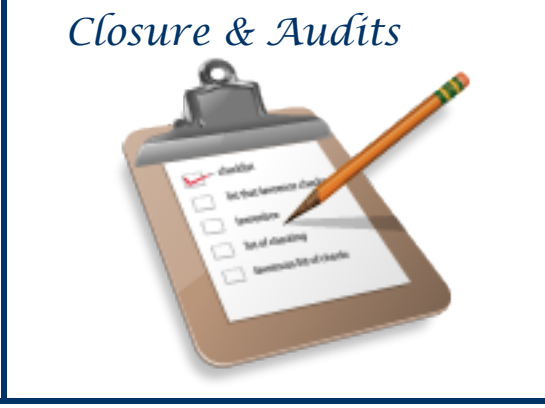
U.S. Fish & Wildlife Service

Wildlife and Sport Fish Restoration Program

Basic & Advanced Hybrid Grants Management

Course Workbook 2019



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TAB 1

Basic & Advanced Grants Management Course

Wildlife and Sport Fish Restoration Program
Training Program
Honolulu, Hawaii
January 29 - February 1, 2019

TUESDAY

8:30 a.m.	Welcome/Introductions/Getting Acquainted
	Review Agenda – Unit 1
	Course Goals and Objectives – Unit 2
	E-Learning review - Unit 2
9:45	MORNING BREAK
10:00	Using iPads in Class – Unit 2
10:30	Guidance Hierarchy– Unit 3
10:45	Assent Legislation– Unit 4
12:00	LUNCH
1:00	Compliance (Program, NEPA, Sec 7, NHPA) – Unit 5
2:45	AFTERNOON BREAK
3:00	Compliance (Program, NEPA, Sec 7, NHPA) – Unit 5 continued
4:30 p.m.	ADJOURN

WEDNESDAY

8:00 a.m.	Review Day 1/Preview Day 2
8:30	Pre-Award Project Statement – Unit 6
9:45	MORNING BREAK (group photo)
10:00	Pre-Award Grant Application Package – Unit 6
11:00	Risk Assessment – Unit 6
12:00	LUNCH
1:00	Award – Unit 7
2:30	AFTERNOON BREAK
3:00	Post-Award- Grant Implementation, Cost Principles, FFATA -Unit 8
4:30 p.m.	ADJOURN

THURSDAY

8:00 a.m.	Review Day 2/Preview Day 3
8:30	Post Award - Revising Awards and Reporting - Unit 8
9:45	MORNING BREAK
10:00	Program Income – Unit 9
12:00	LUNCH
1:00	Program Income – Unit 9 continued
2:45	AFTERNOON BREAK
3:00	ADJOURN

FRIDAY

8:00 a.m.	Review Day 3/Preview Day 4
8:30	Real and Personal Property - Unit 10
9:45	MORNING BREAK
10:00	Real and Personal Property- Unit 10 continued
10:30	Pass Through Agreements– Unit 11
12:00	LUNCH
1:00	Indirect costs – Unit 12
2:30	AFTERNOON BREAK
2:45	Safety Margins - Unit 13
3:30	Quiz Bowl
4:15	Course Evaluations/Certificates
4:30 p.m.	ADJOURN

SATURDAY **Depart**

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TAB 2

Goals and Objectives

Welcome to USFWS – Wildlife and Sport Fish Restoration Training Program. The goal of the Training Program is to:

> Provide a systematic and ongoing national training program to develop basic and specialized grants management knowledge and skills that result in the consistent and sensible application of regulations, processes, and decisions in the Federal Assistance grant programs.

The purpose of the **Basic Grants Management Course** is to provide a basic knowledge of Federal requirements to submit, review, approve, manage, and audit Federal Assistance grants.

Course Goal

More effective management of WSFR grants through: (1) partnering; (2) knowledge; (3) communication; and (4) consistency.

Course Objectives

Upon completion of this course, the participant will be able to:

1. Describe the organization and functions of WSFR.
2. Describe the WSFR grants and processes.
3. Describe the roles and responsibilities of Federal and State/Grantee partners in managing WSFR grants.
4. Process and manage a basic WSFR grant.
5. Use the WSFR toolkit and other guidance and information resources.
6. Build a network of professional grant management contacts.

Handouts:

- 2-1 E-Learning Evaluation Questions

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E- Learning Evaluation Questions

Select all correct answers for each question. More than one answer may apply.

1) The source of revenue for the Wildlife Restoration Trust Fund is generated through a federal excise tax placed on which of the following items?
   A. Sporting arms and ammunition
   B. Pistols, handguns and revolvers
   C. Bows, archery and arrow components
   D. All of the above

Answer D

2) Which of the following activities are eligible for funding through the programs supported with the Wildlife Restoration Trust Fund?
   A. Projects for the conservation of wild birds, mammals and their habitat
   B. Projects for education of hunters and development of shooting ranges
   C. Projects for the conservation of reptiles and amphibians

Answer A and B……..wild birds and mammals are the only animals eligible for Wildlife Restoration funding. Hunter Education activities including shooting range construction and maintenance became eligible in 1970 when handguns and revolvers were added to the items being taxed.

3) Which of the following broad categories of activities are **not** eligible for Wildlife and Sport Fish Restoration funding?
   A. Projects with a major emphasis on law enforcement
   B. Projects with the main purpose of producing revenue
   C. Public relation activities promoting a state fish and game agency
   D. All of the above

Answer D……law enforcement, revenue producing, and public relation activities are not eligible for funding.

4) What are the factors in the distribution formula of Wildlife Restoration funds to the states?
   A. The state's overall population in proportion to the overall U.S. population
   B. The number of paid hunting license holders annually in proportion to the national total
   C. The total square miles of a state's land and inland waters in proportion to the national total
   D. The square miles of a state's land available for public use

Answer B and C

5) Which of the following indicates the required minimum state share of Wildlife and Sport Fish Restoration grant project costs?
   A. 50%
   B. 75%

C. 65%
D. 25%

Answer D…. The state is required to provide 25% match for project costs.

6) Who was the author of the Wildlife Restoration legislation bill?
   A. Senator Key Pittman
   B. Representative Willis Robertson
   C. Representative John Dingell
   D. Carl Shoemaker

Answer D ….Pittman and Robertson sponsored the bill but did not write it. John Dingell was one of the sponsors of the Sport Fish Restoration Act.

7) Which following statement is not fully in compliance with assent legislation?
   A. Must restrict control and use of a state's hunting and fishing license revenue solely for the administration of the state fish and game agency
   B. Must restrict a state's hunting and fishing license revenue solely for fish and wildlife management projects

Answer B…… assent legislation requires that license revenue be restricted to control by the state fish and game agency and be used only for its administration.

8) What are the factors in the distribution formula of Sport Fish Restoration funds to the states?
   A. The state's overall population in proportion to the national total
   B. The number of paid fishing license holders annually in proportion to the national total
   C. The total square miles of a state's land, inland and coastal waters in proportion to the national total
   D. The square miles of a state's land and waters available for public use

Answer B and C

9) Which of the following is a source of revenue for the Sport Fish Restoration and Boating Trust Fund?
   A. A federal excise tax on fishing tackle
   B. Import duty on recreational boats
   C. A portion of marine fuel tax revenue
   D. All of the above

Answer D

10) Which of the following answers are requirements of the Sport Fish Restoration Program?

A. Each state must obligate at least 15% of its annual Sport Fish apportionment on Boating Access projects
B. Each state is limited to spend no more than 15% of its annual Sport Fish apportionment on Boating Access projects
C. Each state must obligate at least 15% of its annual Sport Fish apportionment on Aquatic Education projects
D. Each state may obligate no more than 15% of its annual Sport Fish apportionment on Aquatic Education projects

Answer A and D….. 15% annual minimum spending requirement is mandated for Boating Access projects (although this is combined with all other states in the federal region and averaged over 5 years). A 15% maximum restriction is placed on annual Sport Fish Restoration apportionments for Aquatic Education spending. There is no minimum required spending on Aquatic Education.

11) The State Wildlife Grant Program provides funding for which of the following group of animals?

A. Only animals on the endangered species list
B. Only non-game (not hunted or fished) species
C. Species of greatest conservation need

Answer C….State Wildlife Grant funds may include endangered species but are not exclusively for endangered species. The State Wildlife Grant program does not exclude projects that benefit species that are hunted or fished.

12) Which of the following indicates the required state share of costs for **implementation** projects funded with State Wildlife Grant funds (as of October 1, 2010)?

