

EPA REGION 9 GRANTS HANDBOOK

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

U.S. EPA Region 9 | 75 Hawthorne Street, San Francisco CA 94105

Serving Arizona, California, Hawaii, Nevada, Pacific Islands and 148 Tribes

PHOTO INFORMATION: Top: Supai Falls, Havasupai (Arizona)
 Middle: Mariposa Grove, Yosemite (California)
 Pineapple Plantation (Hawaii)
 Bottom: Sand Dunes (Nevada)
 Flowering Plant (Saipan-Commonwealth of the
 Northern Mariana Islands)

Revised February 2024 (Fifth Revision)



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION IX
75 Hawthorne Street
San Francisco, CA 94105-3901

Dear EPA Region 9 Grant Applicant and Recipient,

The objective of the EPA Region 9 Grants Handbook is to serve as a handy, concise, and practical reference guide in understanding the EPA grant and assistance agreement funding process and its requirements. The Grants Handbook covers essential topics related to the grant lifecycle from preaward, post award to grant closeout. It serves to complement and highlight relevant information in the [EPA Grants](#) website.

The 2024 edition of the Region 9 Grants Handbook contains updates and revisions to federal grant regulations and policies.

We hope that you will find the information in the Grants Handbook useful, and we thank you for your interest in being a federal grant recipient.

Sincerely,

The EPA Region 9 Grants Branch

DISCLAIMER: *The Region 9 Grants Handbook provides recipient tools for managing EPA grants. It includes links to Federal resources to help grant applicants and recipients in applying for and managing grants. All recipients are required to comply with the standard terms and conditions and applicable statutes and regulations governing their assistance agreements.*

This document does not represent EPA's approval or disapproval of any particular action conducted by grant applicants or recipients, nor does it constitute legal advice.

EPA REGION 9 GRANTS HANDBOOK

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GRANT PREAWARD PHASE

This section provides information on how to apply for an EPA grant, develop a Budget Detail, calculate cost-share (if applicable), complete and submit the grant application forms and other required documentation.

Where to Find Grant Opportunities

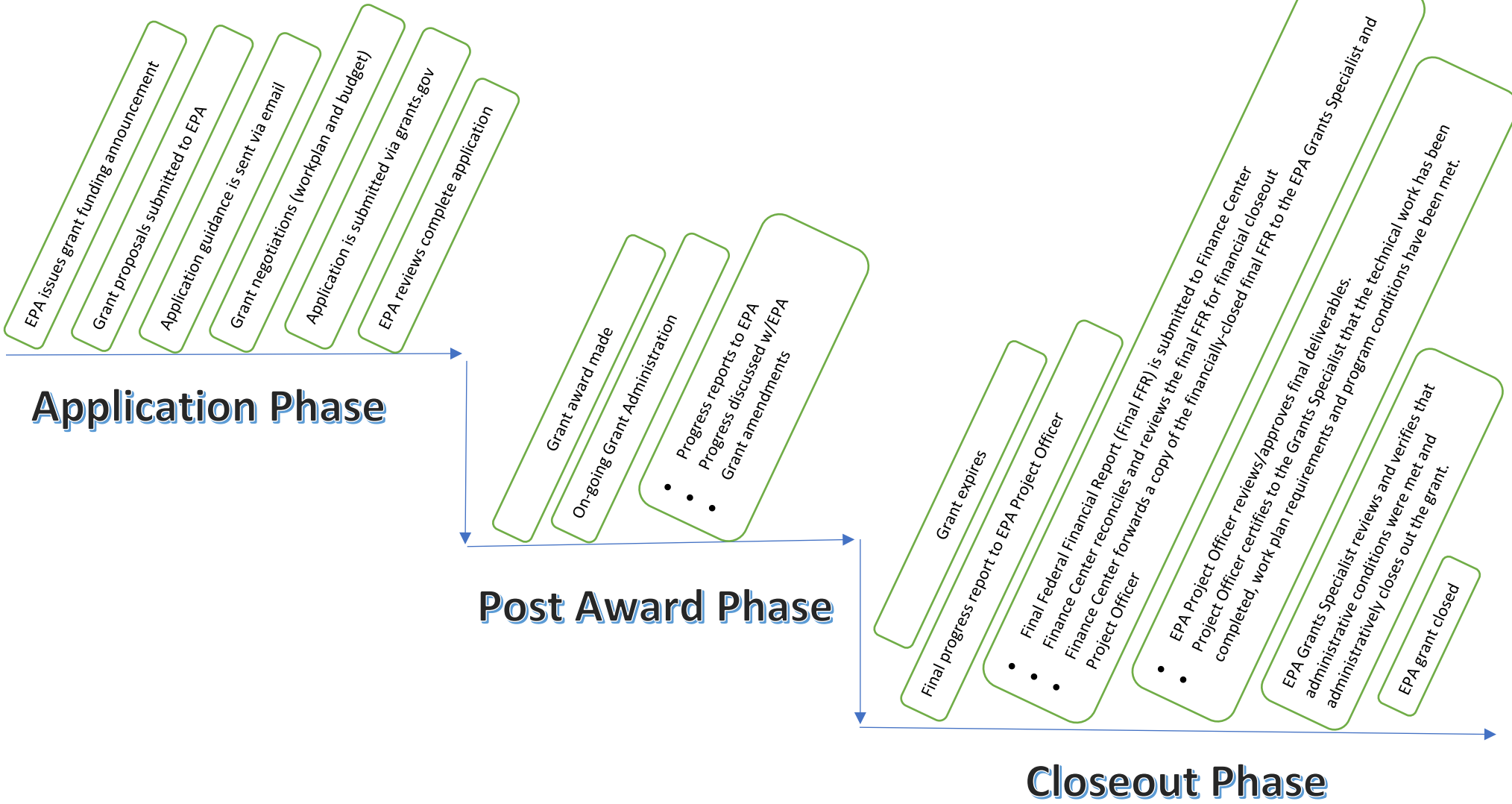
The Federal government's grant opportunity website [Grants.gov](https://www.grants.gov) and the Federal Assistance Listings (previously was Catalog of Federal Assistance (CFDA)) published in [SAM.gov](https://sam.gov/content/assistance-listings/federal) (<https://sam.gov/content/assistance-listings/federal>) are the two sites for finding grant opportunities. Grants.gov includes more than 1,000 grant programs across all Federal agencies and enables submission of electronic grant applications by eligible organizations. In addition, many EPA programs post information about open competitive and non-competitive grant opportunities on their websites. For example, [Region 9's Brownfields Program](#) provides information on how to apply, eligibility and requirements for submitting application.

Grants.gov, Unique Entity Identifier (UEI) and SAM.gov

A one-time Grants.gov registration is required to apply for any federal funding opportunity. A grant applicant must first ensure that their organization have registered with the Federal government's System for Award Management ([SAM.gov](https://sam.gov)). Registering in SAM is free and can take up to several weeks to complete. Once completed, the registration is valid for one year—an entity must renew their registration each year to maintain an active record. Also, all entities receiving Federal grant funds must maintain an active SAM record throughout the life of the assistance agreement.

Note that the U.S. Government is currently using UEI numbers (DUNS numbers are no longer used or accepted). All entities doing business with the Federal government must have an UEI number issued via SAM.gov registration.

The EPA Grant Lifecycle



Putting Together the EPA Grant Application Package

After identifying an EPA funding opportunity that may be of interest to the organization, the following pages are samples of the required forms and information necessary for preparing and submitting the grant application package. All EPA Region 9 grant application package must contain all these forms, and the next pages provide samples for each required form.

- 1.** SF424 Application for Federal Assistance
- 2.** SF424A
 - Section A Budget Information Non-Construction Programs
 - Section B Budget Categories
 - Section C Non-Federal Resources
- 3.** Budget Detail/Justification – (See Budget Development Guidance link under “How Do I Create a Revision-Free Budget Detail below and page 9)
- 4.** EPA 5700-54 EPA Key Contacts Form
- 5.** [EPA 4700-4](#) Preward Compliance Review Report for All Applicants and Recipients Requesting Federal Financial Assistance (<https://www.epa.gov/grants/tips-completing-epa-form-4700-4>)
- 6.** Final/Approved Grant Workplan
- 7.** Current Indirect Rate Cost Negotiation Agreement (if applicable)
- 8.** EPA 6600-06 Certification Regarding Lobbying (see submission rule below)
- 9.** SF-LLL Disclosure of Lobbying Activities (if applicable)
- 10.** EPA Financial Conflict of Interest Policy (if applicable*)

Notes & Tips for Completing the Grant Application Package

How often should I submit the Certification Regarding Lobbying Form 6600-06?

It should be submitted for all new grant applications with Federal funding request totaling over \$100,000, or amendment to grants that have reached the cumulative total of over \$100,000. This form is submitted one time for the life of the grant.

How do I create a revision-free Budget Detail?

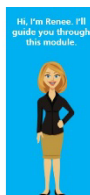
Most grant application errors occur in the Budget Detail. Some common mistakes include mis-categorization of budget line items, miscalculation of indirect costs and missing cost-share amounts. The Budget Development Guidance provides instructions and a sample on how to create a quality Budget Detail: [RAIN-2019-G02](#) Interim General Budget Development Guidance for Applicants and Recipients of EPA Financial Assistance at <https://www.epa.gov/grants/rain-2019-g02> Find modules on [How to Develop a Budget](#) at <https://www.epa.gov/grants/how-develop-budget>

What's in this Module?

This module provides guidance on direct costs for applicants preparing proposed work plans, budgets, and budget narratives for EPA assistance agreements, for private organizations/agreements and continuing environmental program grants.

In this module, we will cover:

- Requirements and Forms
- Allowability
- Personnel and fringe benefits
- Travel Costs
- Equipment Costs
- Supply Costs
- Contractual Costs
- Construction Costs



* EPA Conflict of Interest Policy: <https://www.epa.gov/grants/epas-financial-assistance-conflict-interest-policy>

Application for Federal Assistance SF-424			
* 1. Type of Submission: <input type="checkbox"/> Preapplication <input checked="" type="checkbox"/> Application <input type="checkbox"/> Changed/Corrected Application	* 2. Type of Application: <input checked="" type="checkbox"/> New <input type="checkbox"/> Continuation <input type="checkbox"/> Revision	* If Revision, select appropriate letter(s): <input style="width: 100%;" type="text"/> * Other (Specify): <input style="width: 100%;" type="text"/>	
* 3. Date Received: <input style="width: 100%;" type="text"/>	4. Applicant Identifier: <input style="width: 100%;" type="text"/>		
5a. Federal Entity Identifier: <input style="width: 100%;" type="text"/>		5b. Federal Award Identifier: <input style="width: 100%;" type="text"/>	
State Use Only:			
6. Date Received by State: <input style="width: 100%;" type="text"/>		7. State Application Identifier: <input style="width: 100%;" type="text"/>	
8. APPLICANT INFORMATION:			
* a. Legal Name: <input style="width: 100%;" type="text" value="AZ Division of Environmental Policy"/>			
* b. Employer/Taxpayer Identification Number (EIN/TIN): <input style="width: 100%;" type="text" value="99-9999999"/>		* c. UEI: <input style="width: 100%;" type="text" value="XXXXX12X3XX4"/> Refer to SAM.gov for information on transition from DUNS to UEI.	
d. Address:			
* Street1:	<input style="width: 100%;" type="text" value="123 Grand Canyon Road"/>		
Street2:	<input style="width: 100%;" type="text"/>		
* City:	<input style="width: 100%;" type="text" value="Lava Falls"/>		
County/Parish:	<input style="width: 100%;" type="text" value="Dry County"/>		
* State:	<input style="width: 100%;" type="text" value="AZ: Arizona"/>		
Province:	<input style="width: 100%;" type="text"/>		
* Country:	<input style="width: 100%;" type="text" value="USA: UNITED STATES"/>		
* Zip / Postal Code:	<input style="width: 100%;" type="text" value="85364"/>		
e. Organizational Unit:			
Department Name: <input style="width: 100%;" type="text"/>		Division Name: <input style="width: 100%;" type="text"/>	
f. Name and contact information of person to be contacted on matters involving this application:			
Prefix:	<input style="width: 100%;" type="text" value="Mr."/>	* First Name:	<input style="width: 100%;" type="text" value="Chilly"/>
Middle Name:	<input style="width: 100%;" type="text"/>		
* Last Name:	<input style="width: 100%;" type="text" value="Waters"/>		
Suffix:	<input style="width: 100%;" type="text"/>		
Title:	<input style="width: 100%;" type="text" value="Section Director"/>		
Organizational Affiliation: <input style="width: 100%;" type="text"/>			
* Telephone Number: <input style="width: 100%;" type="text" value="819-482-9346"/>		Fax Number: <input style="width: 100%;" type="text"/>	
* Email: <input style="width: 100%;" type="text" value="cwater@az.org"/>			

Application for Federal Assistance SF-424

*** 9. Type of Applicant 1: Select Applicant Type:**

A: State Government

Type of Applicant 2: Select Applicant Type:

Type of Applicant 3: Select Applicant Type:

* Other (specify):

*** 10. Name of Federal Agency:**

Environmental Protection Agency

11. Catalog of Federal Domestic Assistance Number:

66.805

CFDA Title:

Leaking Underground Storage Tank Trust Fund Corrective Action Program

*** 12. Funding Opportunity Number:**

EPA-CEP-02

* Title:

EPA Mandatory Grant Programs

13. Competition Identification Number:

Title:

14. Areas Affected by Project (Cities, Counties, States, etc.):

Add Attachment

Delete Attachment

View Attachment

*** 15. Descriptive Title of Applicant's Project:**

FY22 LUST Trust Fund (LUST) Corrective Action Program

Attach supporting documents as specified in agency instructions.

Add Attachments

Delete Attachments

View Attachments

Application for Federal Assistance SF-424

16. Congressional Districts Of:

* a. Applicant

* b. Program/Project

Attach an additional list of Program/Project Congressional Districts if needed.

Add Attachment

Delete Attachment

View Attachment

17. Proposed Project:

* a. Start Date:

* b. End Date:

18. Estimated Funding (\$):

* a. Federal	<input type="text" value="252,574.00"/>
* b. Applicant	<input type="text" value="29,099.00"/>
* c. State	<input type="text"/>
* d. Local	<input type="text"/>
* e. Other	<input type="text"/>
* f. Program Income	<input type="text"/>
* g. TOTAL	<input type="text" value="281,673.00"/>

*** 19. Is Application Subject to Review By State Under Executive Order 12372 Process?**

- a. This application was made available to the State under the Executive Order 12372 Process for review on .
- b. Program is subject to E.O. 12372 but has not been selected by the State for review.
- c. Program is not covered by E.O. 12372.

*** 20. Is the Applicant Delinquent On Any Federal Debt? (If "Yes," provide explanation in attachment.)**

Yes No

If "Yes", provide explanation and attach

Add Attachment

Delete Attachment

View Attachment

21. *By signing this application, I certify (1) to the statements contained in the list of certifications and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001)**

** I AGREE

** The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.

Authorized Representative:

Prefix: * First Name:
Middle Name:
* Last Name:
Suffix:

* Title:

* Telephone Number: Fax Number:

* Email:

* Signature of Authorized Representative:

* Date Signed:

SAMPLE

SECTION B - BUDGET CATEGORIES

6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY				Total (5)
	(1) Federal	(2) Recipient Match	(3)	(4)	
a. Personnel	\$ 18,631	\$ 4,800	\$	\$	\$ 23,431
b. Fringe Benefits	5,776	1,488			7,264
c. Travel	7,142	0			7,142
d. Equipment	23,500	0			23,500
e. Supplies	7,325	0			7,325
f. Contractual	136,720	20,000			156,720
g. Construction					
h. Other	39,000	2,811			41,811
i. Total Direct Charges (sum of 6a-6h)					\$
j. Indirect Charges	14,480	0			\$ 14,480
k. TOTALS (sum of 6i and 6j)	\$ 252,574	\$ 29,099	\$	\$	\$ 281,673
7. Program Income					

SECTION C - NON-FEDERAL RESOURCES						
(a) Grant Program	(b) Applicant	(c) State	(d) Other Sources	(e) TOTALS		
8. Lust Trust Fund (LUST) Corrective Action Program	\$ 29,099	\$	\$	\$ 29,099		
9.						
10.						
11.						
12. TOTAL (sum of lines 8-11)	\$ 29,099	\$	\$	\$ 29,099		

SECTION D - FORECASTED CASH NEEDS					
	Total for 1st Year				
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	
13. Federal	\$ 63,143	\$ 63,143	\$ 63,144	\$ 63,144	\$ 63,144
14. Non-Federal	\$ 7,274	\$ 7,275	\$ 7,275	\$ 7,275	\$ 7,275
15. TOTAL (sum of lines 13 and 14)	\$ 70,417	\$ 70,418	\$ 70,418	\$ 70,418	\$ 70,418

SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT					
(a) Grant Program	FUTURE FUNDING PERIODS (YEARS)				
	(b) First	(c) Second	(d) Third	(e) Fourth	
16.	\$	\$	\$	\$	
17.					
18.					
19.					
20. TOTAL (sum of lines 16 - 19)	\$	\$	\$	\$	

SECTION F - OTHER BUDGET INFORMATION

21. Direct Charges: \$55,695
 (Note: This amount is from Personnel, Fringe and first \$25,000 from subawards)

22. Indirect Charges: \$14,480

23. Remarks: INDIRECT COST RATE = 26%

**RAIN-2019-G02: Interim General Budget Development Guidance
for Applicants and Recipients of EPA Financial Assistance**

<https://www.epa.gov/grants/rain-2019-g02>

-- Budget Detail/Narrative -- Sample from Appendix 2 of RAIN-2019-G02

Please note: Both federal and non-federal funds must be listed in the budget detail/narrative

Background. This fictitious sample budget detail/narrative is based on a hypothetical EPA assistance agreement supporting an Urban Waters project that involves water quality sampling, analysis of the results, and outreach to the community to encourage efforts to improve water quality. The agreement requires a recipient cost share of 10% of total project costs.

Notes:

- The applicant should identify its equipment cost threshold if it is lower than the \$5,000 level defined under [2 CFR § 200.1](#)
- The sample calls for the applicant to attach its negotiated indirect cost rate agreement. If an applicant does not have an indirect cost rate it should attach an explanation of how indirect costs, if any, are determined in accordance with the budget guidance. For more information about indirect costs, refer to indirect cost policy, guidance, and training in [RAIN-2018-G02](#).

