to minimize the reporting burden of complying with Single Audit Act requirements audits.

<https://harvester.census.gov/facweb/Default.aspx>

b. Notice of Selection and Negotiation

Once the Recipient is selected and determined to be eligible by the Grants Officer, the Grants Specialist will notify the Recipient(s) and send a draft of the terms and conditions of the cooperative agreement. If any Recipient does not agree to all terms and conditions of the cooperative agreement, includes assumptions in their proposal, if the awarding agency determines that the proposal requires clarification or changes, negotiations may be held by the Grants Officer if it is believed there is a reasonable likelihood of award. Items that may be negotiated at the discretion of the awarding agency are the scope of work, budget, within program limits and available funds. General terms and conditions are normally not subject to negotiation as applications were based on the published terms and the terms constitute the agency's offer.

c. Cooperative Agreement (APPENDIX C)

Once the scope of work, budget, and terms and conditions are agreed upon, the Grants Specialist is responsible for preparing the cooperative agreement. A sample cooperative agreement document can be found in Appendix C, although the terms of a cooperative agreement proposed for award may vary from the sample. Programs that issue cooperative agreements on a regular basis may develop template terms and conditions that are acceptable to the awarding agency. The final version of a cooperative agreement should be reviewed by legal counsel before it is submitted to a Grants Officer for consideration for award. The Grants Officer will affect the award by signing the cooperative agreement on behalf of the United States. A Cooperative Agreement Number is assigned by the Grants Specialist.

d. CEFMS

The obligation is entered into CEFMS by the Grants Specialist and approved by the Grants Officer. The requirement for tracking the schedule and receipt of reports is a GOR and PM role.

e. Award Package

The Grants Specialist is responsible for documenting the selection and assembling the award package. The award package with all selection documentation is routed through the program office and Office of Counsel for review and concurrence, then submitted to the Grants Officer for award.

The Grants Officer will conduct a review of risk posed by applicants, per instruction 200.205, for competitive grants or cooperative agreements. The Federal awarding agency must have in place a framework for evaluating the risks posed by applicants before they receive Federal awards. This evaluation may incorporate results of the evaluation of the applicant's eligibility or the quality of its application. If the Federal awarding agency determines that a Federal award will be made, special conditions that correspond to the degree of risk assessed may be applied to the Federal award.

f. Award by Grants Officer

The Grants Officer will review the selection documents and consider the recommendations of the review panel and then select the NFE whose application will be accepted. As the signatory for the United States, the Grants Officer makes the final decision on all agreement actions, such as awards, modifications, and terminations. If the Grants Officer concurs with the selection, he/she will sign the cooperative agreement and obligate funds. The Grants Officer will return the package to the Grants Specialist for distribution and reporting.

g. Reporting

After the cooperative agreement has been signed by the Grants Officer, the Grants Specialist will enter the action into Defense Assistance Awards Data System (DAADS) <https://daads.dmdc.osd.mil/daads/> and DOD Grants Awards <https://dodgrantawards.dtic.mil/grants/index.html#/home>. In accordance with 2 C.F.R. § 200.211, all Federal award actions subject to 31 U.S.C. Chapter 61 must be reported publicly, and DoD requires at DoDGARS 22.605 reporting awards through the DAADS.

h. Notice to Unsuccessful Applicants

Letters to unsuccessful applicants are prepared by the Grants Specialist and signed by the Grants Officer. The letter should include, in general terms, the reason the applicant's proposal was not selected.

8.0 Post-Award Procedures

8.1 File

The official cooperative agreement file is maintained by the Grants Specialist in Paperless Contract File (PCF). Program officials/GO will keep their own working file.

An abstract of the award must be posted on the Defense Technical Information Center website: <https://reg.dtic.mil/> website, which will list the award on the Department of Defense Grant Award Website: <https://dodgrantawards.dtic.mil> .

8.2 Modifications (APPENDIX G)

The program official will notify the Grants Specialist via MFR of the need for a modification and supply all required supporting documents including, but not limited to, a revised project description that is within the scope of the existing cooperative agreement, request from Customers or NFE, up to date information regarding percentage of work complete and amount invoiced, a PR&C (if additional funds are required), and a labor code.

The modification is prepared by the Grants Specialist and submitted to the Recipient for signature by an authorized official. In addition to the modification, the Program Office will prepare an MFR detailing the purposes of the modification, necessity for the

change, changes in funding or performance period (IAW 2 CFR 200.308), and any other pertinent information. The Grants Specialist will ensure the package is sufficient to present to the Grants Officer, including with a legal review of the package by the supporting counsel.

The modification package (including all documentation) is routed through the program office and Office of Counsel for review and concurrence and then submitted to the Grants Officer for approval and signature. All modifications must be entered into DAADS. In the event all invoices have been paid and no additional funds are needed but a modification is required to address administrative matters, a no cost modification may be used. Modifications that include only administrative matters and do not affect the scope of work or budget may be issued without a signature by the Recipient, as long as the Recipient is informed and provided a copy of the final signed modification.

8.3 Cooperative Agreements under CESU

The Cooperative Ecosystem Studies Units (CESU) National Network established under Public Law 105-391, Section 203, provides research, technical, and educational assistance to Federal agencies through regional groups of educational institutions. The CESU colleges and universities place Federal employees in educational research groups and provide research and studies to assist Federal agencies with natural and cultural resource management. Agencies may use cooperative agreements as the funding instruments for the research and training assistance offered by the CESU participants, and the CESU regional network can assist with disseminating notices of funding opportunities to the participants in the regional unit. Competition requirements are applicable for research and training programs offered through the CESU regional units, and DoD requires that all institutions be notified and allowed to respond within a CESU regional unit that is appropriate for the funding program. Instructions provided in Section 7 of this document will be followed in the execution of CESU Cooperative Agreements, aside from the posting of the FOA. The notice for a CESU research or training project may be posted through the regional host university CESU website or sent directly to all institutions in the regional unit and other potentially interested entities. The Sikes Act and CESUs are not coextensive and some Sikes Act projects would not meet CESU purpose limitations. Sikes Act projects should only be limited to a CESU regional network if the work involves research or educational or training assistance that supports a DoD installation natural resource management plan.

In accordance with DODGARS §22.315, a specific notice must be distributed to at least two eligible proposers to be considered as part of a competitive procedure. The specific notice need not be posted on the internet, but the GO must document the file with the DODGARS authority as to why a FOA was not posted unless the project agreement is competed to all institutions within a regional CESU network.

The program official will develop the description for the statement of intent (SOI). Competitive procedures must include impartial review of the merits of applications or proposals received in response to the SOI by a review panel or the awarding agency

program official working with the Grants officials, using the selection method and selection criteria described in the FOA. The requesting agency will be required to include funding information as noted in section 7.1. The program official and Grants Specialist will work together to determine if the budget is fair and reasonable. The Grants Officer will make the final determination of whether a cooperative agreement may be awarded to a CESU participant institution or other interested and qualified entity.

The program official will provide a labor code and a PR&C for the full amount of a cooperative agreement proposed for award under a CESU SOI. The Grants Specialist is responsible for preparing the proposed cooperative agreement, ensuring the proposed Recipient has signed the cooperative agreement, assembling all supporting documentation, coordinating with Office of Counsel for a legal review prior to submission to the Grants Officer, and entering the obligation into CEFMS if the Grants Officer awards a cooperative agreement. All CESU Cooperative Agreements must be entered into DAADS.

8.4 Payment

Recipients are required to submit an SF-270 along with/in lieu of a standard invoice for reimbursement of expenditures. Requests for reimbursement will be processed in accordance with District/Center policy. All requests must demonstrate performance in compliance with the scope of work and the terms of the cooperative agreement, and seek payment of allowable costs included in the budget and the cooperative agreement for work actually performed, unless advance agreement payment terms are included in the cooperative agreement.

8.5 Recipient Reporting Requirements

All performance and financial reports must be submitted in compliance with the OMB regulations, 2 CFR 200.327 to 200.329, and the terms of the cooperative agreement, and filed in the official cooperative agreement file along with evidence of their review. The Program Office is responsible for tracking when reports are due and sending notices to Recipients for overdue reports. Program officials and administrative grants officials are responsible for reviewing reports.

The Grants Officer Representative (GOR) is responsible for ensuring all reports are submitted on time, and promptly notifying both the Recipient and Administrative Grants Officer of past due reports. All reports need to be forwarded to the Grants Specialist and will be filed in the official cooperative agreement file maintained by the Grants Officials. All forms can be located at

https://georgewbush-whitehouse.archives.gov/omb/grants/grants_forms.html

Required reporting by the Recipient includes:

- a. Progress and Performance Reports

The program official and the GOR should work together to compare the information in the progress report with the agreement, financial reports, and any other information pertaining to the award. A copy of the report and all the feedback must be included in the official file. The following should be included in performance reports:

- Compare actual accomplishment with the performance standards stated in the cooperative agreement, as well as goals and objectives established at the beginning of performance.
- Where project output can be quantified, a computation of the cost per unit of output, and information on the quantities completed in comparison to the remainder and whether progress schedules have been maintained.
- Reasons why goals and objectives were not met, if applicable.
- Other pertinent information such as analysis and explanation of cost overruns or high unit costs, or unanticipated difficulties encountered during performance.

Recipients are also required to inform the Government of significant events between reporting periods. The frequency of performance reports is determined at the time of award. Under OMB regulations, the frequency cannot be more than quarterly or less than annually. Annual reports are due 90 calendar days after the reporting period ends. Quarterly or semiannual reports are due 30 days after the reporting period ends.

Performance reports meeting the requirements of 2 CFR 200.238 will be submitted by the Recipient at the intervals required in the cooperative agreement. OMB previously published standard forms for agreement reporting, some of which are out of date, which may be used for performance reporting as long as the information required by 2 CFR 200.238 is included. The reporting forms may include the Performance Progress Report SF-PPR for agreements with a value over \$100,000, and the Research Performance Progress Report SF-RPPR for research agreements. If OMB or DoD publishes new or revised forms that are required, those forms should be used.

b. Financial Reports

OMB regulation 2 CFR 200.237 instructs the recipients on the requirements of financial reporting. The cooperative agreement will establish the financial reporting period, which may be no more often than once per quarter and no less often than once annually.

The following standard forms are required for financial reporting:

- SF-425 Federal Financial Report - This report is an all-purpose federal financial report used to summarize project expenditures and program income at regular intervals as established in the cooperative agreement. An SF-425 is also required at project completion (this includes the completion of any Agreements). Annual reports are due 90 calendar days after the reporting period ends. Quarterly or semiannual reports are due 30 days after the reporting period ends. (APPENDIX I)
- SF-270 Request for Advance or Reimbursement – Recipient must use this form in addition to or in lieu of their standard invoice. Regular invoices may be attached to the SF-270 if the recipient chooses. (APPENDIX D)

Backup documentation may be requested by reviewing program officials or required at the discretion of the Grants Officer, to support reported progress or claimed cost expenditures by the Recipient or any sub-recipient or subcontractor.

- SF-271 Outlay Report and Request for Reimbursement for Construction Programs – Used on most construction projects (except those that use the SF-270). (APPENDIX J)

Reporting period end dates are established in the cooperative agreement and often specified at March 31st, June 30th, September 30th, and December 31st. An extension to the due date of any report may be granted by the Grants Officer at the request of the Recipient.

Federal agencies may waive any financial report if not required; however, the SF-270 is required by USACE for progress payments.