A. 30%
B. 75%
C. 35%

Answer C

GMP Questions

Pre-Award Review Questions:

Whose responsibility is it to review project information on NEPA, Sec 7 of the Endangered Species Act and the Historic Preservation Act and make final determinations for compliance? (B)

Whose responsibility is it to review and approve a grant proposal? (B)

Award Review Questions

Whose responsibility is it to distribute terms and conditions of the Award letter to state project leaders and staff? (A)

Whose responsibility is it to obligate the federal authorized amount of funds? (B)

Post Award Review Questions

Whose responsibility is it to conduct activities to accomplish grant objectives? (A)

Whose responsibility is it to monitor sub-grantee activities? (A)

Award Close-Out Review Questions

Whose responsibility is it to provide final performance and financial reports (A)

Whose responsibility is it to officially record the final financial report and close out the grant? (B)

Post Close-Out Review Questions

Whose responsibility is it to maintain management control of WSFR acquired real property assets? (A)

Whose responsibility is it to provide program accomplishments to interested parties? (C)

Answer Key

A = State Grantee

B = WSFR Grants Specialist

C = Both

TAB 3

Grant Management Resources

Learning Objectives:

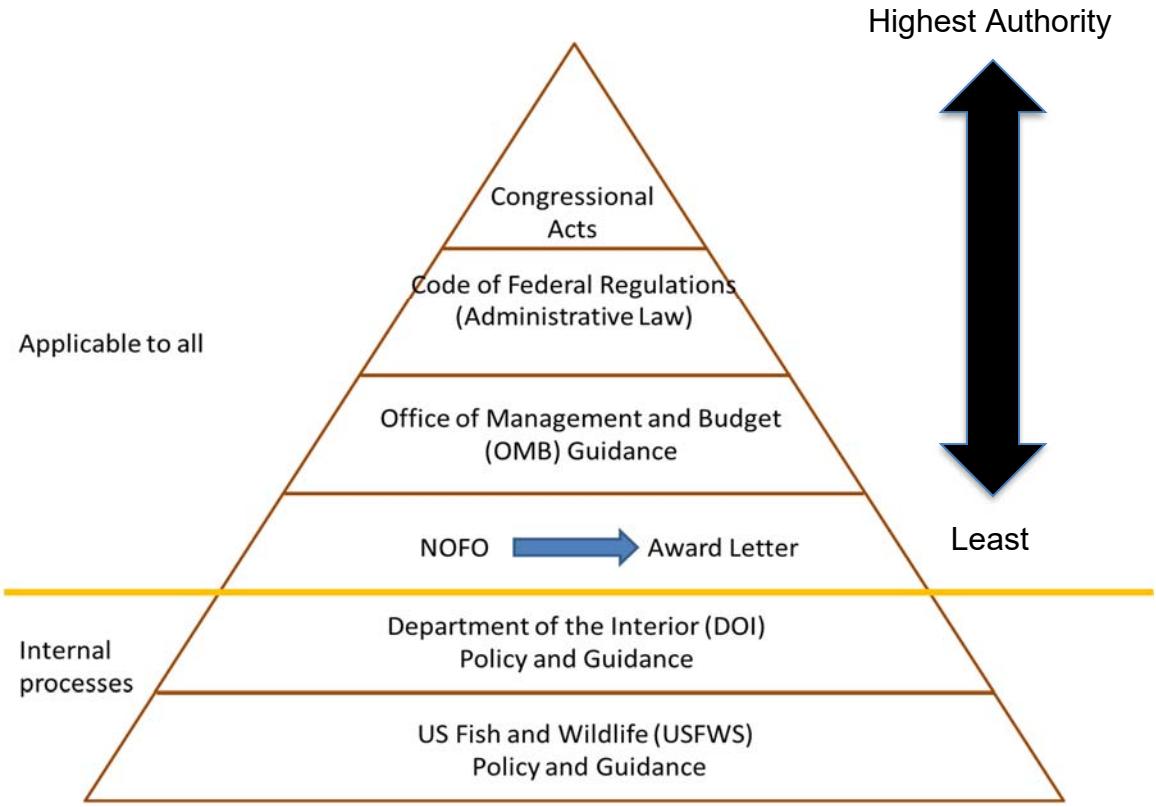
1. Identify resources available to assist both WSFR staff and State recipients manage their grant awards.
2. Understand the hierarchy of authority for various forms of law, regulation, guidance, policy, and service manual chapters.

Handouts:

- None.

Financial Assistance Regulations and Guidance

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards (**2 CFR 200**) establishes the uniform administrative requirements, costs principles, and audit requirements for Federal awards to non-Federal entities. 2 CFR 200 applies to all WSFR grants approved or amended on or after December 26, 2014. Prior to 2 CFR 200, all WSFR-awarded grants were governed by **43 CFR 12**, known as the "Common Rule". In addition to 2 CFR 200, other program specific regulations may also apply under certain Federal programs.



Notes:

Exercise: Using the Toolkit

Review each of the below items and briefly describe what type of guidance is provided:

1. Wildlife Restoration Act

2. 50 CFR 80

3. 50 CFR 86

4. OMB Guidance – Uniform Guidance FAQs

5. USFWS Service Manual Part 516 Chapter 1

6. USFWS Service Manual Part 522 Chapter 21

Exercise: Understanding 2 CFR 200

Fill in the section subheadings below as we briefly discuss **2 CFR 200** and how its structure is provided and then answer the following questions about the regulation.

Part	Subpart	Subheading	Sections
Administrative	A		0-99
	B		100-113
	C		200-213
	D		300-345
Cost Principles	E		400-475
Audit	F		500-521

How many appendices are there?

Notes:

Exercise: Understanding 2 CFR 200

1. Where is the definition for “non-Federal entity”? What types of entities are included as “non-Federal entities”?

2. According to §200.100, can Federal awarding agencies impose upon recipients any requirements beyond the Uniform Guidance? If so, under what circumstances?

3. Which section informs state recipients of how to procure goods and services under Federal awards? Which sections apply to all other non-Federal entities for procurement?

4. Which section details the circumstance for a non-Federal entity to have an audit conducted?

Learning Points

- ✓ The FAWiki is a website comprised of content related to Federal financial assistance. The content is built upon financial assistance law, regulations, policies, guidance, and best management practices for both WSFR staff and recipients of WSFR program awards.
- ✓ The Toolkit is a collection of full text, searchable documents, fillable forms, and Internet links pertaining to the Federal financial assistance programs administered by both the Service and WSFR. It is developed and maintained by the Training Branch staff.
- ✓ When citing legal or authoritative references for WSFR grant management issues, questions, or processes, always use the appropriate original document title as your authoritative reference. Do not cite the WSFR Toolkit as the authoritative reference.
- ✓ All FWS administered grants and cooperative agreements, approved or amended on or after December 26, 2014, are governed by 2 CFR Part 200, in addition to any program specific rules and regulations pertaining to the Federal program.
- ✓ 2 CFR 200 is comprised of six different subparts.

TAB 4

Objectives:

1. Recognize the need for monitoring legislation affecting the State Fish and Wildlife Agency

2. Describe the consequences of not having or removing assent legislation and the term diversion

Handouts:

- 4-1 Wildlife Restoration Flow of Funds
- 4-3 Sport Fish Restoration Flow of Funds
- 4-5 State Wildlife Grants Apportionments
- 4-7 WSFR Grant Program Quick Reference Sheets

Assent Legislation

The Wildlife Restoration and Sport Fish Restoration Acts require grantees to pass legislation that assents to the provisions of the Acts.

What is required in a State's assent legislation?

- Assent to the provisions of the Acts
- Ensures the conservation of fish and wildlife
- Restrict license revenue to the administration of the State fish and wildlife agency

The State assents to the provisions of the act of congress entitled "An Act to Provide that the United States Shall Aid the States in Wildlife Restoration Projects, and for Other Purposes", 16 U.S.C. 9 669 et seq., and the director of the fish and wildlife agency is authorized to perform those acts that may be necessary to the conduct and establishment of cooperative wildlife restoration projects, as defined in that act of congress, in compliance with that act and with rules and regulations promulgated by the secretary of the interior under that act; and no funds accruing to the State from license fees or interest from license fee accounts paid by hunters shall be diverted for any other purpose than the administration of the division of fish and wildlife.

Notes:

	Assent Legislation
50 CFR 80.10	Administrative Requirements Federal Aid in Fish and Federal Aid in Wildlife Restoration
	Sport Fish Restoration and Wildlife Restoration Acts

What happens if a State is not in compliance with the Assent Legislation requirement?

- A State/Territory not having or removing this restriction is ineligible for this program
- Eligible States/Territories removing this restriction or using revenue from license fees for purposes other than for the fish and wildlife agency may be declared ineligible and may be "in diversion"

50 CFR 80.21-23, Diversion occurs when paid hunting and fishing license fees are diverted to purposes other than the administration of the State fish and wildlife agency.

- Removal of the legislative restriction on use of funds
- Use of license funds for purposes other than administration of fish and wildlife agency
- Use of funds for wildlife damage management (under certain conditions).
- Loss of control of assets purchased with license fees (522 FW 20)

	Diversion
50 CFR 80.21-23	Administrative Requirements Federal Aid in Fish and Federal Aid in Wildlife Restoration
	Sport Fish Restoration and Wildlife Restoration Acts
522 FW 20	Loss of Control and Disposal of Real Property

What are License Fees?