Budget Detail/Narrative Sample:

Personnel:

	Requested from EPA	Cost Share provided by applicant (if applicable)	Total
Salaries and Wages			
(1) Project Manager @ \$47/hr x 323 hours	\$15,181		\$15,181
(1) Project Assistant @ \$24/hr x 200 hours		\$4,800	\$4,800
(1) Community Relations Coordinator @ \$23/hr x 150 hours	\$3,450		\$3,450
Total	\$18,631	\$ 4,800	\$23,431

Fringe Benefits:

Rate/Base/Composition	Requested from EPA	Cost Share provided by applicant (if applicable)	Total
31% of Personnel costs (FICA, retirement, health, vacation, sick leave)	\$5,776	\$1,488	\$7,264

Travel:

<i>See Narrative Note 1.</i>	Requested from EPA	Cost Share provided by applicant (if applicable)	Total
2 National Conferences including lodging, air, per-diem and registration fees for 2 employees. <i>(See Narrative Note 2.)</i>	\$4,492		\$4,492
Local travel for sampling and meetings. (P.O.V. @ \$0.58 per mile and actual cost for public transit)	\$150		\$150
Travel to one-week training course on innovative sampling techniques including lodging, train and per-diem for 1 employee. <i>(See Narrative Note 3.)</i>	\$2,500		\$2,500
Total	\$7,142		\$7,142

Equipment: (Equipment Capitalization Threshold = \$5,000)

Description	Purpose	Unit Cost	Quantity	Requested from EPA	Cost Share provided by applicant (if applicable)	Total
Microwave Digester	Lab Analysis	\$17,500	1	\$17,500		\$17,500
12 Foot Motorized Skiff and trailer. <i>(See Narrative Note 4.)</i>	Sampling		1	\$6,000		\$6,000
Total				\$23,500		\$23,500

Supplies

Type	Requested from EPA	Cost Share provided by applicant (if applicable)	Total
Computer Software	\$2,500		\$2,500
Office Supplies (pens, pencils, paper, chairs, etc.)	\$825		\$825
2 Lap Top Computers @ \$2000 each.	\$4,000		\$4,000
Total	\$7,325		\$7,325

Contractual

Contractual * (competitive process will be used to determine contractors when required by regulation)	Requested from EPA	Cost Share provided by applicant (if applicable)	Total
Advertising for public meetings (Newspapers)	\$1,000		\$1,000
Environmental Sampling Firm to design sampling protocol and assist with data evaluation.	\$120,000	\$20,000	\$140,000
Community Meeting Facilitator - \$524/ day x 30 days (rate complies with limitation on individual consultant fees)	\$15,720		\$15,720
Total	\$136,720	\$20,000	\$156,720

Other

Type	Requested from EPA	Cost Share provided by applicant (if applicable)	Total
Postage for Flyers for Community meetings.		\$611	\$611
Subaward to Friends of the Wolf River (See Narrative Note 5)	\$30,000		\$30,000
Participant Support Cost: Travel to National Conference for 4 Community Members (See Narrative Note 6)	\$9,000	\$1,000	\$10,000
Printing Costs (Occasional use of large copiers at Office Depot).		\$1,200	\$1,200
Total	\$39,000	\$2,811	\$41,811

Indirect Costs:

Base (See Narrative Note 7)	Requested from EPA	Cost Share provided by applicant (if applicable)	Total
26% of Personnel and Fringe Benefits and first \$25,000 of Subaward Costs	\$14,480		\$14,480

Total Budget Summary

	Requested from EPA	Cost Share provided by applicant (if applicable)	Total
Personnel	\$18,631	\$ 4,800	\$23,431
Fringe Benefits	\$5,776	\$1,488	\$7,264
Travel	\$7,142		\$7,142
Equipment	\$23,500		\$23,500
Supplies	\$7,325		\$7,325
Contractual	\$136,720	\$20,000	\$156,720
Other	\$39,000	\$2,811	\$41,811
Indirect Costs	\$14,480		\$14,480
Total	\$252,574	\$29,099	\$281,673

Recipient cost share calculation: $\$29,099 / \$281,673 = 10.33\%$

Narrative Note 1. There is no international travel for this project.

Narrative Note 2. The Project Manager and Community Relations Coordinator will make presentations on interim and final project results at the 2019 and 2020 National Urban Waters conferences. Travel reimbursement will be based on GSA per-diem rates.

Narrative Note 3. The Program Assistant will attend a one-week training on innovative sampling techniques at Tulane University.

Narrative Note 4. Our equipment threshold is \$5,000. We have determined based on the frequency and timing of the sampling activity that purchasing a small motorized skiff and a trailer is more cost effective than boat rentals. Additionally, some sampling will take place in remote areas in which boat rentals are not available.

Narrative Note 5. We will partner with Friends of the Wolf River to encourage community participation in the project. Friends is a 501(c)(3) nonprofit organization that promotes conservation of the Wolf River. Among other things, Friends will pay stipends and travel support to community members who attend focus groups and participate in training to prevent disposal of cooking grease in household drains. Friends of Wolf River understands that the stipends and participant travel are Participant Support costs that are excluded from its Modified Total Direct Cost base for distributing indirect costs.

Narrative Note 6. Four community members (non-staff) will attend the 2019 and 2020 National Urban Waters conferences (two at each conference) to participate in our presentations.

Narrative Note 7. We have attached our most recent negotiated indirect cost rate agreement.

Preaward Compliance Review Report for All Applicants and Recipients Requesting EPA Financial Assistance

Note: Read Instructions before completing form.

This collection of information is approved by OMB under the Paperwork Reduction Act, 44 U.S.C. 3501 et seq. (OMB Control No. 2030-0020). Responses to this collection of information are required to obtain an assistance agreement (40 CFR Part 30, 40 CFR Part 31, and 40 CFR Part 33 for awards made prior to December 26, 2014, and 2 CFR 200, 2 CFR 1500, and 40 CFR Part 33 for awards made after December 26, 2014). An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. The public reporting and recordkeeping burden for this collection of information is estimated to be 0.5 hours per response. Send comments on the Agency's need for this information, the accuracy of the provided burden estimates and any suggested methods for minimizing respondent burden to the Regulatory Support Division Director, U.S. Environmental Protection Agency (2821T), 1200 Pennsylvania Ave., NW, Washington, D.C. 20460. Include the OMB control number in any correspondence. Do not send the completed form to this address.

I. A. Applicant/Recipient (Name, Address, City, State, Zip Code)

Name:
Address:
City:
State: Zip Code:

B. Unique Entity Identifier (UEI):

C. Applicant/Recipient Point of Contact

Name: Phone: Email:
Title: **Choose One**

II. Is the applicant currently receiving EPA Assistance? Yes No

III. List all pending civil rights lawsuits and administrative complaints filed under federal law against the applicant/recipient that allege discrimination based on race, color, national origin, sex, age, or disability. (Do not include employment complaints, unless covered by 40 C.F.R. Parts 5 and 7.)

IV. List all civil rights lawsuits and administrative complaints decided against the applicant/recipient within the last year that alleged discrimination under federal law based on race, color, national origin, sex, age, or disability and enclose a copy of all decisions. Please describe all corrective actions taken. (Do not include employment complaints, unless covered by 40 C.F.R. Parts 5 and 7.)

V. List all civil rights compliance reviews of the applicant/recipient conducted under federal nondiscrimination laws by any federal agency within the last two years and enclose a copy of the review and any decisions, orders, or agreements based on the review. Please describe any corrective action taken. (40 C.F.R. § 7.80(c)(3))

VI. Is the applicant requesting EPA assistance for new construction? If no, proceed to VII; if yes, answer (a) and/or (b) below.

Yes No **Choose one**

a. If the grant is for new construction, will all new facilities or alterations to existing facilities be designed and constructed to be readily accessible to and usable by persons with disabilities? If yes, proceed to VII; if no, proceed to VI(b).

Yes No

b. If the grant is for new construction and the new facilities or alterations to existing facilities will not be readily accessible to and usable by persons with disabilities, explain how a regulatory exception (40 C.F.R. 7.70) applies.

VII. Does the applicant/recipient provide initial and continuing notice that it does not discriminate on the basis of race, color, national origin, sex, age, or disability in its program or activities? (40 C.F.R. 5.140 and 7.95)

Choose - Do Not Leave Blank

Yes No

a. Do the methods of notice accommodate those with impaired vision or hearing?

Yes No

b. Is the notice posted in a prominent place on the applicant's/recipient's website, in the offices or facilities or, for education programs and activities, in appropriate periodicals and other written communications?

Yes No

c. Does the notice identify a designated civil rights coordinator?

Yes No

- VII. Does the applicant/recipient maintain demographic data on the race, color, national origin, sex, age, or disability status of the population it serves? (40 C.F.R. 7.85(a)) Yes No
- VIII. Does the applicant/recipient have a policy/procedure for providing meaningful access to services for persons with limited English proficiency? (Title VI, 40 C.F.R. Part 7, *Lau v Nichols* 414 U.S. 563 (1974)) Yes No
- X. If the applicant is an education program or activity, or has 15 or more employees, has it designated an employee to coordinate its compliance with 40 C.F.R. Parts 5 and 7? Provide the name, title, position, mailing address, e-mail address, fax number, and telephone number of the designated coordinator.

- XI. If the applicant is an education program or activity, or has 15 or more employees, has it adopted grievance procedures that assure the prompt and fair resolution of complaints that allege a violation of 40 C.F.R. Parts 5 and 7? Provide a legal citation or applicant's/recipient's website address for, or a copy of, the procedures.

For the Applicant/Recipient

I certify that the statements I have made on this form and all attachments thereto are true, accurate and complete. I acknowledge that any knowingly false or misleading statement may be punishable by fine or imprisonment or both under applicable law. I assure that I will fully comply with all applicable civil rights statutes and EPA regulations.

A. Signature of Authorized Official

B. Title of Authorized Official

C. Date

For the U.S. Environmental Protection Agency

I have reviewed the information provided by the applicant/recipient and hereby certify that the applicant/recipient has submitted all preaward compliance information required by 40 C.F.R. Parts 5 and 7; that based on the information submitted, this application satisfies the preaward provisions of 40 C.F.R. Parts 5 and 7; and that the applicant has given assurance that it will fully comply with all applicable civil rights statutes and EPA regulations.

A. Signature of Authorized EPA Official

B. Title of Authorized Official

C. Date

General. Recipients of Federal financial assistance from the U.S. Environmental Protection Agency must comply with the following statutes and regulations.

Title VI of the Civil Rights Acts of 1964 provides that no person in the United States shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance. The Act goes on to explain that the statute shall not be construed to authorize action with respect to any employment practice of any employer, employment agency, or labor organization (except where the primary objective of the Federal financial assistance is to provide employment). Section 13 of the 1972 Amendments to the Federal Water Pollution Control Act provides that no person in the United States shall on the ground of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under the Federal Water Pollution Control Act, as amended. Employment discrimination on the basis of sex is prohibited in all such programs or activities. Section 504 of the Rehabilitation Act of 1973 provides that no otherwise qualified individual with a disability in the United States shall solely by reason of disability be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance. Employment discrimination on the basis of disability is prohibited in all such programs or activities. The Age Discrimination Act of 1975 provides that no person on the basis of age shall be excluded from participation under any program or activity receiving Federal financial assistance. Employment discrimination is not covered. Age discrimination in employment is prohibited by the Age Discrimination in Employment Act administered by the Equal Employment Opportunity Commission. Title IX of the Education Amendments of 1972 provides that no person in the United States on the basis of sex shall be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity receiving Federal financial assistance. Employment discrimination on the basis of sex is prohibited in all such education programs or activities. Note: an education program or activity is not limited to only those conducted by a formal institution. 40 C.F.R. Part 5 implements Title IX of the Education Amendments of 1972. 40 C.F.R. Part 7 implements Title VI of the Civil Rights Act of 1964, Section 13 of the 1972 Amendments to the Federal Water Pollution Control Act, and Section 504 of The Rehabilitation Act of 1973.

Items "Applicant" means any entity that files an application or unsolicited proposal or otherwise requests EPA assistance. 40 C.F.R. §§ 5.105, 7.25. "Recipient" means any State or its political subdivision, any instrumentality of a State or its political subdivision, any public or private agency, institution, organizations, or other entity, or any person to which Federal financial assistance is extended directly or through another recipient, including any successor, assignee, or transferee of a recipient, but excluding the ultimate beneficiary of the assistance. 40 C.F.R. §§ 5.105, 7.25. "Civil rights lawsuits and administrative complaints" means any lawsuit or administrative complaint alleging discrimination on the basis of race, color, national origin, sex, age, or disability pending or decided against the applicant and/or entity which actually benefits from the grant, but excluding employment complaints not covered by 40 C.F.R. Parts 5 and 7. For example, if a city is the named applicant but the grant will actually benefit the Department of Sewage, civil rights lawsuits involving both the city and the Department of Sewage should be listed. "Civil rights compliance review" means: any federal agency-initiated investigation of a particular aspect of the applicant's and/or recipient's programs or activities to determine compliance with the federal non-discrimination laws. Submit this form with the original and required copies of applications, requests for extensions, requests for increase of funds, etc. Updates of information are all that are required after the initial application submission. If any item is not relevant to the project for which assistance is requested, write "NA" for "Not Applicable." In the event applicant is uncertain about how to answer any questions, EPA program officials should be contacted for clarification.

EPA KEY CONTACTS FORM

Authorized Representative: *Original awards and amendments will be sent to this individual for review and acceptance, unless otherwise indicated.*

Name: Prefix: First Name: Middle Name:

Last Name: Suffix:

Title:

Complete Address:

Street1:

Street2:

City: State:

Zip / Postal Code: Country:

Phone Number: **Fax Number:**

E-mail Address:

Payee: *Individual authorized to accept payments.*

Name: Prefix: First Name: Middle Name:

Last Name: Suffix:

Title:

Complete Address:

Street1:

Street2:

City: State:

Zip / Postal Code: Country:

Phone Number: **Fax Number:**

E-mail Address:

Administrative Contact: *Individual from Sponsored Programs Office to contact concerning administrative matters (i.e., indirect cost rate computation, rebudgeting requests etc).*

Name: Prefix: First Name: Middle Name:

Last Name: Suffix:

Title:

Complete Address:

Street1:

Street2:

City: State:

Zip / Postal Code: Country:

Phone Number: **Fax Number:**

E-mail Address:

EPA KEY CONTACTS FORM

Project Manager: *Individual responsible for the technical completion of the proposed work.*

Name: Prefix: **First Name:** **Middle Name:**
Last Name: **Suffix:**
Title:

Complete Address:

Street1:
Street2:
City: **State:**
Zip / Postal Code: **Country:**
Phone Number: **Fax Number:**
E-mail Address:



Leave
This
Blank

EPA Project Control Number

CERTIFICATION REGARDING LOBBYING

CERTIFICATION FOR CONTRACTS, GRANTS, LOANS AND COOPERATIVE AGREEMENTS

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including sub-contracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31 U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Typed Name & Title of Authorized Representative

Crystal Geysler 1/31/2022

Signature and Date of Authorized Representative

The public reporting and recordkeeping burden for this collection of information is estimated to average 15 minutes per response. Send comments on the Agency's need for this information, the accuracy of the provided burden estimates, and any suggested methods for minimizing respondent burden, including through the use of automated collection techniques to the Director, Collection Strategies Division, U.S. Environmental Protection Agency (2822T), 1200 Pennsylvania Ave., NW, Washington, D.C. 20460. Include the OMB control number in any correspondence. Do not send the completed form to this address.

FEDERAL GRANT PROGRAM

WORK PLAN

Lust Trust Fund (LUST) Corrective Action

Program 10/01/2021 – 09/30/2023

Attach to each application: a required work plan

(This *Sample* is only the cover page of work plan)

Each Program may have different work plan requirements. Check with your EPA Project Officer.

Application Package Requirements & The EPA Grant Funding Process

EPA follows the following sequence for overseeing the implementation of non-competitive and competitive grant opportunities. Applicants **must** use [Grants.gov](https://www.grants.gov/) (<https://www.grants.gov/>) to submit a grant application package.

1. EPA posts competitive solicitations or Funding Announcements on Grants.gov for applicants to apply/submit an application. For Continuing Environmental Programs, annual Program Guidance may be posted EPA's website. Generally, on-going recipients will be sent a "Please Apply" notification via email, which instructs the recipient that an application must be submitted for funding. The email will include, among other information, the amount of funding available, workplan guidelines, the program contacts and grants specialist, etc. In addition, generally, a Region 9 Applicant Guide will be attached which provides information for Grants.gov and to assist in submitting a complete application. The applicant **must** use Grants.gov to submit their complete proposal/application package consisting of:

The EPA Region 9 required [application forms](#) are:

1. SF424 Application for Federal Assistance
2. SF424A
 - Section A Budget Information Non-Construction Programs
 - Section B Budget Categories
 - Section C Non-Federal Resources
3. Budget Detail – (See Budget Development Guidance information on page 3 and page 9)
4. EPA 5700-54 EPA Key Contacts Form
5. EPA 4700-4 Preaward Compliance Review Report for All Applicants and Recipients Requesting Federal Financial Assistance
6. Final/Approved Grant Workplan
7. Current Indirect Rate Cost Negotiation Agreement (if applicable)
8. EPA 6600-06 Certification Regarding Lobbying (see submission rule on page 3)
9. SF-LLL Disclosure of Lobbying Activities (if applicable)
10. EPA Financial Conflict of Interest Policy (if applicable, see page 3 for information)

2. EPA Project Officer and the Grants Specialist review the grant application in its entirety for completeness and correctness.

EPA Project Officer negotiates any outstanding workplan/budget issues with the applicant. Once negotiations are completed, the EPA Project Officer recommends to the EPA Approval Official the application to be funded. Once the EPA Approval Official approves the recommendations, then it moves to the EPA Grants Office (EPA Award Official) for their review of all federal requirement and preparation of award.

3. EPA Award Official electronically approves/signs the official "Notice of Award." The EPA Grants Specialist emails the award document to the recipient with instructions.

Two Types of EPA Grants: Project & Continuing Environmental Program Grants



Congress authorizes EPA grants through laws or statutes which specifies the type of eligible entities and activities the funds can be used for. Project grants are generally competed programs and available to eligible entities. EPA's Continuing Environmental Program (CEP) grants are usually formula grants that are awarded primarily to our on-going recipients, i.e., state, tribal, and local governments. The amount of the CEP grant is generally determined by a formula prescribed by the statute and implementing EPA regulations.

PROJECT GRANTS

A one-time assistance agreement; project proposal is usually selected and awarded through a competitive solicitation process with a time-limit to achieve/complete its purpose.

CONTINUING ENVIRONMENTAL PROGRAM (CEP) GRANTS

Awarded non-competitively to governmental units each year to support on-going State, Tribal, and local environmental programs.