Recipients with multiple awards may submit financial reports for each award individually or as a group. This is determined by the Government and should be stipulated in the terms and conditions of the cooperative agreement.

c. Property Reports

Property reporting will be completed at close-out of the cooperative agreement. However, it may occur at any point during the cooperative agreement period if the Recipient no longer needs the property, or if the Grants Officer requires it of the Recipient.

- Real Property - Title of real property acquired under the cooperative agreement vests in the recipient, consistent with OMB regulations on equipment expenditures.
- Federally Owned Property - Title of federally owned property furnished for use in the cooperative agreement remains with the Federal Government. The Recipient is required to submit an annual inventory listing using SF-428-A; notify the awarding agency if the property is lost, damaged, or stolen; and report the property to the federal awarding agency when the property is no longer needed.
- Equipment - Equipment is tangible nonexpendable personal property with a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. OMB regulations establish the requirements for funding equipment as a direct cost versus including of an allocated portion of equipment costs within the facility portion of the Recipient's indirect rate. Equipment properly purchased under the cooperative agreement shall vest with the Recipient, unless required to be disposed under the OMB regulations or the cooperative agreement. The Recipient shall provide a comprehensive list of all equipment on a yearly basis.

- Supplies - Title to supplies and other expendable property shall vest in the recipient if properly charged as a direct cost. Disposition of unused supplies in excess of \$5,000 shall be in accordance with 2 C.F.R. § 200.314, Aggregate Unused Supplies.
- Intangible Property - The Federal awarding agency reserves a royalty-free, nonexclusive, and irrevocable license to reproduce, publish, or otherwise use, and to authorize others to use copyrighted work prepared under a cooperative agreement, for Federal Government purposes in accordance with 2 C.F.R. § 200.315.

The following forms are used for property reporting:

- SF-428 and attachments as necessary (APPENDIX K)
 - SF-428 A – Annual Report (reporting Federally-owned property) due September 30 of each year unless otherwise specified in the cooperative agreement.
 - SF-428 B – Final Report
 - SF-428 C – Disposition Request - When the property is no longer needed, the Recipient must request disposition instructions from the federal Government.
- SF-429C Real Property Status Report (RPSR) (APPENDIX L) - The frequency of RPSR is determined by the Government at the time of award or as later directed by the Grants Officer.

Interim RPSR is due 45 days after the reporting period ends and final reports are due 90 days after the performance period end date.

- RPSR Attachment A – General Reporting
- RPSR Attachment B – Request to Acquire, Improve, or Furnish
- RPSR Attachment C – Disposition Report

8.6 Oversight

8.6.1 Site Visits

Site visits by awarding agency officials are not mandatory, but are strongly encouraged. There is no regulation or agency requirement for the number or frequency of site visits that should be conducted during the term of a cooperative agreement. Site visits should be scheduled as needed and as resources allow. The Program and Grants Officials shall work together to determine what best for their program. It is recommended that site visits be performed on work that is complex or of a high dollar value.

- a. Formal site visits are conducted to allow for a comprehensive review of the Recipient and how the program is being managed. It includes, but is not limited to, financial review, personnel review, program management review, and property review. This type of site visit requires extensive planning, time, and resources.

- Program officials and grants officials should meet prior to the site visit to determine what issues related to the cooperative agreement will be addressed, decide how it will be conducted (develop an agenda, checklists, etc.), and determine who will attend.
- The Grants Specialist will contact the Recipient to set up a date(s) for the site visit. Prior to the visit a letter verifying the date, time, and Government attendees is sent to the Recipient along with an agenda and a list of issues to be addressed.
- The site visit should include an entrance conference and an exit conference with all Government attendees and the Recipient's Program Director and other relevant parties. Other items on the agenda depend on what issues are to be addressed during the site visit, but may include a tour of the facility, interviews with program personnel, review of financial or management records, etc. Time should also be scheduled prior to the exit conference for the Government personnel to meet and discuss findings.
- After the site visit, the Grants Specialist will draft a site visit report to be reviewed by program officials, Office of Counsel, and the Grants Officer. The site visit report should detail what was discovered on the site visit and if a corrective action plan is required from the Recipient.
- The site visit report is filed in the official cooperative agreement file, the program file, and is sent to the Recipient.

b. Informal site visits may be conducted by program officials or grants officials to work sites at any time. Because cooperative agreements require substantial involvement from the Government, it will be necessary for program/grant officials to review progress and offer assistance in planning or resourcing frequently during the performance of the cooperative agreement. Informal site visits do not need to be recorded, but any findings or areas of concern discovered should be documented for the official file.

8.6.2 Monitoring and technical assistance both serve to ensure that:

- The NFE is making adequate progress toward the grant project's goals and performance targets
- Expenditures of federal funds meet the requirements of applicable statutes, regulations, and administrative requirements
- Technical assistance may be provided at the request of the recipient, because the recipient is high risk, or in response to issues uncovered during award monitoring.
- Program Officials are generally responsible for providing any programmatic technical assistance, while grants officials are frequently called upon to provide technical assistance in administrative areas, including explanations of regulations and requirements. Subpart D of 2 CFR 200 forms the basis of post award requirements for cooperative agreement recipients.

9.0 Close-out

9.1 Close-out Procedures

The Administrative Grants Officer is responsible for initiating close-out procedures including ensuring all final reports are received and forwarded to the appropriate reviewer, notifying the Recipient of required documentation, compiling a closeout package for Grants Officer review and approval, completing a closeout checklist, deobligating excess funds, and documenting the official file. (APPENDIX E)

Close-out shall not be completed if a claim, appeal of denial of a claim, or litigation is pending, all payments have not been made to the Recipient, or a deobligation is necessary. It is not necessary to delay close-out until an audit has been completed. As provided in 2 C.F.R. § 200.344, agencies may recover funds based on a post-closeout audit. A final audit is not required as part of closeout procedures.

Close-out of a cooperative agreement does not affect:

- The Government's right to disallow costs and recover funds on the basis of a later audit or other review,
- The Recipient's obligation to return any funds due as a result of later refunds corrections, etc.,
- Required record retention,
- Property management requirements,
- Audit requirements,
- The right of the government to enforce any obligations or liabilities of the Recipient that survive the administrative close-out of the cooperative agreement.

a. Advise Recipient

GOR will notify the Grants Official that a Cooperative Agreement is near completion. Within 30 days of the end date of the performance period, the Grants Specialist will notify the Recipient in writing of the cooperative agreement performance period end date and provide a list of documentation required by the recipient within 90 days after the end date of the performance period. The Recipient will be required to submit the following:

- Release of Claims (APPENDIX F)
- Final Financial Report
- Final Progress Report
- Property Reports (if applicable)

The recipient may be granted an extension beyond the 90 days if justification is provided.

b. Review and Approval of Final Reports

The program official will review the final progress report and sign the "Concurrence for Closeout" (APPENDIX H). The Grants Specialist and Project Manager will review the final financial report and the property reports.

c. Deobligation

The Grants Specialist will de-obligate all remaining funds prior to close-out of the cooperative agreement. The Recipient must sign a Release of Claims prior to deobligation of remaining funds (APPENDIX F). If any issues related to compliance with the cooperative agreement arise, or the Recipient adds any conditions to the Release of Claims, the Office of Counsel will be consulted to advise the Grants Officer on the appropriate response.

d. Close-Out Package

The Grants Specialist will complete and submit a completed package to the Grants Officer for approval and signature of the Completion Statement and letter to recipient.

The close-out package includes:

- Completion Statement – completed by the Grants Specialist and to be signed by the Grants Officer (APPENDIX E)
- Final Progress Report
- Approval of Final Progress Report – signed by the program official
- Final Financial Report
- Property Reports
- Release of Claims Reference (APPENDIX F)
- Deobligation Modification (if applicable)
- Notification letter to Recipient – to be signed by the Grants Officer

e. Notify Recipient

The letter notifying the Recipient the cooperative agreement is closed out is sent by the Grants Specialist. A copy of the letter is included in the official file.

9.2 Record Retention

Records retention requirements for the Recipient shall be in accordance with 2 C.F.R. §200.333. If the cooperative agreement is under litigation, records must be retained until litigation is resolved if it takes longer than three years. This may vary depending on the type of cooperative agreement. Awarding agency records will be maintained in accordance with Army records management standards. For the Army, standards are established in Army Regulation 25-400-2, and are affected by the type of project and potential for Army need for the records in the future and/or the historical value of the records.

10.0 Appendices - Required Documents and Sample Templates

Appendix A	Sample Cooperative Agreement Authorization Document MFR
Appendix B	Sample Funding Opportunity Announcement
Appendix C	Sample Cooperative Agreement
Appendix D	Request for Advance Reimbursement - SF-270 Expiration Date: 01/31/2019 This form should be used until obsolete or superseded.
Appendix E	Cooperative Agreement Completion Statement
Appendix F	Release of Claim
Appendix G	Modification of Cooperative Agreement
Appendix H	Final Performance Assessment Report – Approval for Closeout
Appendix I	Federal Financial Report – SF-425 Expiration Date: 01/31/2019 This form should be used until obsolete or superseded.
Appendix J	Request for Reimbursement- Construction – SF-271 Expiration Date: 01/31/2019 This form should be used until obsolete or superseded.
Appendix K	Tangible Personal Property Report – SF-428, SF-428A, SF-428B, SF-428C, SF-428S Expiration Dates: 6/30/2020 These forms should be used until obsolete or superseded.
Appendix L	Real Property Status Report – SF-429, SF-429A, SF-429B, SF-429C Expiration Dates: 01/31/2019 These forms should be used until obsolete or superseded.
Appendix M	Application for Federal Assistance – SF-424 - Expiration Date: 10/31/2019 SF-424A - Expiration Date: 01/31/2019 SF-424B - Expiration Date: 01/31/2019 SF-424C - Expiration Date: 01/31/2019 These forms should be used until obsolete or superseded.
Appendix N	Sample Appointment of Grants Officer's Representative

APPENDIX A
Sample Cooperative Agreement Authorization Document (MFR)

Office Symbol

Date

MEMORANDUM FOR GRANTS OFFICER

SUBJECT: Proposed Cooperative Agreement for [*short title of requirement*].

1. Synopsis of Requirement: This agreement represents an opportunity to enter into a cooperative agreement for [*Enter a brief description of general goals and objectives of the project. The Statement of Work (SOW) is not included in this section. The SOW should be included as an attachment for additional information*].
2. Public Purpose: [*State the public purpose of the requirement. What population is intended to be served? EXAMPLE - The Corps manages public land and the ORGANIZATION provides job training and education to students in natural resource management within the same community. ELABORATE HOW THE PARTNERSHIP ENTAILS A PUBLIC PURPOSE.*]
3. Historical Data: [*State how requirement was addressed in past, if applicable.*]
4. Bona Fide Need: [*Describe the bona fide need for the work in the current fiscal year/period to be included and when it is required*]
5. Statutory Authority: [*Cite ONE statutory authority and include it in full text as an attachment. More than one statutory authority may apply, but the MFR should cite the one that best fits the requirement.*]
6. Applicability of Statutory Authority: [*Explain why the proposed award falls within the purview of the statutory authority and address any specific requirements of the authority and how the requirements have been or will be satisfied.*]
7. Substantial Involvement: [*State how the Government will be involved in the agreement other than providing funding and oversight. EXAMPLE – The government will provide a work site for the school to practice stewardship and ecological education and study, guidance in the form of educational presentations and review of protocols and reports, advice and final approval for restoration activities, etc.*]
8. Period of Performance: [*State the performance period of the agreement.*]
9. Competition: [*Describe competitive procedures to be used, to include the types of organizations that will be eligible (i.e. State Government, local Government, nonprofit, etc.) and a list of potential sources.*]

APPENDIX A
Sample Cooperative Agreement Authorization Document (MFR)

10. Funding: *EXAMPLE - The funds available for this Cooperative Agreement are Army Environmental Restoration Funds and the maximum available amount is _____*
11. Recommendation: That the Grants Officer authorize development of cooperative agreement for [*short title of requirement*].

