



WSFR Program National Training

Advanced Grants Management Course



Welcome!

Course Introduction

- Important Partners in WSFR
- Course is State / Federal Partnership
- Thanks for being here!

Welcome!

Introductions



Tell us about yourself

- Name
- Agency and Position
- Years of Service
- Grant Program/s





Welcome!

Intended Audience

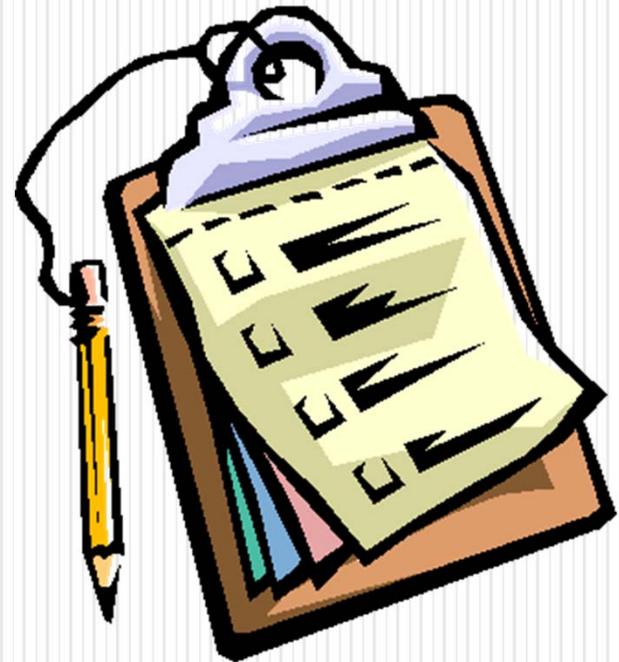
- State federal aid coordinators and financial staff responsible for WSFR grants, as well as WSFR Regional Staff
- Course prerequisite
 - basic knowledge and experience managing WSFR grants **or**
 - prior attendance the BGM Course



Welcome!

Agenda review

- Start and stop times
- Breaks and lunch
- Card game
- Musical chairs
- Course evaluation
- Thursday evening





Tab 2

Goals & Objectives



Goals and Objectives

Training Program Goal

- Systematic / continuing training
- Develop grants management knowledge and skills

Resulting in...

- Consistent and sensible management
- Knowledgeable decisions

Goals and Objectives

Course Purpose



Provide a conceptual, working knowledge of advanced administrative and financial issues in managing WSFR Grant Programs

Goals and Objectives

Course Goal



- More effectively manage grant funding
- Improve compliance with administrative & financial rules & regulations
- Reduce audit findings
- Promote consistency & communication

Goals and Objectives

Course Objectives



- Describe funding sources & methods of distribution
- Identify administrative compliance requirements
- Become familiar with issues involving management & monitoring of grants



Tab 3

WSFR Program Requirements

Wildlife and Sport Fish Restoration License Certification



- Required annually by the SFR and WR Acts
- Used in the apportionment formula
- Certified by State Director
- Reviewed by RO and WO

Single Year License



- A person who has either a paid hunting or a paid sport fishing license
 - No use requirement
- A person who has a license that the agency receives \$1 of net revenue (subject to § 80.36)
- Elimination of duplicates
 - Each person can only be counted once each for hunting and fishing during each period

Wildlife and Sport Fish Restoration

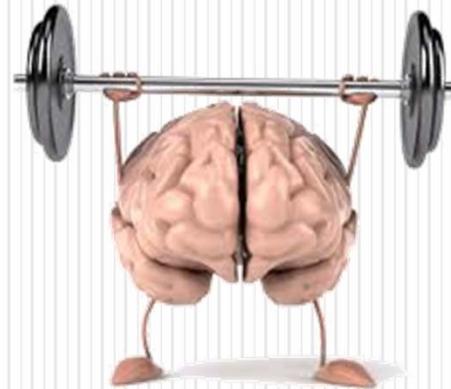
Preparing the Annual License Certification



References:

50 CFR 80.30-39

Handout 3-1



Wildlife and Sport Fish Restoration

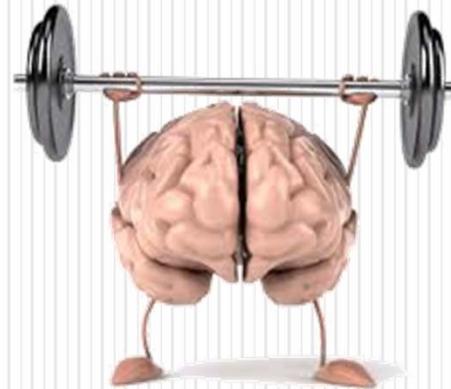
Preparing the Lifetime License Certification



References:

50 CFR 80.30-39

Handout 3-2



Wildlife and Sport Fish Restoration

Basic Hunter Education



- Distribution (population)
- Hunter education (teach knowledge, skills, attitudes to be responsible hunter)
- Construct, operate & maintain firearm and archery ranges
- Wildlife restoration activities

Wildlife and Sport Fish Restoration

Enhanced Hunter Education



- Distribution (population)
- Enhanced hunter development (introduce/recruit to hunting, bow hunting, target shooting, or archery)
- Enhanced interstate coordination of HE, firearm/archery range programs

Wildlife and Sport Fish Restoration

Enhanced Hunter Education cont'd



- Enhanced programs for education, safety, or development of bow hunters, archers, and shooters
 - Enhance construction and development of firearm & archery ranges
 - Update safety features of firearm & archery ranges
- 18 • Funds have a one year period of availability

Wildlife and Sport Fish Restoration

Enhanced HE Reverted Funds



- Reverted Enhanced funds are made available to eligible States/Territories the subsequent fiscal year
- Distributed based on WR formula
- Shown as separate apportionment
- Funds have a two year period of availability

Wildlife and Sport Fish Restoration

Federal Assistance Terms



- Apportionment - funds available to State based on formula
- Obligate – set aside funds for grant award
- De-obligate – reduce funds available for awarded grant

Wildlife and Sport Fish Restoration

Federal Assistance Terms cont'd



- Carryover – 2 year funds not obligated in first year carry over to second year
- Recover – unused balance from closed grant award returned to State's apportionment
- Revert – unused balance from closed grant award or never obligated that will not be returned to State's apportionment

Wildlife and Sport Fish Restoration

Wildlife Restoration Apportionment



U.S. FISH AND WILDLIFE SERVICE
 FINAL APPORTIONMENT OF PITTMAN-ROBERTSON
 WILDLIFE RESTORATION FUNDS FOR FISCAL YEAR 2006

STATE	Wildlife* FY 2005 Sect 10		TOTAL	Hunter Education		TOTAL Wildlife + Hunter Ed
	Restoration	Reverted Funds		FY 2006 Section 4	FY 2006 Section 10	
ALABAMA	\$3,137,755		\$3,137,755	\$763,072	\$180,544	\$4,081,371
ALASKA	9,542,391	34,001	9,576,392	338,121	80,000	9,994,513
ARIZONA	4,539,723		4,539,723	880,358	208,294	5,628,375
ARKANSAS	3,861,100	34,001	3,895,101	338,121	80,000	4,313,222
CALIFORNIA	6,603,025		6,603,025	1,014,361	240,000	7,857,386
COLORADO	5,265,268		5,265,268	738,048	174,624	6,177,940
CONNECTICUT	954,240		954,240	584,356	138,260	1,676,856
DELAWARE	954,240		954,240	338,121	80,000	1,372,361

Wildlife and Sport Fish Restoration

Wildlife Restoration Apportionment



U.S. FISH AND WILDLIFE SERVICE
 FINAL APPORTIONMENT OF PITTMAN-ROBERTSON
 WILDLIFE RESTORATION FUNDS FOR FISCAL YEAR 2006

STATE	Wildlife* FY 2005 Sect 10		TOTAL	Hunter Education		TOTAL Wildlife + Hunter Ed
	<u>Restoration</u>	<u>Reverted Funds</u>		<u>FY 2006</u>	<u>FY 2006</u>	
				<u>Section 4</u>	<u>Section 10</u>	
ALABAMA	\$3,137,755		\$3,137,755	\$763,072	\$180,544	\$4,081,371
ALASKA	9,542,391	34,001	9,576,392	338,121	80,000	9,994,513
ARIZONA	4,539,723		4,539,723	880,358	208,294	5,628,375
ARKANSAS	3,861,100	34,001	3,895,101	338,121	80,000	4,313,222
CALIFORNIA	6,603,025		6,603,025	1,014,361	240,000	7,857,386
COLORADO	5,265,268		5,265,268	738,048	174,624	6,177,940
CONNECTICUT	954,240		954,240	584,356	138,260	1,676,856
DELAWARE	954,240		954,240	338,121	80,000	1,372,361

Wildlife and Sport Fish Restoration

Wildlife Restoration Apportionment



**U.S. FISH AND WILDLIFE SERVICE
FINAL APPORTIONMENT OF PITTMAN-ROBERTSON
WILDLIFE RESTORATION FUNDS FOR FISCAL YEAR 2006**

STATE	<u>Wildlife*</u>	<u>FY 2005 Sect 10</u>	<u>TOTAL</u>	<u>Hunter Education</u>		<u>TOTAL Wildlife + Hunter Ed</u>
	<u>Restoration</u>	<u>Reverted Funds</u>		<u>FY 2006</u>	<u>FY 2006</u>	
				<u>Section 4</u>	<u>Section 10</u>	
ALABAMA	\$3,137,755		\$3,137,755	\$763,072	\$180,544	\$4,081,371
ALASKA	9,542,391	34,001	9,576,392	338,121	80,000	9,994,513
ARIZONA	4,539,723		4,539,723	880,358	208,294	5,628,375
ARKANSAS	3,861,100	34,001	3,895,101	338,121	80,000	4,313,222
CALIFORNIA	6,603,025		6,603,025	1,014,361	240,000	7,857,386
COLORADO	5,265,268		5,265,268	738,048	174,624	6,177,940
CONNECTICUT	954,240		954,240	584,356	138,260	1,676,856
DELAWARE	954,240		954,240	338,121	80,000	1,372,361

Wildlife and Sport Fish Restoration

Wildlife Restoration Apportionment



U.S. FISH AND WILDLIFE SERVICE
 FINAL APPORTIONMENT OF PITTMAN-ROBERTSON
 WILDLIFE RESTORATION FUNDS FOR FISCAL YEAR 2006