Examples of a Continuing Environmental Program & Project Grant

 An example of a CEP grant:

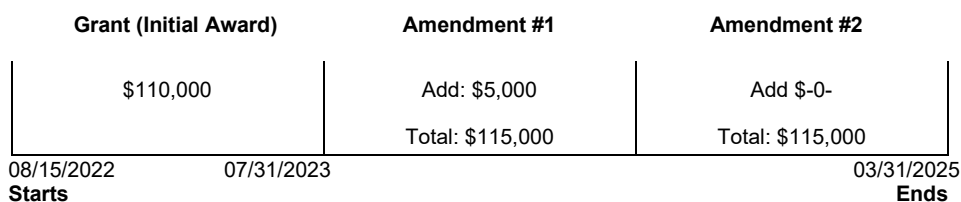
WATER POLLUTION CONTROL PROGRAM (Clean Water Act §106)



- Grant’s project period/cycle is set on a Fiscal Year (FY): State FY (July 1 to June 30) or Federal FY (October 1 to September 30) or, in rare instances, Calendar Year (January 1 to December 31)
- Usually has a one-year period of performance (but, it can be up to 5 years); EPA and recipient negotiates the grant’s period of performance
- Grant with a one-year period of performance is typically fully funded in a single award; grant can be funded incrementally if the period of performance is two years or more
- Final Federal Financial Report (FFR) is submitted 120 days after the grant’s project period end date; annual (interim) FFR is required if the grant’s period of performance is more than one year

 An example of a Project grant:

Environmental Justice Collaborative Cooperative Agreement (Clean Water Act §104(b) & Clean Air Act §103(b))



- Variable period of performance
- Funds may or may not be added to finish project
- Project period may be extended, without additional funds, to finish the project
- Annual (interim) Federal Financial Report (FFR) is required since the period of performance is usually more than a year
- Final FFR is due 120 days after the grant’s project period end date

Allowability of Costs



Recipients of EPA grant payments must maintain a financial management system that meets the standards for fund control and accountability. In general, costs must meet the basic criteria to be allowable under federal awards, including that it is necessary and reasonable for the performance of the grant. A cost is reasonable if it does not exceed what a prudent person would pay under the circumstances prevailing at the time the decision was made to incur the cost. “Prudence” refers to exercising sound business judgement given a recipient’s responsibility to use federal funds efficiently. Lastly, a cost is allowable to a grant if the goods or services involved are chargeable or assignable to a cost objective in accordance with the relative benefits the grant receives.

Factors to Consider in Determining if a Cost is Allowable

1. Necessary and reasonable for the project being funded.
2. Eligible under the program that the project is funded by.
3. Allocable (can be allocated) to the project being funded.
4. Authorized and not prohibited by law or regulation.
5. Conform to limitations of laws, regulations, etc. and grant terms and conditions.
6. Consistent with recipient’s policies/procedures – same factors apply to both federal and non-federal activities.
7. Accorded to consistent treatment – e.g., a cost may not be assigned as direct if a similar cost incurred for the same purpose has been allocated as indirect cost.
8. Not included as a cost or used to meet a matching requirement for any other federal grant.
9. Consistent with generally accepted accounting principles.
10. Adequately documented.

EPA’s COST PRINCIPLES

See 2 C.F.R. §§200.403 through 200.409 for more detailed information.

[2 CFR, Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#)

Cost-Share/Matching Funds



Cost-Share/Matching Funds is the portion of allowable project costs a grant recipient or a third-party contributes to a grant or cooperative agreement ([2 CFR § 200.306](#)). There are two types of matching funds: Cash or In-Kind.

Yes

The following are examples of acceptable cash or in-kind contributions:

CASH	IN-KIND
<ul style="list-style-type: none">- Personnel/fringe costs- Travel- Equipment- Indirect Costs- Money contributed by another organization or by individual to the recipient.- Public Law 93-638 funds (Indian Self-Determination Act)	<ul style="list-style-type: none">- Personnel costs donated by another organization (not by employees)- Services donated by another organization (not by recipient)- Volunteers (not employees)- Equipment donated either by recipient OR by another organization

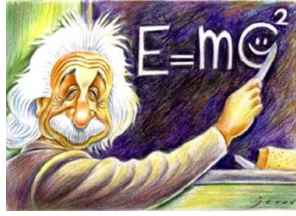
- All match/cost sharing funds must have supporting source documents (a record that supports a transaction).
- Dollar values must be placed on all donated services. All match/cost sharing funds must be included in the workplan and budget and be part of the grant's total project costs.
- All match/cost sharing funds must conform to the same laws, regulations, grant conditions, etc. as the federal funds within the grant.

No

Items that CANNOT be used as match/cost share funds:

- Other federal funds, except for Public Law (PL) 93-638 funds (Indian Self-Determination and Education Assistance Act). NOTE: Activities performed under PL 93-638 must be for similar program activities as the EPA-funded program in order to qualify for its use as match. Information regarding PL 93-638 located at <https://www.bia.gov/>
- Unallowable and/or ineligible costs for the project/program.

Formula for Calculating Cost-Share/Matching Funds



a.

If you know the total federal funds available:

1. Divide the Total Federal Funds available by the maximum federal percentage allowed.
2. Subtract the amount of Total Federal Funds available from the amount derived from step #1.
3. The amount derived from step #2 is the MINIMUM non-federal contribution (match) required.

Example: Let's say the total Federal funds available is \$100,000 and the recipient's required match is 20%; therefore, this makes the Federal portion of the project to be 80% (i.e., $100\% - 20\% = 80\%$). Follow the steps below.

Divide the Total Federal Funds available (\$100,000) by the maximum federal percentage allowed (80% or 0.8).

$$\$100,000 \div 0.8 = \underline{\$125,000} \text{ (total project cost)}$$

$$\$125,000 - \$100,000 = \underline{\$25,000}$$

The minimum non-Federal contribution (20%) required is **\$25,000**

b.

If you know the total project cost:

1. Multiply the Total Project Cost amount by the required match percentage.
2. The amount derived from step #1 is your MINIMUM required match.

Example: Let's say \$125,000 is the Total Project Cost and the recipient's required match is 20% of the total project (i.e., 0.2 of total project cost). Follow the steps below.

$$\$125,000 \times 0.2 = \underline{\$25,000}$$

The required match the recipient must contribute to the grant is **\$25,000**

Indirect Costs (Overhead)



Indirect costs are costs that benefit more than one cost objective and are not readily identifiable with a particular grant, contract, or other activity, but are necessary to the overall operation of an organization, such as rent or utility costs. If your organization plans to charge indirect costs to an EPA grant, your financial management system must provide for and describe existing or planned indirect cost rate expenses ([2 CFR §§ 200.412 – 200.419 and Appendices](#)).

EPA policy at: <https://www.epa.gov/grants/rain-2018-g02-r> (RAIN-2018-G02-R)

Differentiating Direct and Indirect Costs

DIRECT COSTS

Costs that can be assigned to a specific budget category

- Personnel
- Fringe
- Travel
- Equipment
- Supplies
- Contractual
- Other*

**Anticipated direct project charges that do not fit in other budget categories. Examples: Subawards, participant support costs, or rental*

INDIRECT COSTS

Costs that are not readily identifiable with a particular activity but are necessary to the general operation of the organization and the conduct of the proposed project (such as general administration expenses).

- Costs of operating and maintaining facilities*
- Depreciation on buildings and equipment
- General Administration and general expenses **

**Example: electricity, water, sewer, rent, telephones*

KEY POINTS TO KEEP IN MIND ABOUT INDIRECT COST RATES

1. Indirect cost proposals are due to your organization's cognizant agency within 6 months after your accounting year ends.
2. Lack of a current indirect cost rate may affect the budgetary accuracy, cash flow, and the ability to draw down funds, and close expired grants.
3. The organization may only drawdown funds when the approved Indirect Costs Rate Agreement is in place for that specified period. Otherwise, the organization will not be able to draw down indirect costs for that time period.
4. If you budget an indirect rate lower than your approved rate, make sure you have your Finance Office approval in writing.
5. If your organization does not have a current negotiated indirect cost rate, you may elect to use a 10% de minimis rate of modified total direct costs.
6. Refer to EPA's policy ([RAIN-2018-G02-R](#)) on indirect cost at <https://www.epa.gov/grants/rain-2018-g02-r> to learn about approved rate types and additional guidance regarding the use of the 10% de minimis rate.
7. For submission requirements, refer to 2 CFR 200, Appendix V and VII. For more information on Indirect Cost Agreements from IBC, refer to <https://www.doi.gov/ibc/services/finance>

Sample

**Virtual Organizations
Indirect Cost Negotiation Agreement**

EIN: 12-3456789

Organization:

Arizona Raging Waters
123 Grand Canyon Road
Lava Falls, AZ 82109

Date: January 23, 2024

Report No (S) .:01-A-111

Filing Ref.:

Last Negotiation Agreement
dated 07/04/2023

The indirect cost rate contained herein is for use on grants, contracts, and other agreements with the Federal Government to which 2 CFR Part 200 applies subject to the limitations in Section II.A. of this agreement. The rate was negotiated by the U.S. Department of the Interior, Interior Business Center, and the subject organization in accordance with the authority contained in applicable regulations.

Section I: Rates

Type	Effective Period		Rate*	Locations	Applicable
	From	To			To
Fixed Carryforward	1/01/2024	12/31/2024	33.81%**	All	BIA Programs
Fixed Carryforward	1/01/2024	12/31/2024	32.68%	All	All Other

* Base: Modified total direct costs, less capital expenditures and passthrough funds. Passthrough funds are normally defined as major subcontracts, payments to participants, stipends to eligible recipients, and subgrants, all of which normally require minimal administrative effort.

**The rate for BIA programs was calculated using the Benchmarking Methodology stipulated in the Equitable Relief Orders filed by the U. S. District Court of New Mexico on July 1, 2017.

Treatment of fringe benefits: Fringe benefits applicable to direct salaries and wages are treated as direct costs; fringe benefits applicable to indirect salaries and wages are treated as indirect costs.

Section II: General

A. Limitations: Use of the rate(s) contained in this agreement is subject to any applicable statutory limitations. Acceptance of the rate(s) agreed to herein is predicated upon these conditions: (1) no costs other than those incurred by the subject organization were included in its indirect cost rate proposal, (2) all such costs are the legal obligations of the grantee/contractor, (3) similar types of costs have been accorded consistent treatment, and (4) the same costs that have been treated as indirect costs have not been claimed as direct costs (for example, supplies can be charged directly to a program or activity as long as these costs are not part of the supply costs included in the indirect cost pool for central administration).

B. Audit: All costs (direct and indirect, federal and non-federal) are subject to audit. Adjustments to amounts resulting from audit of the cost allocation plan or indirect cost rate proposal upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation.

C. Changes: The rate(s) contained in this agreement are based on the accounting system in effect at the time the proposal was submitted. Changes in the method of accounting for costs which affect the amount of reimbursement resulting from use of the rate(s) in this agreement may require the prior approval of the cognizant agency. Failure to obtain such approval may result in subsequent audit disallowance.

D. Rate Type:

1. **Fixed Carryforward Rate:** The fixed carryforward rate is based on an estimate of the costs that will be incurred during the period for which the rate applies. When the actual costs for such period have been determined, an adjustment will be made to the rate for a future period, if necessary, to compensate for the difference between the costs used to establish the fixed rate and the actual costs.

2. **Provisional/Final Rate:** Within six (6) months after year end, a final indirect cost rate proposal must be submitted based on actual costs. Billings and charges to contracts and grants must be adjusted if the final rate varies from the provisional rate. If the final rate is greater than the provisional rate and there are no funds available to cover the additional indirect costs, the organization may not recover all indirect costs. Conversely, if the final rate is less than the provisional rate, the organization will be required to pay back the difference to the funding agency.

3. **Predetermined Rate:** A predetermined rate is an indirect cost rate applicable to a specified current or future period, usually the organization's fiscal year. The rate is based on an estimate of the costs to be incurred during the period. A predetermined rate is not subject to adjustment.

E. Rate Extension: Only final and predetermined rates may be eligible for consideration of rate extensions. Requests for rate extensions of a current rate will be reviewed on a case-by-case basis. If an extension is granted, the non-Federal entity may not request a rate review until the extension period ends. In the last year of a rate extension period, the non-Federal entity must submit a new rate proposal for the next fiscal period.

F. Agency Notification: Copies of this document may be provided to other federal offices as a means of notifying them of the agreement contained herein.

G. Record Keeping: Organizations must maintain accounting records that demonstrate that each type of cost has been treated consistently either as a direct cost or an indirect cost. Records pertaining to the costs of program administration, such as salaries, travel, and related costs, should be kept on an annual basis.

H. Reimbursement Ceilings: Grantee/contractor program agreements providing for ceilings on indirect cost rates or reimbursement amounts are subject to the ceilings stipulated in the contract or grant agreements. If the ceiling rate is higher than the negotiated rate

in Section I of this agreement, the negotiated rate will be used to determine the maximum allowable indirect cost.

I. Use of Other Rates: If any federal programs are reimbursing indirect costs to this grantee/contractor by a measure other than the approved rate(s) in this agreement, the grantee/contractor should credit such costs to the affected programs, and the approved rate(s) should be used to identify the maximum amount of indirect cost allocable to these programs.

J. Central Service Costs: If the proposed central service cost allocation plan for the same period has not been approved by that time, the indirect cost proposal may be prepared including an amount for central services that is based on the latest federally-approved central service cost allocation plan. The difference between these central service amounts and the amounts ultimately approved will be compensated for by an adjustment in a subsequent period.

K. Other:

1. The purpose of an indirect cost rate is to facilitate the allocation and billing of indirect costs. Approval of the indirect cost rate does not mean that an organization can recover more than the actual costs of a particular program or activity.

2. Programs received or initiated by the organization subsequent to the negotiation of this agreement are subject to the approved indirect cost rate(s) if the programs receive administrative support from the indirect cost pool. It should be noted that this could result in an adjustment to a future rate.

3. Indirect cost proposals must be developed (and, when required, submitted) within six (6) months after the close of the governmental unit's fiscal year, unless an exception is approved by the cognizant agency for indirect costs

Section III: Acceptance

Listed below are the signatures of acceptance for this agreement:

By the Organization:

By the Cognizant Federal Government Agency:

_____/s/

_____/s/

Arizona Raging Waters
Name

Ingrid S. Wellnard
Name

Director
Title

Negotiation Officer
Office of Indirect Cost Services
Title

01/13/2024
Date

U.S. Department of the Interior
Interior Business Center
Agency

Date 01/23/2024

Negotiated by Janey Doey

Telephone (916) 666-1111

Pre-Award Costs



The official grant award document (i.e., notice of award) includes the approved project and budget period start dates, and date the grant is signed by the EPA Award Official. There may be situations when a grantee needs to start their federally funded project or program (i.e., incur expenditures) before receiving their official notice of award. Pre-award costs on the award document is evident when the date of award (i.e., date signed by the EPA Award Official) is after the grant's project and budget period start dates.

Per [2 CFR § 200.458](#), pre-award costs are those incurred prior to the effective date of the Federal award (or subaward) directly pursuant to the negotiation, and in anticipation of the Federal award, where such costs are necessary for efficient and timely performance of the scope of work. Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the Federal award and only with the written approval of the Federal awarding agency. If charged to the award, these costs must be charged to the initial budget period of the award. Per [2 CFR § 1500.9](#), all costs incurred before EPA makes the award are at the recipient's risk.

Key Points

- All costs incurred before EPA makes the award are at the recipient's risk. EPA is under no obligation to reimburse such costs if for any reason the recipient does not receive a federal award or if the Federal award is less than anticipated and inadequate to cover such costs. ([2 CFR § 1500.9](#))
- Recipient's application (workplan and budget) must include the proposed pre-award cost(s).
- The official notice of award's project and budget start and end dates must encompass the period of when the pre-award costs were incurred.
- As applicable, the recipient must be able to provide the following information to EPA:
 - ✓ Start date for the proposed pre-award cost(s)
 - ✓ Breakdown of the estimated pre-award cost(s) by budget category (e.g., personnel, fringe, etc.)
 - ✓ Purpose of the pre-award costs (associate costs with the work plan)
 - ✓ Confirm compliance with federal grant regulation for those pre-award cost(s) that have been incurred
- The EPA Award Official must sign the Superfund Cooperative Agreement before costs are incurred (i.e., pre-award costs are not allowable). ([40 CFR § 35.6275](#))

Grant Work Plan

The Work Plan is an integral piece of the grant application package because it provides EPA's basis for making an award. When applying under competitive opportunities, Section IV (Proposal and Submission Information) of the solicitation outlines the information that is required in the work plan. For non-competitive opportunities, the appropriate EPA program office will provide instruction on what needs to be included.

Components of the Grant Work Plan

- 1.** Outline all activities (outputs and outcomes) to be performed under the grant; summarize deliverables; and include a schedule for milestones, project completion, and deliverables.
- 2.** Include a budget narrative that links the budget to work plan activities.
- 3.** Describe the need for the project, project objectives, project methods, and anticipated environmental results.
- 4.** Provide a framework for managing the project and performance measures for evaluating performance, including how they will be used to help track, measure, and report progress toward achieving the expected outputs and outcomes.
- 5.** Describe the approach, procedures, and controls for ensuring that awarded grant funds will be expended in a timely and efficient manner.

KEY POINTS

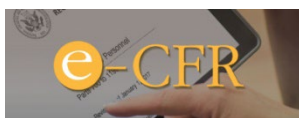
The work plan should also clearly address the evaluation criteria listed in the competitive solicitation and explains how the project meets the criteria.

It should clearly explain what the project expects to accomplish, and it should make clear why the project is worthy of funding.



As a best practice consider making your workplans **SMART**
Specific, Measurable, Achievable, Relevant and Time-based

All About the Rules: EPA Grant Regulations & the Uniform Grants Guidance



The Uniform Grants Guidance (UGG) includes the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards codified in regulations located in 2 Code of Federal Regulations (CFR) Part 200. 2 CFR Part 200 serves as a government-wide framework for grants management and provides an authoritative set of rules and requirements for federal grant awards. 2 CFR Part 200 provides useful information about grant requirements, such as standards for financial and program management and how to identify allowable costs. Under 2 CFR 1500, EPA adopted the regulations at 2 CFR Part 200 and promulgated additional regulations specific to EPA.

Question:

Where do I find the comprehensive set of information on rules and requirements for federal grant awards?

Answer:

CFR: Code of Federal Regulations (Commonly known as the Uniform Grant Guidance (UGG) or Omni Circular)*

[2 CFR, Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#)

*Supersedes requirements previously under 40 CFR Parts 30 & 31, OMB Circulars A-21, A-87, A-102, A-110, A-122, and A-133

Questions:

What are the specific cost items that are allowed in a grant?

What costs cannot be budgeted in a grant?

How can we charge indirect (overhead) costs?

How do we track personnel costs? (compensation) and how much detail is required?

Is the cost of our single audit allowable?