Program Official Name and Title

[Add routing offices as stated in SOP Section 7.1 with initials, including legal review]

Approve _____ / Disapprove _____

Date _____

Grants Officer

APPENDIX B

Sample Funding Opportunity Announcement

Title

Funding Agency : <i>District Office Address</i>	Funding Instrument: Choose an item. Funding Opportunity No: <input type="text"/> CFDA No: Program Title:
Issue Date:	Application Due Date:
Overview: [Write a synopsis of requirement including summary of work to be done, background, statutory authority, eligibility requirements, etc].	
Estimated Total Funding:	Estimated Number of Awards:
Contents of Full Text Announcement	
I. Funding Opportunity Description	V. Application Review Information
II. Award Information	VI. Award Administration Information
III. Eligibility Information	VII. Agency Contacts
IV. Application Information	VIII. Other Information
Contact Information: Questions relating to Grants.gov including the registration process and system requirements should be directed to the Grants.gov Contact Center at 1-800-518-4726. For assistance with the requirements of this Funding Opportunity Announcement, please contact (<i>insert grants officer email address here</i>)	
Instructions to Applicants: The complete funding opportunity announcement, application forms, and instructions are available for download at Grants.gov. Applications in response to this Funding Opportunity Announcement shall be submitted by the application due date. Applications may be submitted by mail, email, or via the internet through Grants.gov. Applicants shall have a Dun and Bradstreet Data Universal Numbering System (DUNS) number, register with the System of Award Management (SAM), and if submitting application via the internet, register with Grants.gov. See Section IV of the Funding Opportunity Announcement for complete application submission information.	

Section I: Funding Opportunity Description

[Insert description and Scope of Work provided by program official.]

Section II: Award Information

[Insert information regarding type of funding instrument (grant or cooperative agreement/new or renewal/sole source or competed). Also include the estimated total amount of funding (can be an average based on previous years), number of awards, period of performance, and a description of Government involvement.]

Section III: Eligibility Information

1. Eligible Applicants – [Enter type of entities eligible to apply (ex. Government, university, nonprofit, etc.)]
2. Cost Sharing – [Enter proposed cost sharing information. If the action will be 100% funded by USACE, indicate as such.]
3. Other – [Include any other relevant information]

Section IV: Application and Submission Information

1. Address to Request Application Package
The complete funding opportunity announcement, application forms, and instructions are available for download at Grants.gov. USACE is not responsible for any loss of internet connectivity or for an applicant's inability to access documents posted at the referenced website.

The administrative point of contact is [Grant Specialist (xxx) xxx-xxxx, email].
2. Content and Form of Application Submission
All mandatory forms and any applicable optional forms must be completed in accordance with the instructions on the forms and the additional instructions below.
 - a. SF 424 - Application for Federal Assistance
 - b. SF 424 A – Budget Information for Nonconstruction Programs
 - c. SF 424 B – Assurances – Non-Construction Programs
 - d. Program Narrative – Brief program description illustrating applicant's ability to meet the goals and objectives described in Section I of the announcement. [Enter required content of program narrative.]
3. Application shall be submitted NO LATER THAN [enter application due date and time].
4. Submission Instructions
Applications may be submitted by mail, e-mail, or via the internet. Choose ONE of the following submission methods:
 - a. Mail one unbound copy of your complete proposal to:
US Army Corps of Engineers, XXX District
Attn: XXXX

Street Address

- b. E-mail:
Format all documents to print on Letter (8 ½ x 11”) paper. E-mail proposal to [enter email address].
- c. Internet:
Applicants are not required to submit proposals through Grants.gov. However, if applications are submitted via the internet, applicants are responsible for ensuring that their Grants.gov proposal submission is received in its entirety. The Government bears no responsibility for data errors resulting from transmission of conversion processes associated with electronic submissions. The Government will bear no responsibility for delays in submissions due to technical difficulties at or with the Grants.gov website.

All applicants choosing to use Grants.gov to submit proposals must be registered and have an account with Grants.gov. It may take up to three weeks to complete Grants.gov registration. For more information on registration, go to <http://www.grants.gov/ForApplicants>.

Section V: Application Review Information

- 1. Criteria
The following criteria shall serve as the standard against which any response to this announcement will be evaluated.
 - a. Initial Review
The Government will perform an initial review to determine that the applicant is (1) eligible in accordance with Section III of the announcement; (2) all information required by Section IV has been submitted; and (3) all mandatory requirements are satisfied.
 - b. Merit Review
[Insert evaluation criteria]
 - c. Budget Review
[Enter how agreement will be funded and how budget review will be performed]
- 2. Review and Selection Process
[Insert overview of the selection process.]
- 3. Anticipated Award Date
Announcement Issue Date: []
Application Due Date: []
Estimated Award Date: []

Section VI: Award Administration Information

- 1. Award Notices
Written notice of award will be given in conjunction with issuance of a cooperative agreement signed by a Grants Officer. The cooperative agreement will contain the effective date of the agreement, the period of performance, funding information, and all terms and conditions. The

APPENDIX B

recipient is required to sign and return the document before work under the agreement commences. **Work described in this announcement SHALL NOT begin without prior authorization from a Grants Officer.**

2. Administrative Requirements

The cooperative agreement issued as a result of this announcement is subject to the administrative requirements in 2 CFR Subtitle A; 2 CFR Subtitle B, Ch. XI, Part 1103; and 32 CFR Subchapter C, except Parts 32 and 33.

3. Reporting

The cooperative agreement issued under this announcement will establish reporting requirements which, in general, will consist of [Insert general recipient progress and financial reporting requirements and frequency]. See 2 CFR Sections 200.327 for financial reporting requirements, 200.328 for performance reporting requirements, and 200.329 for real property reporting requirements.

Section VII: Agency Contact

[Name of Grants Specialist], Grants Specialist, Contracting Division
USACE, XXX District/Center Tel: XXX-XXX-xxxx
ATTN: XXXXX Fax: XXX-XXX-XXXX
Street address E-mail: Enter email address
City, State, Zip

Section VIII: Other Information

[Insert any additional information relating to the announcement.]

APPENDIX C

SAMPLE COOPERATIVE AGREEMENT – COVER PAGE

This Cooperative Agreement (CA) is meant to be an example of what a CA could look like. This example may not necessarily cover all grant authorities or all required elements or unique requirements of those authorities. Grants officers should work with their Office of Counsel to ensure that the CA for their particular authority is in conformance with all applicable laws and regulations.

APPENDIX C

SAMPLE COOPERATIVE AGREEMENT

AGREEMENT NUMBER: District/Center-XX-2-XXXX		EFFECTIVE DATE: XX Month XXXX	
ISSUED BY: The United States of America US Army Corps of Engineers, XXXX District Street Address City, State, Zip	ISSUED TO: [Recipient Name and Address]		
CONCERNING:			
AUTHORIZED BY:		Accounting Citation:	
CFDA NUMBER:		DUNS NUMBER:	
RECIPIENT TYPE: <input type="checkbox"/> Government Entity <input type="checkbox"/> Non-Profit Organization <input type="checkbox"/> Hospital <input type="checkbox"/> University <input type="checkbox"/> Indian Tribe _____ <input type="checkbox"/> Other (specify):			
AMOUNT: \$		COST SHARE:	
PERIOD OF PERFORMANCE:			
ADMINISTERED BY: Name (XXX) XXX-XXXX Email address			
TABLE OF CONTENTS			
<u>Section</u>	<u>Title</u>	<u>Section</u>	<u>Title</u>
1	Administrative Information	5	Property Management
2	Programmatic Requirements	6	Claims, Disputes, and Appeals
3	Term	7	Compliance with Laws
4	Financial Matters	8	Indemnification
NOTICE OF ELECTRONIC FUNDS TRANSFER (EFT): Pursuant to 32 C.F.R. § 22.810, it is a Governmentwide requirement to use EFT in the payment of any grant or cooperative agreement for which an application or proposal was submitted or renewed on or after 26 July 1996, unless the recipient has obtained a waiver by submitting to the head of the pertinent Federal agency a certification that it has neither an account with a financial institution nor an authorized payment agent. To be paid, recipient must submit a Payment Information Form (Standard Form SF-3881) to the responsible DoD payment office.			
IN WITNESS WHEREOF, the parties by their authorized representatives execute this Cooperative Agreement and agree to the terms and conditions contained herein, all assurances and certifications made in the application, and all applicable federal statutes, regulations, and guidelines. The Recipient agrees to administer the funded program in accordance with the approved application and budget(s), supporting documents, and other representations made in support of the approved application.			
UNITED STATES OF AMERICA (SIGNATURE OF GRANTS OFFICER)			
SIGNATURE OF RECIPIENT		DATE	
NAME AND TITLE OF SIGNATORY			

APPENDIX C

1. Administrative Information

1.1. Parties to the Agreement

This agreement is entered into between the U.S. Army Corps of Engineers, _____ District, hereinafter referred to as GOVERNMENT, and [Enter full legal name of the recipient entity], hereinafter referred to as RECIPIENT. The parties to this agreement act in their independent capacities in their performance of their respective functions under this agreement and neither party is to be considered the officer, agent, or employee of the other.

1.2. Administrative Personnel

1.2.1. Government Representatives:

Government Project Manager:

[Name, Title]

USACE, _____ District

ATTN: CEXXX-XX-XX

Street Address

City, State, Zip

Tel: XXX-XXX-xxxx

Fax: XXX-XXX-xxxx

E-mail: [email]

Agreement Administrator:

[Name, Title]

USACE, _____ District

ATTN: CEXXX-XX-XX

Street Address

City, State, Zip

Tel: XXX-XXX-xxxx

Fax: XXX-XXX-xxxx

E-mail: [email]

Grants Officer:

[Name, Title]

USACE, _____ District

ATTN: CEXXX-XX-XX

Street Address

City, State, Zip

Tel: XXX-XXX-xxxx

Fax: XXX-XXX-xxxx

E-mail: [email]

1.2.2. Recipient Representatives:

[Enter Recipient Representatives]

Should include the signatory authority and an administrative contact.

1.3. Administrative Requirements and Order of Precedence

1.3.1. Governing Regulations: This agreement will be administered in accordance with, and recipients shall comply with, the applicable requirements of the Office of Management and Budget Grant and Agreement Regulations, Title 2 Code of Federal Regulations (C.F.R.) Subtitle A, including Title 2 C.F.R. Part 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards"; Department of Defense Grant and Agreement Regulatory System (DoDGARS), Title 2, C.F.R. Chapter XI; and Title 32, C.F.R. Chapter I, Subchapter C except Parts 32 and 33.

