

**FISH AND WILDLIFE SERVICE
FEDERAL FINANCIAL ASSISTANCE**

Federal Financial Assistance Part 516 FWS Financial Assistance – Award Administration

Chapter 2 Performance Reporting for Grant and Cooperative Agreement Awards 516 FW 2

2.1 What is the purpose of this chapter? This chapter provides the information U.S. Fish and Wildlife Service (Service) employees working with grant and cooperative agreement awards need so that we can:

- A. Monitor progress in accomplishing goals and objectives of approved awards through recipients' timely submission of accurate and complete performance reports, and
- B. Close awards after receipt of accurate and complete performance reports.

2.2 What are the objectives and scope of this chapter?

A. Objectives: Our objectives are for Service staff to consistently communicate performance reporting requirements to applicants and award recipients and to make sure that these requirements are met.

B. Scope: This chapter covers all Service programs that award grants and cooperative agreements.

2.3 What are the authorities for this chapter?

A. Administrative and Audit Requirements and Cost Principles for Assistance Programs (43 CFR 12, specifically Subparts A, C, and F).

B. Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*).

C. Controlling Paperwork Burdens on the Public (5 CFR Part 1320).

2.4 Who is responsible for performance reporting for Service grant and cooperative agreement awards?

Table 2 1: Responsibilities for Performance Reporting for Grant and Cooperative Agreement Awards	
These employees...	Are responsible for...
A. The Director	Making sure that the Service has effective policy in place for administering the Servicewide grant and cooperative agreement programs.
B. The Assistant Director – Wildlife and Sport Fish Restoration Program	<p>(1) Developing policy for performance reporting requirements for programs that administer grant and cooperative agreement awards, and</p> <p>(2) Making sure that the program offices in the Regions and Headquarters have the information needed to manage the grants and cooperative agreements that they award.</p>
C. Directorate Members	<p>Making sure that the Service programs that award funds through grants and cooperative agreements comply with this policy by:</p> <p>(1) Clearly stating performance reporting requirements in all applicable award notices and communication,</p> <p>(2) Monitoring those awards to track progress in accomplishing goals and objectives and compliance with the terms and conditions of the awards,</p> <p>(3) Making sure that recipients correct any noncompliance in a timely</p>

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Table 2 1: Responsibilities for Performance Reporting for Grant and Cooperative Agreement Awards	
These employees...	Are responsible for...
	<p>manner,</p> <p>(4) Deobligating any remaining funds and closing the award after receipt of final reports,</p> <p>(5) Properly documenting and maintaining award files, and</p> <p>(6) Complying with the Office of Management and Budget (OMB) regulation to receive and maintain current information collection approval for all applicant and recipient documentation.</p>

2.5 Who must monitor recipients' performance reporting, and what does monitoring involve?

A. The Service program responsible for the administration of the awards must monitor the recipients' performance reporting.

B. Monitoring includes, but is not limited to:

- (1)** Tracking report due dates and report receipt dates in the Financial and Business Management System (FBMS) PRISM system through a Milestone Plan for each award,
- (2)** Reviewing reports for completeness and accuracy,
- (3)** Returning incomplete or inaccurate reports to the recipient within 30 calendar days of receipt with a clear written description of why the report is being returned,
- (4)** Providing timely notice about and obtaining overdue reports with due concern for recipient rights and program needs (see section 2.18),
- (5)** Maintaining documentation generated while monitoring submission of performance reports in the official award file, and
- (6)** Using complete and accurate reports to determine whether or not the recipient met award requirements.

2.6 Does the Service require recipients to pass the reporting requirements in this chapter to sub-recipients? We do **not** require recipients to pass the reporting requirements in this chapter to sub-recipients. The recipient is responsible for meeting the award requirements and may require their sub-recipients to submit performance reports to monitor award progress.

2.7 What notice must the Service give applicants and recipients on performance reporting requirements? We must clearly state Federal performance reporting requirements in pre-award, award, and post-award notices. These notices must identify required report formats, reporting frequency, and due dates and describe sanctions for noncompliance.

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2.8 What are the requirements for collecting information from applicants and recipients of financial assistance programs?

A. The Paperwork Reduction Act requires that when a Federal agency collects information, those collections must minimize duplication and burden on the public, have practical utility, and support the proper performance of the agency's mission. OMB must review and approve the collection of the following types of information from applicants and recipients (see 5 CFR 1320):

- (1)** Application project and budget narratives and any other required documentation other than that found on Governmentwide-approved application forms (Standard Form (SF) 424 "Family");
- (2)** Program-specific application forms;
- (3)** Recipient technical/progress/performance reporting;
- (4)** Any other program or project-specific reporting required other than the information on SF-425 (*Federal Financial Report*), SF 270 (*Request for Advance or Reimbursement*), and SF 271 (*Outlay Report and Request for Reimbursement for Construction Programs*); and
- (5)** Revisions to project and budget narratives and written requests required prior to award amendment other than that found on Governmentwide-approved application forms (SF 424 Family).