STATE	522000			521000		TOTAL Wildlife + Hunter Ed
	Wildlife* Restoration	FY 2005 Sect 10 Reverted Funds	TOTAL	Hunter Education FY 2006 Section 4	FY 2006 Section 10	
ALABAMA	\$3,137,755		\$3,137,755	\$763,072	\$180,544	\$4,081,371
ALASKA	9,542,391	34,001	9,576,392	338,121	80,000	9,994,513
ARIZONA	4,539,723		4,539,723	880,358	208,294	5,628,375
ARKANSAS	3,861,100	34,001	3,895,101	338,121	80,000	4,313,222
CALIFORNIA	6,603,025		6,603,025	1,014,361	240,000	7,857,386
COLORADO	5,265,268		5,265,268	738,048	174,624	6,177,940
CONNECTICUT	954,240		954,240	584,356	138,260	1,676,856
DELAWARE	954,240		954,240	338,121	80,000	1,372,361
	520000- 2 years (rollup)					

Wildlife and Sport Fish Restoration

Wildlife Restoration Apportionment



U.S. FISH AND WILDLIFE SERVICE
 FINAL APPORTIONMENT OF PITTMAN-ROBERTSON
 WILDLIFE RESTORATION FUNDS FOR FISCAL YEAR 2006

STATE	522000		TOTAL	521000		TOTAL Wildlife + Hunter Ed
	Wildlife* Restoration	FY 2005 Sect 10 Reverted Funds		Hunter Education FY 2006 Section 4	523100 523200 FY 2006 Section 10	
ALABAMA	\$3,137,755		\$3,137,755	\$763,072	\$180,544	\$4,081,371
ALASKA	9,542,391	34,001	9,576,392	338,121	80,000	9,994,513
ARIZONA	4,539,723		4,539,723	880,358	208,294	5,628,375
ARKANSAS	3,861,100	34,001	3,895,101	338,121	80,000	4,313,222
CALIFORNIA	6,603,025		6,603,025	1,014,361	240,000	7,857,386
COLORADO	5,265,268		5,265,268	738,048	174,624	6,177,940
CONNECTICUT	954,240		954,240	584,356	138,260	1,676,856
DELAWARE	954,240		954,240	338,121	80,000	1,372,361
	520000- 2 years (rollup)			523000 1 year (rollup)		

CY Basic HE
Apportionment



All Basic HE current year apportionment fully obligated for Basic Hunter Education projects?



CY Basic HE
Apportionment



All Basic HE current year apportionment fully obligated for Basic Hunter Education projects?

Yes

- **State may use Enhanced HE for Basic HE , Enhanced HE or transfer to WR for use on WR grants**
- **State is eligible for reverted Enhanced HE funds**

CY Basic HE
Apportionment



All Basic HE current year apportionment fully obligated for Basic Hunter Education projects?

Yes

- State may use Enhanced HE for Basic HE, Enhanced HE or transfer to WR for use on WR grants
- State is eligible for reverted Enhanced HE funds

No

- State must use EHE for EHE or revert
- State is ineligible for reverted EHE funds
- Un-obligated or recovered funds will be carried over and may cause concern in subsequent year

**Basic Hunter
Education**



2003

**Basic Hunter
Education**



2003

PY Carryovers

\$0

**Basic Hunter
Education**



2003

PY Carryovers

\$0

CY Apportionment

\$100K

Basic Hunter Education



2003

PY Carryovers

\$0

CY Apportionment

\$100K

Transfer to WR

\$100K

Basic Hunter Education



2003

PY Carryovers

\$0

CY Apportionment

\$100K

Transfer to WR

\$100K

Balance

\$0

Basic Hunter Education



2003

PY Carryovers

\$0

CY Apportionment

\$100K

Transfer to WR

\$100K

Balance

\$0

\$0
Obligated
for HE

Must use Enhanced HE for
Enhanced HE or revert
Ineligible for Reverted Enhanced
HE in FY 2004

**Basic Hunter
Education**



2003

PY Carryovers

\$0

CY Apportionment

\$100K

Basic Hunter Education



2003

PY Carryovers

\$0

CY Apportionment

\$100K

Obligate Grant A-HE

\$75K

Basic Hunter Education



2003

PY Carryovers

\$0

CY Apportionment

\$100K

Obligate Grant A-HE

\$75K

Obligate Grant B-HE

\$25K

**Basic Hunter
Education**



2003

PY Carryovers

\$0

CY Apportionment

\$100K

Obligate Grant A-HE

\$75K

Obligate Grant B-HE

\$25K

Balance

\$0

Basic Hunter Education



2003

PY Carryovers

\$0

CY Apportionment

\$100K

Obligate Grant A-HE

\$75K

Obligate Grant B-HE

\$25K

Balance

\$0

**CY Apportionment
Obligated for HE**

**FY 2003 May use Enhanced HE
for Basic or Enhanced HE or WR
Eligible for reverted Enhanced
HE in FY 2004**

**Basic Hunter
Education**



2003

2004

PY Carryovers

\$0

CY Apportionment

\$100K

Obligate Grant A-HE

\$75K

Obligate Grant B-HE

\$25K

Balance

\$0

**Basic Hunter
Education**



2003

2004

PY Carryovers

\$0

\$0

CY Apportionment

\$100K

Obligate Grant A-HE

\$75K

Obligate Grant B-HE

\$25K

Balance

\$0

Basic Hunter Education



2003

2004

PY Carryovers

\$0

\$0

CY Apportionment

\$100K

\$100K

Obligate Grant A-HE

\$75K

Obligate Grant B-HE

\$25K

Balance

\$0

Basic Hunter Education



	2003	2004
PY Carryovers	\$0	\$0
CY Apportionment	\$100K	\$100K
Obligate Grant A-HE	\$75K	
Obligate Grant B-HE	\$25K	
Obligate Grant C-HE		\$50K
Balance	\$0	

Basic Hunter Education



	2003	2004
PY Carryovers	\$0	\$0
CY Apportionment	\$100K	\$100K
Obligate Grant A-HE	\$75K	
Obligate Grant B-HE	\$25K	
Obligate Grant C-HE		\$50K
Obligate Grant D-HE		\$25K
Balance	\$0	

Basic Hunter Education



	2003	2004
PY Carryovers	\$0	\$0
CY Apportionment	\$100K	\$100K
Obligate Grant A-HE	\$75K	
Obligate Grant B-HE	\$25K	
Obligate Grant C-HE		\$50K
Obligate Grant D-HE		\$25K
Balance	\$0	\$25K

Basic Hunter Education



	2003	2004
PY Carryovers	\$0	\$0
CY Apportionment	\$100K	\$100K
Obligate Grant A-HE	\$75K	
Obligate Grant B-HE	\$25K	
Obligate Grant C-HE		\$50K
Obligate Grant D-HE		\$25K
Balance	\$0	\$25K
		\$25K carryover

**FY 2004 – Must use Enhanced HE for Enhanced HE
Ineligible for Reverted Enhanced HE in FY 2005**

**Basic Hunter
Education**



	2003	2004	2005
PY Carryovers	\$0	\$0	
CY Apportionment	\$100K	\$100K	
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Balance	\$0	\$25K	

**Basic Hunter
Education**



	2003	2004	2005
PY Carryovers	\$0	\$0	\$25K
CY Apportionment	\$100K	\$100K	
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Balance	\$0	\$25K	

**Basic Hunter
Education**



	2003	2004	2005
PY Carryovers	\$0	\$0	\$25K
CY Apportionment	\$100K	\$100K	\$100K
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Balance	\$0	\$25K	

**Basic Hunter
Education**



	2003	2004	2005
PY Carryovers	\$0	\$0	\$25K
CY Apportionment	\$100K	\$100K	\$100K
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Obligate Grant E-HE			\$125K
Balance	\$0	\$25K	

**Basic Hunter
Education**



	2003	2004	2005
PY Carryovers	\$0	\$0	\$25K
CY Apportionment	\$100K	\$100K	\$100K
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Obligate Grant E-HE			\$125K
Balance	\$0	\$25K	\$0

Basic Hunter Education



	2003	2004	2005
PY Carryovers	\$0	\$0	\$25K
CY Apportionment	\$100K	\$100K	\$100K
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Obligate Grant E-HE			\$125K
Balance	\$0	\$25K	\$0

FY 2005 May use EHE for Basic HE, EHE or WR Eligible for Reverted EHE in FY 2006

CY Apportionment Obligated for HE

**Basic Hunter
Education**



	2003	2004	2005
PY Carryovers	\$0	\$0	
CY Apportionment	\$100K	\$100K	
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Balance	\$0	\$25K	

Basic Hunter Education



	2003	2004	2005
PY Carryovers	\$0	\$0	\$25K
CY Apportionment	\$100K	\$100K	
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Balance	\$0	\$25K	

Basic Hunter Education



	2003	2004	2005
PY Carryovers	\$0	\$0	\$25K
CY Apportionment	\$100K	\$100K	\$100K
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Balance	\$0	\$25K	

Basic Hunter Education



	2003	2004	2005
PY Carryovers	\$0	\$0	\$25K
CY Apportionment	\$100K	\$100K	\$100K
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Obligate Grant E-HE			\$100K
Balance	\$0	\$25K	

**Basic Hunter
Education**



	2003	2004	2005
PY Carryovers	\$0	\$0	\$25K
CY Apportionment	\$100K	\$100K	\$100K
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Obligate Grant E-HE			\$100K
Balance	\$0	\$25K	\$25

Basic Hunter Education



	2003	2004	2005
PY Carryovers	\$0	\$0	\$25K
CY Apportionment	\$100K	\$100K	\$100K
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Obligate Grant E-HE			\$100K
Balance	\$0	\$25K	\$25
			\$75K CY Obligated for HE

FY 2005 Must use EHE for EHE Ineligible for Reverted EHE in FY 2006

Basic Hunter Education



	2003	2004	2005
PY Carryovers	\$0	\$0	\$25K
CY Apportionment	\$100K	\$100K	\$100K
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Obligate Grant E-HE			\$100K
Transfer to WR			\$25K
Balance	\$0	\$25K	

Basic Hunter Education



	2003	2004	2005
PY Carryovers	\$0	\$0	\$25K
CY Apportionment	\$100K	\$100K	\$100K
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Obligate Grant E-HE			\$100K
Transfer to WR			\$25K
Balance	\$0	\$25K	\$0

Basic Hunter Education



	2003	2004	2005
PY Carryovers	\$0	\$0	\$25K
CY Apportionment	\$100K	\$100K	\$100K
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Obligate Grant E-HE			\$100K
Transfer to WR			\$25K
Balance	\$0	\$25K	\$0
			\$75K CY Obligated for HE

FY 2005 Must use EHE for EHE Ineligible for Reverted EHE in FY 2006

**Basic Hunter
Education**



	2003	2004	2005
PY Carryovers	\$0	\$0	
CY Apportionment	\$100K	\$100K	
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Balance	\$0		

**Basic Hunter
Education**



	2003	2004	2005
PY Carryovers	\$0	\$0	
CY Apportionment	\$100K	\$100K	
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Recovery Grant A-HE		\$10K	
Balance	\$0		