- All proceeds from State-issued general or specific hunting and fishing licenses, permits, stamps, tags, access and use fees and other charges to hunt or fish for recreational purposes
- Real or personal property acquired with license revenue
- Income from the sale, lease, rental of, granting rights to, or a fee for access to:
  - real or personal property acquired or constructed with license revenue
  - a recreational opportunity, product, or commodity derived from real or personal property acquired, managed, maintained, or produced by using license revenue
- Interest, dividends or other income earned on license revenues
- Reimbursements for expenditures originally paid with license revenue
- Payments received for services funded by license revenue

What happens if a diversion of license fees occurs?

If a diversion of license fees occurs, the State/Territory becomes ineligible to participate under the Acts from the time the diversion is declared by the Director until:

- Adequate legislative prohibitions are in place to prevent diversion of license revenues
- All license revenues or assets acquired with license revenues are restored, or an amount equal to the license revenue diverted or the current market value of assets diverted (whichever is greater) is returned and properly available for use for the administration of the State fish and wildlife agency
- Federal funds obligated for projects approved prior to the date of diversion remain available for expenditure. However, the State may not make new obligations until the diversion status is resolved

Monitoring Assent Legislation and Diversion

State executive branch actions

- Vehicle fleet plans and other equipment pools
- Staff and services sharing
- Transfer of management authority on property acquired with restricted funds
- Directives to expend restricted funds on activities unrelated to the administration of the State's fish and wildlife agency

The State is responsible for monitoring actions that impact its compliance with the assent legislation requirement

State legislative branch actions

- Legislation that transfers land or assets to control of another entity
- Elements in the budget bill that mandate expenditures from restricted funds for activities unrelated to the administration of the State's fish and wildlife agency
- Changes to the assent legislation

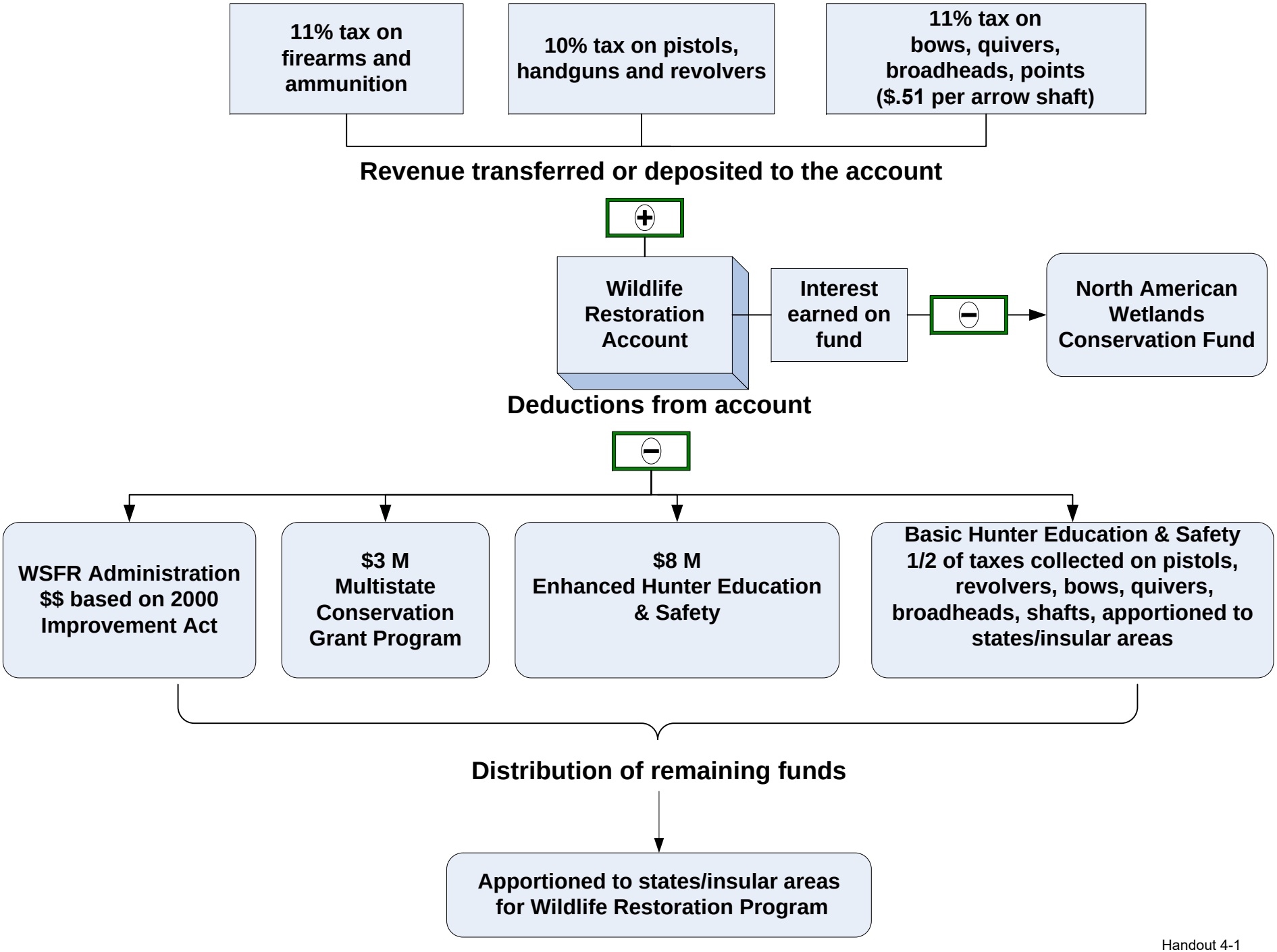
Agency actions

- Law Enforcement
- Parks
- Environmental Protection
- Nuisance animals
- Agency central services

Learning Points

- ✓ WR and SFR Acts contain requirements for participants to consent to the provisions of the Acts.

Wildlife Restoration Act



Update: 3/2018

Wildlife Restoration Program
Apportionment Formula

Wildlife Restoration Account

Apportioned for Basic Hunter Education and Safety- 1/2 of taxes collected on pistols, revolvers, bows, quivers, broadheads, shafts

Apportioned for Enhanced Hunter Education and Safety
$8 million set aside

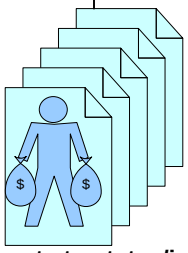
Funds remaining in Wildlife Restoration Account after deductions - Apportioned for Wildlife Restoration

Basic Hunter Education & Safety and Enhanced Hunter Education & Safety
These are separate apportionments, same formula is used to apportion funds.

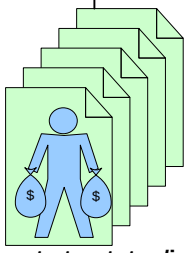
Formula based on population compared to the total U.S. population using last census figures

Puerto Rico, Guam, Virgin Islands, American Samoa & Northern Mariana Islands receive 1/6 of 1%

No state receives more than 3% or less than 1% of the total available



Apportionments to states/insular areas for Basic Hunter Education and Safety



Apportionments to states/insular areas for Enhanced Hunter Education and Safety

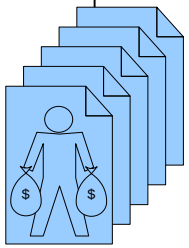
50% land area
includes inland water area (square miles)

Plus

50% number of paid licensed hunters
in proportion to national total
(States provide certification of licensed hunters each year)