APPENDIX C

1.3.2. Order of Precedence: In the event of a conflict between the terms of this agreement and other governing documents, the conflict shall be resolved by giving precedence in descending order as follows: (1) The OMB regulations and the DoDGARs; (2) the articles of this agreement; (3) the attachments to this agreement, if any.

2. Programmatic Requirements

2.1. Scope of the Agreement

The Government and the Recipient are bound to each other by a duty of good faith and best effort to achieve the goals of the agreement. This agreement is not intended to be, nor shall it be construed as, by implication or otherwise, a partnership, a corporation, or other business organization.

[Enter Statement of Work (SOW)/Statement of Objectives (SOO)]

2.2. Performance Reports

Recipient shall submit to the Agreement Administrator progress reports on a quarterly (can be adjusted no less than quarterly and no more than annually) basis utilizing the form included in Appendix A of this agreement. Reports are due no later than 30 days following the end of each reporting period. A final performance progress report shall be submitted within 90 days after the expiration date of the award.

2.3. Modifications

2.3.1. Modifications to this agreement may be proposed by either party. But neither party shall implement a change until the change has been negotiated and approved by the Government's Grants Officer. Change proposals shall be submitted in writing and shall detail the technical, schedule, and financial impacts of the proposed modification. Only the Grants Officer has the authority to act on behalf of the Government to change this agreement.

2.3.2. Revision of budget/program plans: Recipient shall request prior approval for plan changes in accordance with 2 C.F.R. § 200.308.

2.3.3. The Grants Officer may unilaterally issue modifications for minor or administrative matters, such as changes in key personnel, paying office, etc.

2.4. Subawards

2.4.1. The Recipient shall apply to each subaward the administrative requirements of the DoDGARs applicable to the particular type of subrecipient. 2 C.F.R. Part 200 shall be applied to awards to universities, hospitals, and other non-profit organizations included in the definition of "recipient" in part 32 of the DoDGARs, as well as States, local governments, and Indian tribal governments.

2.4.2. Recipients awarding sub-awards under this agreement shall assure that sub-awards contain, at a minimum, the applicable provisions in Appendix B to DoDGARS Part 22 and Appendix A to DoDGARS Choose an item.

APPENDIX C

2.5. Procurement

The Recipient's systems for acquiring goods and services under this agreement shall comply with 2 C.F.R. §§ 200.317 to 200.326.

3. Period of Performance

3.1. Period of Performance of Agreement

The period of performance of this cooperative agreement is [enter start and end dates]. If the parties agree, the period of performance for the agreement may be extended if funds are available and the extension would not exceed any applicable limitations. Any extension shall be formalized through modification of the agreement by the Grants Officer and the Recipient.

3.2. Unsatisfactory Performance/Non-Compliance with Award Provisions

Failure to perform work in accordance with the terms of the award or failure to comply with any or all of the provisions of the award may result in designation of the Recipient as high risk and assignment of special award conditions or other actions such as withholding payment, requiring performance or financial audits, suspension of award, termination, or any other action provided by law.

3.3. Termination

3.3.1. The Grants Officer may terminate this agreement by written notice to the Recipient upon a finding that the Recipient has failed to comply with the material provisions of this agreement.

3.3.2. This agreement may be terminated by either party upon written notice to the other party. Such notice shall be preceded by consultation between the parties. Such notice must be issued at least 30 days prior to the requested effective date. If the Recipient requests to terminate the agreement, written notification must be provided to the awarding agency stating the reasons for the termination, the effective date, and in the case of partial termination, the portion to be terminated. If termination is requested before work is completed and the Grants Officer determines that the reduced or modified portion of the award will not accomplish the purpose for which the award was made, the Grants Officer may terminate the award in its entirety.

3.3.3. The Government and Recipient will negotiate in good faith an equitable adjustment for work performed toward accomplishment of the terminated program goals. The Government will allow full credit to the Recipient for the Government share of the obligations properly incurred by the Recipient prior to termination and those non-cancelable obligations that remain after termination.

3.4. Closeout Procedures

Closeout, subsequent adjustments, continuing responsibilities, and collection of amounts due are subject to the requirements at 2 C.F.R. §§ 200.344 and 200.345.

4. Financial Matters

4.1. Method of Payment

4.1.1. The Government will reimburse Recipient up to the negotiated amount for performance in conformance with the terms of this cost-reimbursable agreement. The Government is not liable for any expenditure in excess of this amount unless agreed to by modification of this agreement. All obligations are subject to the availability of appropriations from Congress.

4.1.2. Payments will be made on a reimbursable basis for allowable, allocable and reasonable costs incurred. Recipient shall submit a "Request for Advance or Reimbursement" (SF-270) [SF-271 may be used for construction] along with other required documentation to the Government's Agreement Administrator (see paragraph 1.2.1) no more frequently than monthly.

The SF-270 should be submitted to XXXXX@usace.army.mil. Invoices submitted by email must be formatted to print on Letter (8 ½ x 11") paper. Please attach a single PDF document with the SF-270 as the FIRST page. All information for processing the payment must be included in the attachment - not the body of the email. Subject line of the email must reference the cooperative agreement/task order number. Only ONE invoice may be submitted per email.

4.2. Cost Principles

Cost principles for this agreement are governed by 2 C.F.R. Part 200, Subpart E.

4.3. Standards for Financial Management Systems

The Recipient shall establish or use existing financial systems that comply with Generally Accepted Accounting Principles and with 2 C.F.R. §§ 200.302 and 200.303.

4.4. Audit

4.4.1. Organization-wide or program-specific audits shall be performed in accordance with the Single Audit Act Amendments of 1996, as implemented by 2 CFR §200 Subpart F "Audit Requirements". Recipients that are subject to the provisions of 2 CFR Part 200 and that expend \$750,000 or more in a year in Federal awards shall have an audit conducted for that year in accordance with the requirements contained in Subpart F. [In accordance with 15 CFR §14.26(c) and (d), for-profit hospitals, commercial, and other organizations not covered by the audit provisions of 2 CFR 200 Subpart F that expend \$750,000 or more on a year in Federal funding, are required to have a program-specific audit performed at conclusion of the project, but not less than once every five years].

The Recipient shall provide a copy of the auditor's report to the Government's Agreement Administrator. 4.4.3 Irregularities identified in an audit that involve funds disbursed under this Cooperative Agreement or that raise concerns with compliance with governing standards or otherwise are of concern to the Grants Officer may be the basis for a decision by the Grants Officer to terminate the Cooperative Agreement, require the return to the Government of funds paid to the recipient, require a new audit or the establishment of special funds control procedures by the recipient, or any other action available by law to the Grants Officer.

4.5.

APPENDIX C

4.6. Retention and Access to Records

Recipient's financial records, supporting documents, statistical records and all other records pertinent to this agreement shall be retained and access to these records by the Government shall be permitted in accordance with 2 CFR §200.333.

4.7. Cost Sharing

4.7.1.[Enter negotiated cost share - determined per cooperative agreement]

4.7.2.The Recipient's contributions may count as cost sharing only to the extent that they comply with the criteria at 2 C.F.R. § 200.306.

4.8. Financial Reporting

4.8.1.The Recipient shall submit a "Federal Financial Report" (SF-425) on a quarterly (can be adjusted no less than quarterly and no more than annually) basis. Reports are due no later than 30 days following the end of each reporting period. A final SF-425 shall be submitted within 90 days after the expiration date of the award.

4.8.2.Financial reports shall be submitted to the Government's Agreement Administrator.

5. Property Management

The Recipient's property management system shall comply with 2 C.F.R. §§ 200.310 to 200.316.

5.1. Real Property

Title for real property acquired under the cooperative agreement shall vest in the recipient. In accordance with 2 C.F.R. § 200.311, only the estate necessary for the project purpose should be acquired and the real property shall be used for the originally authorized purpose for as long as it is needed. [The recipient shall obtain written approval by the Federal awarding agency for the use of real property in other federally-sponsored projects when the recipient determines the property is no longer needed for the purpose of the original project. (University, Hospital, Non-profit, or For-Profit Entities ONLY)]. When real property is no longer needed for the originally authorized purpose, the recipient shall request disposition instructions from the Government.

5.2. Equipment

Equipment purchased under the cooperative agreement shall vest with the recipient, and its use, management, and disposition shall be in accordance with 2 C.F.R. § 200.313.

5.3. Supplies and Other Expendable Property

Title to supplies and other expendable property shall vest in the recipient. Disposition of supplies in excess of \$5000 shall be in accordance with 2 C.F.R. § 200.314. [The recipient shall not use supplies acquired with Federal funds to provide services to non-Federal outside organizations for a fee that is less than private companies charge for equivalent services, unless specifically authorized by Federal statute as long as the Federal Government retains any interest in the supplies (University, Hospital, Non-profit, or For-Profit ONLY)].

5.4. Intangible Property / Copyrights

The Federal awarding agency reserves a royalty-free, nonexclusive, and irrevocable license to reproduce, publish, or otherwise use, and to authorize others to use copyrighted work created under this agreement for Federal Government purposes in accordance with 2 C.F.R. § 200.315.

APPENDIX C

5.5. Government Furnished Property

Title to federally owned property remains vested in the Federal Government. Federally furnished equipment is not in-kind assistance.

5.6. Reporting Requirements

The following forms shall be utilized to meet 2 C.F.R. part 200 reporting requirements.

5.6.1. SF-428 Tangible Personal Property Report

5.6.1.1. SF-428 A – Annual Report (reporting Federally-owned property)

5.6.1.2. SF-428 B – Final Report

5.6.1.3. SF-428 C – Disposition Request

5.6.2. RPSR – Real Property Status Report

5.6.2.1. RPSR Attachment A – General Reporting

5.6.2.2. RPSR Attachment B – Request to Acquire, Improve or Furnish

5.6.2.3. RPSR Attachment C – Disposition Request

5.6.3. Recipient shall submit an annual inventory report to the Government listing all federally owned property in their custody.

6. Claims, Disputes, and Appeals

6.1. General

Parties shall communicate with one another in good faith and in a timely and cooperative manner when raising issues under this Cooperative Agreement. Department of Defense policy is to resolve issues through discussions and mutual agreement at the Grants Officer's level, either through unassisted negotiations or through a mutually agreeable means of Alternative Dispute Resolutions, whenever possible.

6.2. Claims Resolution Process

When a claim cannot be resolved by the parties, the parties agree to use the procedures identified in 32 C.F.R. § 22.815 as the administrative process to resolve claims, disputes and appeals. Under 32 C.F.R. § 22.815, a recipient's claim must: (1) be submitted in writing; (2) specifying the nature and basis for the relief requested; and (3) include all data that supports the claim. Claims by a DoD component to a recipient shall be the subject of a written decision by a Grants Officer. Within 60 calendar days of receipt of a written claim, the Grants Officer shall either: (1) prepare a written decision; or (2) notify the Recipient of a specific date when he or she will render a written decision if more time is required to do so. The decision of the Grants Officer is final. The recipient has the right to appeal the decision to the Grant Appeal Authority within 90 days of receiving the decision. Particulars concerning the appeal process are specified in Department of Defense Directive 3210.06, 32 C.F.R. § 22.815(e), and Army Appeals Authority AFARS § 5133.90 (Grant and Cooperative Agreement Claims, Disputes and Appeals).

6.3. Non-exclusivity Remedies

Nothing in this section is intended to limit the recipient's right to any remedy under the law.

7. Compliance with Laws

7.1. Applicable Federal Laws

By signing or accepting funds under this agreement, Recipient agrees that it will comply with all applicable federal, state and local laws, codes, regulations, rules and orders.