**Basic Hunter
Education**



	2003	2004	2005
PY Carryovers	\$0	\$0	
CY Apportionment	\$100K	\$100K	
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Recovery Grant A-HE		\$10K	
Transfer to WR		\$25K	
Balance	\$0	\$10K	

Basic Hunter Education



	2003	2004	2005
PY Carryovers	\$0	\$0	\$10K
CY Apportionment	\$100K	\$100K	
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Recovery Grant A-HE		\$10K	
Transfer to WR		\$25K	
Balance	\$0	\$10K	

**Basic Hunter
Education**



	2003	2004	2005
PY Carryovers	\$0	\$0	\$10K
CY Apportionment	\$100K	\$100K	\$100K
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Recovery Grant A-HE		\$10K	
Transfer to WR		\$25K	
Balance	\$0	\$10K	

Basic Hunter Education



	2003	2004	2005
PY Carryovers	\$0	\$0	\$10K
CY Apportionment	\$100K	\$100K	\$100K
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Recovery Grant A-HE		\$10K	
Transfer to WR		\$25K	
Balance	\$0	\$10K	\$110K

**FY 2004 Must use EHE for EHE
Ineligible for Reverted EHE in
FY 2005**

Basic Hunter Education



	2003	2004	2005
PY Carryovers	\$0	\$0	
CY Apportionment	\$100K	\$100K	
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Balance	\$0	\$25K	

Basic Hunter Education



	2003	2004	2005
PY Carryovers	\$0	\$0	\$25K
CY Apportionment	\$100K	\$100K	\$100K
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Balance	\$0	\$25K	

Basic Hunter Education



	2003	2004	2005
PY Carryovers	\$0	\$0	\$25K
CY Apportionment	\$100K	\$100K	\$100K
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Transfer to WR			\$25K
Balance	\$0	\$25K	

Basic Hunter Education



	2003	2004	2005
PY Carryovers	\$0	\$0	\$25K
CY Apportionment	\$100K	\$100K	\$100K
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Transfer to WR			\$25K
Obligate Grant E-HE			\$100K
Balance	\$0	\$25K	

Basic Hunter Education



	2003	2004	2005
PY Carryovers	\$0	\$0	\$25K
CY Apportionment	\$100K	\$100K	\$100K
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Transfer to WR			\$25K
Obligate Grant E-HE			\$100K
Recovery Grant A-HE			\$10K
Balance	\$0	\$25K	

Basic Hunter Education



	2003	2004	2005
PY Carryovers	\$0	\$0	\$25K
CY Apportionment	\$100K	\$100K	\$100K
Obligate Grant A-HE	\$75K		
Obligate Grant B-HE	\$25K		
Obligate Grant C-HE		\$50K	
Obligate Grant D-HE		\$25K	
Transfer to WR			\$25K
Obligate Grant E-HE			\$100K
Recovery Grant A-HE			\$10K
Balance	\$0	\$25K	\$10K

FY 2005 May use EHE for Basic HE, EHE or WR Eligible for Reverted EHE in FY 2006

CY Basic HE
Apportionment



CY Basic HE
Apportionment

Will the State have funds carried over?