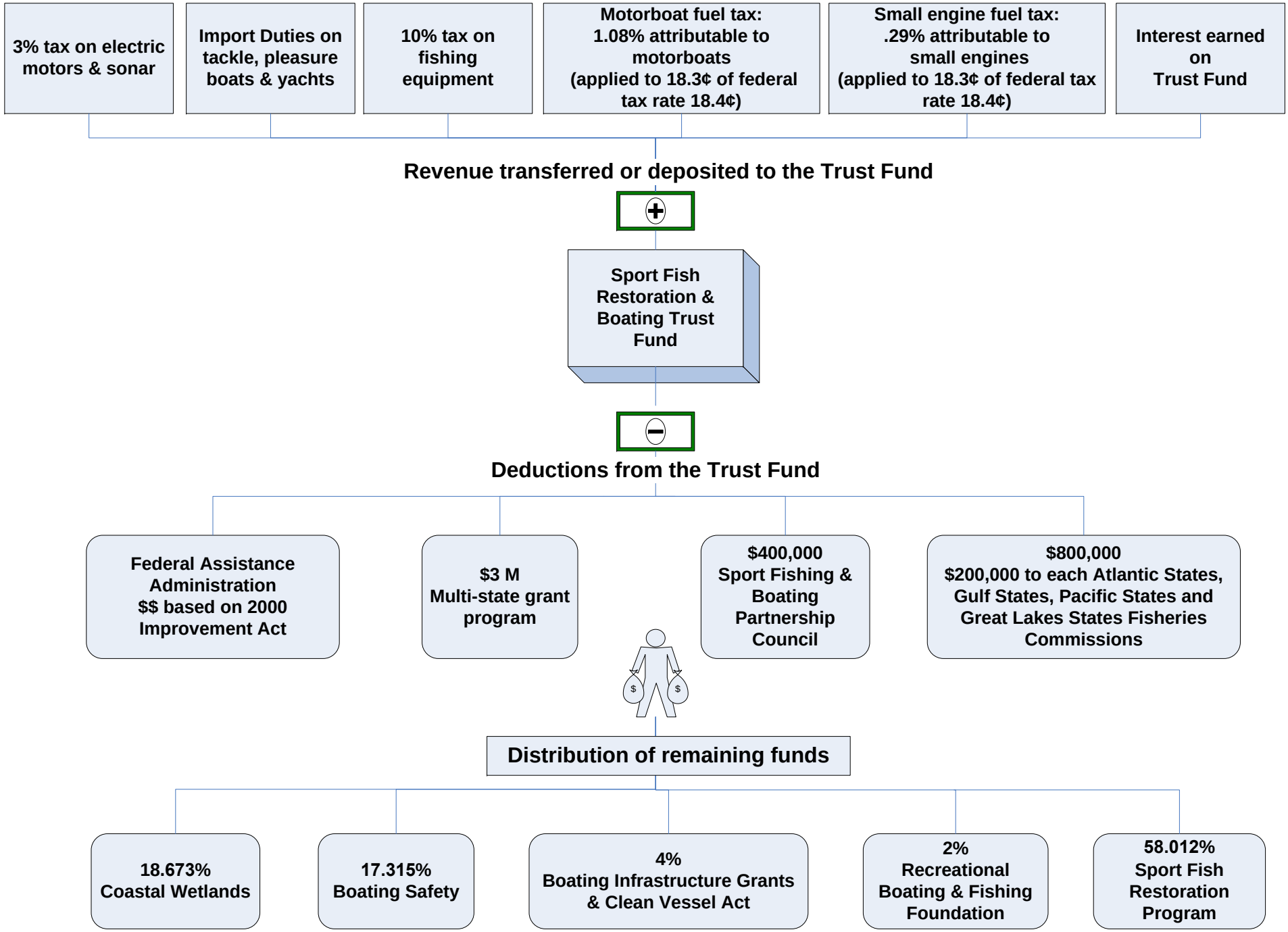
Guam, Virgin Islands, American Samoa & Northern Mariana Islands receive 1/6 of 1%
Puerto Rico receives 1/2 of 1%

No state receives more than 5% or less than ½ of 1% of the total available



Apportionments to states/insular areas for Wildlife Restoration

Sport Fish Restoration Act



Sport Fish Restoration Program
Apportionment Formula

SFR Program receives remaining in Trust Fund after deductions annually.

Sport Fish Restoration & Boating Trust Fund

States provide certification of licensed anglers each year.

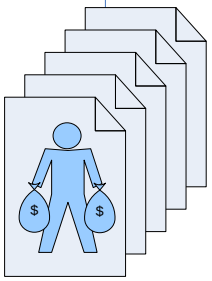
40% land & water area (square miles)

Plus

60% Number of Paid Licensed Anglers in proportion to national total

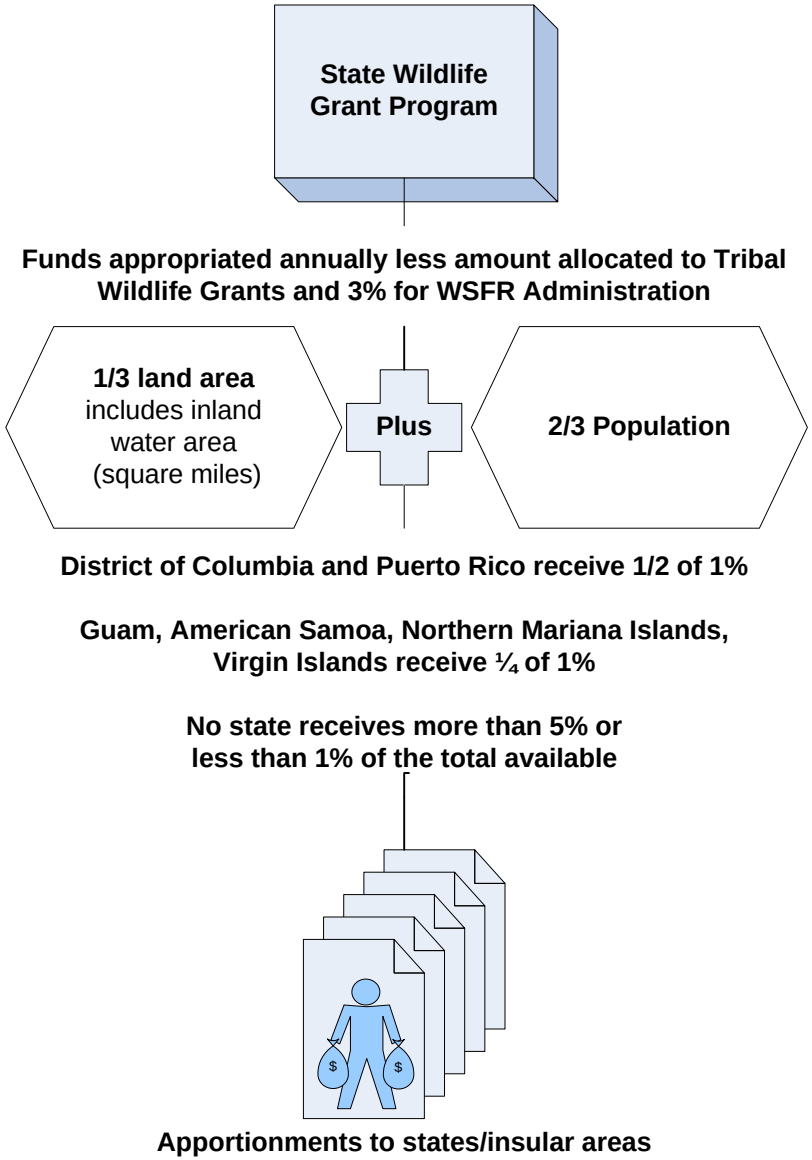
Insular areas receive 1/3 of 1%

No State receives more than 5% or less than 1% of the total available



Apportionments to States/Territories

State Wildlife Grant Program
Apportionment Formula



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AQUATIC RESOURCE EDUCATION PROGRAM

UPDATED 1/2018

U.S.Fish and Wildlife Service, Wildlife and Sport Fish Restoration Program

DISTRIBUTION METHOD

Apportioned based on formula:
Maximum 15% of Sport Fish Restoration Funding

Governing Guidance

- Sport Fish Restoration Act also known as Dingell-Johnson (DJ) Act of 1950 (enabling legislation)
- 50 CFR 80
- 2 CFR 200
- USFWS Service Manual Chapters

ELIGIBLE GRANTEES: ALL STATE/TERRITORY FISH AND WILDLIFE AGENCIES WITH ASSENT LEGISLATION

Purpose Enhance the public's understanding of water resources, aquatic life forms, sport fishing, and develop responsible attitudes and ethics toward the aquatic environment

ELIGIBLE PROJECTS

→ Projects that enhance the public's understanding of aquatic resources

→ Projects that improve communications with anglers, boaters, and the general public on sport fishing and boating opportunities

→ Projects that increase participation in sport fishing and boating

→ Projects that advance the adoption of sound fishing and boating practices, including safety

→ Projects that promote conservation and responsible use of aquatic resources

SOURCE OF FUNDS

Sport Fish Restoration & Boating Trust Fund

Includes Revenues from:

- **Excise taxes on sport fishing equipment and electric motors**
- **Import duties on fishing tackle, yachts, and pleasure craft**
- **Portion of gasoline tax attributable to motorboats and small engines**
- **Interest earned on Trust Fund**

MATCHING REQUIREMENTS AND LIMITATIONS ON AVAILABILITY OF FUNDS

- **States may be paid up to 75% federal funds, 25% match requirement from non-federal sources**
- **100% federal funding for District of Columbia, Puerto Rico, Northern Mariana Islands, Guam, Virgin Islands, and American Samoa**
- **Annual apportionment available for obligation to grants for two years before it reverts. Reverted funds are reapportioned to the Sport Fish Restoration program during the subsequent year**

SPECIAL CONDITIONS OR REQUIREMENTS

∗ State fish and wildlife agencies must pass and maintain assent legislation

∗ State fish and wildlife agencies must submit annual license certifications

∗ State fish and wildlife agencies may spend a maximum of 15% of their annual Sport Fish Restoration apportionment on aquatic education programs.