APPENDIX C

7.2. Certification Regarding Lobbying

A separate certification regarding lobbying must be submitted per 32 C.F.R. Part 28.

7.3. Award Provisions

By signing or accepting funds under this agreement, the recipient assures that it will comply with the applicable provisions of the following national policies on:

[Insert all that apply. Refer to 2 C.F.R. Part 200 for awards for universities, hospitals, other non-profit organizations, States, local governments, and Indian tribal governments.]

7.3.1. Nondiscrimination

7.3.2. Live Organisms

7.3.3. Debarment and Suspension

7.3.4. Hatch Act

7.3.5. Environmental Standards

7.3.6. Drug-Free Workplace

7.3.7. National Preservation

7.3.8. Officials Not to Benefit

7.3.9. Preference for US Flag Carriers

7.3.10. Cargo Preferences

7.3.11. Military Recruiters

7.3.12. Relocation and Real Property Acquisition

8. Indemnification

To the extent permitted by applicable law, Recipient shall indemnify the Government against any liability for damage to life or property arising from the actions or omissions of Recipient's employees, contractors, or agents. Such protection from damages may be provided by commercial insurance or self-insurance. The Government shall be liable for its actions and omissions in accordance with the Federal Tort Claims Act, as applicable, and other applicable Federal law.

APPENDIX E

COOPERATIVE AGREEMENT COMPLETION STATEMENT

Choose an item. No: W9127N-	Last Modification No:
SPONSOR: The United States of America US Army Corps of Engineers, District/Center Street Address City, State, Zip	RECIPIENT: [Recipient Name and Address]
Physical Completion Date:	Financial Completion Date:
Total amount paid to the recipient under this cooperative agreement: \$	
All administrative actions required have been fully and satisfactorily accomplished, and the following criterion have been met: <ul style="list-style-type: none"> <input type="checkbox"/> Final progress report has been submitted and is determined to be acceptable by the Program Official. <input type="checkbox"/> Final financial data has been submitted and compared with information in CEFMS. <input type="checkbox"/> All required reports (progress, financial, property) have been received. <input type="checkbox"/> Recipient has met the objectives of the agreement and complied with all terms and conditions. <input type="checkbox"/> All actions relating to disposition of property have been taken. <input type="checkbox"/> All remaining funds have been deobligated. <input type="checkbox"/> "Notification of Closeout" or "Noncompliance Letter" has been sent to the Recipient. <input type="checkbox"/> There is NO pending claim, dispute, litigation or appeal for this agreement. Close-out shall not be completed if a claim, dispute, litigation or appeal is pending, all payments have not been made, or if a final deobligation is necessary.	
SIGNATURE OF GRANTS SPECIALIST	DATE
NAME OF GRANTS SPECIALIST Name Phone Email	
All actions required for close-out of this cooperative agreement have been fully and satisfactorily accomplished. Cooperative agreement file of this office is hereby closed as of:	
Date:	
SIGNATURE OF GRANTS OFFICER	DATE
NAME OF GRANTS OFFICER Name Phone Email	

APPENDIX F

Release of Claims

For

Cooperative Agreement Between

US Army Corps of Engineers (USACE), District/Center

And

Cooperative Agreement Number: - -2- -

Project Title:

Period of Performance: to

Total Cooperative Agreement Amount: \$

Total Program Outlays: \$

Total Amount to be Deobligated: \$

The total Cooperative Agreement and obligation amounts are decreased by \$ from
\$ to \$.

Government Program Official:

SIGNATURE OF PROGRAM OFFICIAL

DATE

agrees that all payments for all allowable charges under this agreement have been made and hereby releases USACE from further equitable adjustments and all claims, liabilities, or obligations of any type whatsoever arising under or related to this cooperative agreement.

SIGNATURE OF AUTHORIZED OFFICIAL OF RECIPIENT

DATE

PRINTED NAME AND TITLE

APPENDIX G

SAMPLE MODIFICATION OF COOPERATIVE AGREEMENT
between
The U.S. Army Corps of Engineers, District/Center
and
Enter Recipient

COOPERATIVE AGREEMENT NUMBER: District / Center-XX-2-XXXX-XXXX

MODIFICATION NUMBER: XXXXX

SHORT TITLE:

AUTHORITY:

PURPOSE: The purpose of this modification is to . See attached scope of work for details.

PERIOD OF PERFORMANCE:

FUNDING:

ADMINISTERED BY: Name, Phone, Email

All terms and conditions of Cooperative Agreement District / Center-XX-2-XXXX between the US Army Corps of Engineers, District / Center and Recipient remain in effect for the duration of this modification.

Effective Date of Modification:

SIGNATURE OF GRANTS OFFICER	
[Grants Officer] [Phone Number] [email]	
SIGNATURE OF RECIPIENT	DATE
NAME AND TITLE OF Signatory	

APPENDIX H



Final Performance Assessment Report – Approval for Closeout

CECT-xxx=x

MEMORANDUM FOR [office symbol], [PROGRAM OFFICIAL]

SUBJECT: Cooperative Agreement No. W9127N-XX-2-XXXX, Example Final Performance Assessment Report – Approval for Closeout

1. Regulations require that all expired cooperative agreements be closed out. In order to close out a cooperative agreement, it is necessary for the Program Official to verify that all requirements under the cooperative agreement have been satisfactorily met.
2. Please check the appropriate boxes below, sign this form verifying satisfactory completion of all requirements, and return to this office.
3. If you have any questions, please contact [*Name*], Grants Specialist, at [*phone*] or email [*email address*].

PERFORMANCE

Recipient has met the objectives of the agreement and complied with all terms and conditions.

Yes

No Explain: _____

APPROVAL OF FINAL PROGRESS REPORT

Final Progress Report dated _____ is accepted

No Final Progress Report required.
Explain: _____

Final Progress Report Not Accepted.
Explain: _____

PROPERTY (Supplies, Equipment, Real Property)

There is no property acquired under this agreement that requires disposition instructions.

There is property acquired under this agreement that requires disposition instructions.
Explain: _____

Signature below serves as confirmation by the program official that all requirements of the subject cooperative agreement have been satisfactorily met and progress has been appropriately reported in accordance with the terms and conditions of the cooperative agreement.

SIGNATURE OF PROGRAM OFFICIAL

Federal Financial Report

(Follow form Instructions)

OMB Number: 4040-0014
Expiration Date: 01/31/2019

1. Federal Agency and Organizational Element to Which Report is Submitted <div style="border: 1px solid black; height: 20px; width: 100%; background-color: yellow;"></div>	2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) <div style="border: 1px solid black; height: 20px; width: 100%; background-color: yellow;"></div>
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3. Recipient Organization (Name and complete address including Zip code)

Recipient Organization Name:

Street1:

Street2:

City: County:

State: Province:

Country:

USA: UNITED STATES

 ZIP / Postal Code:

4a. DUNS Number <div style="border: 1px solid black; height: 15px; width: 100%; background-color: yellow;"></div>	4b. EIN <div style="border: 1px solid black; height: 15px; width: 100%; background-color: yellow;"></div>	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) <div style="border: 1px solid black; height: 15px; width: 100%;"></div>
--	--	--

6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	8. Project/Grant Period From: <div style="border: 1px solid black; height: 15px; width: 100%; background-color: yellow;"></div> To: <div style="border: 1px solid black; height: 15px; width: 100%; background-color: yellow;"></div>	9. Reporting Period End Date <div style="border: 1px solid black; height: 15px; width: 100%; background-color: yellow;"></div>
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10. Transactions	Cumulative
<i>(Use lines a-c for single or multiple grant reporting)</i>	
Federal Cash (To report multiple grants, also use FFR attachment):	
a. Cash Receipts	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>
b. Cash Disbursements	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>
c. Cash on Hand (line a minus b)	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>
<i>(Use lines d-o for single grant reporting)</i>	
Federal Expenditures and Unobligated Balance:	
d. Total Federal funds authorized	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>
e. Federal share of expenditures	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>
f. Federal share of unliquidated obligations	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>
g. Total Federal share (sum of lines e and f)	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>
h. Unobligated balance of Federal Funds (line d minus g)	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>
Recipient Share:	
i. Total recipient share required	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>
j. Recipient share of expenditures	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>
k. Remaining recipient share to be provided (line i minus j)	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>
Program Income:	
l. Total Federal program income earned	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>
m. Program Income expended in accordance with the deduction alternative	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>
n. Program Income expended in accordance with the addition alternative	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>
o. Unexpended program income (line l minus line m or line n)	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>

11. Indirect Expense						
a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
g. Totals:				<input type="text"/>	<input type="text"/>	<input type="text"/>
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:						
<input type="text"/>		<input type="button" value="Add Attachment"/>	<input type="button" value="Delete Attachment"/>	<input type="button" value="View Attachment"/>		
13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).						
a. Name and Title of Authorized Certifying Official						
Prefix:	<input type="text"/>	First Name:	<input type="text"/>	Middle Name:	<input type="text"/>	
Last Name:	<input type="text"/>			Suffix:	<input type="text"/>	
Title:	<input type="text"/>					
b. Signature of Authorized Certifying Official				c. Telephone (Area code, number and extension)		
<input type="text"/>				<input type="text"/>		
d. Email Address				e. Date Report Submitted	14. Agency use only:	
<input type="text"/>				<input type="text"/>		

Federal Financial Report Instructions

Report Submissions

- 1) Recipients will be instructed by Federal agencies to submit the *Federal Financial Report (FFR)* to a single location, except when an automated payment management reporting system is utilized. In this case, a second submission location may be required by the agency.
- 2) If recipients need more space to support their *FFRs*, or *FFR Attachments*, they should provide supplemental pages. These additional pages must indicate the following information at the top of each page: Federal grant or other identifying number (if reporting on a single award), recipient organization, Data Universal Numbering System (DUNS) number, Employer Identification Number (EIN), and period covered by the report.

Reporting Requirements

- 1) The submission of interim *FFRs* will be on a quarterly, semi-annual, or annual basis, as directed by the Federal agency. A final *FFR* shall be submitted at the completion of the award agreement. The following reporting period end dates shall be used for interim reports: 3/31, 6/30, 9/30, or 12/31. For final *FFRs*, the reporting period end date shall be the end date of the project or grant period.
- 2) Quarterly and semi-annual interim reports shall be submitted no later than 30 days after the end of each reporting period. Annual reports shall be submitted no later than 90 days after the end of each reporting period. Final reports shall be submitted no later than 90 days after the project or grant period end date.

Note: For single award reporting:

- 1) Federal agencies may require both cash management information on lines 10(a) through 10(c) and financial status information lines 10(d) through 10(o).
- 2) 10(b) and 10(e) may not be the same until the final report.