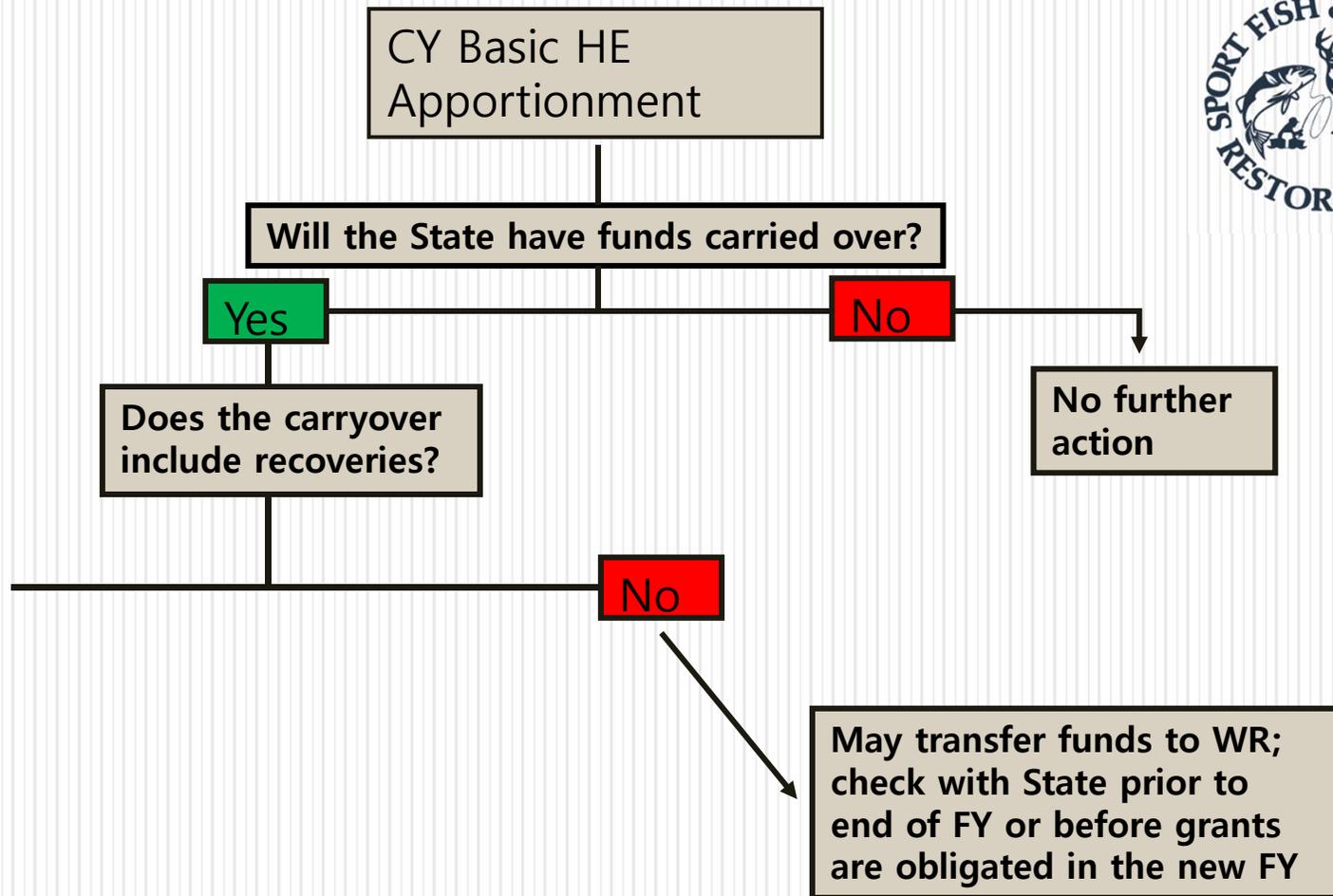
CY Basic HE
Apportionment

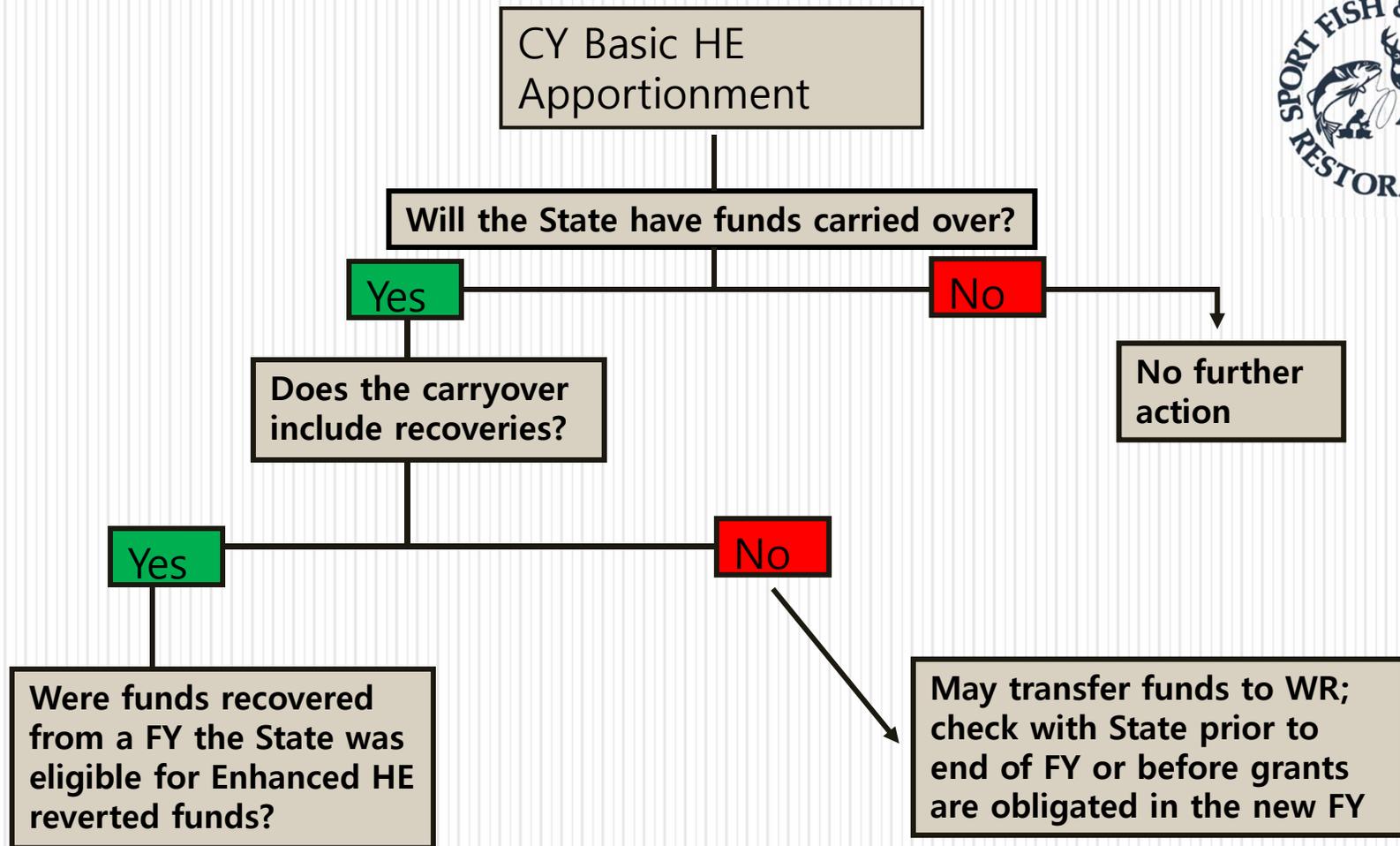


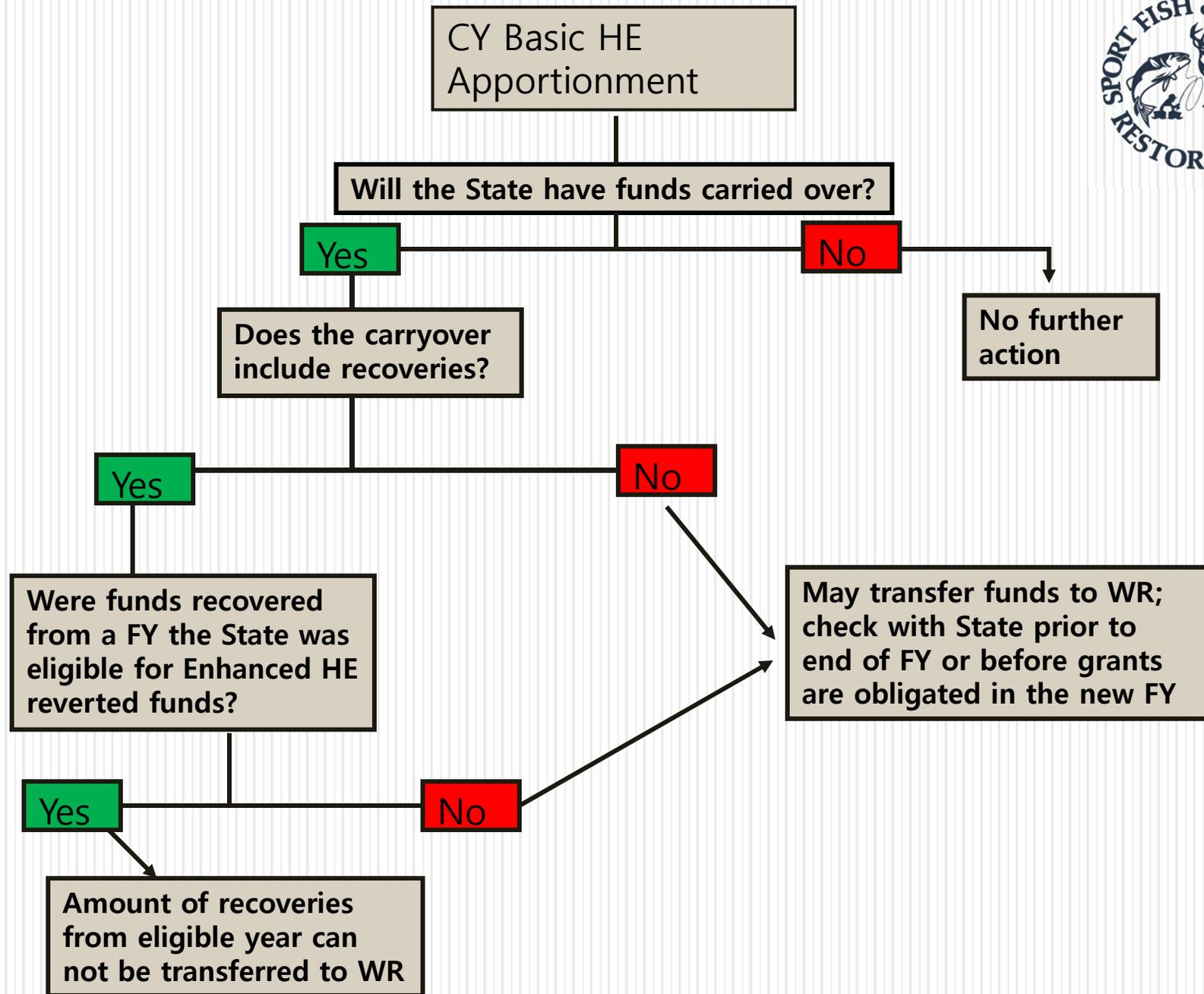
Will the State have funds carried over?

No

No further
action







Wildlife and Sport Fish Restoration

Wildlife Restoration Apportionment



U.S. FISH AND WILDLIFE SERVICE
 FINAL APPORTIONMENT OF PITTMAN-ROBERTSON
 WILDLIFE RESTORATION FUNDS FOR FISCAL YEAR 2006

STATE	522000			521000		523100 523200		TOTAL Wildlife + Hunter Ed
	Wildlife* Restoration	FY 2005 Sect 10 Reverted Funds	TOTAL	Hunter Education FY 2006 Section 4	FY 2006 Section 10			
ALABAMA	\$3,137,755		\$3,137,755	\$763,072	\$180,544			\$4,081,371
ALASKA	9,542,391	34,001	9,576,392	338,121	80,000			9,994,513
ARIZONA	4,539,723		4,539,723	880,358	208,294			5,628,375
ARKANSAS	3,861,100	34,001	3,895,101	338,121	80,000			4,313,222
CALIFORNIA	6,603,025		6,603,025	1,014,361	240,000			7,857,386
COLORADO	5,265,268		5,265,268	738,048	174,624			6,177,940
CONNECTICUT	954,240		954,240	584,356	138,260			1,676,856
DELAWARE	954,240		954,240	338,121	80,000			1,372,361
	520000- 2 years (rollup)					523000 1 year (rollup)		

Wildlife and Sport Fish Restoration

Wildlife Restoration Funds



- Funds are available for 2 yrs
- First year of availability is year apportioned
- Funds unobligated in 1st or 2nd year REVERT
- Funds obligated apportionment year (if not spent) have 2nd year of availability
- Safety Margin determines if obligated, but unspent funds, have a 2nd year to obligate



2003

2004

2005

2006

<u>Old</u> <u>New</u>		<u>Old</u> <u>New</u>		<u>Old</u> <u>New</u>		<u>Old</u> <u>New</u>	



2003		2004		2005		2006	
<u>Old</u>	<u>New</u>	<u>Old</u>	<u>New</u>	<u>Old</u>	<u>New</u>	<u>Old</u>	<u>New</u>
	500K 100K 100K						
Oblig. >	200K						
Safety Margin 200,000							



2003		2004		2005		2006	
<u>Old</u>	<u>New</u>	<u>Old</u>	<u>New</u>	<u>Old</u>	<u>New</u>	<u>Old</u>	<u>New</u>
	500K 100K 100K	300K					
Oblig. >	200K						
Unoblig. >	300K						
Safety Margin 200,000							



2003		2004		2005		2006	
Old	New	Old	New	Old	New	Old	New
	500K 100K 100K	300K	500K				
Oblig. >	200K						
Unoblig. >	300K						
Safety Margin 200,000							



2003		2004		2005		2006	
Old	New	Old	New	Old	New	Old	New
	500K	300K	500K				
	100K	100K					
	100K	200K					
Oblig. >	200K	300K					
Unoblig. >	300K						
Safety Margin 200,000							



2003		2004		2005		2006	
Old	New	Old	New	Old	New	Old	New
	500K	300K	500K				
	100K	100K					
	100K	200K					
Oblig. >	200K	300K					
Unoblig. >	300K						
Safety Margin 200,000							



2003		2004		2005		2006	
Old	New	Old	New	Old	New	Old	New
	500K	300K	500K				
	100K	100K	100K				
	100K	200K					
Oblig. >	200K	300K	100K				
Unoblig. >	300K						
Safety Margin 200,000		Safety Margin 100,000					



2003		2004		2005		2006	
Old	New	Old	New	Old	New	Old	New
	500K	300K	500K	400K			
	100K	100K	100K				
	100K	200K					
Oblig. >	200K	300K	100K				
Unoblig. >	300K		400K				
Safety Margin 200,000		Safety Margin 100,000					



2003		2004		2005		2006	
Old	New	Old	New	Old	New	Old	New
	500K	300K	500K	400K	500K		
	100K	100K	100K				
	100K	200K					
Oblig. >	200K	300K	100K				
Unoblig. >	300K		400K				
Safety Margin 200,000		Safety Margin 100,000					



2003		2004		2005		2006	
Old	New	Old	New	Old	New	Old	New
	500K	300K	500K	400K	500K		
	100K	100K	100K	400K			
	100K	200K					
Oblig. >	200K	300K	100K	400K			
Unoblig. >	300K		400K				
Safety Margin 200,000		Safety Margin 100,000					



2003		2004		2005		2006	
Old	New	Old	New	Old	New	Old	New
	500K	300K	500K	400K	500K		
	100K	100K	100K	400K	200K		
	100K	200K			200K		
Oblig. >	200K	300K	100K	400K	400K		
Unoblig. >	300K		400K				
Safety Margin 200,000		Safety Margin 100,000		Safety Margin 400,000			

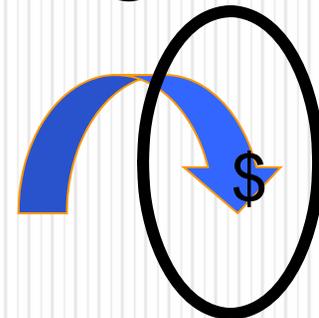


2003		2004		2005		2006	
Old	New	Old	New	Old	New	Old	New
	500K	300K	500K	400K	500K	100K	
	100K	100K	100K	400K	200K		
	100K	200K			200K		
Oblig. >	200K	300K	100K	400K	400K		
Unoblig. >	300K		400K		100K		
Safety Margin 200,000		Safety Margin 100,000		Safety Margin 400,000			



What happens if money comes back?

- 2003 grant of \$100,000 closes in FY 2006
- Only \$60,000 was spent
- To be recovered, the remaining \$40,000 must 'pass through' 2003 safety margin and each subsequent safety margin