∗ 15% maximum does not apply to DC, Puerto Rico, Northern Mariana Islands, Guam, Virgin Islands, and American Samoa

For More Information: http://wsfrprograms.fws.gov/Subpages/GrantPrograms/AquaticEd/AE.htm

BOATING ACCESS PROGRAM

UPDATED 1/2018

Fish and Wildlife Service, Wildlife and Sport Fish Restoration Program

DISTRIBUTION METHOD

Apportioned based on formula

Governing Guidance

- Sport Fish Restoration Act also known as Dingell-Johnson (DJ) Act of 1950 (enabling legislation)
- 50 CFR Part 80
- USFWS Manual Chapter 517 FW 7

ELIGIBLE GRANTEES: ALL STATE/TERRITORY FISH AND WILDLIFE AGENCIES WITH ASSENT LEGISLATION

Purpose Provide facilities that create or add to public access for recreational boating

ELIGIBLE PROJECTS

→ A broad range of access facilities and associated amenities that benefit recreation boaters may qualify

→ Projects that seek to acquire, develop, renovate, maintain, or improve facilities that create or improve public access to the waters of the United States or improve the suitability of these waters for recreational boating. These facilities may include auxiliary structures to ensure safe use by recreational boaters. Projects may include surveys to determine information needed to plan for providing access to recreational waters for any size or type of recreational boat

→ Maintenance and operations projects can be funded for boating access sites, facilities, and structures, even if the Sport Fish Restoration Program did not fund their acquisition or construction

→ Facilities funded through the subprogram must be available to all recreational boaters, but States may restrict uses for public safety, property protection, noise abatement, or aquatic resource protection. Examples of restrictions include limiting the horsepower or types of boat motors and setting speed limits, no-wake zones, or hours of use

→ States are responsible for maintenance of all capital improvements they acquire or construct using Sport Fish Restoration Boating Access funds throughout the improvement's planned useful life.

SOURCE OF FUNDS

Annual apportionment from the Sport Fish Restoration & Boating Trust Fund

Includes Revenues from:

- **Excise taxes on sport fishing equipment and electric motors**
- **Import duties on fishing tackle, yachts, and pleasure craft**
- **Portion of gasoline tax attributable to motorboats and small engines**
- **Interest earned on Trust Fund**

MATCHING REQUIREMENTS AND LIMITATIONS ON AVAILABILITY OF FUNDS

- States may be paid up to 75% federal funding, 25% required from non-federal sources
- At least 15% of the Region's Sport Fish Restoration apportionment over a five-year period must be allocated for Boating Access projects
- WSFR calculates the Regional allocations for separate five-year periods that coincide with Federal fiscal calendars (i.e. 2013-2017, 2018-2022)
- With Regional Director approval, a State may change its current year allocation up to, but not after, the close of the Federal fiscal year which funds were apportioned
- States must use Boating Access funds in the year that the State receives them, or in the following four fiscal years, otherwise the funds will revert to the Service and be reapportioned
- If the primary project purpose is to benefit users who are not recreational boaters, program funds may only be used to the extent that recreational boaters use a facility and other expenses must be matched through other methods. For example, if survey information shows that only 40% of facility's users are recreational boaters, program funds can account for no more than 40% of project costs

SPECIAL CONDITIONS OR REQUIREMENTS

♦ State fish and wildlife agencies are responsible for maintaining capital improvements to ensure that they serve its authorized purpose during its useful life.

♦ State fish and wildlife agencies must control the parcel of land and water on which it completes a grant-funded capital improvement. Control must be adequate for the protection, maintenance, and use of the improvement for its authorized purpose during its useful life.

For More Information: http://wsfrprograms.fws.gov/Subpages/GrantPrograms/BoatAccess/BA.htm

UPDATED 1/2018

BOATING INFRASTRUCTURE GRANTS

Fish and Wildlife Service, Wildlife and Sport Fish Restoration Program

DISTRIBUTION METHOD

Tier 1-State:
Provides up to $200,000 per year to each state
Tier 2-National:
Nationwide funding based on set ranking criteria

Governing Guidance

- Sport Fishing and Boating Safety Act of 1998 (Enabling Legislation)
- 50 CFR 86
- 2 CFR 200

ELIGIBLE GRANTEES: GOVERNOR DESIGNATED AGENCIES OF STATES AND TERRITORIES

Purpose

Provide grants to States and Territories to construct, renovate, or maintain tie-up facilities for transient recreational vessels twenty-six feet or more in length

ELIGIBLE PROJECTS

→ Construction, renovation, and maintenance of boating infrastructure tie-up facilities solely for transient recreational vessels twenty six feet or more in length

→ Produce information and education materials specific to BIG or BIG-funded projects (i.e. charts, cruising guides, and brochures)

SOURCE OF FUNDS

Four percent of the amount in Sport Fish Restoration & Boating Trust Fund (shared with Clean Vessel Act grants).
Includes Revenues from:

- **Excise taxes on sport fishing equipment and electric motors**
- **Import duties on fishing tackle, yachts, and pleasure craft**
- **Portion of gasoline tax attributable to motorboats and small engines**
- **Interest earned on Trust Fund**

MATCHING REQUIREMENTS AND LIMITATIONS ON AVAILABILITY OF FUNDS

- Requires minimum of 25% matching funds, federal share not to exceed 75% total costs
- Funds not obligated within three years are reverted and are made available to the U.S. Coast Guard for Boating Safety
- Maximum amount of federal share for Tier 2-National is $1,500,000
- Funds are available from time of obligation until the grant closure. Unspent funds are returned to be awarded in addition to new funds in the subsequent year

SPECIAL CONDITIONS OR REQUIREMENTS

* Facilities constructed, operated, or maintained with grant funds must offer reasonable access for all transient recreational vessels for the full period of their useful life
* Facilities must be open to the public during reasonable time periods
* Entities may charge fees. Fees must be comparable to the prevailing rate in the area
* New construction and renovations must be designed to last throughout its useful life

For More Information: http://wsfrprograms.fws.gov/Subpages/GrantPrograms/BIG/BIG.htm

CLEAN VESSEL ACT

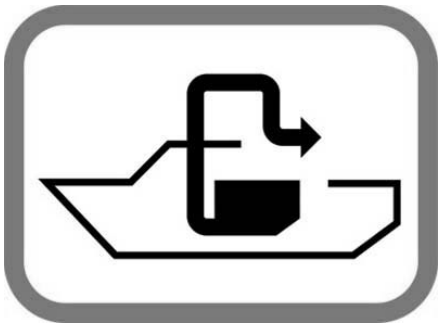
Fish and Wildlife Service, Wildlife and Sport Fish Restoration Program

DISTRIBUTION METHOD

Nationally competitive based on ranking criteria

Governing Guidance

- Clean Vessel Act of 1992, Amendment to the Sport Fish Restoration Act (Enabling Legislation)
- 50 CFR 85
- 2 CFR 200



ELIGIBLE GRANTEES: GOVERNOR DESIGNATED AGENCIES OF STATES AND TERRITORIES

Purpose Provide grants to States and Territories for pumpout stations and waste reception facilities to safely dispose of recreational boater sewage.

ELIGIBLE PROJECTS

Coastal States:

→ Identify operational pumpout and dump stations

→ Survey of recreational vessels in coastal waters with holding tanks/portable toilets

→ Developing list of operational pumpout & dump stations and plans for construction/renovation of pumpout & dump stations in coastal zones

All States:

→ Construction, renovation, operation, and maintenance of pumpout & dump stations including floating restrooms used solely by boaters

→ Education / information programs to educate / inform recreational boaters about environmental pollution resulting from sewage discharges from vessels

→ Location of pump out & dump stations

→ Activities involved with holding, transporting, and getting sewage treatment facilities to accept sewage

SOURCE OF FUNDS

Four percent of the amount in Sport Fish Restoration & Boating Trust Fund (shared with Boating Infrastructure grants).

Includes revenues from:

- **Excise taxes on sport fishing equipment and electric motors**
- **Import duties on fishing tackle, yachts, and pleasure craft**
- **Portion of gasoline tax attributable to motorboats and small engines**
- **Interest earned on Trust Fund**

MATCHING REQUIREMENTS AND LIMITATIONS ON AVAILABILITY OF FUNDS

- Require 25% match, Federal share not to exceed 75% of total costs
- Unspent funds are returned to be awarded in addition to new funds in the subsequent year
- Funds not obligated three years from date of availability are reverted and made available to the U.S. Coast Guard for use on Recreational Boating Safety.