Line Item Instructions for the Federal Financial Report

FFR Number	Reporting Item	Instructions
Cover Information		
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

FFR Number	Reporting Item	Instructions
		information on the <i>FFR</i> Attachment. <i>Do not complete this box if reporting on multiple awards.</i>
6	Report Type	Mark appropriate box. <i>Do not complete this box if reporting on multiple awards.</i>
7	Basis of Accounting (Cash/Accrual)	Specify whether a cash or accrual basis was used for recording transactions related to the award(s) and for preparing this <i>FFR</i> . 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.
8	Project/Grant Period, From: (Month, Day, Year)	Indicate the period established in the award document during which Federal sponsorship begins and ends. 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. <i>Do not complete this line if reporting on multiple awards.</i>
	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	Transactions	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.
Federal Cash (To report multiple grants, also use FFR Attachment)		
10a	Cash Receipts	Enter the cumulative amount of actual cash received from the Federal agency as of the reporting period end date.
10b	Cash Disbursements	Enter the cumulative amount of Federal fund disbursements (such as cash or checks) as of the reporting period end date. Disbursements are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expenses charged to the award, and the amount of cash advances and payments made to subrecipients and contractors. For multiple grants, report each grant separately on the <i>FFR</i> Attachment. The sum of the cumulative cash disbursements on the <i>FFR</i> Attachment must equal the amount entered on Line 10b, <i>FFR</i> .
10c	Cash On Hand (Line 10a Minus Line 10b)	Enter the amount of Line 10a minus Line 10b. This amount represents immediate cash needs. If more than three business days of cash are on hand, the Federal agency may require an explanation

FFR Number	Reporting Item	Instructions
		on Line 12, Remarks, explaining why the drawdown was made prematurely or other reasons for the excess cash.
Federal Expenditures and Unobligated Balance: Do not complete this section if reporting on multiple awards.		
10d	Total Federal Funds Authorized	Enter the total Federal funds authorized as of the reporting period end date.
10e	Federal Share of Expenditures	Enter the amount of Federal fund expenditures. For reports prepared on a cash basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense charged; and the amount of cash advance payments and payments made to subrecipients. For reports prepared on an accrual basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense incurred; and the net increase or decrease in the amounts owed by the recipient for (1) goods and other property received; (2) services performed by employees, contractors, subrecipients, and other payees; and (3) programs for which no current services or performance are required. Do not include program income expended in accordance with the deduction alternative, rebates, refunds, or other credits. (Program income expended in accordance with the deduction alternative should be reported separately on Line 10o.)
10f	Federal Share of Unliquidated Obligations	<p>Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an expenditure has not yet been recorded. Enter the Federal portion of unliquidated obligations. Those obligations include direct and indirect expenses incurred but not yet paid or charged to the award, including amounts due to subrecipients and contractors. On the final report, this line should be zero unless the awarding agency has provided other instructions.</p> <p><i>Do not include any amount in Line 10f that has been reported in Line 10e. Do not include any amount in Line 10f for a future commitment of funds (such as a long-term contract) for which an obligation or expense has not been incurred.</i></p>
10g	Total Federal Share (Sum of Lines 10e and 10f)	Enter the sum of Lines 10e and 10f.
10h	Unobligated Balance of Federal Funds (Line 10d Minus Line 10g)	Enter the amount of Line 10d minus Line 10g.
Recipient Share: Do not complete this section if reporting on multiple awards.		
10i	Total Recipient Share Required	Enter the total required recipient share for reporting period specified in line 9. The required recipient share should include all matching and cost sharing provided by recipients and third-party providers to meet the level required by the Federal agency. This amount should not include cost sharing and match amounts in excess of the amount required by the Federal agency (for example, cost overruns for which the recipient incurs additional expenses and, therefore, contributes a greater level of cost

FFR Number	Reporting Item	Instructions
		sharing or match than the level required by the Federal agency).
10j	Recipient Share of Expenditures	Enter the recipient share of actual cash disbursements or outlays (less any rebates, refunds, or other credits) including payments to subrecipients and contractors. This amount may include the value of allowable third party in-kind contributions and recipient share of program income used to finance the non-Federal share of the project or program. Note: On the final report this line should be equal to or greater than the amount of Line 10i.
10k	Remaining Recipient Share to be Provided (Line 10i Minus Line 10j)	Enter the amount of Line 10i minus Line 10j. If recipient share in Line 10j is greater than the required match amount in Line 10i, enter zero.
Program Income: Do not complete this section if reporting on multiple awards.		
10l	Total Federal Program Income Earned	Enter the amount of Federal program income earned. Do not report any program income here that is being allocated as part of the recipient's cost sharing amount included in Line 10j.
10m	Program Income Expended in Accordance With the Deduction Alternative	Enter the amount of program income that was used to reduce the Federal share of the total project costs.
10n	Program Income Expended in Accordance With the Addition Alternative	Enter the amount of program income that was added to funds committed to the total project costs and expended to further eligible project or program activities.
10o	Unexpended Program Income (Line 10l Minus Line 10m or Line 10n)	Enter the amount of Line 10l minus Line 10m or Line 10n. This amount equals the program income that has been earned but not expended, as of the reporting period end date.
11	Indirect Expense: Complete this information only if required by the awarding agency. Enter cumulative amounts from date of the inception of the award through the end date of the reporting period specified in line 9.	
11a	Type of Rate(s)	State whether indirect cost rate(s) is Provisional, Predetermined, Final, or Fixed.
11b	Rate	Enter the indirect cost rate(s) in effect during the reporting period.
11c	Period From; Period To	Enter the beginning and ending effective dates for the rate(s).
11d	Base	Enter the amount of the base against which the rate(s) was applied.
11e	Amount Charged	Enter the amount of indirect costs charged during the time period specified. (Multiply 11b. x 11d.)
11f	Federal Share	Enter the Federal share of the amount in 11e.
11g	Totals	Enter the totals for columns 11d, 11e, and 11f.
Remarks, Certification, and Agency Use Only		
12	Remarks	Enter any explanations or additional information required by the Federal sponsoring agency including excess cash as stated in line 10c.
13a	Typed or Printed Name and Title of Authorized Certifying Official	Enter the name and title of the authorized certifying official.
13b	Signature of Authorized Certifying Official	The authorized certifying official must sign here.
13c	Telephone (Area Code, Number and Extension)	Enter the telephone number (including area code and extension) of the individual listed in Line 13a.
13d	E-mail Address	Enter the e-mail address of the individual listed in Line 13a.

FFR Number	Reporting Item	Instructions
13e	Date Report Submitted (Month, Day, Year)	Enter the date the <i>FFR</i> is submitted to the Federal agency using the month, day, year format.
14	Agency Use Only	This section is reserved for Federal agency use.

**TANGIBLE PERSONAL PROPERTY REPORT
SF- 428**

		Page	of Pages
1. Federal Agency and Organization Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned by Federal Agency	3a. DUNS	3b. EIN
4. Recipient Organization (Name and complete address including zip code)		5. Recipient Account or Identifying Number	
6. Attachment (Check applicable) <input type="checkbox"/> Annual Report (SF-428-A) <input type="checkbox"/> Final (Award Closeout) Report (SF-428-B) <input type="checkbox"/> Disposition Report/Request (SF-428-C)		7. Supplemental Sheet <input type="checkbox"/> Yes <input type="checkbox"/> No	
8. Comments			
9a. Typed or Printed Name and Title of Authorized Certifying Official		9c. Telephone (<i>area code, number, extension</i>)	
		9d. Email address	
9b. Signature of authorized Certifying Official		9e. Date report submitted (<i>Month, Day, Year</i>)	
		10. Agency use only	

Instructions for Tangible Personal Property Report: SF-428

The estimated annual public reporting burden for the collection of information on this form and its attachments is estimated to average 2.75 hours per respondent, 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.

This is a standard form to be used by awarding agencies to collect information related to tangible personal property (equipment and supplies) when required by a Federal financial assistance award. The form consists of the cover sheet (SF-428) and three attachments to be used as required: Annual Report, SF428-A; Final (Award Closeout) Report, SF-428-B; and a Disposition Request/Report, SF-428-C. A Supplemental Sheet, SF-428S, may be used to provide detailed individual item information.

A. General Instructions:

Tangible personal property means property of any kind, except real property, that has physical existence. It includes equipment and supplies. It does not include copyrights, patents or securities. For convenience, throughout this form and its attachments, the term property will be synonymous with tangible personal property. The terms equipment and supplies will be used when referring to specific requirements.

Property may be provided by the awarding agency or acquired by the recipient with award funds. Federally-owned property consists of items that were furnished by the Federal government.

Recipients of Federal assistance awards may be required to provide Federal awarding agencies with information concerning property in their custody annually, at award closeout or when the property is no longer needed. Specific requirements will vary based on award provisions, the type of property (equipment or supplies) and whether the property is Federally-owned. This reporting form and its attachments are intended to assist recipients to provide necessary information when it is required.

1. Federal Agency and Organizational Element to Which Report is Submitted. Enter the name of the Federal agency and the agency organization element identified in the award document or as otherwise instructed by the agency. The organizational element is a sub-agency within a Federal agency. For example, the Air Force Office of Scientific Research (AFOSR) is an organizational element within the Department of Defense.

2. Federal Grant or Other Identifying Number Assigned by Federal Agency. Enter the Federal grant, cooperative agreement or other Federal financial assistance award instrument number or other identifying number assigned to the Federal financial assistance award.

3a. DUNS. Enter the recipient organization's Data Universal Numbering System (DUNS) number or Central Contract Registry extended DUNS number. The DUNS number is also referred to as the Universal Identifier.

3b. EIN. Enter the recipient organization's Employer Identification Number (EIN) as assigned by the Internal Revenue Service.

4. Recipient Organization. Enter the name and complete address, including zip code, of the recipient organization.

5. Recipient Account or Identifying Number. Enter the account number or other identifying number assigned to the award by the recipient. This number is for the recipient's use and is not required by the Federal agency.

6. Attachment. Check the applicable line to indicate the type of attachment being submitted. Use the Annual Report, SF-428-A, when required to provide annual inventory listings of Federally-owned property. Use the Final Report, SF-428-B, when required to provide property information in connection with the closeout of an award. Use the Disposition Request/Report, SF-428-C, when required to request disposition instructions for or to report the disposal of Federally-owned property or acquired equipment, at any time other than award closeout (i.e., during the award period or after award closeout as long as the Federal government retains an interest in the item).

7. Supplemental Sheet. Check the applicable block to indicate whether a Supplemental Sheet is attached. Recipients may use the SF-428S or equivalent document such as a computer print out to provide required detailed individual item information.

8. Comments. Provide any explanations or additional information in this block. Attach additional sheets if necessary.

9a. Typed or Printed Name and Title of Authorized Certifying Official. Enter the full name and title of the recipient representative authorized to sign this report.

b. Signature of Authorized Certifying Official. Original signature of the recipient's authorized certifying official.

c. Telephone. Enter the telephone number of the individual listed in Line 9a.

d. Email address. Enter the email address of the individual listed in 9a.

e. Date report submitted. Enter the date the report is submitted to the Federal agency.

10. Agency use only. This section is reserved for Federal agency use only.

TANGIBLE PERSONAL PROPERTY REPORT

Annual Report SF-428-A

OMB Number: 4040-0018
Expiration Date: 6/30/2020

Federal Grant or Other Identifying Number Assigned by Federal Agency (Block 2 on SF-428). Leave blank for Consolidated Annual Reports (Block 1 below)

1. Report Type (Choose One)

- (a) Individual (Reporting Federally-owned property for one award)
- (b) Consolidated (Reporting Federally-owned property for all awards with a Federal Agency Organizational Element)

2. Report As Of:

- 30 SEP
- or

3. Federally-owned Property

	Description (a)	Identification (b)	Acquisition Date (c)	Acquisition Cost (d)

4. Comments

Add Attachment

Delete Attachment

View Attachment

Instructions for Federally Owned Property Annual Report: SF-428 Attachment A

A. General Instructions:

This Attachment is to be used by recipients of Federal financial assistance when required to provide annual inventory listings of Federally-owned property.