Answer:

Cost Principles

[2 CFR, Part 200, Subpart E – Cost Principles](#)

Questions:

How often do we need an audit performed?
Who must perform the audit?
What does the audit cover?
What standards must the audit follow?
What kind of a report is required?

Question:

Where to I find the EPA-specific grant regulation for financial assistance administration?

Source: [85 FR 61573](#) (09/30/2020) unless otherwise noted; and, as amended at [87 FR 30397](#) (05/19/2022)

Questions:

What's the Disadvantage Business Enterprises in EPA Programs?
Are we required to file annually?
What is the threshold amount for reporting?
Where can I find the MBE/WBE form?

Answer:

Audit Requirements:

[2 CFR 200 Subpart F – Audit Requirements](#)

NOTE: The current threshold that triggers a single audit is **\$750,000** in cumulative total federal funds spent within a recipient's fiscal year.

Answer:

[2 CFR, Part 1500 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR, Part 1500](#)

Answer:

Disadvantage Business Enterprises (DBE) or MBE/WBE

[40 CFR, Part 33 – Participation by Disadvantaged Business Enterprises \(DBE\) in EPA Programs](#)

- DBE participation must be reported on EPA Form 5700-52A, by recipients when the budget for procuring construction, equipment, services, supplies, and subawards (under 'Other') **exceeds \$250,000 (Simplified Acquisition Threshold)**.
- DBE reporting forms are due every October 30th to EPA.
- Additional information and resources for EPA's [DBE Program](#) located at <https://www.epa.gov/grants/disadvantaged-business-enterprise-program-under-epa-assistance-agreements-dbe-program>

Procuring Goods and Services: Requirements



The EPA's [Best Practice Guide for Procuring Services, Supplies, and Equipment Under EPA Assistance Agreements](#) (Issue Date: November 2022) is designed to ensure that purchases are obtained at a reasonable price in a fair and competitive way. Failure to follow proper procurement practices is often an audit finding that leads to questioned costs.

EPA Requirements Regarding Procurement:

- 1** Recipient must use its own written procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable federal law and federal procurement standards. (2 CFR §200.318(a))
- 2** Recipient must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. (2 CFR §200.318(b))
- 3** Recipient must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. (2 CFR §200.318(c)(1))
- 4** The non-Federal entity must maintain records sufficient to detail the history of procurement. These records will include but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price. (2 CFR §200.318(i))
- 5** All procurement actions must be conducted in a manner providing full and open competition consistent with federal standards. (2 CFR §200.319(a))

NOTE: [2 CFR § 200.317 Procurements by states](#). When procuring property and services under a Federal award, a **State** must follow the same policies and procedures it uses for procurements from its non-Federal funds. The **State** will comply with §§200.321, 200.322, and 200.323 and ensure that every purchase order or other contract includes any clauses required by §200.327.

Learn more
about
procurements
requirements



EPA-Specific Procurement Standards: [2 CFR §§ 1500.10 - 1500.11](#)

Procurement Standards: [2 CFR § 200 Subpart D \(200.317 - 200.327\)](#)

Participation by Disadvantaged Business Enterprises under EPA Programs: [40 CFR § 33](#)

EPA-Specific Procurement Standards for Superfund Programs: [40 CFR § 35 Subpart O \(35.6550 - 35.6610\)](#)

Procurement Practices

The EPA's [Best Practice Guide for Procuring Services, Supplies, and Equipment Under EPA Assistance Agreements](#) (Issue Date: November 2022) provides detailed guidance, including outlining the difference between procurement contracts and subawards and detailing requirements for competition, hiring consultants, and documenting purchasing decisions. EPA strongly recommends that recipients consult this guide during procurements.



BOOKMARK RECOMMENDATION: [Best Practice Guide for Procuring Services, Supplies, and Equipment Under EPA Assistance Agreements](#)

<https://www.epa.gov/grants/best-practice-guide-procuring-services-supplies-and-equipment-under-epa-assistance-agreements>

This section provides a summary on procurement methods, guidelines on contracts and consultants. It is not a substitute for the more robust description of purchasing requirements in the EPA Best Practice guide.

Procurement Methods ([2 CFR § 200.320](#))

([See also: RAIN-2018-G04 Micro-Purchases & Simplified Acquisition Threshold](#))

1) Micro-Purchase

- Aggregate dollar amount of which does not exceed the Micro-purchase threshold, which is currently set at \$10,000 (Federal Acquisition Regulation at [48 CFR part 2, subpart 2.1](#))
- May be awarded without soliciting competitive quotations if recipient determines the price to be reasonable
- To the extent practicable, recipient must distribute micro-purchases equitably among qualified suppliers

2) Small Purchase

- Simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold, which is currently set at \$250,000 (Federal Acquisition Regulation at [48 CFR part 2, subpart 2.1](#))
- Price or rate quotations must be obtained from an adequate number of qualified sources

3) Sealed Bid (formal advertising)

- Publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price
- Preferred method for construction

4) Competitive Proposals

- Normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded

- Generally used when conditions are not appropriate for sealed bids

Types of Contracts

- Fixed-price contracts are used when there will likely be effective competition based on a complete product description and clear plans and specifications. As provided at 2 CFR 200.320(b)(1)(ii), recipients must use fixed price contracts in sealed bid situations. Recipients may use fixed priced contracts in other situations as well.
 - a. There should not be any significant technical or engineering unknowns.
 - b. The contractor furnishes the goods or services for the fixed-price, and so assumes significant risk. Profit is not typically stated or negotiated separately.
- Cost-reimbursable contracts are used when it is not feasible to award a fixed price contract.
 - a. The contractor's cost and profit are typically negotiated separately. The contractor satisfactorily completes only the amount of work equivalent to the estimated cost to qualify for the negotiated profit; the contractor may not complete the entire project.
 - b. The contractor assumes less risk than under a fixed price contract. Alternatively, recipient may negotiate a cost-reimbursable contract that includes a ceiling that may not be exceeded but requires completion of the work. In this situation, the risk to the contractor is increased.
- Time and Materials contracts are used only in circumstances in which no other contracting instrument is available, and there is a cap on the amount of the contract that the contractor exceeds at its own risk (2 CFR 200.318(j)). A time-and-materials contract is one in which the contract price is the sum of the cost of materials plus fixed labor hours that are “loaded” with wages, overhead, and profit such that the contractor has no incentive to control costs. Additional information on time and materials contract rules is available at 2 CFR 200.318(j)(2).
- “Cost Plus” contracts are prohibited per 2 CFR 200.324(d). Cost plus a percentage of cost construction contracts provide an incentive for the contractor to increase costs in order to increase profit.

Procurement Rules on Contracts and Individual Consultants

Two issues that frequently arise are long-term contracts and sole-source contracts. Below are excerpts regarding these two issues from EPA’s Best Practice Guide.

Contracts

1) Long-Term Contracts:

- Recipients may enter into competitively awarded long-term (generally not to exceed five years) contracts for professional services or equipment leases that include options for periodic renewals. If the long-term contract precedes the EPA assistance agreement, recipients may use that contract if it was procured competitively consistent with Federal financial assistance regulations (including DBE considerations) in effect at the time. The use of such contracts in EPA assistance agreements does not constitute sole source procurement since the original contract was competed.

- Long-term contracts that were awarded without competition may not meet EPA’s minimum requirements for compliance with 2 CFR § 200, Subpart D, Procurement Standards.

2) Sole-Source Contracts:

- Sole-source contracts in excess of the micro-purchase threshold should be rare. Potential justifications include 2 CFR §200.320(c)(2), only one source has the goods or is able to perform the service, 2 CFR §200.320(c)(3), an emergency, 2 CFR §200.320(c)(4) EPA approval, or 2 CFR §200.320(c)(5) after soliciting a number of sources the recipient reasonably decided competition was inadequate.
- EPA’s general policy is to require competition in accordance with 2 CFR § 200, Subpart D, Procurement Standards for commercially available items (including consulting services). EPA recommends that recipients consult with EPA prior to making sole source procurements. Recipients may proceed with sole source procurements if it falls under 2 CFR Part §200.320(c)(2), (3), or (5) provided that a justification is shared with EPA. For 2 CFR §200.320(c)(4) EPA approval, recipients may request a sole source procurement and provide a justification.
- EPA staff may not suggest, recommend, or direct recipients to hire particular firms or individuals.
- EPA does not require recipients to identify contractors in proposals. The fact that a recipient has named a contractor in its proposal as a “partner” or otherwise does not justify a sole-source award. If, at any time, EPA finds that a sole-source contract does not comply with EPA’s interpretation, EPA may disallow all or part of the cost of the contract as provided at 2 CFR §200.339.

Payment to Individual Consultants ([2 CFR § 1500.10](#))

- EPA will limit its participation in the salary rate (excluding overhead) paid to individual consultants retained by recipients or by a recipient’s contractors or subcontractors to the maximum daily rate for level 4 of the Executive Schedule unless a greater amount is authorized by law. Recipients may pay consultants more than this amount with non-EPA funds; however, this cost paid by the recipient cannot be applied toward required cost-share by the EPA grant program.
- This limitation applies to consultation services of designated individuals with specialized skills who are paid at a daily or hourly rate.
- This rate does not include transportation and subsistence costs for travel performed; recipients will pay these in accordance with their normal travel reimbursement practices.
- Contracts with firms for services which are awarded using the procurement standards under 2 CFR §200 Subpart D are not affected by this limitation.

EPA issued a [Federal Register Notice \(Vol. 69, No.67 dated April 7, 2004\)](#) wherein the formula to calculate the individual consultant hourly and daily rate cap is as follows. The rates of pay for [Executive Schedule](#) is located at

<https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/>

The Executive Schedule IV salary is \$191,900 per year as of January 1, 2024, and 2,087 is the number of work hours per year.

$$\text{\$191,900} \div 2,087 = \text{\$91.95 per hour}$$

$$\text{\$91.95} \times 8 \text{ hours} = \text{\$735.60 per day}$$

Information on how to calculate the maximum daily rate and the daily pay limitation is available at the Office of Personnel Management's [Fact Sheet: How to Compute Rates of Pay](#) and [Fact Sheet: Expert and Consultant Pay](#).

EPA Review of Documentation ([2 CFR § 200.325](#))

The recipient must make available, upon request by EPA, technical specifications on proposed procurements where EPA believes such review is needed to ensure that the item or service specified is the one being proposed for acquisition. This review generally will take place prior to the time the specification is incorporated into a solicitation document. However, if EPA desires to have the review accomplished after a solicitation has been developed, EPA may still review the specifications, with such review usually limited to the technical aspects of the proposed purchase.

EPA and Related Federal Agency Internet Resources

EPA & FEDERAL
GOVERNMENT
INFORMATION

Examples of
information/resources:

Finding grant opportunities

Applying for grants

**Grants Training for Applicants &
Recipients**

**Disadvantage Business Enterprises
(MBE/WBE)**

U.S. Federal Government websites

- **EPA Grants (EPA's Office of Grants & Debarment)**
<https://www.epa.gov/grants>
- Grant opportunities, application process, trainings, policies, payment, & regulations (Uniform Grants Guidance UGG).
- **Grants.gov (Federal Grants)**
<https://www.grants.gov>
- Search for grant programs available from 26+ federal agencies; Applying for grants electronically.
- **EPA Region 9 Grants**
<https://www.epa.gov/grants/grants-your-region-information-specific-epa-region-9>
- Region 9 Application Guide and Grants Handbook (Application Checklist and instructions for Grants.gov)
- **EPA DBE & MBE/WBE Requirements**
<https://www.epa.gov/grants/disadvantaged-business-enterprise-program-requirements>
- Provides Minority Business & Women-Owned Business Enterprise requirements for grants.
- **Paper Reduction Act**
<https://www.epa.gov/laws-regulations/summary-paperwork-reduction-act>
- Information on EPA's information collection.
- **Search for Federal Register Documents**
<https://www.govinfo.gov/app/collection/FR>
- **Governmental Accounting Standards Board (GASB)**
<https://gasb.org/home>

Tribal Internet Resources

TRIBAL
INFORMATION

Examples of information/resources:

**Applying for a General Assistance Program (GAP)
grant**

Tribal consultations

**Regional Tribal Operations Committee (RTOC
meetings)**

Region 9 Tribal contacts

Negotiating an Indirect Rate Cost Agreement

- **EPA Region 9 Tribal Programs**
<https://www.epa.gov/tribal/epa-region-9-pacific-southwest>
 - Comprehensive website providing information on tribal grants, tribal consultations, Regional Tribal Operations Committee (RTOC) meetings, EPA Region 9 tribal contacts, etc.
- **EPA American Indian Environmental Office**
<https://www.epa.gov/tribal/american-indian-environmental-office-aieo>
 - Comprehensive website providing information on tribal grants, tribal consultations, National Tribal Operations Committee (NTOC), Contacts, etc.
- **Tribal Indirect Cost Rates**
 - Information on submission of indirect cost proposals, Department of Interior staff contact, etc.

U.S. Dept. of Interior - Interior Business Center

<https://www.doi.gov/ibc/services/finance>

Subawards

Under some grant projects, the primary grant recipient, referred to as the pass-through entity, will make awards, called subawards, to other organizations for certain activities. A subaward is when an organization receives an award of financial assistance from the pass-through entity to carry out part of the pass-through entity's grant project. Subawards do not include purchased goods and services or payments to program beneficiaries. By contrast, a procurement contractor is a company, individual consultant, instructor or other expert who is not an employee of the recipient that receives grant funding to provide commercially available goods or services. ([2 CFR §§200.331 – 200.333](#))

NOTE: Participant Support Costs (e.g., subsistence allowance, stipend, rebates, subsidies) are not considered subawards (see [RAIN-2018-G05-R1](#)).

Is it a Subaward or a Contract?

EPA provides detailed guidance differentiating procurement contracts and subawards. With rare exceptions, EPA considers transactions between recipients and for-profit companies or individual consultants and instructors to be procurement contracts.

SUBAWARD

A subaward is for the purpose of carrying out a portion of a federal award and creates a federal assistance relationship with the subrecipient. Characteristics that support the classification of the non-federal entity as a subrecipient include when the non-federal entity:

- Determines who is eligible to receive what federal assistance;
- Has its performance measured in relation to whether objectives of a federal program were met;
- Is responsible for adherence to applicable federal program requirements specified in the federal award; and
- In accordance with its agreement, uses the federal funds to carry out a program for a public purpose specific in authorizing statute, as opposed to goods or services for the benefit of the pass-through entity providing.

CONTRACT

A contract is for the purpose of obtaining goods and services for the non-federal entity's own use and creates a procurement relationship with the contractor. Characteristics indicative of a procurement relationship between the non-federal entity and a contractor are when the contractor:

- Provides the goods and services within normal business operations;
- Provides similar goods or services to many different purchasers;
- Normally operates in a competitive environment;
- Provides goods or services that are ancillary to the operation of the federal program; and
- Is not subject to compliance requirements of the federal program as a result of the agreement, though similar requirements may apply for other reasons.



Does the EPA award include Subaward funding of an amount equal to or over \$30,000?

If the answer is **YES** : In accordance with 2 CFR Chapter 1, Part 170 Reporting Sub-award and Executive Compensation Information, prime awardees awarded a federal grant are required to file a FFATA sub-award report by the end of the month following the month in which the prime awardee awards any sub-grant equal to or greater than \$30,000. Go to the [Federal Funding Accountability and Transparency Act Subaward Reporting System \(FSRS\)](#) for detailed information.

Monitoring & Managing Subawards

[\(2 CFR §§200.331 – 200.333\)](#)

- The grant recipient must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. (See §200.332(a) for full details.)
- The grant recipient must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring. (See §200.332(b) for full details.)
- The recipient must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. (See §200.332(d) for full details.)

RESOURCES for EPA's [SUBAWARD POLICY \(GPI 16-01\)](#)

<https://www.epa.gov/grants/grants-policy-issuance-gpi-16-01-epa-subaward-policy-epa-assistance-agreement-recipients>

[Revisions to EPA's Conflict of Interest and Subaward Policy \(RAIN-2018-G03-R2\)](#)

[EPA Subaward Frequent Questions](#)

[EPA Subaward Cross Cutter Requirements](#)

[EPA Subaward Policy Appendix A: Distinctions Between Subrecipients and Contractors \(PDF\)](#)

[EPA Subaward Policy Appendix B: National Term and Condition for Subawards \(PDF\)](#)

[EPA Subaward Policy Appendix C: Model Programmatic Subaward Reporting Requirement \(PDF\)](#)

[EPA Subaward Policy Appendix D: Subaward Agreement Template \(PDF\)](#)

2

GRANT POSTAWARD PHASE

After accepting an award, the recipient is ready to start working on the activities outlined in the approved work plan. Adhering to various grant regulation and terms and conditions outlined in the grant agreement are critical to ensuring successful completion of a project. Various topics related to post-award grant management are covered in this section.

NOTE: Refer to requirement regarding the EPA Disadvantaged Business Enterprise Program’s Fair Share Objective negotiations. An applicable recipient is to submit its proposed MBE/WBE Fair Share Objectives and supporting documentation to its designated MBE/WBE Coordinator within 120 days after acceptance of its grant award.

Annual To-Do Tasks: EPA Post-Award Reporting Requirements

Filing an Annual (interim) SF425 Federal Financial Report

Filing an annual MBE/WBE Report (EPA Form 5700-52A)

Submitting Progress Reports

Report Due Date of 9/30 -or- 12/30

See grant’s administrative terms and conditions for frequency of submission. When the FFR is due on or before 9/30, then the reporting period is from project’s start date to 6/30. When the FFR is due on or before 12/30, then the reporting period is from project’s start date to 9/30. FFRs are submitted each calendar year via email to rtpfc-grants@epa.gov

If Applicable, Report Due 10/30 for Each Year

Reporting is required if the cumulative total of budget under Equipment, Supplies, Contractual and Other (subawards) categories **exceed \$250,000** threshold. Signed report is submitted via email to grantsregion9@epa.gov

See grant’s programmatic terms and conditions for frequency of submission.

EPA grants contain General, Administrative, and Programmatic terms and conditions which includes reporting requirements, e.g., submitting an interim (annual) Federal Financial Report (FFR), annual MBE/WBE Report (if applicable) and progress reports. Additional terms and conditions may also be specified in an individual award document based on the program, project or recipient. Recipients should regularly review the terms and conditions throughout the duration of projects to ensure compliance with all requirements General (based on statutory or national requirements), Administrative (based on regulation or policies), or Programmatic (based on specific requirements imposed by the EPA program office, such as the timing and content of progress reports).

The EPA Grant Award

Grant Acceptance

Once EPA selects a grant application for award, it prepares an official award (i.e., Notice of Award) to be signed electronically by the EPA Award Official. The Notice of Award is then sent via email to the applicant. EPA expects recipients to review the Notice of Award in its entirety to confirm concurrence with all the information.