B. The Service financial assistance programs that OMB has already approved are posted on www.reginfo.gov.

C. Contact the Service Information Collection Clearance Officer in the Division of Policy and Directives Management for guidance on obtaining OMB approval to collect information from financial assistance applicants and recipients.

2.9 If a program does not have OMB information collection clearance, are the recipients exempt from submitting performance reports? No. Regulations (43 CFR Part 12) require financial assistance recipients to submit performance and other types of award reporting. However, the Paperwork Reduction Act and OMB regulations state that we cannot penalize a recipient with the consequences listed in sections 2.18 to 2.21 if OMB has not approved the collection of information. It is important to immediately seek OMB approval for the collection of information associated with applications and recipient reporting requirements. A Service program that fails to obtain required performance reports from a recipient is violating this reporting policy and will have to develop an action plan to correct the violation.

2.10 Can the Service exempt a recipient from performance reporting if he or she is an individual who receives a grant or cooperative agreement award from the Service separate from a business or non-profit organization he/she may operate? Yes, but only if the awarding program has another way of monitoring the award at least annually and documenting progress as part of the file. The program must enter a Milestone Plan in FBMS that reflects the program's monitoring schedule (see section 2.5B(1)).

2.11 What format does the Service require recipients to use for reporting performance? Recipients may submit performance reports in paper or electronic format. We do not require that they use a Federal form. See section 2.8 for OMB requirements for information collection.

2.12 What information must we require recipients to include in performance reports? We must require the following information in performance reports:

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- A. A comparison of actual accomplishments to the goals and objectives established for the reporting period, the results/findings, or both;
- B. If the goals and objectives were not met, the reasons why;
- C. Other important information including, when appropriate, analysis and explanation of cost overruns or high unit costs compared to the benefit received to reach an objective; and
- D. Any additional requirements specified in program legislation.

2.13 What are the requirements for the frequency of performance reporting?

A. We require recipients to send us final reports for all awards no later than 90 calendar days after the award period or termination of award support, whichever comes first.

B. We require recipients to send us interim performance reports for awards that last longer than four full quarters (12 months). Depending on the awarding program, we may require recipients to submit these reports annually, semiannually, or quarterly.

(1) Annually: The annual reporting period is dependent on the award’s performance start date. We must receive annual interim performance reports no later than 90 calendar days after the annual interim report end date. Table 2-2 shows the schedule:

Table 2 2: Schedule for Annual Interim Performance Reports		
Award Performance Start Date	Annual Interim Report End Date	Annual Interim Report Due Date (90 days after report end date)
January 1	December 31	March 31
January 2- March 31	March 31	June 29
April 1	March 31	June 29
April 2- June 30	June 30	September 28
July 1	June 30	September 28
July 2- September 30	September 30	December 29
October 1	September 30	December 29
October 2 – December 31	December 31	March 31

(2) Semiannually: The semiannual interim reporting period always ends December 31, March 31, June 30, or September 30. We must receive semiannual interim performance reports no later than 30 calendar days after the last day of each semiannual interim reporting period. Table 2-3 shows the schedule:

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Table 2 3: Schedule for Semiannual Interim Performance Reports		
Award Performance Start Date	Semiannual Interim Report End Date	Semiannual Interim Report Due Date (30 days after report end date)
January 1	June 30	July 30
January 2- March 31	September 30	October 30
April 1	September 30	October 30
April 2- June 30	December 31	January 30
July 1	December 31	January 30
July 2- September 30	March 31	April 30
October 1	March 31	April 30
October 2 – December 31	June 30	July 30

(3) Quarterly: The quarterly interim reporting period always ends December 31, March 31, June 30, or September 30. We must receive quarterly interim reports no later than 30 calendar days after the last day of each quarterly interim reporting period. Table 2-4 shows the schedule:

Table 2 4: Schedule for Quarterly Interim Performance Reports		
Award Performance Start Date	Quarterly Interim Report End Date	Quarterly Interim Report Due Date (30 days after report end date)
January 1	March 31	April 30
January 2- March 31	June 30	July 30
April 1	June 30	July 30
April 2- June 30	September 30	October 30
July 1	September 30	October 30
July 2- September 30	December 31	January 30
October 1	December 31	January 30
October 2 – December 31	March 31	April 30

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2.14 May the Service allow the recipient to use alternate due dates from those on the reporting schedules above? Yes, we may allow the recipient to use alternate due dates if we obtain a valid justification for changing the date and make sure that the suggested date(s) allows for reporting progress at least annually. We must include the recipient's request in the award file and specify the approved new interim report date(s) in the notice of award.