Recipients shall report Federally-owned property in their custody as of the date in Block 2 of this Attachment, including Federally-owned items they have provided to their subrecipients or contractors. The report shall list all items of Federally-owned property, regardless of dollar value, furnished by the Federal awarding agency for use under an assistance award.

Federal Grant or Other Identifying Number Assigned by Federal Agency. Enter the Federal grant number or other identifying number assigned to the Federal financial assistance award. Leave blank if submitting a Consolidated Annual Report.

1. **Report Type.** Select (a) **Individual** to report Federally-owned property for one award. Select (b) **Consolidated** to report Federally-owned property for all awards with a Federal Organizational Element (Block 1 of the SF-428). For example, all Federally-owned property accountable to awards issued by NASA Glenn Research Center could be listed on one Consolidated Annual Report Attachment. All Federally-owned property accountable to example, "NAG3-1234 Items 1-3; NAG3-5678 Item 4; etc.). Alternatively, you may attach a Supplemental Sheet SF-428S to the data in 3(a)-3(d), you must identify the applicable award numbers. You may use the Comments Section (for awards with NASA Goddard Space Flight Center would be listed on a separate report. If this option is selected, in addition or computer printout with the required information.

2. **Report as of.** The report shall be submitted with information accurate as of 30 September, unless the award specifies a different date. Enter the appropriate month, day and year (mm/dd/yyyy).

3. **Federally-owned property.** Use this section to provide the specified information for each item or attach an equivalent document, such as a computer print out with the required detail. If additional space is required, you may use Supplement Sheet SF-428S.

a. **Description.** Provide a brief description of the item.

b. **Identification.** Enter the manufacturer's serial number, model number, Federal stock number, national stock number, or other identification number.

c. **Acquisition Date.** For items furnished by the Federal awarding agency, enter the date received by the recipient.

d. **Acquisition Cost.** Enter the acquisition cost.

4. **Comments.** Provide any special notes or comments regarding the Federally-owned property being reported or the report itself in this block. For Consolidated Annual Report Attachments, use this section to identify the award numbers applicable to the listed items or note in this section if you are providing the required individual item information on an attached SF-428S or a computer printout.

TANGIBLE PERSONAL PROPERTY REPORT

Final Report SF-428- B

Federal Grant or Other Identifying Number Assigned by Federal Agency (Block 2 on SF-428).

1. Report (Select all that apply)

- a. Federally-owned Property (List on Supplemental Sheet SF-428S or recipient equivalent and complete Section 2a below.)
- b. Acquired Equipment with acquisition cost of \$5,000 or more for which the awarding agency has reserved the right to transfer title (List on Supplemental Sheet SF-428S or recipient equivalent and complete Section 2b below.)
- c. Residual Unused Supplies with total aggregate fair market value exceeding \$5,000 not needed for any other Federally sponsored programs or projects. (Complete Section 2c below)
- d. None of the above

2. Complete relevant section(s)

For Agency Use Only

2a. Federally-owned Property
(Select one or more.)

Agency response to requested disposition of Federally owned property:

- (i) Request transfer to Award _____
- (ii) Request Federal Agency disposition instructions
- (iii) Other (Provide detail in Block 3 or attach request)

- (i) Recipient request approved ___ denied ___
- (ii) Dispose in accordance with attached instructions ___.

2b. Acquired Equipment (Select one or more.)

Agency response to requested disposition of acquired equipment::

- (i) Request unconditional transfer of title with no further obligation to the Federal Government.
- (ii) Request Federal Agency disposition instructions

- (i) Recipient request approved ___ denied ___
- (ii) Dispose in accordance with attached instructions ___

Authorized Awarding Agency Official

Signature:	Date:
Name:	Phone:
Title	Email

Note: If the awarding agency does not provide disposition instructions within 120 days the recipient may continue to use the equipment for Federally supported projects or dispose in accordance with the applicable property standards.

2c. Reportable Residual Unused Supplies

- (i) Sale proceeds or Estimate of current fair market value \$ _____
- (ii) Percentage of Federal participation _____%
- (iii) Federal share \$ _____
- (iv) Selling and handling allowance \$ _____
- (v) **Amount remitted to the Federal Government**..... \$ _____

3. Comments

Instructions for Final Report: SF-428 Attachment B

A. General Instructions:

This Attachment is to be used by recipients when required to provide a final property report for closeout of Federal assistance awards. The Attachment allows recipients to request specific disposition of Federally-owned property and acquired equipment. The attachment also provides a means for calculating and transmitting appropriate compensation to the awarding agency for residual unused supplies.

Requirements for final reporting are based on individual award provisions and the type of property. Generally, at the end of a Federal assistance award, recipients are required to:

- a. submit a report of Federally-owned property
- b. provide a listing of equipment items, with an acquisition cost of \$5,000 or more, when the awarding agency has reserved the right to transfer title to the equipment to the Federal Government or a third party.
- c. compensate the awarding agency for residual unused supplies with a total aggregate fair market value greater than \$5,000 that are not needed for any other Federally sponsored programs or projects.

Federal Grant or Other Identifying Number Assigned by Federal Agency. Enter the Federal grant, cooperative agreement or other Federal financial assistance award instrument number or other identifying number assigned to the Federal financial assistance award.

1. **Report.** Check applicable lines a-c to indicate the type of property that is being reported. Note: Federally-owned property includes items provided by the awarding agency, regardless of dollar value. Check line d to indicate no property to report, if the awarding agency requires a negative report.

2. Complete the relevant sections to correspond with the property reported in Block 1.

2a. Federally-owned Property.

- (i) To request transfer of the property for use on a specific Federal award
- (ii) To request Federal agency disposition instructions for unneeded Federally-owned property
- (iii) To request a disposition other than (i) or (ii). For example, requests for transfer of title under authority of the Stevenson-Wydler Act.

2b. Acquired Equipment with acquisition cost of \$5,000 or more for which the awarding agency has reserved the right to transfer title.

- (i) When statutory authority exists, the Federal awarding agency has the option to vest title to equipment acquired with award funds in the recipient with no further obligation to the Federal government and under conditions the Federal awarding agency considers appropriate.
- (ii) To request Federal agency disposition instructions for equipment acquired with award funds

2c. Reportable Residual Unused Supplies. Indicate whether the supplies have been sold or if they will be retained for use solely on non Federally-funded projects.

- (i) Enter the total amount of sales proceeds or an estimate of the current fair market value if the supplies will be retained. Note: Fair market value means the best estimate of the gross sales proceeds if the property were to be sold in a public sale.
- (ii) Enter the percentage of Federal Government participation in the award under which the supplies were acquired.
- (iii) Enter the dollar amount of sales proceeds (or estimate of current fair market value) multiplied by the percentage of Federal Government participation listed in (ii).
- (iv) If the supplies were sold, enter the amount of selling and handling expenses. Enter zero if the supplies will be retained for use on non Federally funded projects.
- (v) Enter the amount of the Federal share in (iii) less the selling and handling expense listed in (iv). Indicate in Block 3 how the funds are being returned to the government (e.g., attached check made out to the Awarding Agency/U.S. Treasury or electronic remission).

3. **Comments.** Provide any explanations or additional information in this block. Attach additional sheets if necessary.

Agency use only. This section is reserved for Federal agency use only.

TANGIBLE PERSONAL PROPERTY REPORT

Disposition Request/Report SF-428-C

OMB Number: 4040-0018
Expiration Date: 6/30/2020

Federal Grant or Other Identifying Number Assigned by Federal Agency (*Block 2 on SF-428*).



1. Request Disposition Instructions for:	For Agency Use Only	
a. Federally-owned Property <i>(Select one or more and attach Supplemental Sheet SF-428S or recipient equivalent)</i> <input type="checkbox"/> (i) Request Federal Agency disposition instructions <input type="checkbox"/> (ii) Other (Specify in Block 4 "Comments" or attach request)	Agency response to requested disposition of Federally owned property: <input type="checkbox"/> (i) Recipient request approved <input type="checkbox"/> denied <input type="checkbox"/> (ii) Dispose in accordance with attached instructions:	
b. Acquired Equipment with current fair market value of \$5,000 or more <i>(Select one or more and attach Supplemental Sheet SF-428S or recipient equivalent)</i> <input type="checkbox"/> (i) Request unconditional transfer of title with no further obligation to the Federal Government <input type="checkbox"/> (ii) Request Federal Agency disposition instructions	Agency response to requested disposition of acquired equipment: <input type="checkbox"/> (i) Recipient request approved <input type="checkbox"/> denied <input type="checkbox"/> (ii) Dispose in accordance with attached instructions:	
	Authorized Awarding Agency Official:	
	Signature:	Date:
	Name:	Phone:
	Title:	E-Mail:

2. Report Disposition by Sale or Retention

a. Retention of acquired equipment for use on non Federally supported projects

b. Sale of acquired equipment
(Attach Supplemental Sheet SF-428S or recipient equivalent and complete worksheet below)

<input type="checkbox"/> Sale proceeds or <input type="checkbox"/> Estimate of current fair market value	\$	<input style="width: 95%;" type="text"/>
(ii) Percentage of Federal participation		<input style="width: 95%;" type="text"/> %
(iii) Federal share	\$	<input style="width: 95%;" type="text"/>
(iv) Selling and handling allowance	\$	<input style="width: 95%;" type="text"/>
(v) Amount remitted to the Federal Government	\$	<input style="width: 95%;" type="text"/>

3. Report Loss, Destruction or Theft of Federally-owned Property

Loss, Destruction, or Theft of Federally-owned property
(Attach Supplemental Sheet SF-428S or recipient equivalent and describe the circumstances in Block 4)

4. Comments

Add Attachment

Delete Attachment

View Attachment

Instructions for Disposition Request/Report: SF-428 Attachment C

A. General Instructions:

This Attachment is to be used by recipients when required to request disposition instructions or to report disposition of Federally-owned property or acquired equipment under Federal assistance awards at any time other than award closeout (i.e., during the award period or after closeout as long as the Federal Government retains an interest in the item).

Recipients provided Federally-owned property for use under Federal assistance awards are required to request disposition instructions from the awarding agency when the Federally-owned property is no longer needed for the authorized purpose. Recipients may be required to request disposition instructions for equipment acquired with award funds (acquired equipment) when an item is no longer needed for use on Federally-sponsored activities. Recipients may also be required to provide compensation to the awarding agency when acquired equipment is sold or retained for use on activities not sponsored by the Federal Government. This attachment is intended to assist recipients in providing appropriate information to the awarding agency. Note: If the Federal awarding agency has exercised statutory authority to vest title to acquired equipment in the recipient with no further obligation to the Federal government, you are not required to request disposition instructions or to report disposition (i.e., sale or retention for non Federal use) of those items of equipment.

Federal Grant or Other Identifying Number Assigned by Federal Agency. Enter the Federal grant, cooperative agreement or other Federal financial assistance award instrument number or other identifying number assigned to the Federal financial assistance award.

1. Request Disposition Instructions for: Use this section to request Federal awarding agency disposition instructions when required by the award provisions.

a. **Federally-owned Property.** Consists of items that were furnished by the Government. Check applicable boxes to indicate the requested Federal awarding agency action for items that are no longer needed for use on the award specified in Block 2.

(i) To request Federal agency disposition instructions.