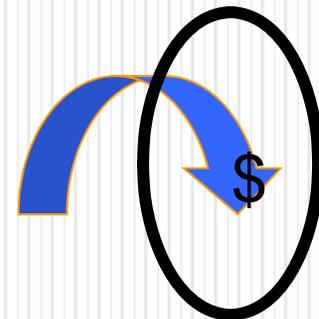


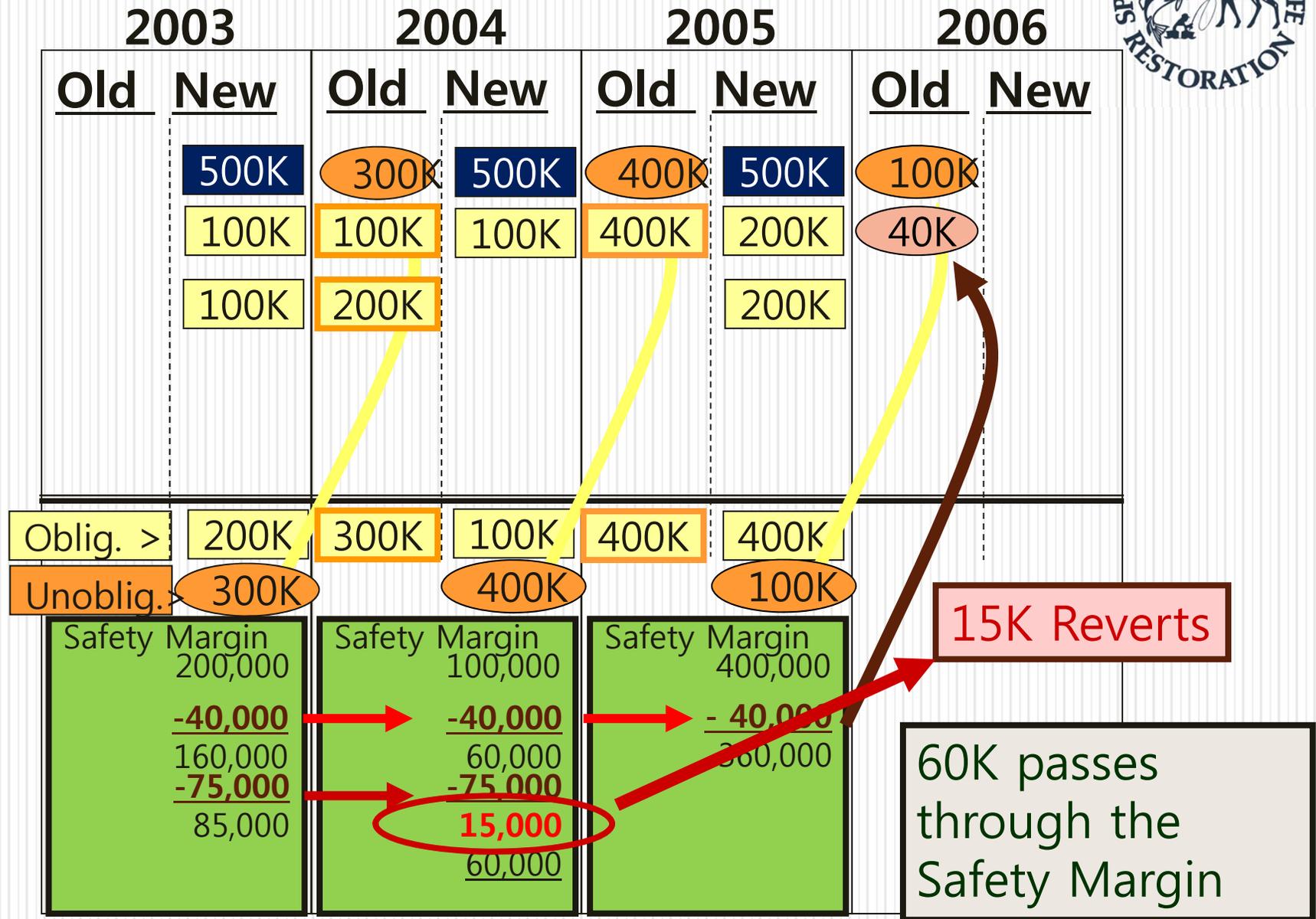
	2003		2004		2005		2006	
	Old	New	Old	New	Old	New	Old	New
		500K	300K	500K	400K	500K	100K	
		100K	100K	100K	400K	200K	40K	
		100K	200K			200K		
Oblig. >		200K	300K	100K	400K	400K		
Unoblig. >		300K		400K		100K		
Safety Margin		200,000	100,000	400,000				
Unused FY03)		-40,000	-40,000	-40,000				
		160,000	60,000	360,000				



What happens if more money comes back?

- Another \$100,000 2003 grant closes in FY 2006 and only \$25,000 was spent
- The remaining \$75,000 must pass through the safety margin in order to be recovered







What happens to reverted funds?

- Returned to USFWS
- Used in Service's Migratory Bird Program





What happened to the FY04 Safety Margin?

- Safety Margin was reduced to zero balance
- Any additional FY04, or prior, unused balances will revert



**What happens to the \$60K
which passed through the FY05
Safety Margin?**



2003		2004		2005		2006	
Old	New	Old	New	Old	New	Old	New
	500K	300K	500K	400K	500K	100K	
	100K	100K	100K	400K	200K	40K	
	100K	200K			200K	60K	
Oblig. >	200K	300K	100K	400K	400K		
Unoblig. >	300K		400K		100K		
Safety Margin 200,000 <u>-40,000</u> 160,000 <u>-75,000</u> 85,000		Safety Margin 100,000 <u>-40,000</u> 60,000 <u>-75,000</u> 0		Safety Margin 400,000 <u>-40,000</u> 360,000 <u>-60,000</u> 300,000			

Remember! A Safety Margin...



- establishes maximum amount of money with a 2nd year of availability remaining
- is established at end of each FY
- is determined by amount of 'new' \$\$ obligated
- is established annually for WR and BHE

Safety Margins



- Unused Balances must “pass through” each Safety Margin, starting with year of obligation, to determine if \$\$ can be re-obligated
- Unused Balances that can’t “pass through” the Safety Margin REVERT



Obligate \$\$ after it's apportioned

(But not more than you plan to spend!)

Spend \$\$ after it's obligated

Close grants in a timely manner

Wildlife and Sport Fish Restoration

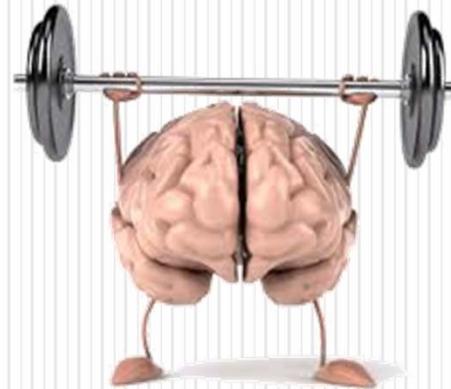
Managing SFR Apportionments



References:

50 CFR 80.51-53, 61-66

Handout 3-5



Wildlife and Sport Fish Restoration

Boating Access



- Provide facilities that create or add to public access for recreational boating
- The Region must ALLOCATE 15% collectively over a 5 year period
 - FY 98 – FY 02
 - FY 03 – FY 07
 - FY 08 – FY 12

Wildlife and Sport Fish Restoration

Boating Access cont'd



- If Region falls short any State below 15% reverts funds
 - FY 98 – FY 02 reverts FY 03
 - FY 03 – FY 07 reverts FY 08
 - FY 08 – FY 12 reverts FY 13



State A

State B

State C

Region Total

<u>FY</u>	<u>Appn</u>	<u>Alloc</u>	<u>Appn</u>	<u>Alloc</u>	<u>Appn</u>	<u>Alloc</u>	<u>Appn</u>	<u>Alloc</u>	<u>%BA</u>
03	40K	6K	20K	3K	80K	12K	140K	21K	15%
	15%		15%		15%				



State A

State B

State C

Region Total

<u>FY</u>	<u>Appn</u>	<u>Alloc</u>	<u>Appn</u>	<u>Alloc</u>	<u>Appn</u>	<u>Alloc</u>	<u>Appn</u>	<u>Alloc</u>	<u>%BA</u>
03	40K	6K	20K	3K	80K	12K	140K	21K	15%
04	40K	6K	40K	3K	80K	12K	160K	21K	13.1%
	15%		7.5%		15%				



State A

State B

State C

Region Total

<u>FY</u>	<u>Appn</u>	<u>Alloc</u>	<u>Appn</u>	<u>Alloc</u>	<u>Appn</u>	<u>Alloc</u>	<u>Appn</u>	<u>Alloc</u>	<u>%BA</u>
03	40K	6K	20K	3K	80K	12K	140K	21K	15%
04	40K	6K	40K	3K	80K	12K	160K	21K	13.1%
05	40K	6K	40K	3K	80K	12K	160K	21K	13.1%
06	40K	6K	40K	3K	80K	12K	160K	21K	13.1%
07	40K	6K	40K	3K	80K	12K	160K	21K	13.1%



	State A		State B		State C		Region Total		
FY	Appn	Alloc	Appn	Alloc	Appn	Alloc	Appn	Alloc	%BA
03	40K	6K	20K	3K	80K	12K	140K	21K	15%
04	40K	6K	40K	3K	80K	12K	160K	21K	13.1%
05	40K	6K	40K	3K	80K	12K	160K	21K	13.1%
06	40K	6K	40K	3K	80K	12K	160K	21K	13.1%
07	40K	6K	40K	3K	80K	12K	160K	21K	13.1%
Total	200K	30K	180K	15K	400K	60K	780K	105K	13.5%
15% Difference	0	30K	0	27K	0	60K	0	117K	
				(12K)				(12K)	

Reverts



State A

State B

State C

Region Total

FY	Appn	Alloc	Appn	Alloc	Appn	Alloc	Appn	Alloc	%BA
03	40K	6K	20K	3K	80K	12K	140K	21K	15%
04	40K	6K	40K	3K	80K	12K	160K	21K	13.1%
05	40K	6K	40K	3K	80K	12K	160K	21K	13.1%
06	40K	6K	40K	3K	80K	25K	160K	21K	13.1%
07	40K	6K	40K	3K	80K	12K	160K	21K	13.1%
Total	200K	30K	180K	15K	400K	73K	780K	105K	13.5%
15%		30K		27K		60K		117K	
Difference		0		(12K)		13K		1K	
		15%		8.3%		18.3%			

Wildlife and Sport Fish Restoration

Boating Access cont'd



- Obligate funds that have been allocated
- Spend funds once obligated

Timeframe for Obligations



	<u>Alloc 03</u>	<u>Alloc 04</u>	<u>Alloc 05</u>	<u>Alloc 06</u>	<u>Alloc 07</u>
03	\$\$				
04	\$\$	\$\$			
05	\$\$	\$\$	\$\$		
06	\$\$	\$\$	\$\$	\$\$	
07	\$\$	\$\$	\$\$	\$\$	\$\$
08	Reverts	\$\$	\$\$	\$\$	\$\$
09		Reverts	\$\$	\$\$	\$\$
10			Reverts	\$\$	\$\$
11				Reverts	\$\$
					Reverts

Boating Access Safety Margin Formula



Sum of: Last 4 Years Allocations

Less: End of Year Unobligated Balance

Equals: Safety Margin



	2002	2003	2004	2005	2006	2007
Carryover	0					
Allocation	5,000					
Recoveries	0					
Available	5,000					
Obligated	3,000					
Unobligated	2,000					
Safety Margin	15,000					

Safety Margin Calculation:

FY 02	5,000
FY 01	4,000
FY 00	4,000
FY 99	4,000
Total	17,000
Less:	
Unobligated @ FY 02	2,000
Safety Margin	15,000



	2002	2003	2004	2005	2006	2007
Carryover	0	2,000				
Allocation	5,000	6,000				
Recoveries	0	0				
Available	5,000	8,000				
Obligated	3,000	0				
Unobligated	2,000	8,000				
	Safety Margin 15,000	Safety Margin 11,000				

Safety Margin Calculation:	
FY 03	6,000
FY 02	5,000
FY 01	4,000
FY 00	4,000
Total	19,000
Less:	
Unobligated @ FY 03	8,000
Safety Margin	11,000