2.15 May the Service require interim performance reports more frequently than quarterly?

A. Yes. We may require reports more frequently than quarterly if the recipient:

- (1) Has a history of poor performance,
- (2) Is not financially stable,
- (3) Has a management system that does not meet the standards that the regulations applicable to the award require,
- (4) Has not conformed to the terms and conditions of a previous award, or
- (5) Is not otherwise responsible.

B. Before we may require more frequent reports, we must notify the recipient by letter, fax, or email and explain the:

- (1) Nature of the additional requirements,
- (2) Reason for the additional requirements,
- (3) Nature of the corrective action needed,
- (4) Time allowed for completing the corrective action, and
- (5) Procedure for requesting reconsideration of the additional requirements.

C. As soon as a recipient corrects any condition(s) that require additional reporting, we must immediately remove the additional requirements and notify the recipient by letter, fax, or email.

2.16 Can the Service waive performance reporting requirements? We may not waive final or interim performance reports for recipients unless they are exempt from providing performance reports (see section 2.10). Even if a performance report is for a multiyear award and there was no activity during the reporting period, we may not waive the report. Instead, the recipient should provide a brief annual interim performance report to document the inactivity and the reasons for it.

2.17 May the Service extend the due date of performance reports?

A. We may extend the due date of a performance report if we receive a request through a letter, fax, or email **no later than 1 day before** the original due date of the report. The request must identify:

- (1) The type of report for which the recipient requests an extension,
- (2) The requested revised due date, and
- (3) A justification for the extension.

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B. The maximum extension we may approve is 90 days, unless a longer period is justified by a catastrophe that significantly impairs the recipient's operations.

C. We must notify the recipient by letter, fax, or email if we approve a request for extension of the due date of a report.

D. We must also keep extension requests and the final decision on these requests on file.

2.18 What happens if the Service does not receive a required performance report by the due date or agreed-upon extension date?

A. If we do not receive a required performance report by the due date or agreed-upon extension date, we must issue a letter, fax, or email notice of noncompliance (with appropriate return receipt) as soon as practical, but no later than 30 calendar days after the due date or agreed-upon extension date has passed. The noncompliance notice must state:

- (1)** The recipient is noncompliant with the Federal performance reporting terms of the award;
- (2)** Unless we receive the required report within the next 10 calendar days of the recipient's receipt of the overdue report notice, we will make no further obligations and payments on the award and we will suspend the award until we receive all reports;
- (3)** We reserve the right, without further notice, to convert the suspension to a termination of the award if we do not receive the required report within 30 calendar days of the recipient's receipt of the suspension notice; and
- (4)** We will withhold any other pending awards that the affected Service program would make to the recipient until we receive the overdue report.

B. If within 10 calendar days of the recipient's receipt of the overdue report notice we still do not receive the performance report or an acceptable explanation for its tardiness, we must:

- (1)** Suspend payments and additional obligations for the financial assistance award for 30 calendar days, and
- (2)** Send a suspension notice to the recipient of this action.

C. If within 30 calendar days of the recipient's receipt of the suspension notice we still do not receive the performance report or an acceptable explanation for its tardiness, we must:

- (1)** Convert the suspension or sanction(s) to a termination,
- (2)** Withhold any other pending awards that the affected Service program would make to the recipient until we receive all required reports, and
- (3)** Send a termination notice to the recipient of this action.

2.19 May the Service waive the termination of an award? No. We may not waive a termination. Once we terminate an award, we may not reinstate it.

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2.20 If, during a period of suspension or termination, a recipient incurs costs authorized under an award, are the costs allowable and eligible for reimbursement? We may, after careful consideration, allow reimbursement of allowable and eligible costs during a suspension or termination only if:

- A.** The costs cannot be reasonably avoided;
- B.** The costs were from obligations made by the recipient before the suspension or termination action and not in anticipation of either action. For terminations, the costs must be the type that the recipient could not cancel;
- C.** The costs would have been allowable if the award were not suspended or terminated; and
- D.** We notify the recipient (with appropriate return receipt) through mail, fax, or email that we authorize reimbursement of those costs.

2.21 What happens when the Services receives and approves a required report from a recipient who was suspended?

- A.** Once we receive the required performance report and verify that it is complete and accurate, we must immediately lift all suspensions we imposed on the recipient.
- B.** We must notify the recipient (with appropriate return receipt) through mail, fax, or email that we have lifted the suspension.

/sgd/ Rowan W. Gould
DEPUTY DIRECTOR

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