SPECIAL CONDITIONS OR REQUIREMENTS

∗ Requires each coastal State to develop and submit plan for construction and/or renovation of facilities within coastal zone

∗ Only equitable fees may be charged

∗ Facilities constructed, operated, or maintained with grant funds must be accessible to public for the full period of their useful life

∗ CVA signage must be displayed and visible to boaters from the water

For More Information: http://wsfrprograms.fws.gov/Subpages/GrantPrograms/CVA/CVA.htm

ENDANGERED SPECIES GRANTS

Fish and Wildlife Service, Wildlife and Sport Fish Restoration Program

DISTRIBUTION METHOD

Traditional Conservation Grants
Funding allocated by formula to USFWS Regions based on number of species covered in cooperative agreements. Regions further allocate funding to States by formula or competitive basis

Habitat Conservation Planning Assistance
Awarded based on National competition

Habitat Conservation Plan Land Acquisition
Awarded based on National competition

Recovery Land Acquisition Grants
Awarded based on Regional competition

Governing Guidance

- Endangered Species Act of 1973 —Section 6 (Enabling Legislation)
- 2 CFR 200
- Notice of Availability of Federal Assistance for Section 6 ESA Grant Program

ELIGIBLE GRANTEES: ALL STATE AND TERRITORY AGENCIES THAT HAVE ENTERED INTO A COOPERATIVE AGREEMENT WITH THE SECRETARY OF THE INTERIOR

Purpose Provide assistance to State fish and wildlife agencies to assist in development of programs for the conservation of endangered and threatened species on non-federal lands

ELIGIBLE PROJECTS

Animal, plant, and habitat surveys; research; planning; monitoring; habitat protection, restoration, management, and acquisition; and public education

SOURCE OF FUNDS

Cooperative Endangered Species Conservation Fund

MATCHING REQUIREMENTS AND LIMITATIONS ON AVAILABILITY OF FUNDS

- Provides up to 75% federal funding, 25% required from non-federal sources (up to 90% federal funding when two or more States cooperate to conserve an endangered or threatened species of common interest)
- 100% federal funds for Puerto Rico, Virgin Islands, Guam, American Samoa, and Northern Mariana Islands

SPECIAL CONDITIONS OR REQUIREMENTS

* All State and Territory agencies must currently have or enter into a cooperative agreement with USFWS
* Submit proposals meeting eligibility requirements for specific grant program

For More Information: http://www.fws.gov/endangered/grants/

HUNTER EDUCATION PROGRAM

UPDATED 1/2018

Fish and Wildlife Service, Wildlife and Sport Fish Restoration Program

DISTRIBUTION METHOD

Apportioned based on formula that includes a factor for population size

Governing Guidance

- Wildlife Restoration Act, also known as Pittman-Robertson Act of 1937 (Enabling Legislation)
- 50 CFR 80
- 2 CFR 200

ELIGIBLE GRANTEES: ALL STATE/TERRITORY FISH AND WILDLIFE AGENCIES WITH ASSENT LEGISLATION

Purpose

To teach students to be safe, responsible, conservation-minded hunters; provide instruction in safe firearm operations, wildlife management, ethics, game laws, outdoor survival, wilderness first aid; and build/operate archery and firearm range facilities.

ELIGIBLE PROJECTS

Basic Hunter Education (BHE):

→ Teach the skills, knowledge, and attitudes necessary to become a responsible hunter

→ Construct, operate, or maintain firearm and archery ranges for public use

Enhanced Hunter Education (EHE):

→ Enhance programs for hunter education, hunter development, and firearm and archery safety. Hunter development programs introduce individuals to and recruit them to take part in hunting, bow hunting, target shooting, or archery

→ Enhance interstate coordination of hunter education and firearm and archery range programs

→ Enhance programs for education, safety, or development of bow hunters and archers

→ Enhance construction and development of firearm and archery ranges

→ Update safety features of firearm and archery ranges

SOURCE OF FUNDS

Wildlife Restoration Trust Fund
Includes Revenues from:

- **Excise taxes on sporting arms and ammunitions (firearms, ammunition, pistols, handguns, revolvers, bows, archery, arrow components)**
- **BHE funds: 1/2 of taxes collected on pistols, handguns, revolvers, and archery equipment**
- **EHE funds: $8 million from Wildlife Restoration Trust fund**

MATCHING REQUIREMENTS AND LIMITATIONS ON AVAILABILITY OF FUNDS

- States may be paid up to 75% federal funding, 25% from nonfederal sources.
- 100% federal funding for Puerto Rico, Virgin Islands, Guam, American Samoa, and Northern Mariana Islands.
- BHE apportionment available for two years before it reverts.
- BHE reverted funds are provided to the Migratory Bird Program.
- EHE apportionment available for one year before it reverts. Reverted funds are apportioned, the following year, to those States who fully obligated their current year BHE apportionment to BHE eligible activities.

SPECIAL CONDITIONS OR REQUIREMENTS

* If a state fails to obligate all of its current year BHE apportionment on BHE eligible activities, then EHE apportionment funds may only be used for EHE eligible activities.

* If a state fully obligates all of its current year BHE apportionment on BHE eligible activities, then that state may use its current year EHE apportionment on any eligible activity authorized under the Wildlife Restoration Act (WR, BHE, or EHE) AND that state becomes eligible to receive reverted EHE funds the following fiscal year.

For More Information: http://wsfrprograms.fws.gov/Subpages/GrantPrograms/HunterEd/HE.htm

LANDOWNER INCENTIVE PROGRAM

UPDATED 1/2018

Fish and Wildlife Service, Wildlife and Sport Fish Restoration Program

DISTRIBUTION METHOD

TIER ONE

For eligible projects meeting Tier 1 criteria

- Each state receives $180,000
- Territories and DC receive $75,000

TIER TWO

Nationally competitive based on criteria

Governing Guidance

- Annual Appropriations Act
- 43 CFR Part 12
- Landowner Incentive Grant Program Implementation Guidelines

ELIGIBLE GRANTEES: ALL STATE AND TERRITORY AGENCIES WITH PRIMARY RESPONSIBILITY FOR FISH AND WILDLIFE

Purpose

Establish or supplement landowner incentive programs that protect and restore habitat on private lands to benefit Federally listed, proposed, candidate, or at-risk species. Also to provide technical and financial assistance to private landowners for habitat protection and restoration.

ELIGIBLE PROJECTS

Tier One Grants:

→ Grants to fund staff and associated support necessary to develop or enhance existing landowner program to benefit private landowners and other partners to help manage and protect habitats that benefit species at-risk

Tier Two Grants:

→ Tier Two grants to provide funding for technical and financial assistance to private landowners for the protection and restoration of habitats that benefit Federally listed, proposed, or candidate species or other at-risk species on private land

→ Tier Two grants to expand existing landowner incentive programs or those created under Tier One

SOURCE OF FUNDS

Land & Water Conservation Fund (annual appropriation).

Includes revenues from:

- **Outer Continental Shelf Oil & Gas**

MATCHING REQUIREMENTS AND LIMITATIONS ON AVAILABILITY OF FUNDS

- Provides up to seventy-five percent federal funding, twenty-five percent required from non-federal sources
- One hundred percent federal funds for PR, Virgin Islands, Guam, American Samoa and N. Mariana Islands
- Funds are available from time of obligation on awarded grant until grant closing date. Unspent funds are returned to the LIP to be awarded in addition to new funds in the subsequent year

SPECIAL CONDITIONS OR REQUIREMENTS

Submit proposals meeting eligibility requirements for Tier One and/or Tier Two funding

For More Information: http://wsfrprograms.fws.gov/Subpages/GrantPrograms/LIP/LIP.htm

MULTI-STATE CONSERVATION GRANTS

UPDATED 1/2018

Fish and Wildlife Service, Wildlife and Sport Fish Restoration Program

DISTRIBUTION METHOD

Awarded through cooperative process with Association of Fish and Wildlife Agencies (AFWA)

Governing Guidance

- Wildlife and Sport Fish Restoration Programs Act of 2000, amended Sport Fish Restoration and Wildlife Restoration (Enabling Legislation)
- 50 CFR 80
- 2 CFR 200
- USFWS Service Manual Part 517 Chapter 13

ELIGIBLE GRANTEES

→ States or Groups of States

→ USFWS, a State or group of States for the purpose of carrying out the National Survey of Fishing, Hunting and Wildlife Associated Recreation

→ Non-governmental organizations

Purpose

- Provide funding for wildlife and sport fish restoration projects identified as priority projects by the Association of Fish and Wildlife Agencies (AFWA)
- Program is intended to address regional or national level priorities of state fish and wildlife agencies

ELIGIBLE PROJECTS

→ Sports fisheries, wildlife management, research projects, boating access development, hunter safety, aquatic education, habitat improvements, and other projects consistent with the Wildlife and Sport Fish Restoration Acts

→ Projects must benefit at least twenty-six States or a majority of States in any USFWS or AFWA Region

SOURCE OF FUNDS

Sport Fish Restoration & Boating Trust Fund, three million dollars

Includes Revenues from:

- **Excise taxes on sport fishing equipment and electric motors**
- **Import duties on fishing tackle, yachts and pleasure craft**
- **Portion of gasoline tax attributable to motorboats and small engines**
- **Interest earned on Trust Fund**

Wildlife Restoration Trust Fund, three million dollars

Includes Revenues from:

- **Excise taxes on sporting arms and ammunitions (firearms, ammunitions, pistols, handguns, revolvers, bows, archery, and arrow components).**

MATCHING REQUIREMENTS AND LIMITATIONS

- Six million dollars available annually
- Funds available to be obligated for two years
- Funds not obligated within two years revert back to both the SFR and WR programs for use by the States
- Once obligated, funds remain available until the grant closing date. Any unspent funds at closing are returned to the multi-state program to be awarded in the subsequent year, in addition to new funds
- No matching requirements

SPECIAL CONDITIONS OR REQUIREMENTS

* Applicants must satisfy all standard Federal Application and assurance requirements as well as standards set by AFWA
* Non-governmental applications must provide certification to AFWA that grant funds will not be used for any activities, projects or programs that promote or encourage opposition to regulated hunting or trapping of wildlife or angling for or taking of fish
* Submit proposals to AFWA