	2002	2003	2004	2005	2006	2007
Carryover	0	2,000	8,000			
Allocation	5,000	6,000	6,000			
Recoveries	0	0	0			
Available	5,000	8,000	14,000			
Obligated	3,000	0	0			
Unobligated	2,000	8,000	14,000			
	Safety Margin 15,000	Safety Margin 11,000	Safety Margin 7,000			

Safety Margin Calculation:	
FY 04	6,000
FY 03	6,000
FY 02	5,000
FY 01	4,000
Total	21,000
Less:	
Unobligated @ FY 04	14,000
Safety Margin	7,000



	2002	2003	2004	2005	2006	2007
Carryover	0	2,000	8,000	14,000		
Allocation	5,000	6,000	6,000	6,000		
Recoveries	0	0	0	0		
Available	5,000	8,000	14,000	20,000		
Obligated	3,000	0	0	0		
Unobligated	2,000	8,000	14,000	20,000		
	Safety Margin 15,000	Safety Margin 11,000	Safety Margin 7,000	Safety Margin 3,000		



	2002	2003	2004	2005	2006	2007
Carryover	0	2,000	8,000	14,000	20,000	
Allocation	5,000	6,000	6,000	6,000	6,000	
Recoveries	0	0	0	0	0	
Available	5,000	8,000	14,000	20,000	26,000	
Obligated	3,000	0	0	0	0	
Unobligated	2,000	8,000	14,000	20,000	26,000	
Safety Margin	15,000	11,000	7,000	3,000	(2,000)	

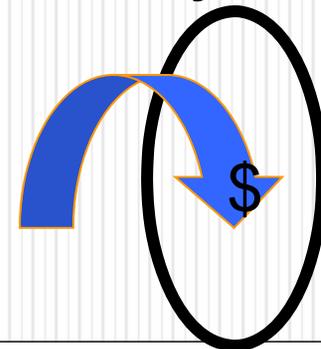


	2002	2003	2004	2005	2006	2007
Carryover	0	2,000	3,000	4,000		
Allocation	5,000	6,000	6,000	6,000		
Recoveries	0	0	0			
Available	5,000	8,000	9,000			
Obligated	3,000	5,000	5,000			
Unobligated	2,000	3,000	4,000			
	Safety Margin 15,000	Safety Margin 16,000	Safety Margin 17,000			



What happens if money comes back?

- 2002 grant for \$3,000 closes in FY 2005
- Only \$2,000 was spent
- To be recovered, the remaining \$1,000 must 'pass through' the 2002 safety margin and each subsequent safety margin





	2002	2003	2004	2005	2006	2007
Carryover	0	2,000	3,000	4,000	6,000	
Allocation	5,000	6,000	6,000	6,000	6,000	
Recoveries	0	0	0	1,000		
Available	5,000	8,000	9,000	11,000		
Obligated	3,000	5,000	5,000	5,000		
Unobligated	2,000	3,000	4,000	6,000		
<hr/>						
	Safety Margin 15,000	Safety Margin 16,000	Safety Margin 17,000			
	<u>-1,000</u> 14,000	<u>-1,000</u> 15,000	<u>-1,000</u> 16,000			

Unused
FY02



What happens if funds remaining on a closed grant exceeds the safety margin?

- Funds not clearing the safety margin revert
- State loses the funds
- Reverted funds are returned to USFWS to be apportioned with subsequent SFR funds (57% to States)

Remember!



Boating Access Safety Margin:

- establishes maximum amount of funds that may be recovered and is separate from SFR (includes marine and freshwater)
- is established at end of each FY
- is determined by taking sum of last 4-yr allocations & subtracting unobligated balance

Safety Margins



- Unused Balances must “pass through” each Safety Margin, starting with year of obligation, to determine if \$\$ can be recovered and re-obligated
- Unused Balances that can’t “pass through” the Safety Margin REVERT



Allocate \$\$ after apportioned

Obligate \$\$ after it's apportioned
(But not more than you plan to spend!)

Spend \$\$ after it's obligated

Close grants in a timely manner

Wildlife and Sport Fish Restoration

SFR Safety Margins



- Sport Fish Restoration funds available for 2 years
- SFR Freshwater, Marine and Aquatic Education rollup – one safety margin
- Safety margin process same as WR except: reverted funds return to be re-apportioned to States/Territories

Wildlife and Sport Fish Restoration

Boating Access Safety Margins



- Act mandates 15% over 5 years - regional averaging for Boating Access
- Boating Access separate safety margin

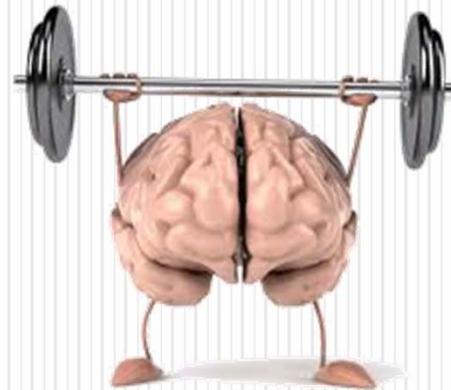
Wildlife and Sport Fish Restoration

Managing Apportionments



References:

Page 3-18





Tab 4

Program Income



Program Income

Definition of Program Income

- Gross income received by the grantee or subgrantee directly generated by a grant supported activity, or earned only as a result of the grant award during the grant period

Program Income

Program Income vs. License Revenue

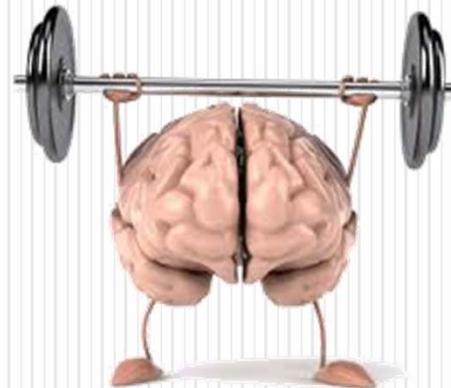


Pages 9-4 through 9-6

Reference:

2 CFR 200.307

50 CFR 80.120-126





Revenue received
by grantee or subgrantee

Is it a direct result of grant supported
activities during grant period?

NO

YES

Were activities related to
property acquired or
facilities constructed with
FA funds?

YES

Was the income
earned during the
grant period?

YES

Program
Income

NO

NO

Was it a result of activities
supported by license revenue or
generated on property acquired
with license revenue?

YES

License
revenue

NO

State
Funds



Program Income

Disposition methodologies

- Deductive
 - Default method
- Additive
 - Added to funds committed to award
- Cost-Sharing
 - Used to finance part/all non-federal match



Post-Award

The Additive Method

Application (SF-424)

Federal	\$	90,000
Applicant		30,000
Program Income		<u>4,000</u>
Total	\$	124,000

Amount Obligated: \$90,000

Financial Report (SF-425)

Total Expenditures	\$	124,000
Less: Program Income		<u>(4,000)</u>
Adjusted Total Outlays	\$	120,000

Federal (75%)	\$	90,000
Applicant (25%)	\$	30,000

All obligated funds are liquidated



Post-Award

The Deductive Method

Application (SF-424)

Federal	\$	90,000
Applicant		30,000
Program Income		<u>4,000</u>
Total	\$	120,000

Amount Obligated: \$90,000

Financial Report (SF-425)

Total Expenditures	\$	120,000
Less: Program Income		<u>(4,000)</u>
Adjusted Total Outlays	\$	116,000
Federal (75%)	\$	87,000
Applicant (25%)	\$	29,000

Notice that \$3,000 of the obligation remains unliquidated

Post-Award Deductive - Misapplied Overmatch



Application (SF-424)

Federal	\$	90,000
Applicant		30,000
Program Income		<u>4,000</u>
Total	\$	120,000

Amount Obligated: \$90,000

Financial Report (SF-425)

Total Expenditures	\$	160,000
Less: Program Income		<u>(4,000)</u>
Adjusted Total Outlays	\$	156,000
Federal (75%)	\$	90,000
Applicant (25%)	\$	30,000
Overmatch	\$	36,000



Post-Award Deductive - Properly Applied Overmatch

Application (SF-424)

Federal	\$	90,000
Applicant		30,000
Program Income		<u>4,000</u>
Total	\$	120,000

Amount Obligated: \$90,000

Financial Report (SF-425)

Total Expenditures	\$	160,000
Less: Excess Allowable		<u>(40,000)</u>
Adjusted Total Outlays	\$	120,000
Less: Program Income		<u>(4,000)</u>
Adjusted Total Outlays	\$	116,000
Federal (75%)	\$	87,000
Applicant (25%)	\$	29,000
Overmatch	\$	40,000



Program Income

Accounting for Program Income

- Declaring and Reporting Program Income
 - Anticipated program income must be declared and estimated in the grant award application
 - Must be report on the FFR

Program Income

Accounting for Program Income cont'd



- Net or Gross Income
 - Gross Income is the default
 - Net Income can be used if approved by FA
 - Cost incident to generate program income

Program Income

Accounting for Program Income cont'd



- Excess Program Income
 - Applied to subsequent grant purposes consistent with grant generating excess program income

Program Income

Accounting for Program Income cont'd



- Income Generated Outside the Grant Period
 - Grant award specifies
 - Treated as license revenue
 - Used as additional funding grant/ program if not specified treat as license revenue

Program Income

Accounting for Program Income cont'd



- Program income generated outside the grant period by sub-grantees has no further restriction – unless stipulated in third party agreement



Program Income

Banking of Program Income

- What is program income banking?
 - Use program income prior to making additional draws
 - Account for program income during the performance period NOT just at the end
 - Use program income not disbursed by the end of the period on another grant in the same program



Tab 5

In-Kind Match

Accounting for Grant Awards

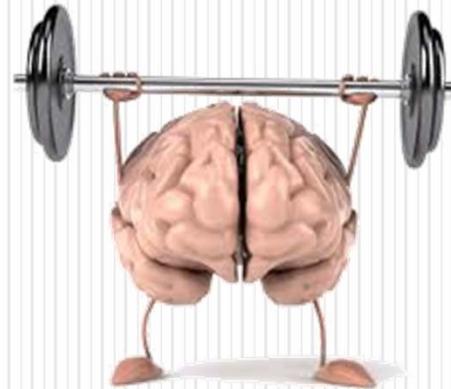
Satisfying Matching/Cost Sharing Requirements



References:

2 CFR 200.306

50 CFR 80.83-85





Accounting for Grant Awards

In-kind Match

2 CFR 200.306

- Be documented in project records
- Not used to match another grant
- Provide for in the approved budget when required by the Federal awarding agency
- Necessary and reasonable for the accomplishment of the objectives

Accounting for Grant Awards

In-Kind Match



- Allowable per 2 CFR 200 Subpart E- Cost Principles
- Valued according to guidelines in 2 CFR 200.306
- Not paid from other Federal funds
- Must occur with the effective dates of a the grant

Accounting for Grant Awards

What type of Match is it?