(ii) To request a specific disposition, e.g., transfer to another award.

b. **Acquired Equipment with a current fair market value of \$5,000 or more.** Note: Fair market value means the best estimate of gross sales proceeds if the property were to be sold in a public sale. Check applicable boxes to indicate the requested Federal awarding agency action.

(i) To request approval to trade-in or sell to offset costs of replacement equipment.

(ii) To request Federal agency disposition instructions for equipment acquired with award funds.

2. Report Disposition by Sale or Retention. Use this section when required to compensate the Federal awarding agency for its interest in acquired equipment with a current fair market value of \$5,000 or more that you have sold or retained for use on non Federally supported activities. Check applicable blocks to indicate the type of action being reported and complete the worksheet to calculate the amount of compensation due to the awarding agency for its interest in the equipment.

a. Retention of acquired equipment for use on non-Federally supported projects.

b. Sale of acquired equipment.

Worksheet

(i) Enter the total amount received if the equipment has been sold. Enter an estimate of the current fair market value if the equipment will be retained for use on non Federally funded projects.

(ii) Enter the percentage of Federal Government participation in the award under which the equipment was acquired.

(iii) Enter the dollar amount of sales proceeds (or estimate of current fair market value) multiplied by the percentage of Federal Government participation listed in (ii).

(iv) If the equipment was sold, enter the amount of selling and handling expenses. Enter zero if the supplies will be retained for use on non Federally funded projects.

(v) Enter the amount of the Federal share in (iii) less the selling and handling expense listed in (iv). Indicate in Block 4 how the funds are being returned to the government. For example, attached check made out to the Awarding Agency/U.S. Treasury or electronic remission.

4. Comments. Provide any explanations or additional information in this block. Attach additional sheets if necessary.

Agency use only. This section is reserved for Federal agency use only.

**TANGIBLE PERSONAL PROPERTY REPORT
Supplemental Sheet SF-428S**

Federal Grant or Other Identifying Number Assigned by Federal Awarding Agency (Block 2 of SF-428)	Attachment Type	Page	Of Pages
	___ Annual Report		
	___ Final (Award Closeout) Report		
___ Disposition Request/Report			

Complete one row for each item:

	Award Number (a)	GP or ACQ (b)	Description of Item (c)	Identification Number (d)	Acq. Date (e)	Cond. Code (f)	Acq. Cost (g)	Disp. Req. (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

Instructions for Tangible Personal Property Report: SF-428S

A. General Instructions

This is a standard form to be used by recipients to provide detailed individual item information in connection with required reports of tangible personal property under Federal assistance awards.

Federal Grant or Other Identifying Number Assigned by Federal Agency. Enter the Federal grant, cooperative agreement or other financial assistance award instrument number or other identifying number assigned to the Federal financial assistance award. If the Supplemental Sheet is submitted in connection with a Consolidated Annual Report Attachment, leave blank and enter individual award numbers in Column (a) for each item.

Report Type. Indicate the type of report Attachment for which the individual item information is being provided.

a. **Award Number.** For Consolidated Annual Report Attachments, enter the Federal grant, cooperative agreement or other Federal financial assistance award instrument number or other identifying number assigned to the Federal financial assistance award. For all other Report Attachments (i.e., Individual Annual, Final, and Disposition Request/Report) leave blank.

b. **GP or ACQ.** Enter GP if the item is Federally-owned property. Note: Federally-owned property consists of items furnished by the Federal Government for use on the award identified in Block 1 or Column a. Enter ACQ if the item was acquired with award funds.

c. **Description of Item.** Provide a brief description of the item.

d. **Identification Number.** Enter the manufacturer's serial number, model number, Federal stock number, national stock number, or other identification number.

e. **Acq. Date.** Enter the date the item was acquired by the recipient. For items furnished by the Federal Government, enter the date received by the recipient.

f. **Cond. Code.** Enter the applicable condition code from the following list:

<u>Code</u>	<u>Description</u>
1	Excellent. Property that is in new condition or unused condition and can be used immediately without modification or repairs.
4	Usable. Property which shows some wear, but can be used without significant repair.
7	Repairable. Property which is unusable in its current condition but can be economically repaired.
X	Salvage. Property which has value in excess of its basic material content, but repair or rehabilitation is impractical and/or uneconomical.
S	Scrap. Property which has no value except for its basic material content.

g. **Acq. Cost.** Enter the item acquisition cost.

h. **Disp. Req.** Indicate the type of disposition requested for each item by entering the corresponding number from Block 2 of the Final Report Attachment or Block 1 of the Disposition Request/Report Attachment. However, it is not necessary to enter this information when requesting the same disposition for all items of Federally-owned property or the same disposition for all items of Acquired Equipment (the disposition request indicated in the applicable Block(s) of the Final Report Attachment or the Disposition Request/Report Attachment will be sufficient). Not required for Annual Report Attachments.

REAL PROPERTY STATUS REPORT SF-429
(COVER PAGE)

OMB Number: 4040-0016
Expiration Date: 01/31/2019

1. Federal Agency and Organizational Element to Which Report is Submitted: [Redacted]		2. Federal Grant(s) or Other Identifying Number(s) Assigned by Federal Agency(ies): [Redacted]	
3. Recipient Organization (name and complete address including zip code): Recipient Organization Name: [Redacted] Street1: [Redacted] Street2: [Redacted] City: [Redacted] County: [Redacted] State: [Redacted] Province: [Redacted] Country: USA: UNITED STATES ZIP / Postal Code: [Redacted]			
4a. DUNS Number: [Redacted]	4b. EIN: [Redacted]	5. Recipient Account or Identifying Number: [Redacted]	
6. Contact Person for this Report: Prefix: [Redacted] First Name: [Redacted] Middle Name: [Redacted] Last Name: [Redacted] Suffix: [Redacted] Email: [Redacted] Phone: [Redacted] Fax: [Redacted]			
7. Report End Date: [Redacted] (MM/DD/YYYY)			
8. Real Property Status Report – Attachments: [check the applicable block(s)]: <input type="checkbox"/> : Attachment A (General Reporting) <i>attached</i> <input type="checkbox"/> : Attachment B (Request to Acquire, Improve or Furnish) <i>attached</i> <input type="checkbox"/> : Attachment C (Disposition Request) <i>attached</i>			
9. Comments: [Redacted] <input type="button" value="Add Attachment"/> <input type="button" value="Delete Attachment"/> <input type="button" value="View Attachment"/>			
10. Certification: I certify to the best of my knowledge and belief that all information presented in this report is true, correct and complete and constitutes a material representation of fact upon which the Federal government may rely.			
11a. Typed or Printed Name and Title of Authorized Certifying Official: Prefix: [Redacted] First Name: [Redacted] Middle Name: [Redacted] Last Name: [Redacted] Suffix: [Redacted] Title: [Redacted]			
11b. Signature of Authorized Certifying Official: [Redacted]			
11c. Telephone (area code, number, extension): [Redacted]			
11d. Email Address: [Redacted]			
11e. Date Report Submitted (MM/DD/YYYY): [Redacted]		12. Agency use only	

Appendix N – Sample Appointment of Grants Officer’s Representative

CEXXX-XX-X

MEMORANDUM FOR John Doe, Project Manager, Environmental Remediation Branch

SUBJECT: Appointment of Grants Officer’s Representative

1. You are hereby appointed as the Grants Officer’s Representative (GOR) for monitoring and technical progress of the following award:

Cooperative Agreement Number: W912XX-17-2-000X

Non-Federal Entity:

Project Title:

Period of Performance: 05/02/2017 – 05/1/2022 (or as amended)

2. This appointment is contingent upon completion of required GOR training. You are delegated certain award administration functions; however, the legal responsibility of the award remains with the Grants Officer.

3. As the GOR, you are a vital component of monitoring the recipient’s performance under the award. You will serve as the lead point of contact with the recipient. As such, you should maintain a current and informed cognizance of the progress of the award to ensure the work being performed is consistent with the statement of work.

4. Concurrently, you are expected to advise and assist the Grants Officer in administering the award, as necessary. You must advise the Grants Officer in a timely manner on all matters relating to the recipient’s performance, especially delays or funding issues that arise, which may require modifications to the award.

5. As the GOR, you also are required to, but are not limited to the following:

- Maintaining records of formal meetings
- Reviewing reports and other products
- Coordinating program management decisions as they bear on the award
- Process payment requests
- Log monthly payment activities (to include the funding balance and percentage of work complete)
- Assisting with the review of final closing documents.

CENWO-PM-H

SUBJECT: Appointment of Grant's Officer Representative

6. GOR file requirements:

a. As the GOR, you must maintain an official CA administration file. The file must be maintained in your program office. The file is subject to review on a periodic basis, annually, or as determined to be necessary by the Grants Officer.

b. The enclosed GOR File Content Checklist provides an overview of the items/documents that may be included in the GOR file; however, it is not all-inclusive nor will all items on the Checklist be applicable to the award. Good judgment and experience should be exercised.

c. Upon expiration of the award, the complete project file will be made available for review by the Grants Officer for closeout.

7. This delegation does not empower you to issue or approve changes; or to enter into any agreements, award modifications, or any other matters affecting the cost or the terms and conditions of the award. All such authority remains with the Grants Officer. Inquiries concerning these matters, which may be received from the recipient, shall be directed to the Grants Officer or Grants Specialist for appropriate action. You may be personally liable for unauthorized acts. You may not re-delegate your GOR authority.

8. Release of any information relative to any aspect of the award to outside parties is subject to prior review and clearance by the Grants Officer.

9. This designation as a GOR shall remain in effect through the life of the agreement, unless sooner revoked in writing by the Grants Officer or unless you are separated from Government service. If you are to be reassigned or to be separated from Government service, you must notify the Grants Officer sufficiently in advance of reassignment or separation to permit timely selection and designation of a successor GOR. The award file must be transferred to the new GOR.

10. You will remain the single, responsible point of contact appointed as the GOR. You must immediately notify the Grants Officer if you are unable to perform the duties outlined in this memorandum.

11. You are required to acknowledge your acceptance of this appointment. By signing this memorandum, you understand the authorities of the GOR and Grants Officer, GOR responsibilities, the training required. You also understand that you cannot give direction to the recipient to make any changes to the requirements of the award.

CENWO-PM-H
SUBJECT: Appointment of Grant's Officer Representative

XXXX
Grants Officer

Date:

XXXXX
Grants Officer Representative

Date:

Encl.

GOR File Contents Checklist

Award Number:

Grants Specialist:

Recipient:

Project Manager:

Phone:

Email:

GOR:

Phone:

Email:

Item / Document	Place an "x" if item included
Copy of the Appointment of Grants Officer's Representative	
GOR Training Certificates	
DAU CLC 106	
Ethics	
Refresher Course	
Statement of Work (original and revised)	
Budget (original and revised)	
Assistance Agreement Award and Supporting Documents	
Modifications and Supporting Documents	
Monthly/ Quarterly Progress Reports	
Quarterly Reports	
Documentation of Formal Meetings, Inspections, and/or Site Visits	
Cost Reimbursement Vouchers	
Log of Payment Activities (to include funding balance and percentage of work complete)	
Listing of Government Furnished Property	
Listing of Property / Equipment Purchased by the Recipient with Award Funds	
Final Technical Report	
Final Financial Report (SF-425)	
Other Documents	

Mark "N/A" if not applicable.

The award file will be made available as required pursuant to Paragraph 6 of the GOR Appointment Letter.