Key Points to Review in the EPA Grant Award

1. **Page 1 -Recipient Information:** Is the recipient's name, address, employer identification number (EIN), and recipient project manager information correct?
2. **Page 1 -Project Title, Description, etc:** Is the information regarding the description of the grant, the budget and project period start and end dates, including the total budget and project costs correct?
3. **Page 1 -Notice of Award statement:** Is the amount of federal funding and federal share (percentage) correct?
4. **Page 2 -EPA Funding Information:** Are the amounts listed in the EPA Amount funded (prior and this action), EPA In-Kind amount, and Recipient/ State/ Local/ Other Contribution correct?
5. **Page 3 -Budget Summary Page:** Are the amounts reflected in Table A (Object Class Category) that are numbered 1 through 15 correct?
6. **Administrative Terms & Conditions:** What is the submission due date of the grant's required FFR (SF 425), MBE/WBE (Form 5700-52A) or Subaward reporting?
7. **Programmatic Terms & Conditions:** How often should progress reports be submitted? Are there other data reporting requirements?
8. **Note:** In addition to the General, Administrative and Programmatic terms and conditions in the EPA Grant Award, review all "Electronic Administrative/ Programmatic Terms and Conditions" links provided in the award.

A sample of an EPA grant award document follows this page.

21 calendar days

If the recipient disagrees with the terms and conditions specified in the award, the recipient must submit electronically via GrantsRegion9@epa.gov a written notice of disagreement to the EPA Award Official within 21 calendar days from the EPA Notice of Award's email date.

ACCEPTANCE WITHIN 21 DAYS

The recipient accepts the grant by:

- Drawing down EPA funds; or
- Raising no objections to the award agreement within 21 days of receipt of the award agreement **

** If the recipient has not raised any objections after 21 days, EPA considers the award agreement to be accepted regardless of whether the recipient draws down funds.

	U.S. ENVIRONMENTAL PROTECTION AGENCY Grant Agreement	GRANT NUMBER (FAIN): 9TZ33324 MODIFICATION NUMBER: 0 PROGRAM CODE: F	DATE OF AWARD 09/10/2023
		TYPE OF ACTION New	MAILING DATE 09/15/2023
		PAYMENT METHOD: ASAP	ACH# 9032
RECIPIENT TYPE: State	Send Payment Request to: Contact EPA RTPFC at: rtpfc-grants@epa.gov		
RECIPIENT: Happy Valley Health Department P.O. Box 3388 Chlorine, CA 96888-3388 EIN: 99-9900999	PAYEE: Happy Valley Health Department P.O. Box 3388 Chlorine, CA 96888-3388		
PROJECT MANAGER Jane Doe P.O. Box 3388 Chlorine, CA 96888-3388 E-Mail: j.d.doe@hvhd.ca.gov Phone: 818-666-7777	EPA PROJECT OFFICER Very PC Joe 75 Hawthorne Street, WTR-3-2 San Francisco, CA 94105 E-Mail: Joe.VeryPC@epa.gov Phone: 415-972-5555	EPA GRANT SPECIALIST Penelope Pitstop Grants Branch, MSD-6 San Francisco, CA 94105 E-Mail: Pitstop.Penelope@epa.gov Phone: 415-972-6666	
PROJECT TITLE AND DESCRIPTION FY-24 Public Water System Supervision This agreement assists the State to develop and implement a public water system supervision program to adequately enforce the National Primary Drinking Water Regulations and the requirements of the Safe Drinking Water Act. Specific activities include: developing state drinking water regulations no less stringent than the federal regulations, maintaining an inventory of drinking water systems, managing information on public water systems, ensuring that public participation occurs regarding drinking water systems, providing technical assistance to public water systems and enforcing drinking water regulations. No subawards are included in this agreement. This agreement provides full federal funding in the amount of \$945,000.			
BUDGET PERIOD 10/01/2023 - 09/30/2024	PROJECT PERIOD 10/01/2023 - 09/30/2024	TOTAL BUDGET PERIOD COST \$1,260,000.00	TOTAL PROJECT PERIOD COST \$1,260,000.00
NOTICE OF AWARD Based on your Application dated 06/18/2023 including all modifications and amendments, the United States acting by and through the US Environmental Protection Agency (EPA) hereby awards \$945,000. EPA agrees to cost-share 75.00% of all approved budget period costs incurred, up to and not exceeding total federal funding of \$945,000. Recipient's signature is not required on this agreement. The recipient demonstrates its commitment to carry out this award by either: 1) drawing down funds within 21 days after the EPA award or amendment mailing date; or 2) not filing a notice of disagreement with the award terms and conditions within 21 days after the EPA award or amendment mailing date. If the recipient disagrees with the terms and conditions specified in this award, the authorized representative of the recipient must furnish a notice of disagreement to the EPA Award Official within 21 days after the EPA award or amendment mailing date. In case of disagreement, and until the disagreement is resolved, the recipient should not draw down on the funds provided by this award/amendment, and any costs incurred by the recipient are at its own risk. This agreement is subject to applicable EPA regulatory and statutory provisions, all terms and conditions of this agreement and any attachments.			
ISSUING OFFICE (GRANTS MANAGEMENT OFFICE)		AWARD APPROVAL OFFICE	
ORGANIZATION / ADDRESS U.S. EPA, Region 9 Grants Branch, MSD-6 75 Hawthorne Street San Francisco, CA 94105		ORGANIZATION / ADDRESS U.S. EPA, Region 9 Water Division, WTR-1 75 Hawthorne Street San Francisco, CA 94105	
THE UNITED STATES OF AMERICA BY THE U.S. ENVIRONMENTAL PROTECTION AGENCY			
Digital signature applied by EPA Award Official Carolyn Truong - Grants Management Officer			DATE 09/10/2023

EPA Funding Information

F – 9TZ33324 - 0 Page 2

FUNDS	FORMER AWARD	THIS ACTION	AMENDED TOTAL
EPA Amount This Action	\$	\$ 945,000	\$ 945,000
EPA In-Kind Amount	\$	\$	\$ 0
Unexpended Prior Year Balance	\$	\$	\$ 0
Other Federal Funds	\$	\$	\$ 0
Recipient Contribution	\$	\$ 315,000	\$ 315,000
State Contribution	\$	\$	\$ 0
Local Contribution	\$	\$	\$ 0
Other Contribution	\$	\$	\$ 0
Allowable Project Cost	\$ 0	\$ 1,260,000	\$ 1,260,000

Assistance Program (CFDA)	Statutory Authority	Regulatory Authority
66.432 - State Public Water System Supervision	Safe Drinking Water Act: Sec. 1443(a)	2 CFR 200 2 CFR 1500 40 CFR 33 and 40 CFR 35 Subpart A

Fiscal

Site Name	Req No	FY	Approp. Code	Budget Organization	PRC	Object Class	Site/Project	Cost Organization	Obligation / Deobligation
-	1909W41004	23	E1	09L3	000B03	4118			945,000
									945,000

Budget Summary Page

Table A - Object Class Category (Non-construction)	Total Approved Allowable Budget Period Cost
1. Personnel	\$510,400
2. Fringe Benefits	\$299,600
3. Travel	\$0
4. Equipment	\$0
5. Supplies	\$122,130
6. Contractual	\$152,114
7. Construction	\$0
8. Other	\$5,000
9. Total Direct Charges	\$1,089,244
10. Indirect Costs: <u>20.30%</u> Base MTDC	\$170,756
11. Total (Share: Recipient <u>25.00</u> % Federal <u>75.00</u> %.)	\$1,260,000
12. Total Approved Assistance Amount	\$945,000
13. Program Income	\$0
14. Total EPA Amount Awarded This Action	\$945,000
15. Total EPA Amount Awarded To Date	\$945,000

General Terms and Conditions

The recipient agrees to comply with the current EPA general terms and conditions available at: <https://www.epa.gov/grants/epa-general-terms-and-conditions-effective-october-1-2023-or-later>.

These terms and conditions are in addition to the assurances and certifications made as a part of the award and the terms, conditions, or restrictions cited throughout the award.

The EPA repository for the general terms and conditions by year can be found at: <https://www.epa.gov/grants/grant-terms-and-conditions#general>.

A. Federal Financial Reporting (FFR)

For awards with cumulative project and budget periods greater than 12 months, the recipient will submit an annual FFR (SF 425) covering the period from "project/budget period start date" to **September 30** of each calendar year to the EPA Finance Center in Research Triangle Park, NC. The annual FFR will be submitted electronically to rtpfc-grants@epa.gov no later than **December 30** of the same calendar year. Find additional information at <https://www.epa.gov/financial/grants>. (NOTE: The grantee must submit the Final FFR to rtpfc-grants@epa.gov within 120 days after the end of the project period.)

B. Procurement

The recipient will ensure all procurement transactions will be conducted in a manner providing full and open competition consistent with 2 CFR Part 200.319. In accordance 2 CFR Part 200.324 the grantee and subgrantee(s) must perform a cost or price analysis in connection with applicable procurement actions, including contract modifications.

State recipients must follow procurement procedures as outlined in 2 CFR Part 200.317.

C. MBE/WBE Reporting, 40 CFR, Part 33, Subpart E (EPA Form 5700-52A)

The recipient agrees to submit a "MBE/WBE Utilization Under Federal Grants and Cooperative Agreements" report (EPA Form 5700-52A) annually for the duration of the project period. The current EPA Form 5700-52A with instructions is located at <https://www.epa.gov/grants/epa-grantee-forms>

This provision represents an approved exception from the MBE/WBE reporting requirements as described in 40 CFR Section 33.502.

Reporting is required for assistance agreements where funds are budgeted for procuring construction, equipment, services and supplies (including funds budgeted for direct procurement by the recipient or procurement under subawards or loans in the "Other" category) with a cumulative total that exceed the **Simplified Acquisition Threshold (SAT) currently set at \$250,000** (the dollar threshold will be automatically revised whenever the SAT is adjusted; See 2 CFR Section 200.1), including amendments and/or modifications. All procurement actions are reportable when reporting is required, not just the portion which exceeds the SAT.

Recipients with expended and/or budgeted funds for procurement are required to report annually whether the planned procurements take place during the reporting period or not. If no budgeted procurements take place during the reporting period, the recipient should check the box in section 4A when completing the form.

When completing the annual report, recipients are instructed to check the box titled "annual" in section 1B of the form. For the final report, recipients are instructed to check the box indicated for the "Final Report (project completed)" in section 1B of the form.

The annual reports are due by October 30th of each calendar year and the final report is due within 120 days after the end of the project period, whichever comes first. The recipient will submit the MBE/WBE report(s) and/or questions to GrantsRegion9@epa.gov and the EPA Grants Specialist identified on page 1 of the award document.

Programmatic Conditions

a]. PERFORMANCE REPORTING AND FINAL PERFORMANCE REPORT

Performance Reports – Content: In accordance with 2 CFR 200.328, the recipient agrees to submit performance reports that include brief information on each of the following areas: 1) A comparison of actual accomplishments to the outputs/outcomes established in the assistance agreement work plan for the period; 2) The reasons why established outputs/outcomes were not met; and 3) Additional pertinent information, including, when appropriate, analysis and explanation of cost overruns or high-unit costs. Additionally, the recipient agrees to inform EPA as soon as problems, delays, or adverse conditions which will materially impair the ability to meet the outputs/outcomes specified in the assistance agreement work plan are known.

Performance Reports – Frequency: The recipient must submit the final performance report no later than 120 calendar days after the end date of the period of performance.

1. Semi-annual performance reports are to be submitted electronically to the EPA Project Officer due within 30 days after the reporting period (every six-month period).
2. The recipient will provide to the EPA Project Officer within 120 days of the budget/project period end date, electronic copies of final technical outputs of the project, including: a 1-2 page summary of the project, presentation(s), journal article(s) and any other materials relevant to the project results.

Presentations should be outlined as those for scientific conferences.

Subaward Performance Reporting: The recipient must report on its subaward monitoring activities under [2 CFR 200.331\(d\)](#). Examples of items that must be reported if the pass-through entity has the information available are:

1. Summaries of results of reviews of financial and programmatic reports.
2. Summaries of findings from site visits and/or desk reviews to ensure effective subrecipient performance.
3. Environmental results the subrecipient achieved.
4. Summaries of audit findings and related pass-through entity management decisions.
5. Actions the pass-through entity has taken to correct deficiencies such as those specified at [2 CFR 200.331\(e\)](#), [2 CFR 200.207](#) and the [2 CFR Part 200.338](#) Remedies for Noncompliance.

b]. State Grant Cybersecurity

(a) The recipient agrees that when collecting and managing environmental data under this assistance agreement, it will protect the data by following all State or Tribal law cybersecurity requirements as applicable.

(b)(1) EPA must ensure that any connections between the recipient's network or information system and EPA networks used by the recipient to transfer data under this agreement, are secure. For purposes of this Section, a connection is defined as a dedicated persistent interface between an Agency IT system and an external IT system for the purpose of transferring information. Transitory, user-controlled connections such as website browsing are excluded from this definition.

If the recipient's connections as defined above do not go through the Environmental Information Exchange Network or EPA's Central Data Exchange, the recipient agrees to contact the EPA Project Officer (PO) no later than 90 days after the date of this award and work with the designated Regional/Headquarters Information Security Officer to ensure that the connections meet EPA security requirements, including entering into Interconnection Service Agreements as appropriate. This condition does not apply to manual entry of data by the recipient into systems operated and used by EPA's regulatory programs for the submission of reporting and/or compliance data.

(b)(2) The recipient agrees that any subawards it makes under this agreement will require the subrecipient to comply with the requirements in (b)(1) if the subrecipient's network or information system is connected to EPA networks to transfer data to the Agency using systems other than the Environmental Information Exchange Network or EPA's Central Data Exchange. The recipient will be in compliance with this condition: by including this requirement in subaward agreements; and during subrecipient monitoring deemed necessary by the recipient under 2 CFR 200.332(d), by inquiring whether the subrecipient has contacted the EPA Project Officer. Nothing in this condition requires the recipient to contact the EPA Project Officer on behalf of a subrecipient or to be involved in the negotiation of an Interconnection Service Agreement between the subrecipient and EPA.

c]. Competency Policy - Competency of Organizations Generating Environmental Measurement Data

In accordance with Agency Policy Directive Number FEM-2012-02, [Policy to Assure the Competency of Organizations Generating Environmental Measurement Data under Agency-Funded Assistance Agreements](#), the Recipient agrees, by

entering into this agreement, that it has demonstrated competency prior to award, or alternatively, where a pre-award demonstration of competency is not practicable, Recipient agrees to demonstrate competency prior to carrying out any activities under the award involving the generation or use of environmental data. Recipient shall maintain competency for the duration of the project period of this agreement and this will be documented during the annual reporting process. A copy of the Policy is available online at <https://www.epa.gov/sites/production/files/2015-03/documents/competency-policy-aaia-new.pdf> or a copy may also be requested by contacting the EPA Project Officer for this award.

dj. QUALITY ASSURANCE - Quality Assurance Project Plan

Authority: Quality Assurance applies to all assistance agreements involving environmental information as defined in [2 C.F.R. § 1500.12](#) Quality Assurance.

The recipient shall ensure that subawards involving environmental information issued under this agreement include appropriate quality requirements for the work. The recipient shall ensure sub-award recipients develop and implement [a/the] Quality Assurance (QA) planning document[s] in accordance with this term and condition; and/or ensure sub-award recipients implement all applicable approved QA planning documents.

- a. Prior to beginning environmental information operations, the recipient must:
 - i. Submit a previously EPA-approved QAPP proposed to ensure the collected, produced, evaluated, or used environmental information is of known and documented quality for the intended use(s).
 - ii. The EPA Quality Assurance Manager or designee (hereafter referred to as QAM) will notify the recipient and EPA Project Officer (PO) in writing if the previously EPA-approved QAPP is acceptable for this agreement.
- b. The recipient must submit the QAPP 60 days after grant award, and/or no more than 90 days after grant award.
- c. The recipient shall notify the PO and QAM when substantive changes are needed to the QAPP. EPA may require the QAPP be updated and re-submitted for approval.
- d. The recipient must review their approved QAPP at least annually. The results of the QAPP review and any revisions must be submitted to the PO and the QAM at least annually and may also be submitted when changes occur.

For Reference:

- [Quality Management Plan \(QMP\) Standard](#) and EPA's [Quality Assurance Project Plan \(QAPP\) Standard](#); contain quality specifications for EPA and non-EPA organizations and definitions applicable to these terms and conditions.
- [EPA QA/G-5: Guidance for Quality Assurance Project Plans](#).
- [EPA's Quality Program](#) website has a [list of QA managers](#), and [Non-EPA Organizations Quality Specifications](#).
- The Office of Grants and Debarment [Implementation of Quality Assurance Requirements for Organizations Receiving EPA Financial Assistance](#).

e]. Use of Logos

If the EPA logo is appearing along with logos from other participating entities on websites, outreach materials, or reports, it must not be prominently displayed to imply that any of the recipient or subrecipient's activities are being conducted by the EPA. Instead, the EPA logo should be accompanied with a statement indicating that the [Happy Valley Health Dept](#) received financial support from the EPA under an Assistance Agreement. More information is available at: <https://www.epa.gov/stylebook/using-epa-seal-and-logo#policy>

f]. Geospatial Data Standards

All geospatial data created must be consistent with Federal Geographic Data Committee (FGDC) endorsed standards. Information on these standards may be found at <https://www.fgdc.gov/>.

END OF DOCUMENT

SAMPLE

Grant Payments



Proper Payment Drawdown

As required by [2 CFR 200.305\(b\)](#), EPA now requires that recipients of EPA financial assistance participate in the Automated Standard Application for Payments (ASAP) system. Recipients must only draw funds for the minimum amounts needed for actual and immediate cash requirements to pay employees, contractors, subrecipients or to satisfy other obligations for allowable costs under the assistance agreement.

The timing and amounts of the drawdowns must be as close as administratively feasible to actual disbursement of EPA funds. Disbursement within 5 business days of the drawdown will materially comply with this requirement. Excess funds drawdown not meeting this requirement should be returned to EPA.

If a recipient draws down funds in excess of the allowed amount, the recipient must contact EPA's Research Triangle Park Finance Center at rtpfc-grants@epa.gov for instructions on how to return the funds to EPA. Note that enrolling in ASAP provides recipients with access to their funds even if EPA is not fully operating due to a lapse of EPA appropriations or EPA financial system upgrades and recipients must continue to comply with the 5-business day disbursement requirement in these situations. Unless a waiver has been approved by EPA, all recipients must be enrolled or enroll in ASAP to receive payments.