For More Information: http://wsfrprograms.fws.gov/Subpages/GrantPrograms/MultiState/MS.htm

NATIONAL COASTAL WETLANDS

UPDATED 1/2018

Fish and Wildlife Service, Wildlife and Sport Fish Restoration Program

DISTRIBUTION METHOD

Nationally competitive to only coastal States

Governing Guidance

- Coastal Wetlands Planning, Protection, and Restoration Act of 1991 (Enabling Legislation)
- 50 CFR 84
- 2 CFR 200

ELIGIBLE GRANTEES: ANY AGENCY OR AGENCIES OF A COASTAL STATE DESIGNATED BY THE GOVERNOR AS HAVING RESPONSIBILITY FOR COASTAL WETLANDS

Purpose Provide funding for long-term conservation of coastal wetland ecosystems by helping States to protect, restore and enhance coastal habitats

ELIGIBLE PROJECTS

→ Acquisition of real property interest in coastal land or waters providing that terms and conditions ensure property will be administered for long-term conservation

→ Restoration, enhancement, or management of coastal wetlands ecosystems, providing restoration, enhancement, or management will be administered for long-term conservation

SOURCE OF FUNDS

15% annually of the 18.7% distributed to Coastal Wetlands Planning, Protection and Restoration Act from the Sport Fish Restoration & Boating Trust Fund

Includes revenues from:

- **Interest earned on Trust Fund**
- **Import duties on fishing tackle, yachts and pleasure craft**
- **Excise taxes on sport fishing equipment and electric motors**
- **Portion of gasoline tax attributable to motorboats and small engines**

MATCHING REQUIREMENTS AND LIMITATIONS

- Provides up to 50% federal funding, remaining 50% of costs must be from non-federal source (funds increased to 75% federal share for coastal States that have and are using a fund for acquiring coastal wetlands or other natural areas or open spaces)
- 100% federal funding for PR, American Samoa, Guam, Northern Mariana Islands and Virgin Islands

SPECIAL CONDITIONS OR REQUIREMENTS

* Designated agencies of coastal States submit eligible proposals
* Grantees must provide non-federal matching funds

For More Information: http://wsfrprograms.fws.gov/Subpages/GrantPrograms/CW/CW.htm

SPORT FISH RESTORATION PROGRAM

UPDATED 1/2018

Fish and Wildlife Service, Wildlife and Sport Fish Restoration Program

DISTRIBUTION METHOD

Apportioned formula based on: 60% paid sportfishing license holders + 40% land/water area

Governing Guidance

- Sport Fish Restoration Act, also known as Dingell-Johnson Act of 1950 (Enabling Legislation)
- 50 CFR 80
- 2 CFR 200

ELIGIBLE GRANTEES: ALL STATE/TERRITORY FISH AND WILDLIFE AGENCIES WITH ASSENT LEGISLATION

Purpose

- Restoration and management of fish species of material value for sport-fishing and recreation
- Provide facilities that create or add to public access for recreational boating
- Provide aquatic education to public to increase understanding of water resources and associated aquatic life

ELIGIBLE PROJECTS

→ Projects restoring, conserving, managing, and enhancing sport fish having material value for sport or recreation

→ Projects enhancing the public's understanding of water resources and aquatic life, assisting them in developing attitudes toward the aquatic environment

SOURCE OF FUNDS

Fifty-eight percent of amount in Sport Fish Restoration & Boating Trust Fund

Includes Revenues from:

- **Excise taxes on sport fishing equipment and electric motors**
- **Import duties on fishing tackle, yachts and pleasure craft**
- **Portion of gasoline tax attributable to motorboats and small engines**
- **Interest earned on Trust Fund**

MATCHING REQUIREMENTS AND LIMITATIONS ON AVAILABILITY OF FUNDS

- States may be paid up to 75% federal funding, 25% required from non-federal sources
- 100% federal funding for Puerto Rico, Virgin Islands, Guam, American Samoa, and Northern Mariana Islands
- Annual apportionment available for obligation to grants for two years before they revert. Reverted funds are reapportioned to the Sport Fish Restoration program during subsequent year
- Amount allocated by States for freshwater programs each fiscal year cannot be less than amount allocated in fiscal year 1988
- Up to 15% of annual apportionment may be allocated for aquatic education (no limit for PR, DC, CNMI, Guam, VI, and American Samoa)
- At least 15% of annual apportionment must be allocated to the boating access subprogram (each USFWS region's boating access allocation must be at least 15% during each 5 year period. If not, those states below 15% revert funds).
- Coastal States must equitably allocate apportionment between freshwater and marine projects in proportion to number of resident marine/freshwater anglers

SPECIAL CONDITIONS OR REQUIREMENTS

* State Fish and Wildlife Agencies must pass and maintain assent legislation
* Submit annual license certifications
* Ineligible projects include law enforcement, public relations, and revenue producing activities

For More Information: http://wsfrprograms.fws.gov/Subpages/GrantPrograms/SFR/SFR.htm

STATE WILDLIFE GRANTS

U.S. Fish and Wildlife Service, Wildlife and Sport Fish Restoration Program

DISTRIBUTION METHOD

All Annually Distributed

Competitive

Nationally competitive based on ranking criteria

Noncompetitive—Formula

Apportioned based on formula:

1/3 land area + 2/3 population

Governing Guidance

- Annual Interior Appropriations Acts (Enabling Legislation)
- 2 CFR 200
- State Wildlife Grant (SWG) Administrative Guidelines (*see http://fawiki.fws.gov/*)
- USFWS Manual Chapter (*http://www.fws.gov/policy/517fw10.pdf*)

ELIGIBLE GRANTEES

→ ALL STATE AND TERRITORY FISH AND WILDLIFE AGENCIES

→ REGIONAL ASSOCIATIONS OF FISH AND WILDLIFE AGENCIES

Purpose

Provide funds for development and implementation of programs that benefit sensitive and imperiled wildlife and their habitats, especially species not hunted or fished (referred to as "species of greatest conservation need")

ELIGIBLE PROJECTS

Conservation actions such as research, surveys, species and habitat management, and monitoring that are identified in an approved State Wildlife Action Plan; or updating, revising, or modifying a State's Plan; or addressing approved "emerging issues"

SOURCE OF FUNDS

⇒ Before 2006, funding provided through the Land and Water Conservation Fund.

⇒ 2006 and later, funding provided through General Appropriations.

MATCHING REQUIREMENTS AND LIMITATIONS ON AVAILABILITY OF FUNDS

- Annual appropriation available for two years
- Competitive grants require 25% matching, federal share not to exceed 75% of total costs
- 100% federal funds for PR, Virgin Islands, Guam, American Samoa, and Northern Mariana Islands
- Formula planning grants require 25% matching, federal share not to exceed 75% of total costs
- Formula implementation grants require 35% matching, federal share not to exceed 65% of total costs

SPECIAL CONDITIONS OR REQUIREMENTS

* State/Territory must develop or commit to develop a comprehensive wildlife conservation plan by October 1, 2005.
* Approved plans must be reviewed and updated at maximum intervals of ten years.

For More Information: http://wsfrprograms.fws.gov/Subpages/GrantPrograms/SWG/SWG.htm

UPDATED 1/2018

TRIBAL WILDLIFE GRANTS

Fish and Wildlife Service, Wildlife and Sport Fish Restoration Program

DISTRIBUTION METHOD

Competitive based on Request for Grant Proposals and Final Policy and Implementation Guidelines

Governing Guidance

- Annual Appropriations Act (Enabling Legislation)
- Tribal Wildlife Grant Program Implementation Guidelines
- 2 CFR 200

ELIGIBLE GRANTEES: FEDERALLY RECOGNIZED TRIBES IN UNITED STATES INCLUDING PUEBLOS, RANCHEROS, AND ALASKA NATIVE VILLAGES OR TRADITIONAL COUNCILS AS DEFINED BY THE ALASKA NATIVE CLAIMS SETTLEMENT ACT

Purpose

Provide funding to federally recognized Tribes for development and implementation of programs that benefit wildlife and their habitat, including species of tribal culture or traditional importance and species that are not hunted or fished.

ELIGIBLE PROJECTS

→ Development and implementation of programs for the benefit of wildlife and their habitat, including species of tribal cultural or traditional importance and species that are not hunted or fished

→ Activities may include, but are not limited to, planning for wildlife and habitat conservation, ongoing and/or new fish and wildlife management actions, fish and wildlife related laboratory and field research, natural history studies, habitat mapping, field surveys and population monitoring, habitat preservation, land acquisition, conservation easements, and outreach efforts.

SOURCE OF FUNDS

Land and Water Conservation Fund (annual appropriation).