Is the entity that is providing the service receiving payment for the goods/service?

YES

*Services are:
GRANTEE MATCH*

NO

*Services are:
IN-KIND MATCH*

Accounting for Grant Awards

Valuing In-Kind Match



Proper Valuation of Goods or Services



Make sure to coordinate valuation methodology with RO!

Accounting for Grant Awards

Valuing In-Kind Match



Who is providing volunteer services?

Organization



Employee salary and appropriate fringe

Individual



Appropriate rate with fringe benefits



Accounting for Grant Awards

Documenting Volunteer Time

- Volunteer name
- Name of activity
- Hours worked
- Miles driven
- Volunteer signature
- Supervisory concurrence

VOLUNTEER TIME & MILEAGE FORM



**Commonwealth of Massachusetts
Hunter Education Program**

P.O. Box 408
Westminster, MA 01473-0408

Location of Course: _____
(Town in which course was taught)

Type of Course: _____
(Basic, Bow, Muzzleloading, Map & Compass, Trapping, Waterfowl ID)

Name: _____ Region _____
(Please print your name clearly!!!)

Name of Master Instructor: _____

Address: _____

Your Contribution to the Course: _____
(If Basic course, be specific ie: Bowhunting Basics, Firearms and Ammunition, Hunter Ethics)

Date	Class No.	A. - Hrs. Admin.	B. - Hrs. Instruction	C. - Hrs. Travel	Add A + B + C	Miles Per. Date	Your Signature <i>Please sign each line</i>
Total Hours ➤							

- A. Hours for administrative meetings, workshops, trainings, shows, planning or course preparation spent outside the classroom.
- B. Hours spent in the classroom (including set-up and break-down).
- C. Total hours spent traveling to and from activities (including time even if passenger).

Signature of Master Instructor: _____ Last Date of course: _____

Signature Hunter Ed Staff: _____ Date: _____



Tab 6

Federal Financial Report

Reporting Requirements

Federal Financial Report (SF-425)



FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)		Page of 1	
				pages	
3. Recipient Organization (Name and complete address including Zip code)					
4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	6. Report Type	7. Basis of Accounting	
			<input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	<input type="checkbox"/> Cash <input type="checkbox"/> Accrual	

Reporting Requirements

Federal Financial Report (SF-425)



8. Project/Grant Period (Month, Day, Year)		9. Reporting Period End Date (Month, Day, Year)
From:	To:	

Reporting Requirements

Federal Financial Report (SF-425)



10. Transactions	Cumulative
<i>(Use lines a-c for single or combined multiple grant reporting)</i>	
Federal Cash (To report multiple grants separately, also use FFR Attachment):	
a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	

Reporting Requirements

Federal Financial Report (SF-425)



Federal Expenditures and Unobligated Balance:	
d. Total Federal funds authorized	
e. Federal share of expenditures	
f. Federal share of unliquidated obligations	
g. Total Federal share (sum of lines e and f)	
h. Unobligated balance of Federal funds (line d minus g)	

Reporting Requirements

Federal Financial Report (SF-425)



Recipient Share:	
i. Total recipient share required	
j. Recipient share of expenditures	
k. Remaining recipient share to be provided (line i minus j)	

Reporting Requirements

Federal Financial Report (SF-425)



Program Income:	
l. Total Federal share of program income earned	
m. Program income expended in accordance with the deduction alternative	
n. Program income expended in accordance with the addition alternative	
o. Unexpended program income (line l minus line m or line n)	

Reporting Requirements

Federal Financial Report (SF-425)



11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
				g. Totals:	0	0	0

Reporting Requirements

Federal Financial Report (SF-425)



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

Reporting Requirements

Federal Financial Report (SF-425)



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 intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)

a. Typed or Printed Name and Title of Authorized Certifying Official	c. Telephone (Area code, number, and extension)
b. Signature of Authorized Certifying Official	d. Email Address
	e. Date Report Submitted (Month, Day, Year)
	14. Agency use only:

Standard Form 425 - Revised 10/11/2011
 OMB Approval Number: 0348-0061
 Expiration Date: 2/28/2015

Reporting Requirements

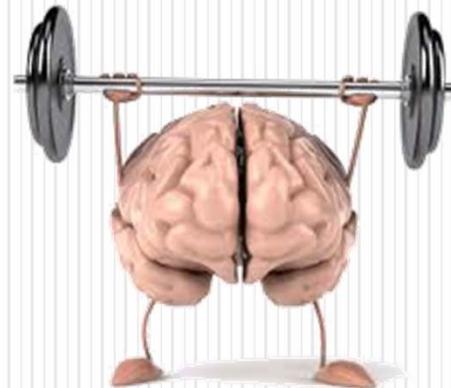
Preparing a FFR



Pages 6-2 and 6-3

References:

FFR Instructions Tab 11





Tab 7

Real and Personal Property



Real and Personal Property

Defining real property

- One, several, or all interests and rights inherent in ownership of a parcel of land or water
- Rights/objects attached to the parcel surface or subsurface; water, minerals, soil, air above



Real and Personal Property

Defining personal property

- Anything tangible or intangible that is not real property
- Includes objects, such as equipment and supplies, that are moveable without damage to themselves or to that which attached



Real and Personal Property

Tangible personal property

- Soil, rock, gravel, minerals, gas, oil, or water after excavation or extraction
- Annual crops before or after harvest
- Trees or other vegetation after harvest or separation



Real and Personal Property

Intangible personal property

- No physical existence
 - Patents, copyrights and securities
 - Licenses such as a grazing permit or an arrangement to use land

Valuation, Matching & Allowable Costs

Real Property Valuation



- WSFR may determine that the cost of real property acquired by a grantee or subgrantee is reasonable if the price paid was the result of an approved valuation method.

Valuation, Matching & Allowable Costs

Real Property Valuation



- Methods of Valuation
 - Appraisal
 - Waiver valuation
 - Administrative settlement
 - State procedures
 - Judicial
 - Public auction or sealed bid

Valuation, Matching & Allowable Costs

Real Property Valuation



- Appraisal Method
 - Prepared by state certified general appraiser
 - Reviewed / approved by state certified general appraiser

Valuation, Matching & Allowable Costs

Real Property Valuation



Both appraisers and review appraisers must be/have:

- State-certified general appraisers
- Certified by state where parcel is or another state through reciprocity agreement
- Completed Appraisal Qualifications Board approved course (within last 10 years)

Valuation, Matching & Allowable Costs

Real Property Valuation



Both appraisers and review appraisers must have:

- Training and experience in appraising similar land
- No record of disciplinary action
- Experience as expert witness on real property valuation where condemnation used

Valuation, Matching & Allowable Costs

Real Property Valuation



Review appraisers only must have:

- Professional growth designation from ASFMRA or ASA
- 32 classroom hours in the last 10 years
- 12 technical review reports or self-contained/summary appraisal reports within the last 3 years

Valuation, Matching & Allowable Costs

Real Property Valuation



Review appraisers only must have:

- WSFR may approve a one-time nonrenewable waiver of the qualification standards previously listed for a State-employed review appraiser if conditions are met.

Valuation, Matching & Allowable Costs

Real Property Valuation



- Appraisal Standards
 - Meets the Financial Institutions Reform, Recovery, and Enforcement Act of 1989
 - Conform to Uniform Standards of Professional Appraisal Practice (USPAP) & 49 CFR 24.1039 (simplified process)

Valuation, Matching & Allowable Costs

Real Property Valuation



- Appraisal Standards (cont'd)
 - Grantee directs appraiser to use the Uniform Appraisal Standards for Federal Land Acquisition (UASFLA, Yellow Book) (for default acquisition procedures & Sec 6)
 - Appraisals must be used within 6 months or designated life span

Valuation, Matching & Allowable Costs

Grantee Match Requirements



- Match for real property acquisitions can be provided through
 - Cash expenditures (direct or indirect)
 - In-kind contributions (goods or services)
 - Bargain sales
 - Donated real property interests

Valuation, Matching & Allowable Costs

Grantee Match Requirements



- Land allowable as match for
 - Real property acquisition
 - Facilities acquisition
 - Construction activities

Valuation, Matching & Allowable Costs

Grantee Match Requirements



- Land as Match
 - Within defined project area or
 - Is similar habitat type
 - Only amount needed (construction)

Valuation, Matching & Allowable Costs

Grantee Match Requirements



- Land as Match (cont'd)
 - Identify parcel
 - Must use approved valuation method
 - Can bank remaining unused value (state must maintain records to track remaining value)



Real and Personal Property

Ownership Interests

- For WR, SFR & EHE only state fish & wildlife agency (or state) must hold title to an ownership interest
- For non WR, SFR & EHE programs, a grantee or subgrantee (at any tier) must hold title to an ownership interest
- No co-ownership

Real and Personal Property

Non-ownership Interests



- For WR, SFR & EHE the state fish & wildlife agency must hold or co-hold with a subgrantee a non-ownership interest
- For non WR, SFR & EHE a grantee or subgrantee holds or co-holds with one or more sub-grantees a non-ownership interest

Managing & Monitoring Real Property Responsibilities



- Monitor Land Use
 - Allowable Recreational Activities
 - Allowable Commercial Activities
 - Interference

Managing & Monitoring Real Property Responsibilities



- Control...how to maintain?
 - Ownership
 - Management Control (**50 CFR 80.135**)

Managing & Monitoring Real Property Responsibilities



- Income
 - Proper accounting and disposal of income
 - Program Income
 - License Revenue
 - Unrestricted Income

Managing & Monitoring Real Property Record Keeping



- WSFR must keep all records related to real property acquired or contributed as match in perpetuity
- Real property records include electronic databases

Managing & Monitoring Real Property

Record Keeping



- The grantee or subgrantee shall maintain complete financial, property and procurement records
- Grantee land records shall be reconciled with WSFR land records in association with Office of Inspector General (OIG) audits

Managing & Monitoring Real Property

WSFR Lands Inventory System



- General Standards (cont'd)
 - Integrated within larger, statewide database of real property holdings
 - WSFR funded parcels clearly identified
 - TRACS will be official repository for WSFR lands records

Disposal, Exchange & Transfer

WR and SFR—Disposal of Real Property



- When grantee and Service Regional Director determine real property no longer needed for original authorized purpose, grantee or subgrantee request disposal instructions from awarding agency. Requires NEPA compliance (no cat-ex for disposal)

Disposal, Exchange & Transfer

WR and SFR—Disposal of Real Property



- Disposal Methods
 - Retention of Title
 - Sale of Property
 - Transfer of Title

Disposal, Exchange & Transfer

Disposal of Real Property—All Other WSFR Grant Programs



- When real property is no longer needed to achieve approved grant objectives
 - Written justification for disposal
 - Request disposal instructions from Service Regional Director