To enroll in ASAP, please complete the [ASAP Initiate Enrollment Form](#) and email it to rtpfc-grants@epa.gov. Once enrolled, recipients can access ASAP at www.asap.gov to request payments. The ASAP payment process is designed to provide federal funds to a recipient organization within 48 hours.

21 CALENDAR DAYS

The recipient accepts conditions of the award agreement by drawing down funding. If the recipient disagrees with the terms and conditions or do not wish to accept EPA funding, the authorized representative must send a written notice of disagreement to the EPA Award Official within **21 days** of the award's mailing date to EPA Region 9's email address at GrantsRegion9@epa.gov

INSTRUCTIONS FOR MAKING PAYMENTS OR RETURNING FUNDS

Instructions on how to make a payment to EPA/Returning funds to EPA are located at: <https://www.epa.gov/financial> (information on various types of payments can also be found here).

[RAIN-2018-G06-R](#)

<https://www.epa.gov/grants/rain-2018-g06-r>

EPA Requirements for Enrolling in the Automated Standard Application for Payments (ASAP) System and Disbursing EPA Funds Within 5 business Days of Drawdown

Notification Date: September 21, 2018

Revision Date: July 15, 2020

Purpose: This Recipient/Applicant Information Notice (RAIN) informs recipients and applicants of EPA's policy regarding the use of the ASAP system and disbursing funds promptly.

Purpose of Revision: Grants financial transactions are processed by EPA's Research Triangle Park Finance Center since the closure of EPA's Las Vegas Finance Center.

Summary: EPA now requires that recipients of EPA financial assistance participate in the Automated Standard Application for Payments (ASAP) system. EPA also requires that recipients (other than states) disburse substantially all funds within 5 business days of drawing down the funds from EPA.¹ Recipients may not retain more than 5% of the amount drawn down, or \$1,000 whichever is less, 5 business days after drawdown to materially comply with the standard. If a recipient draws down funds in excess of the allowed amount, the recipient must contact EPA's Research Triangle Park Finance Center at rtpfc-grants@epa.gov for instructions on whether to return the funds to EPA. Note that enrolling in ASAP provides recipients with access to their funds even if EPA is not fully operating due to a lapse of EPA appropriations or EPA financial system upgrades and recipients must continue to comply with the 5-business day disbursement requirement in these situations.

Both policy requirements are implemented in [EPA's General Terms and Conditions](#) for new awards as well as supplemental and incremental funding actions on or after October 1, 2018. This requirement does not apply to no-cost actions, direct stipend payments to Fellows under [40 CFR 46.200\(b\)](#), or to recipients exempt from electronic funds transfer payment requirements under [31 CFR 208.4](#).

Applicants or recipients who cannot satisfy one or both requirements may request exceptions to these requirements prior to or after award if they demonstrate that compliance will impose undue administrative or financial management burdens on the recipient or that granting the waiver is otherwise in the public interest.

The exceptions, if granted, will be effective for the life of the assistance agreement(s) covered by the request and may be subject to conditions. To request an exception, please see the Exception Instructions below.

Background: Over 95% of EPA financial assistance recipients are currently enrolled in ASAP - EPA's preferred payment mechanism since 1998. This payment method provides faster distribution of funds and allows recipients to more easily track funds than the manual Automated Clearing House (ACH) Payment method. Recipients enrolled in ASAP may be able to drawdown approved funds when EPA is

¹ For the purposes of this policy, the term "state" includes any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, and any agency or instrumentality thereof exclusive of local governments.

making upgrades to financial management systems or during lapses of EPA appropriations. Recipients using the ACH or other payment systems are unable to drawdown funds electronically in these situations and must make alternate arrangements that are burdensome for both recipients and EPA.

While the regulations at [2 CFR 200.305\(b\)](#) require that recipients minimize the time elapsing between drawing down EPA funds and disbursing the funds for allowable costs, there have been misunderstandings about this requirement in the context of audits and other reviews. EPA actions to recover funds that were not disbursed in a timely manner can adversely impact recipients. EPA policy sets a nationally consistent 5 business day disbursement standard.

Policy Exception Instructions

Applicants or recipients may request exceptions to the ASAP enrollment or 5-business day from drawdown disbursement requirements described in EPA's General Terms and Conditions if they demonstrate that compliance places an undue administrative or financial management burden or EPA determines that granting the exception is in the public interest.

The exceptions, if granted, will be effective for the life of the assistance agreement(s) covered by the request and may be subject to conditions. Exception requests must be submitted in writing to the National Policy, Training and Compliance Division of EPA's Office of Grants and Debarment (OGD) at OMS-ARM-OGDWaivers@epa.gov. The email subject should be "ASAP Requirements Exception Request" or "5 Business Day Disbursement Exception Request," depending on the nature of the request, and the body of the email must include the following information:

- Funding Opportunity Number (FON) (if available)
- Organization Name and DUNS/Universal Identifier
- Organization's Contact information
- Explanation of the inability of the organization to utilize the Automated Standard Application for Payments (ASAP) system and/or to disburse EPA funds within 5 business days

OGD will generally respond to the request in writing within 15 calendar days of receipt although a longer response time may be necessary depending on the complexity of the matter and staffing considerations. If the ASAP Policy Waiver Request and/or 5 Business Day Disbursement Policy Waiver Request is granted, the applicant will receive documentation that their waiver is approved and that it applies to the life of the EPA assistance agreement. The applicant should maintain a copy of the waiver approval in their official grant file.

Timekeeping



The recipient's personnel payroll and records system must be capable of providing reports on the activities of each employee who works directly on a grant. Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed.

Activity reports are typically signed by the individual employee and/or by a responsible supervisory official having first-hand knowledge of the activities performed by an employee. The supervisor should be able to certify that the distribution of activity represents a reasonable estimate of the actual work performed by the employee during the periods covered by the reports. Reports are typically prepared at least monthly and must coincide with one or more pay periods.

Managing Payroll Information

Recipients are encouraged to use timesheets or personnel activity reports as a best practice but does not require them if the recipient's payroll system provides adequate support for charging personnel costs to EPA grants. Reports must also reflect an after-the-fact determination of the actual activity of each employee. Refer to [2 CFR § 200.430\(i\) Standards for Documentation of Personnel Expenses](#).

Recipients are responsible for ensuring that payroll costs are reasonable. In general, this responsibility means that the salaries and wages paid for work on the grant must be consistent with what the recipient's organization pays for similar work under other projects.

Payroll Records Must:

- Be supported by a system of internal controls that provides reasonable assurance that the charges are accurate, allowable and properly allocated.
- Be incorporated into the organization's official documentation.
- Reasonably reflect the total activity for which an employee is compensated.
- Encompass both federally-assisted and all other activities compensated by the organization on an integrated basis.
- Comply with the organization's established accounting policies and practices.

**In-depth
Information on
How to Record and
Charge Payroll
Costs**



**2 CFR 200 Code of Federal
Regulations**

[§ 200.430 Compensation - personal services.](#)

The Federal Financial Report (Standard Form 425)

The Federal Financial Report (FFR) is a reporting requirement throughout the grant's lifecycle. The submission of annual/interim FFR is on an annual basis as directed by the terms and conditions of the grant agreement. The following reporting period end dates shall be used for the annual/interim reports: 9/30 (reporting period of 07/01-06/30) or 12/31 (reporting period of 10/01-09/30). Separately, the final FFR must be submitted at project completion to EPA's Research Triangle Park Finance Center (RTPFC) via email no later than 120 calendar days after the project period end date (refer to the FFR term and condition of the award).

Filing the Federal Financial Report

Grant recipients must complete and submit to EPA's Research Triangle Park Finance Office (RTPFC) the FFR which is used to report on the financial progress of grants. The frequency of submitting the FFR is specified in the grant terms and conditions.

Where to Send Annual & Final FFRs: rtpfc-grants@epa.gov

Calling RTP Finance Center: 8:00 am – 5:00 pm EST
(919) 541-7833 (subject to updating)

Download the FFR form (SF 425): <https://www.epa.gov/grants/epa-grantee-forms>

The next pages present a snapshot of the Standard Form 425 and the numbered sections corresponding to required fields and the instructions.

The SF 425 require recipients to disclose information about:

- Federal funds authorized & expended
- Cost share or matching funds required from recipients during the reporting period*
- Program Income*
- Indirect cost expenditures

120 days

Recipients must submit a final FFR no later than 120 days after a grant has ended.

1. Federal Agency and Organizational Element to Which Report is Submitted 1		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) 2 EPA Grant Number	
3. Recipient Organization (Name and complete address including Zip code)			
Recipient Organization Name: 3			
Street1: 3			
Street2: 3			
City: 3		County: 3	
State: 3		Province: 3	
Country: USA: UNITED STATES		ZIP / Postal Code: 3	
4a. UEI Number 4a	4b. EIN 4b	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	
6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final Select "Annual" for active grant period of performance Select "Final" for grant closeout (end of period of performance)			
7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual		8. Project/Grant Period From: 8 To: 8 budget/project start date and end date	
		9. Reporting Period End Date 9 budget/project reporting end date	
10. Transactions			Cumulative
(Use lines a-c for single or multiple grant reporting)			
Federal Cash (To report multiple grants, also use FFR attachment): Skip this section; not required by EPA			
a. Cash Receipts	SKIP SECTIONS		0.00
b. Cash Disbursements	10 a-c. NOT REQUIRED BY EPA.		0.00
c. Cash on Hand (line a minus b)			0.00
(Use lines d-o for single grant reporting)			
Federal Expenditures and Unobligated Balance:			
d. Total Federal funds authorized	d: Total cumulative amount awarded 10d		0.00
e. Federal share of expenditures	e: Total amount expended and paid out from recipient's accounting system 10e		0.00
f. Federal share of unliquidated obligations	f: On cash basis, are Federal portion of unliquidated obligations incurred, but not yet paid or charged to the award, which includes direct, indirect expenses and amounts due contractors or subawards. The federal share of unliquidated obligations must be ZERO for the final FFR. 10f		0.00
g. Total Federal share (sum of lines e and f)	g: If the Total Federal Share (Line g) is less than the amount you received through the ASAP system, then you will be required to repay the excess amount.		0.00
h. Unobligated balance of Federal Funds (line d minus g)	h: The Unobligated Balance of Federal Funds is the amount EPA will de-obligate from the award.		0.00
Recipient Share: 10i			
i. Total recipient share required	10i: Refer to EPA Award Document, page 3 Budget Summary Table if recipient cost share applies.		0.00
j. Recipient share of expenditures			0.00
k. Remaining recipient share to be provided (line i minus j)			0.00
Program Income: 10l 10 l: Refer to EPA award document, page 3 "Budget Summary" if program income applies.			
l. Total Federal program income earned			0.00
m. Program Income expended in accordance with the deduction alternative			0.00
n. Program Income expended in accordance with the addition alternative			0.00
o. Unexpended program income (line l minus line m or line n)			0.00

11. Indirect Expense **11** 11: If Indirect Expense is applicable, this section must be completed. Refer to EPA award document, page 3 "Budget Summary" to locate Indirect Expense information.

a. Type	b. Rate	c. Period From	Period To	d. Base	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"/>
g. Totals:						

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

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		13a	
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)	
Signature (signed wet-scanned or Adobe certified signature)		<input type="text"/> 13c	
d. Email Address	e. Date Report Submitted		14. Agency use only:
<input type="text"/>	<input type="text"/>		

Federal Agency Form Instructions

Form Identifiers	Information
Agency Owner	Grants.gov
Form Name	Federal Financial Report
Form Version Number	3.0
OMB Number	4040-0014
OMB Expiration Date	02/28/2025

Form Field Instructions

Field Number	Field Name	Required or Optional	Information
1.	Federal Agency and Organizational Element to Which Report is Submitted	Required	Enter Federal Agency and Organizational Element for which the report is submitted. This field is required.
2.	Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)	Required	Enter Federal Grant or Other Identifying Number Assigned by Federal Agency. (To report multiple grants, use FFR Attachment) This field is required.
3-1.	Recipient Organization Name	Required	Enter the legal name of the applicant that will undertake the assistance activity. This
3-2.	Street1	Required	Enter the first line of the Street Address. This field is required.
3-3.	Street2	Optional	Enter the second line of the Street Address.
3-4.	City	Required	Enter the City. This field is required.
3-5.	County	Optional	Enter the County.
3-6.	State	Required	Select the state, US possession or military code from the provided list.
3-7.	Province	Optional	Enter the Province.
3-8.	Country	Required	Select the Country from the provided list. This field is required.

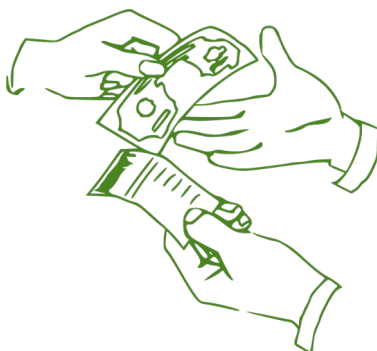
Field Number	Field Name	Required or Optional	Information
3-9.	Zip/Postal Code	Required	Enter the Postal Code (e.g., ZIP code).
4a.	UEI	Required	Enter the UEI of the applicant organization. This field is required
4b.	EIN	Required	Enter either TIN or EIN as assigned by the Internal Revenue Service. If your organization is not in the US, enter 44-4444444. This field is required.
5.	Recipient Account Number or Identifying Number	Optional	Enter Recipient Account Number or Identifying Number.
6.	Report Type	Optional	Select one.
7.	Basis of Accounting	Optional	Select one.
8.	Project/Grant Period From	Required	Enter the Project/Grant Period From Date as mm/dd/yyyy. This field is required.
8-1.	Project/Grant Period To	Required	Enter the Project/Grant Period To Date as mm/dd/yyyy. This field is required.
9.	Report Period End	Required	Enter the Reporting Period End Date as mm/dd/yyyy. This field is required.
10a.	Cash Receipts	Optional	Enter the amount of the federal cash receipts.
10b.	Cash Disbursements	Optional	Enter the amount of the federal cash disbursements.
10c.	Cash on Hand (line a minus b)	Optional	Federal cash on hand. This is a calculated field
10d.	Total Federal funds authorized	Optional	Enter the total federal funds that are authorized.
10e.	Federal share of expenditures	Optional	Enter the federal share of the expenditures.
10f.	Federal share of unliquidated obligations	Optional	Enter the Federal share of the unliquidated obligations.
10g.	Total Federal share (sum of lines e and f)	Optional	Total Federal share (sum of lines e and f). This is a calculated field.

Field Number	Field Name	Required or Optional	Information
10h.	Unobligated balance of Federal Funds (line d minus g)	Optional	Unobligated balance of Federal Funds (line d minus g). This is a calculated field.
10i.	Total recipient share required	Optional	Enter total recipient share that is required.
10j.	Recipient share of expenditures	Optional	Enter the recipient's share of expenditures
10k.	Remaining recipient share to be provided (i minus j)	Optional	Remaining recipient share to be provided (line i minus j). This is a calculated field.
10l.	Total Federal program income earned	Optional	Enter the total federal program income earned.
10m.	Program Income expended in accordance with the deduction alternative	Optional	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	Optional	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 l minus line m and line n)	Optional	Enter Unexpended program income (line l minus line m and line n).
11.	Indirect Expense	Optional	
11a.	Type	Optional	Enter the type of indirect expense.
11b.	Rate	Optional	Enter the rate for the given indirect expense.
11c-1.	Period From	Optional	Enter the start date of the indirect expense.
11c-2.	Period To	Optional	Enter the end date of the indirect expense.

Field Number	Field Name	Required or Optional	Information
11d.	Base	Optional	Enter base amount for the type of indirect expense.
11e.	Amount Charged	Optional	Enter amount charged for the type of indirect expense.
11f.	Federal Share	Optional	Enter the Federal Share for the type of indirect expense.
11g-1.	Totals	Optional	Calculated. Sum of Base
11g-2.	Totals	Optional	Calculated. Sum of Amount Charged.
11g-3.	Totals	Optional	Calculated. Sum of Federal Share.
12.	Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:	Optional	Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.
13a.	Name and Title of Authorized Certifying Official	Required	
13a-1.	Prefix	Optional	Select the Prefix from the provided list or enter a new Prefix not provided on the list.
13a-2.	First Name	Required	Enter the First Name. This field is required.
13a-3.	Middle Name	Optional	Enter the Middle Name.
13a-4.	Last Name	Required	Enter the Last Name. This field is required.
13a-5.	Suffix	Optional	Select the Suffix from the provided list or enter a new Suffix not provided on the list.
13a-6.	Title	Required	Enter the position title. This field is required.
13b.	Signature of Authorized Certifying Official	Required	Report is to be signed by the Authorized Certifying Official.
13c.	Telephone	Required	Enter the daytime Telephone Number. This field is required.
13d.	Email Address	Required	Enter a valid Email Address. This field is required.

Field Number	Field Name	Required or Optional	Information
13e.	Date Report Submitted	Required	Enter the date this report was submitted as mm/dd/yyyy. This field is required.

Fair Share Objectives in the EPA Disadvantaged Business Enterprise Program



The objectives of EPA’s Disadvantage Business Enterprise Program (DBE) is to advance equity and to ensure nondiscrimination in the awarding of contracts in EPA financial assistance agreements, to operate harmoniously with the U.S Supreme Court’s 1995 decision in Adarand Constructors v Pena, to help remove barriers in the participation of DBEs in the awarding of contracts under EPA financial assistance agreements, and to provide appropriate flexibility to recipients in establishing and providing contracting opportunities for DBEs. In conjunction with the DBE program, recipients of EPA funds are now required to negotiate fair share objectives.

What are “Fair Share Objectives” and Does It Apply to Your EPA Grant?

Understanding Fair Share Objectives	<p>A fair share objective is a goal based on the capacity and availability of qualified, certified Minority Business Enterprises (MBEs) and Women-owned Business Enterprises (WBEs) in the relevant geographic market for the grant recipient in the procurement categories of construction, equipment, services, and supplies, compared to the number of all qualified entities in the same market for the same procurement categories.</p> <ul style="list-style-type: none"> ■ A fair share objective is not a quota. ■ A recipient cannot be penalized for not meeting its fair share objectives. ■ Once negotiated, fair share objectives remain in place for three years.
Who are Exempt from Fair Share Objective Negotiations?	<ul style="list-style-type: none"> ■ Grant and loan recipients receiving a total of \$250,000 or less in EPA financial assistance in a given fiscal year. ■ Tribal and Intertribal Consortia recipients of program grants which can be included in Performance Partnership Grants (PPGs) under 40 CFR Part 35, Subpart B. ■ Superfund Technical Assistance Grant (TAG) recipients.
How to Determine Fair Share Objectives	<p>A recipient must determine its fair share objectives based on demonstrable evidence of the number of certified MBEs and WBEs that are ready, willing, and able to perform in the relevant geographic market for each of the four procurement categories (equipment, construction, services, and supplies). There are many methods that can be used to formulate a fair share objective. Refer to the DBE Rule at 40 CFR §§ 33.405 and 33.406 for more information on methods.</p>

<p>Steps to Negotiate Fair Share Objectives</p>	<p>A recipient must submit its proposed MBE and WBE fair share objectives and supporting documentation to its designated MBE/WBE Coordinator within 120 days after its acceptance of its financial assistance award.</p> <p>The designated MBE/WBE Coordinator must respond in writing to the recipient's submission within 30 days of receipt, either agreeing with the submission or providing initial comments for further negotiation. Failure to respond within this time frame may be considered as agreement by EPA with the fair share objectives submitted by the recipient.</p> <p>The MBE and WBE fair share objectives must be agreed upon by the recipient and EPA before funds may be expended for procurement under the recipient's financial assistance agreement. Fair share objectives will remain in effect for three fiscal years, unless there are significant changes to the data supporting the fair share objectives.</p>
<p>How to Adopt Fair Share Objectives</p>	<p>Recipients may use, as its base figure, the approved fair share objective of another recipient, with the same or similar relevant geographic buying market. The recipient must then examine the evidence available in its jurisdiction to determine whether any adjustments are needed to arrive at the fair share objective. (See 40 CFR 33.405(c))</p> <p>Recipients who normally accept the negotiated fair share objective of the state in which they are located, can continue to do so. This will be done by affirming the acceptance of the fair share objective in the grant terms and conditions. However, they may also elect to negotiate their own fair share objectives.</p>



[Learn More
About EPA's Disadvantage
Business Enterprise Program in
40 CFR Part 33](#)

Understanding the MBE/WBE Utilization Under Federal Grants (EPA Form 5700-52A)

If more than \$250,000 is budgeted for procuring supplies, equipment, construction or services, the grant agreement will include a term and condition that requires the submission of the EPA Form 5700-52A MBE/WBE (Minority Business Enterprise/Woman Business Enterprise Utilization Under Federal Grants and Cooperative Agreements.) The term and condition will also be included if the \$250,000 threshold includes subaward(s).

As specified in the EPA Disadvantaged Business Enterprises (DBE) program, recipients are required to consider qualified DBEs for contract work under grant projects. Recipients use EPA Form 5700-52A to document their efforts.

Do I Need to Submit the MBE/WBE Form as part of my annual reporting

Yes If more than **\$250,000** total combined (both federal & cost share) is budgeted for Supplies, Equipment, Contractual and Other (i.e., subawards)

If the grant meets the \$250,000 threshold, what is the report due date and email address

October 30th of each calendar year for the life of the grant. Region 9 recipients must email the MBE/WBE report to: grantsregion9@epa.gov



Get the MBE/WBE Form here: [EPA Form 5700-52A](#)

Recipients are required to make the following good faith efforts whenever procuring construction, equipment, services, and supplies under an EPA financial assistance agreement. A Native American recipient or prime contractor must follow the six good faith efforts only if doing so would not conflict with exiting Tribal or Federal law, including but not limited to the Indian Self-Determination and Education Assistance Act.

1. Ensure DBEs are made aware of contracting opportunities to the fullest extent practicable through outreach and recruitment activities. For Indian Tribal, State, and Local Government recipients, this will include placing DBEs on solicitation lists and soliciting them whenever they are potential sources.

2. Make information on forthcoming opportunities available to DBEs, arrange time frames for contracts, and establish delivery schedules, where the requirements permit, in a way that encourages and facilitates participation by DBEs in the competitive process. This includes, whenever possible, posting solicitations for bids or proposals for a minimum of 30 calendar days before the bid or proposal closing date.
3. Consider in the contracting process whether firms competing for large contracts could subcontract with DBEs. For Indian Tribal, State, and Local Government recipients, this will include dividing total requirements when economically feasible into smaller tasks or quantities to permit maximum participation by DBEs in the competitive process.
4. Encourage contracting with a consortium of DBEs when a contract is too large for one of these firms to handle individually.
5. Use the services and assistance of the SBA and the Minority Business Development Agency of the Department of Commerce.
6. If the prime contractor awards subcontracts, require the prime contractor to take the steps in items 1 through 5.

**MORE
INFORMATION
ABOUT
MBE/WBE and
DISADVANTAGED
BUSINESS
ENTERPRISES
(DBEs)**

Information regarding MBE/WBE Program

[40 CFR Part 33](#)

<https://www.epa.gov/grants/disadvantaged-business-enterprise-program-under-epa-assistance-agreements-dbe-program>

Requesting Changes to a Grant Agreement

If changes to the grant agreement become necessary for the project to succeed, contact the EPA Project Officer as soon as possible to discuss the changes. Be mindful that all changes must be within the scope of the grant agreement and most changes must be approved by EPA. Regardless of whether a change requires EPA approval, the most prudent action to avoid pitfalls is communicating with your EPA Project Officer before making a change.

Submitting a Change

Depending on the complexity of changes to a grant agreement, different steps may be required for the grant to comply with federal and EPA regulations. To request a change, submit to your EPA Project Officer and Grants Specialist a written request (email), including a justification for the proposed revisions.

Some types of changes require the prior approval of an authorized EPA official before they can be implemented, while other changes can be implemented without EPA's approval, but still require you to notify EPA. If changes to an award agreement are significant, a formal amendment may be necessary.

A formal grant amendment is required for certain types of changes, such as for any increase of federal funds and change to the project/budget period start and end dates. For example, the [EPA General Terms and Conditions](#) state the following for project/budget period extensions:

EPA has not exercised the waiver option to allow automatic one-time extensions for non-research grants under 2 CFR 200.308(e)(2). Therefore, if a no-cost time extension is necessary to extend the period of availability of funds, the recipient must submit a written request to the EPA prior to the budget/project period expiration dates. The written request must include: a justification describing the need for additional time, an estimated date of completion, and a revised schedule for project completion including updated milestone target dates for the approved workplan activities. In addition, if there are overdue reports required by the general, administrative, and/or programmatic terms and conditions of this assistance agreement, the recipient must ensure that they are submitted along with or prior to submitting the no-cost time extension request.

The next pages provide various guidelines, along with a sample of an email request for a rebudgeting request.

Post Award Changes to Assistance Agreements Requiring Prior Approval Per [2 CFR § 200.308](#)

APPLICABILITY	FORMAL AMENDMENT REQUIRED	PRIOR WRITTEN APPROVAL FROM EPA PROJECT OFFICER	NO PRIOR APPROVAL REQUIRED
<p>TRIBES</p> <p>INTERTRIBAL CONSORTIA OR CONSORTIUM</p> <p>STATES</p> <p>LOCAL GOVERNMENTS</p> <p>NONPROFITS</p> <p>UNIVERSITIES</p>	<p>GRANT FUNDING: Revisions which will result in the need for additional federal funds</p> <p>GRANT EXTENSION: Extend the period of performance or availability of funds (no-cost extension)</p> <p>OTHER TYPES OF CHANGES:</p> <ul style="list-style-type: none"> ▪ Changes to terms & conditions ▪ Changes in the scope or objective of the project (even if there is no associated budget revision) ▪ Transfer of funds for inclusion of costs that require prior approval (e.g., rebudget of funds to the Equipment category for unapproved equipment purchases; rebudget of funds for indirect costs which was not previously included) ▪ Transfer of funds to/from subaward(s) ▪ Transfer of funds for participant support costs (previous budget did not include such costs) ▪ Changes in recipient cost share/match ▪ Transfer of funds from construction to non-construction, or vice versa, for an agreement that has funds budgeted for construction and non-construction ▪ Pre-award costs * <p>§ 200.308(i) - Recipient must use the same format for budget information that was used in the application unless awarding agency indicates a letter of request suffices.</p>	<ul style="list-style-type: none"> ❖ Changes in key personnel, i.e., Principal Investigator, Project Leader, Project Partner. ❖ Disengagement from the project for more than 3 months or 25% reduction in time devoted to the project by the approved Project Director or Principal Investigator. ❖ Transfer or contracting out any work (does not apply to supplies, material, equipment, or general support services). ❖ Program Office may restrict transfer of funds among direct costs which exceed 10% of the total approved budget and the federal amount is greater than \$250,000. ❖ Changes in third-party services for central program activities (e.g., contractors performed majority of work). <p>§ 200.308(j) - EPA Project Officer must notify the recipient whether budget revisions have been approved, otherwise, inform recipient of the date when recipient may expect the decision.</p>	<p style="text-align: center;">§ 200.308(e)(2)</p> <ul style="list-style-type: none"> ❖ Be advised EPA has NOT exercised the waiver option to allow automatic one-time extensions for non-research grants under 2 CFR § 200.308(e)(2). The recipient MUST notify EPA in writing <u>at least 10 days</u> before the grant's expiration date justifying the project period extension with the new proposed end date. <p>One-time extension may not be initiated if:</p> <ul style="list-style-type: none"> • Terms and conditions prohibit • Additional funds are required • Extension involves changes in the approved objectives or scope of the project • Extending solely for using up unobligated balances <p style="text-align: center;">§ 200.308(e)(1)</p> <ul style="list-style-type: none"> ❖ Incur pre-award costs 90 calendar days prior to award * <p>2 CFR § 1500.09 * All costs incurred before EPA makes the award are at the recipient's risk. EPA is under no obligation to reimburse such costs if for any reason the recipient does not receive a Federal award or if the Federal award is less than anticipated and inadequate to cover such costs.</p> <p>2 CFR § 200.458 Pre-award Costs *</p> <ul style="list-style-type: none"> - Pre-award costs must be included in application - Applicant incurs pre-award costs at its own risk - EPA will only allow pre-award costs without approval if there are sufficient programmatic reasons for incurring the expenditure prior to award - Pre-award costs must conform with applicable Cost Principles and procurement must comply with 2 CFR 200 Subpart D

POST AWARD CHANGES FOR STATES, TRIBES AND LOCAL GOVERNMENTS
 CONTINUING ENVIRONMENTAL PROGRAM (CEP) Grants Awarded Under [40 CFR Part 35](#) Subparts A & B

APPLICABILITY	FORMAL AMENDMENT REQUIRED	PRIOR WRITTEN APPROVAL REQUIRED	PRIOR APPROVAL NOT REQUIRED
<p>STATES</p> <p>LOCAL GOVERNMENTS</p> <p>TRIBES</p> <p>INTERTRIBAL CONSORTIA OR CONSORTIUM</p>	<p align="center"> 40 CFR § 35.114(b)* 40 CFR § 35.514(b)* </p> <ul style="list-style-type: none"> ▪ Revisions which will result in the need for additional federal funds ▪ Extend period of performance or availability of funds ▪ <u>Significant</u> post-award changes to EPA-approved workplan commitments (outputs and outcomes) ▪ Certain changes deemed as significant (e.g., rebudgeting funds for Indirect Cost category which was not previously included, transferring funds from/to subaward(s)) <p><i>NOTE: Should recipients begin implementing a change before the formal amendment has been signed/approved by EPA, they do so at their own risk. EPA will notify recipients in writing if requested changes are disapproved.</i></p>	<p align="center"> 40 CFR § 35.114(a)* 40 CFR § 35.514(a)* </p> <p>Prior written approval from the EPA Project Officer include:</p> <ul style="list-style-type: none"> ▪ <u>Significant</u> post-award changes to EPA-approved workplan commitments (outputs/outcomes) which may or may not result in changes to the budget ▪ Increases in federal funds ▪ Project period extensions <p>NOTE:</p> <ul style="list-style-type: none"> ➤ Recipient is to consult with their EPA Project Officer to determine “significant” changes before changing the EPA approved workplan. ➤ Documentation of requests and approvals for changes or revisions, including associated budgets, is required. 	<p align="center"> 40 CFR § 35.114(c) 40 CFR § 35.514(c) </p> <p>Except for situations described in § 35.114(a)* and (b)* AND § 35.514(a)* and (b)*, recipients do not need to obtain approval for changes, <u>unless</u> EPA determines that additional approval requirements should be imposed on a specific recipient, on a case-by-case basis.</p> <p><i>NOTE: EPA will notify specific recipients in writing or by term(s) and condition(s) contained within the assistance agreements, if additional EPA approval requirements are imposed.</i></p>

**SAMPLE OF A
REBUDGETING
REQUEST**

From: Recipient Program Manager
To: EPA Project Officer
Cc: EPA Grants Specialist, Recipient's Finance Officer
Subject: Recipient's Name: Grant Number, Budget Modification #1
Attached: Re-budget Request, Revised 424A

Dear Project Officer,

We are requesting that \$8,000 budgeted in Travel & Other be re-budgeted to the Equipment & Contractual expense categories because the amount we had to spend for the recycling composters was more than we had originally estimated. Based on our conversation earlier this month, we are requesting approval of this re-budget in order to support Tasks 3 and 4 of the workplan. Please see attached for our revised 424A.

Sincerely,
Recipient Project Manager

From: EPA Project Officer
To: Recipient
Cc: EPA Grants Specialist, Recipient's Finance Officer
Subject: REPLY: Recipient's Name: Grant Number, Budget Modification #1

Dear Recipient's Program Manager,

I approve your request to re-budget \$8,000 in Travel & Other to the Equipment & Contractual category based on the justification you provided.

Sincerely,
EPA Project Officer

SAMPLE - REBUDGET

BUDGET INFORMATION - Non-Construction Programs

OMB Approval No. 0348-0044

SECTION A - BUDGET SUMMARY

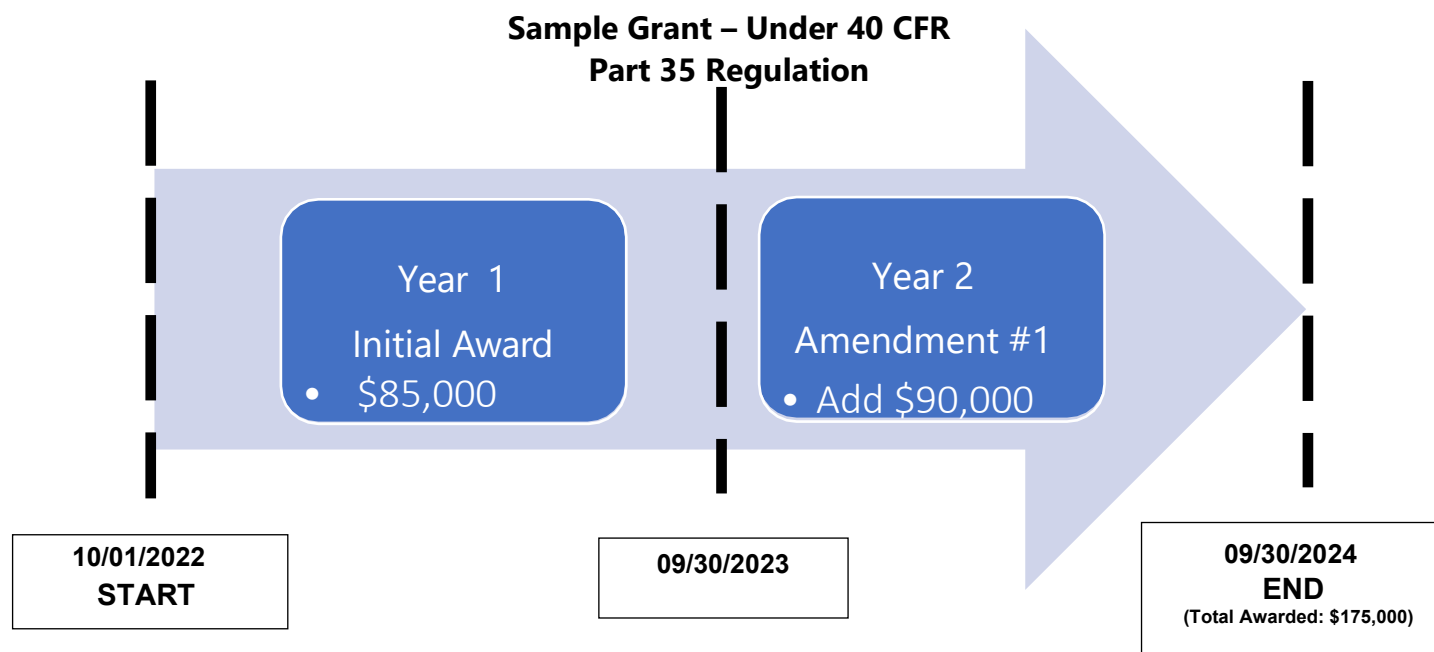
Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1. PWSS	66.432	\$	\$	\$465,000	\$155,000	\$620,000
2.						
3.						
4.						
5. TOTALS				\$465,000	\$155,000	\$620,000

SECTION B - BUDGET CATEGORIES

6. OBJECT CLASS CATEGORIES					Total (5)
	(1) PREVIOUS Budget	(2) REVISED Budget	(3)	(4)	
a. Personnel	\$310,993	310,993	\$	\$	
b. Fringe Benefits	65,308	65,308			
c. Travel	15,179	10,179			
d. Equipment	52,000	57,000			
e. Supplies	8,650	8,650			
f. Contractual	60,000	63,000			
g. Construction	0	0			
h. Other	13,795	10,795			
i. Total Direct Charges (sum of 6a - 6h)	525,925	525,925			
j. Indirect Charges	94,075	94,075			
k. TOTALS (sum of 6i and 6j)	620,000	620,000			
7. Program Income	\$	\$	\$	\$	\$

Managing Unspent (Unexpended/Unobligated) Grant Funds

Regular and timely submissions of an annual (interim) Federal Financial Report (SF 425) and Progress Reports are integral requirements of an EPA grant agreement. EPA Project Officers and Grants Specialists review these reports to confirm that the amount of funds expended under the grant align to the technical and administrative requirements of the grant's terms and conditions. In situations when a reconciliation is required between project tasks completed versus unexpended funds, a discussion with the EPA Project Officer should be initiated. Determine whether the grant outputs and outcomes specified in the work plan are being achieved. If a discrepancy exists between unspent funds within the grant's lifecycle, action steps are required.



1. All funds and expenses are tracked cumulatively until the grant end date (9/30/2024).
 - a. If Year 1 activities are completed and funds unspent, the recipient should contact the EPA Project Officer on how funds can be used for other activities approved in the workplan within the start and end dates of the grant.
 - b. If Year 1 activities are NOT completed and funds unspent, the recipient should contact the EPA Project Officer on how the activities should be completed and funds spent in the following year -- but before the grant ends in 9/30/2024.
 - c. If Year 2 activities are behind based on the project schedule, the recipient and EPA Project Officer should discuss how best to complete the activities by the grant end date and/or revise the workplan with realistic, concrete activities to complete by the grant end date.
2. By the end of the grant (9/30/2024), all workplan tasks should be completed. The FINAL Federal Financial Report (SF 425) should be submitted to the EPA Research Triangle Park Finance Center (RTPFC at rtpfc-grants@epa.gov) within 120 days from the grant end date (01/30/2025).
3. Once the EPA-RTPFC receives the FINAL Federal Financial Report (SF 425), any unobligated balances (unspent funds) reported on the FINAL SF 425 will be de-obligated.
4. NOTE: At the end of the grant, workplan activities and the funds spent should match up. If certain workplan activities have not been completed due to unforeseen circumstances, the recipient and the EPA Project Officer must discuss the status of these workplan activities and whether the funds spent agree with work completed.