Disposal, Exchange & Transfer

Disposal of Real Property—WR and SFR



- When real property still serves purpose for which acquired
 - State may not dispose of real property acquired under Wildlife Restoration or Sport Fish Restoration Act
 - Title must remain vested in the State, and State fish and wildlife agency must maintain full management control

Disposal, Exchange & Transfer

Disposal of Real Property—All Other WSFR Grant Programs



- When real property still serves purpose for which acquired
 - Grantee may transfer title of the real property to a WSFR approved entity (subgrantee) to ensure property continues to serve purpose for which acquired

Real and Personal Property

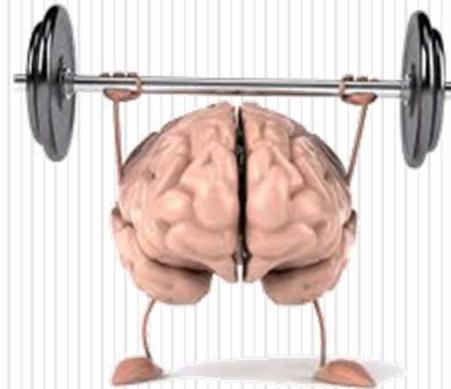
Lands, Facilities and Mineral Rights



References:

2 CFR 200

SM 522FW10; 20-24





Real and Personal Property

Equipment (2 CFR 200.313(b))

- Tangible/nonexpendable personal property
- Useful life > 1 year
- Cost \geq \$5,000 per unit

Grantees may use their definition of equipment provided that it includes all equipment defined above



Real and Personal Property Equipment

- Tangible/nonexpendable personal property
- Useful life > 1 year
- Lessor of grantee threshold or \$5000

**Audits are conducted using
grantee's definition of equipment**



Real and Personal Property

Common Rule Guidance

2 CFR 200.313(b) States. A State will use, manage, and dispose of equipment acquired under a grant by the State in accordance with State laws and procedures

Real and Personal Property

Equipment acquisition (2 CFR 200.439)



- General Purpose equipment is unallowable as direct charges, except where approved in advance by the awarding agency
- Examples of general purpose equipment
 - Office Furnishings/Equipment
 - IT Equipment and Systems
 - Motor Vehicles



Real and Personal Property

Equipment acquisition (200 CFR 200.439)

- Special purpose equipment is allowable as direct costs; prior approval needed for units costing \$5000 or more
- Examples of special purpose equipment
 - Electrofishing Workboat
 - Radio/GPS Telemetry
 - Fish Tagging Trailers



Real and Personal Property

WSFR's position

- Equipment acquisition generally allowed
- Requires prior approval
- Include type/cost in budget narrative
- Grant approval = purchase approval
- The grant may be conditioned



Real and Personal Property

Allowance charges

- Depreciation and operation
 - Based on acquisition cost
 - Actual costs to operate
- No guidance on using a rental market valuation method or equipment rate schedule



Real and Personal Property

Equipment use (2 CFR 200.313(b))

- Once the grant is closed the Federal nexus is broken
- States shall use equipment per State law, policies and procedures
- Conditional Statements



Real and Personal Property

Complying with Cost Principles

- Properly charging equipment to a grant program?
- Used to meet the objectives of the grant without interference
- Using the equipment on another activity



Real and Personal Property

Diversion potential

- Centralized motor pools
- Use of License Revenue for ineligible activities
- Transfer
- Disposal

Real and Personal Property

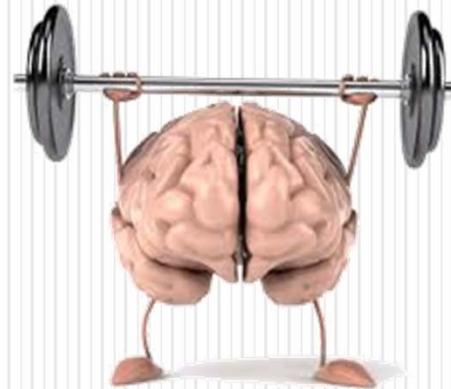
Personal Property-Equipment



References:

2 CFR 200.313

~~522 FW 1.16~~





Tab 8

Financial Systems and Cost Principles

Accounting for Grant Awards

Financial System Requirements

2 CFR 200.302



What must a recipient's financial system provide?

Accounting for Grant Awards

Financial System Requirements

2 CFR 200.303



What internal controls must a recipient have in place?

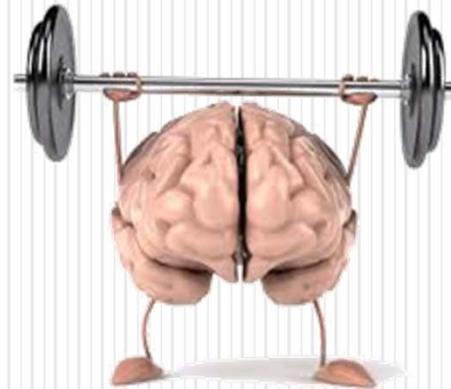
Accounting for Grant Awards

Examining Selected Items of Costs



Reference:

2 CFR 200 Subpart E



Accounting for Grant Awards

Allowable cost criteria



- Necessary and reasonable
- Allocable under 2 CFR 225
- Authorized/not prohibited under State or local laws or regulations
- Comply with federal requirements
- Consistency between federal and state

Accounting for Grant Awards

Allowable cost criteria



- Necessary and reasonable
- Allocable under 2 CFR 200 Subpart E
- Authorized/not prohibited under State or local laws or regulations
- Comply with federal requirements
- Consistency between federal and state

Accounting for Grant Awards

Allowable cost criteria cont'd



- Consistency in allocation
- GAAP
- Not included in other awards
- Net of applicable credits
- Adequately documented

Accounting for Grant Awards

What are Reasonable costs?



- Does not exceed what a prudent person would pay under similar circumstances
- Factors determining reasonable
 - Generally recognized as ordinary for government operations
 - Sound, arm's length, complying with State & Federal laws

Accounting for Grant Awards

What are reasonable costs?



- Factors determining reasonable cont'd
 - Market prices
 - Acted with prudence
 - Significant deviations from established practices

Accounting for Grant Awards

What is allocable?



- Chargeable or assignable to objective in accordance with relative benefits
- Not charged to other Federal awards to overcome a deficiency
- All activities receive an appropriate allocation of indirect costs
- Cost allocation plan

Accounting for Grant Awards

What are applicable credits?



- Reduction of expenditure transactions
- Credited to Federal award, cost reduction or cash
- Netting credit items

Accounting for Grant Awards

Is a cost allowable?



If it is **REASONABLE**

and it is **ALLOCABLE,**

then it is **ALLOWABLE**

Accounting for Grant Awards

Direct and Indirect Costs



- Direct costs are identified specifically with a particular cost objective
- Indirect costs benefit more than one cost objective or are not readily assignable to specific cost objective without an effort disproportionate to results

Accounting for Grant Awards

Direct and Indirect Costs



- Direct costs are identified specifically with a particular cost objective
- Indirect costs benefit more than one cost objective or are not readily assignable to specific cost objective without an effort disproportionate to results

Makeup of Indirect Costs



- Indirect costs originating in each department or agency of the governmental unit carrying out Federal awards
- Costs of central governmental services distributed through the central service cost allocation plan

Accounting for Grant Awards

Obtaining an Approved Indirect Rate



- Prepare an indirect cost rate proposal for a given period (ICRP) and submit to cognizant Federal Agency for review
- Rate is agreed upon and approved for that period
- 3% limit of State central costs for WR/SFR

Accounting for Grant Awards

Limitation on Central Services



50 CFR 80.53

Administrative costs in the form of overhead or indirect costs for State central services outside of the State fish and wildlife agency must be in accord with an approved cost allocation plan and shall not exceed in any one fiscal year three per centum of the annual apportionment

Accounting for Grant Awards

Calculation of SWCAP Limitation



Central Services allocable to PR Dept Fish & Wildlife	575,000
PR Dept Fish & Wildlife Annual Apportionment	11,000,000
3% Max Allowed	X 3%
Limit of SWCAP passed to WR/SFR	<hr/> 330,000

The "Base"



- Salaries
- Salaries and Fringe Benefits

$(\text{Base}) * (\text{Rate}) = \text{Total Indirect Costs}$

- Modified Total Direct Costs (TMDC)

Note:

The direct cost base selected should result in each award bearing a fair share of indirect costs in reasonable relation to the benefits received from those indirect costs.

Accounting for Grant Awards

Calculation of Indirect Rate



Limit of SWCAP passed to WR/SFR	330,000
PR Dept Fish & Wildlife Indirect Costs	<u>15,000,000</u>
Total Indirect Cost Pool	<u>15,330,000</u>

Indirect Rate Calculation:

Total Indirect Cost Pool	15,330,000
Direct Cost Base <i>Salaries & Fringe</i>	<u>/ 150,000,000</u>
Indirect Rate	10.2%

Accounting for Grant Awards

Types of Indirect Rates



- Provisional Rate
- Final Rate
- Predetermined Rate
- Fixed Rate with Carry-Forward
- Special Rate

Accounting for Grant Awards

Applying the Indirect Rate



Example:

Fisheries Research Activities F-12-R-10

Salaries	245,000
Fringe	55,000
Subtotal	300,000
Indirect (10.2%)	30,600
Travel	20,000
Invoices	80,000
Total Costs	430,600

Accounting for Grant Awards

Budget Changes



2 CFR 200.308

What does it mean?



Tab 9

Subrecipient Rules and Monitoring

Subrecipient Rules and Regs

The Subrecipient



- Determines who is eligible to receive what Federal financial assistance
- Performance measured against whether the objectives of the Federal program are met
- Programmatic decision making

Subrecipient Rules and Regs

The Subrecipient cont'd



- Responsibility for adherence to applicable Federal compliance requirements
- Carries out a program of the organization as compared to providing goods or services for a program of the pass-through entity

Subrecipient Rules and Regs

The Vendor



- Provides the goods and services within normal business operations
- Provides similar goods or services to many different purchasers
- Operates in a competitive environment
- Provides goods or services ancillary to the operation of the Federal program

Subrecipient Rules and Regs

State Responsibilities



- Identify and provide information about the Federal award
- Inform about compliance requirements
- Monitor activities
- Single audits, if required

Subrecipient Rules and Regs

State Responsibilities cont'd



- Issue management decisions on single audit findings and ensure corrective action is taken
- Access to their records

Subrecipient Rules and Regs

The Agreement



- Must Contain
 - CFDA Program name and number
 - Award name and number
 - Award year
 - Identify if for research & development



Subrecipient Rules and Regs

The Agreement cont'd

- Should include
 - Basic information
 - Scope of work and budget
 - Program authorizing statute and regulations
 - Public policy requirements

Subrecipient Rules and Regs

Compliance Requirements



- Program Regulations
- Public Policy Requirements
- Administrative Requirements