Keeping Records of the Grant’s Financial Transactions

Costs incurred and charged to a federal grant must be supported by “source documentation,” such as timesheets, contract agreements, invoices, receipts, bills, online transaction confirmations, etc. In addition to recording financial transactions in the recipient’s official accounting system, records must be maintained to support those transactions. The EPA, including the Office of Inspector General (OIG), periodically examines assistance agreements to ensure that funds are being used properly, efficiently, and effectively. Such audits may involve assessing the allowability of costs and compliance with grant requirements. Setting up a comprehensive and organized grant file will greatly facilitate responses to an audit, including any Administrative Advanced Monitoring (AAM) reviews, by which the recipient’s grant drawdowns are compared with adequate documentation to confirm that funds were spent on allowable costs and that they were properly allocated to the grant.

Supporting Source Documentation Applies to all Federal <u>and</u> Non-Federal (Cost Share) Costs <i>(dates of service or goods purchased should appear on all documentation)</i>	
AREA OF COST	
Personnel / Payroll (Includes Fringe Benefits) (2 CFR §§ 200.430 and .431)	<ul style="list-style-type: none"> ● Time/Activity Reports (Timesheets) Note: Timecards are not equivalent to Timesheets; must account for actual hours worked ● Amendment or corrections to Time/Activity Reports ● Worksheet showing fringe benefit calculations (if not calculated by accounting system) ● Proof of payment (copies of checks or bank statements)
Travel (2 CFR § 200.475)	<ul style="list-style-type: none"> ● Travel authorization (date of travel, purpose, cost estimate, funding source, etc.) ● Travel voucher includes the following, but not limited to: <ul style="list-style-type: none"> ✓ Breakdown of costs (e.g., hotel, per diem, mileage, etc.) ✓ Starting point & destination ✓ Transportation method ● Receipts (airline, hotel, etc.) ● Proof of payment (copies of checks or bank statements)
Equipment / Supplies (2 CFR §§ 200.439 and .453)	<ul style="list-style-type: none"> ● Authorization to purchase item ● Hourly records of equipment use (if applicable) ● Invoice from vendor ● Receipt of item & approval of invoice ● Proof of payment (copies of checks or bank statements)
Contractor Services (2 CFR § 200.459)	<ul style="list-style-type: none"> ● Signed contract ● Contractor’s invoices (include activity(ies) performed, date(s) of service) ● Receipt of service & approval of invoice ● Proof of payment (copies of checks or bank statements)
Cost / Price Analysis (2 CFR § 200.324)	<ul style="list-style-type: none"> ● Documents supporting cost or price analysis in connection with every applicable procurement action in excess of the Simplified Acquisition Threshold (currently set at \$250,000) including contract modifications.
Other (i.e., training/ tuition, phones, repairs, subawards, etc.)	<ul style="list-style-type: none"> ● Travel vouchers, etc. (see “Travel” above) ● Receipts (registration fees, tuition, membership fees, etc.) ● Copies of phone bills, shipping invoices, vehicle maintenance bills, etc. ● Copies of awards ● Proof of all payments (copies of checks or bank statements)
Indirect Costs (Overhead)	<ul style="list-style-type: none"> ● Indirect cost rate proposal submitted to Cognizant Federal Agency ● Indirect Cost Rate Agreement

3

GRANT CLOSEOUT (CLOSURE)

What's a Grant Closeout?

Closeout refers to the process EPA uses to determine that a recipient has completed all the required technical work under a grant and confirm that all applicable financial and administrative requirements have been met. Per federal grant regulations ([2 CFR § 200.344 Closeout](#)), the recipient must submit, no later than 120 calendar days after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award, unless EPA agrees to a time extension. The closeout process involves three separate offices: Research Triangle Park Finance Center (RTPFC), the EPA Regional Program Office, and the EPA Regional Grants Branch. RTPFC reviews the final Federal Financial Report (FFR) and reconciles it against the recipient's drawdowns. The Program Office certifies that the technical work has been completed, work plan requirements met, and compliance with program terms and conditions. The Grants Branch receives a copy of the final FFR from RTPFC, the EPA Project Officer's closeout certification, and any outstanding reports from the recipient for review and completion of the administrative grant closeout. The grant is closed when all three EPA offices complete their portion.

List of Required Documents to be Submitted for Closeout:

- ✓ Final Federal Financial Report (FFR) - Standard Form 425 - due within 120 days after grant end date
- ✓ Final Progress Report (Final Technical & Performance Report) - due within 120 days after grant end date
- ✓ Personal Property Report and Disposition Instructions (if applicable)
- ✓ Final MBE/WBE (Minority/Women-Owned Business Enterprise Form 5200-52A) as applicable
- ✓ Any additional report or deliverables under the terms and conditions of the award - due within 120 days after grant end date

CLOSING OUT THE EXPIRED GRANT: THE PROCESSING OF THE FINAL FEDERAL FINANCIAL REPORT (FFR)

1. RTPFC may send a final FFR reminder within 30 calendar days after the grant expires.
 - a. If final FFR is not received within 120 days after the grant expires, RTPFC may send a "2nd Notice-Overdue FFR" email to the recipient (ASAP automatically locks the account associated with the expired grant).
 - b. If final FFR is still not received by 30 days of date of 2nd Notice, RTPFC may contact the recipient by phone.
 - c. RTPFC will forward the issue to the EPA Grants Specialist, who will then follow up with the recipient if the final FFR remains unsubmitted.
2. RTPFC reviews the final FFR for accuracy and reconciles it against the recipient's drawdowns. If RTPFC finds a problem, the recipient will be contacted.
3. RTPFC shares copy of the recipient's final FFR with the EPA Grants Specialist and Project Officer.
4. EPA Project Officer certifies to the Grants Specialist that the technical work has been completed, work plan requirements and any program conditions have been met. EPA Grants Specialist verifies that administrative conditions were met.
5. Grant is officially closed in EPA's tracking system and a closeout email notification is sent to the recipient.

Equipment Disposition Requirements for Non-Superfund Grants



Under [2 CFR § 200.1](#), Equipment is defined as tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds \$5,000. After a grant expires, grant recipients may continue using equipment on the project originally funded through the grant and/or other federally funded projects, regardless of whether the program or project continues to be supported by federal grants. However, EPA may provide alternate disposition instructions in a term and condition stipulated in the official award document or at closeout. The table below lists the disposition requirements for states and tribal/local government, institutions of higher education and other non-profit organizations. Refer also to [2 CFR § 200.439](#)

For Superfund program, refer to [40 CFR §§ 35.6340 - .6350](#)

RECIPIENT	DISPOSITION CATEGORY	OBLIGATION TO EPA
STATES	Determined by State Law and Procedures	None 2 CFR § 200.313(b)
INDIAN TRIBES, LOCAL GOVERNMENTS, INSTITUTIONS OF HIGHER EDUCATION & OTHER NON-PROFIT ORGANIZATIONS	1) Equipment with Fair Market Value of Less Than \$5,000	None. Recipients may retain, sell or otherwise dispose of the equipment with no further obligation to EPA. 2 CFR § 200.313(e)(1)
	2) Equipment with Fair Market Value of More than \$5,000	When no longer used for original project or program or for other activities currently or previously supported by the Federal awarding agency, the Recipient may retain or sell the equipment, but EPA is entitled to an amount that is calculated by multiplying the current market value or proceeds from a sale by EPA's percentage of participation in the cost of the original purchase. Recipient should contact the EPA Project Officer to confirm proper disposition of equipment purchased with EPA funds. 2 CFR § 200.313 (c-e)

Acquisition cost of more than \$5,000 per unit, and a useful life of more than 1 year.

See full Definition of Equipment in [2 CFR § 200.1](#): A useful life of more than 1 year, and a unit acquisition cost of \$5,000 or more.

Record Retention Requirements (EPA Grants except Superfund Cooperative Agreements)



Recipients should set up at the beginning of the project a grant project file to maintain relevant financial and programmatic information. Financial records, supporting documents, and all other records pertinent to a federal award must be retained for at least 3 years from the date the final Federal Financial Report is submitted. Some grant programs require longer retention periods. For example, the Superfund cooperative agreement’s record retention is 10 years per [40 CFR § 35.6705\(b\) & \(d\)](#). Check [2 CFR § 200.334](#) for full list of exceptions.

TYPE OF RECORD	LENGTH OF RETENTION	APPLICABLE GRANT REGULATIONS
GRANT RECIPIENT RECORDS (all financial, program, and other records which support or are pertinent to assistance agreement or to grant regulations)	<p>Records must be retained for three (3) years from the date of submission of the final expenditure report.</p> <p>There are a few exceptions to the record retention period: You may need to keep the records longer if any litigation, claim, negotiation, audit or other action involving the records started before the record retention period expired.</p> <p>The records must be retained until the action has been completed and all issues that arise from it are resolved, or until the end of the regular 3-year period, whichever is later.</p> <p>You must keep records for real property and equipment acquired with federal funds for three years after the final disposition of the property.</p>	2 CFR § 200.334
RECORDS MAINTAINED BY GRANT RECIPIENTS’ CONTRACTOR	Retention of all required records for three years after recipients or subrecipients make final payments and all other pending matters are closed.	

ACCESS-TO-RECORDS [2 CFR § 200.337](#): The federal awarding agency, the Office of the Inspector General, the Comptroller General of the United States and the pass-through entity, or any of their authorized representatives, must have the right of access to any documents, papers, or other transcripts. The right also includes timely and reasonable access to the non-Federal entity’s personnel for the purpose of interview and discussion related to such documents.

The rights of access in this section are not limited to the required retention period, but last as long as the records are retained. Federal awarding agencies and pass-through entities must not impose any other access requirements upon non-Federal entities.

Tips for Achieving Financial & Administrative Management Success with an EPA Grant

This section provides key points and tips for achieving success in complying with all three phases of the EPA grant funding cycle (Preaward, Postaward, and Closeout). Individuals involved in the preparation and submission, including the financial and administrative management of an EPA grant, will find these tips particularly useful in performing self-assessment checkmarks for complying with each stage of their EPA grants.

GENERAL: The Grant's Qualifying Funding Requirements

- EPA Grants website: <https://www.epa.gov/grants>
- EPA Grants Management Training for Applicants and Recipients - Go to <https://www.epa.gov/grants> to obtain a broad spectrum of information and resources for applicants and recipients on EPA's grant programs, latest grant opportunities, application process, including helpful training [EPA Grants Management Training for Applicants and Recipients](#)
- Check for specific grant requirements - federal agencies may have differing grant requirements.
- Contract laws and regulations are different from grant laws and regulations; **contracts are NOT grants.**
- Review EPA's [General Terms and Conditions](#) for grants at <https://www.epa.gov/grants/grant-terms-and-conditions>
- Check the grant program being funded – program grant requirements are specific to the laws and regulations of that program and to the specific type of money used.
- Check-in with your (recipient) Finance Office and communicate with them on a regular basis.

APPLICATION & BUDGET: A Well-Developed Application Package

- Check to ensure the organization's SAM.gov registration is active and current; and, Grants.gov is set up properly with assigned levels of review and approvals.
- Check the grant application deadline date – to provide applicants enough time to make required changes.
- Check if all application items have been submitted. Review the R9 Application Guide which includes an Application Checklist of all forms (and the links to forms) required for a complete application. Incomplete applications may cause delays in receiving federal funding.
- Check if all numbers on application pages add up and are consistent with each other.
- Check if the budget includes equipment (e.g., computers, printers, furniture, etc.); see [2 CFR §200.313\(d\)](#) for property management requirements
- Check that the application has been signed by the Authorized Organization Representative (AOR) via Grants.gov.

INDIRECT COSTS (OVERHEAD): Key Points to Remember

- Check for the approved, current Indirect Cost Rate Agreement. To be reimbursed for indirect costs, the recipient must have an approved, current indirect cost rate for the applicable period. Certain recipient types are eligible to maintain a Cost Allocation Plan or Indirect Cost Rate Proposal. See [RAIN-2018-G02-R](#) (<https://www.epa.gov/grants/rain-2018-g02-r>)

- Check to ensure Indirect Cost Rate proposal are submitted timely to the cognizant agency, if applicable.
- Check the calculation of your approved Indirect Cost Rate for the current indirect rate, the base used (i.e., personnel and fringe, or total direct costs), and the time period of the agreement.
- If the recipient wishes to charge/budget a lower indirect cost rate than the approved negotiated rate, the organization's Finance Office must provide a statement allowing the use of the lower rate.

GRANT AWARD: What to Do Upon Receipt of the Award Document

- Once the recipient contact receives the EPA Notice of Award, forward a copy to all appropriate staff (i.e., Project Manager, Financial Officer, and any other personnel in your organization requiring information about the award).
- Review the assistance agreement; terms and conditions; note the budget/project period start and end dates; and reporting due dates.
- Drawdown of funds is acceptance of the assistance agreement in the Federal requirements.
- Finance staff, especially those responsible for draw down of grant funds, must always have the current assistance agreement including all amendments thereto.

PAYMENTS: Reimbursements & Draw Down of Funds

- Payment/reimbursement for expenses—costs must be incurred within the assistance agreement's budget/project start and end dates. See [RAIN-2018-G06-R \(https://www.epa.gov/grants/rain-2018-g06-r\)](https://www.epa.gov/grants/rain-2018-g06-r)
- Payment requested must be for tasks/work indicated in the approved workplan.
- Invoices may be paid up to 120 calendar days after grant's end date for approved costs based on the workplan covered within the assistance agreement's budget/project start and end dates.
- Recipients have access to the payment system up to 120 calendar days after the budget/project end dates.
- For information regarding payments and financial reports, refer to <https://www.epa.gov/financial/grants>
- If you have questions or need assistance, please contact EPA's Research Triangle Park Finance Center at rtpfc-grants@epa.gov or (919) 541-7833.

REPORTS: Submitting Required Reports

- Annual/interim [Federal Financial Report](#) (FFR) forms are submitted to Research Triangle Park Finance Center (RTPFC); email: rtpfc-grants@epa.gov. (see Administrative Terms and Conditions). Refer to <https://www.epa.gov/financial>
- Final [Federal Financial Report SF 425 \(Excel\)](#) (Final FFR) are due within 120 days) of the budget/project period end dates to Research Triangle Park Finance Center (RTPFC); email: rtpfc-grants@epa.gov. (see Administrative Terms and Conditions).
- Once the Final FFR is received by RTPFC, they will reconcile the payment history to the Final FFR. RTPFC will provide an Assistance Adjustment Notice to the recipient if payment is required or if funds need to be returned back to EPA.
- Check the assistance agreement's Administrative terms and conditions if the [Minority/Women's Business Enterprise Utilization Report \(MBE/WBE\) EPA Form 5700-52A](#) reports are required or not. More information at <https://www3.epa.gov/grants-training/accurately-completing-the-mbe-wbe-utilization-report-epa-form-5700-52a/story.html>
- Check the assistance agreement's Programmatic terms and conditions for when Progress Reports are due (Quarterly, Semi-Annually, or Annually).
- Final Progress Reports are due to the EPA Project Officer within 120 calendar days of the budget/project period end dates.

EPA Region 9 Commonly Used Acronyms

The following is a listing of the most common acronyms in EPA grant-talk.

Acronyms	
AAM	Advance Administrative Monitoring
AAN	Assistance Adjustment Notice
ACH	Automated Clearinghouse (use of ACH has been phased out by EPA)
AFC	Audit Follow-Up Coordinator
AOR	Authorized Organizational Representative
AIEO	American Indian Environmental Office
ASAP	Automated Standard Application for Payment
CAP	Corrective Action Plan
CAP	Cost Allocation Plan
CCR	Central Contractor Registration
CEP	Continuing Environmental Program
CFDA	Catalog of Federal Domestic Assistance (term is replaced with "Assistance Listings")
CFO	Chief Financial Officer
CFR	Code of Federal Regulations
COI	Conflict of Interest
DBE	Disadvantaged Business Enterprises
DDO	Dispute Decision Official
DUNS	Dun & Bradstreet Universal Numbering System (Federal government has discontinued the use of DUNS)
EFT	Electronic Funds Transfer
EIN	Employer Identification Number
EPA	Environmental Protection Agency
FAC	Federal Audit Clearinghouse
FAR	Federal Acquisition Regulation
FFATA	Federal Funding Accountability and Transparency Act

Acronyms

FFR	Federal Financial Report
FOIA	Freedom of Information Act
FON	Funding Opportunity Number
FSRS	FFATA Subaward Reporting System
GAAP	Generally Accepted Accounting Principles
GAO	Government Accountability Office
GAP	General Assistance Program
GCDDO	Grant Competition Dispute Decision Official
GMO	Grants Management Officer
GPI	Grants Policy Issuance
GS	Grants Specialist
GSA	General Services Administration
IAE	Integrated Award Environment
ICR	Information Collection Request
ICR	Indirect Cost Rate
ICRA	Indirect Cost Rate Agreement
IDC	Indirect Cost
MBE/WBE	Minority Business Enterprise/ Women Business Enterprise
OCFO	Office of the Chief Financial Officer
OCR	Office of Civil Rights
OGC	Office of General Counsel
OGD	Office of Grants and Debarment
OITA	Office of International and Tribal Affairs
OIG	Office of the Inspector General
OMB	Office of Management and Budget
ORC	Office of Regional Counsel
PI	Principal Investigator
P.L.	Public Law
PM	Project Manager

Acronyms

PO	Project Officer
PRA	Paperwork Reduction Act
QA	Quality Assurance
QAPP	Quality Assurance Project/Program Plan
QMP	Quality Management Plan
RA	Regional Administrator
RAIN	Recipient/Applicant Information Notice
RFA	Request for Applications
RFIP	Request for Initial Proposal
RTPFC	Research Triangle Park Finance Center
RTOC	Regional Tribal Operations Committee
SF	Standard Form
SAM	System for Award Management
SPOC	State Single Point of Contact
SRO	Senior Resource Official
TIN	Taxpayer Identification Number
T&C	Terms & Conditions
UGG	Uniform Grants Guidance (2 CFR § 200)
UEI	Unique Entity Identifier (Federal government has replaced use of DUNS with UEI)
U.S.C.	United States Code

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