Includes Revenues from:

- **Outer continental shelf oil and gas**
- **General treasury since 2006**

MATCHING REQUIREMENTS AND LIMITATIONS ON AVAILABILITY OF FUNDS

- Cost reimbursement
- Provides up to 100% of federal funding
- Annual appropriation available for two years

SPECIAL CONDITIONS OR REQUIREMENTS

Eligible grantees submit applications including Tribal resolution of support to Regional Native American Liaisons of U.S. Fish and Wildlife Service.

For More Information: http://wsfrprograms.fws.gov/Subpages/GrantPrograms/TWG/TWG.htm

WILDLIFE RESTORATION PROGRAM

UPDATED 1/2018

Fish and Wildlife Service, Wildlife and Sport Fish Restoration Program

DISTRIBUTION METHOD

Apportioned formula based on: 50% paid hunting license holders + 50% land/water area

Governing Guidance

- Wildlife Restoration Act, also known as Pittman-Robertson Act of 1937 (Enabling Legislation)
- 50 CFR 80
- 2 CFR 200

ELIGIBLE GRANTEES: ALL STATE/TERRITORY FISH AND WILDLIFE AGENCIES WITH ASSENT LEGISLATION

Purpose

- Restoration, conservation, management and enhancement of wild birds and mammals and their habitat
- Provide public use and access to wildlife resources
- Provide for education of hunters and development of shooting ranges

ELIGIBLE PROJECTS

Manage wildlife and their habitats, monitor populations, conduct research, collect and analyze data, maintain facilities, perform outreach, and other activities designed to promote wildlife restoration and wildlife-based recreation.

SOURCE OF FUNDS

Wildlife Restoration Trust Fund

Includes Revenues from:

- **Excise taxes on sporting arms and ammunitions (firearms, ammunition, pistols, handguns, revolvers, bows, archery, arrow components)**

MATCHING REQUIREMENTS AND LIMITATIONS ON AVAILABILITY OF FUNDS

- States may be paid up to 75% federal funding, 25% required from non-federal sources
- 100% federal funding for Puerto Rico, Virgin Islands, Guam, American Samoa, and Northern Mariana Islands
- Annual apportionment available for two years before it reverts
- Reverted funds are returned to U.S. Fish and Wildlife Service for use in Migratory Bird Program
- Basic Hunter Education (separate formula and apportionment) - may be used for hunter education or other WR Act authorized projects
- Enhanced Hunter Education (eight million dollars set aside) - must be used for hunter education or shooting range enhancements (if all Basic Hunter Education funds are used for hunter education, Enhanced HE may be used for any WR Act authorized projects)

SPECIAL CONDITIONS OR REQUIREMENTS

- State Fish and Wildlife Agencies must pass and maintain assent legislation
- Submit annual license certification
- Ineligible projects include law enforcement, public relations, and revenue producing activities
- Wildlife includes indigenous or naturalized species of birds or mammals that are either wildlife or free-ranging; held in a captive breeding program for reintroduction of depleted species; or under the jurisdiction of State fish and wildlife agency.

For More Information: http://wsfrprograms.fws.gov/Subpages/GrantPrograms/WR/WR.htm

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TAB 5

Compliance

Objectives:

1. Identify and discuss specific compliance documentation requirements.
2. Understand the NEPA documentation process.
3. Identify the issues that prevent using Categorical Exclusions.
4. Determine the information needed to evaluate the effect on Listed, Proposed to be listed, Candidate Species and/or Critical Habitat.
5. Discuss the importance of this information in the Section 7 evaluation process.
6. Review the National Historic Preservation Act compliance requirements.
7. Discuss various program/project compliance requirements.

Handouts:

- 5-1 NEPA Process and Documentation
- 5-3 Categorical Exclusions: Extraordinary Circumstances
- 5-5 Section 7 ESA Compliance Process
- 5-7 Section 106 Process
- 5-9 National Historic Register Eligibility Criteria
- 5-11 Area of Potential Effect (APE)
- 5-13 State NEPA Documentation Example
- 5-15 State Section 7 Documentation Example

National Environmental Policy Act

The purpose of the NEPA process is to consider detailed information concerning every significant environmental effect on the human environment. Additionally, the process ensures the public plays a role in both the decision-making process and the decision implementation.

Complying with the NEPA process is relatively simple and unimposing for the majority of work proposed under awards administered by USFWS. However, the process does require that specific steps be followed and documented to support conclusions about how the federal action will affect the human environment.

The general flow for documenting a NEPA decision is depicted on the *NEPA Process* (Handout **5-1**). Working through the NEPA decision making process requires evaluating several factors before implementing federally-funded projects.

> The Human Environment is the natural and physical environment and the relationship of people with that environment
>
> **-40 CFR 1508.14**

NEPA Factors

- Project Scope
- Potential for Significant Impact on the Human Environment
- Public Interest and/or Controversy Generated

The effect of these factors determines which of the three documentation processes must be followed in complying with NEPA requirements.

Methods of Documenting NEPA Compliance

- Categorical Exclusion (CE)
- Environmental Assessment (EA)
- Environmental Impact Statement (EIS)

516 DM 8 | 43 CFR 46

Exercise: Categorical Exclusions

Using the Toolkit review**– *Policy & Guidance>NEPA>516 DM 8 Managing the NEPA Process***, and answer the questions below.

1. Where do the categorical exclusion appear in 516 DM 8?

_____

_____

2. What are the broad category titles for categorical exclusions?

_____

_____

3. Review each of the following proposed actions and determine, if the activity would be eligible for a categorical exclusion. If so, please note which categorical exclusion may apply.

Proposed Action	Eligible for a Categorical Exclusion (Yes or No)	Applicable Categorical Exclusion
Prescribed Burn		
Bird Banding		
Riparian Zone Border Fencing		
Supplemental Stocking of Native Sport Fish		
Disposition of Grant Acquired Land		
Paving of a Wildlife Management Area Parking Lot		

4. Besides finding category exclusion that applies, what other requirement must be satisfied before classifying an activity as categorically excluded?

_____

_____

Section 7 of the Endangered Species Act

Federally-funded actions involving listed, proposed, and candidate species will promote the conservation of those species to the greatest extent practical under Federal law.

- Section 7(a)(1): All Federal agencies must determine how to use their existing authorities to further the purposes of the ESA.
- Section 7(a)(2): All Federal agencies—using the best scientific and commercial data available—must insure that any action they authorize, fund, or carry out is not likely to
- Jeopardize a listed, proposed, or candidate species.
- Adversely modify designated critical habitat.

> An Action includes activities or programs of any kind authorized, funded, or carried out, in whole or in part, by Federal agencies in the United States or upon the high seas.
>
> **-50 CFR 402.02**

How Does USFWS Comply with Section 7 of ESA?

Approve only awards that meet conditions.

- Identify species
- Identify actions and location
- Evaluation of effects: by FWS Ecological Services
- No effect
- May affect
- Not likely to adversely affect
- Is likely to adversely affect

Make a Recommendation/Determination

No Species Present

- Nature of work not on the ground.
- There are no species in the location of groundwork; work is non-destructive. If work is destructive, add caveat that work will stop if endangered species/habitat are discovered.

Species Present:

Work in area with potential for Endangered Species.

- **No Effect:** Activity does not / will not interfere within particular time/season/habitat.
- **Is Not Likely to Adversely Affect:** A Take is unlikely. Describe possible effects, and ways to avoid take.
- **Is Likely to Adversely Affect:** A Take is likely. Formal consultation with ES required.

A **Take** is to "harass, harm, pursue, hunt, shoot, wound, kill, trap, capture, collect, or to attempt to engage in any such conduct".

Dealing with a "Likely to Adversely Affect" Determination

- Modify the proposal by changing actions, locations, timing, etc.
- Description of how the Take will be avoided must be thoroughly documented in proposal.
- Elevate high-risk project to Ecological Services Field Office for review and possible formal consultation.

Avoid Section 7 Pitfalls!

- Consider potential effects during the development of the proposal.
- Provide separate information for each different action and species where there are different recommendations.

National Historic Preservation Act

Section 106 of the National Historic Preservation Act requires federal agencies to account for undertakings on historic properties.

The Section 106 process is

- Consultation with a State's Historic Preservation Office (SHPO) and/or Tribal Historic Preservation Office (THPO).
- Required if the project/action is an undertaking with potential to cause effects on historic properties.

Historic Property Examples

- Prehistoric or historic district, site, building or structure.
- Artifacts, records, and remains related and located within such properties.

What is an "Undertaking"?

Any project, activity, or program funded in whole or in part by a Federal agency, including those (1) carried out by or on behalf of a Federal agency, (2) carried out with Federal financial assistance, or (3) requiring a Federal permit, license, or approval.

What is the Service's Responsibility?

Program Offices consult with their Regional Historic Preservation Officer, who may, depending on the activity, work with the appropriate SHPO/THPO.

What is SHPO/THPO's Responsibility?

Provide to the Service a written response indicating (1) agreement with a finding of no historic properties present, **or** (2) no adverse effects on historic properties, **or** (3) determine actions that the agency can take to resolve adverse effects.

National Historic Preservation Act | 36 CFR 800

Historic and Cultural Preservation

	Exercise: Reviewing Undertakings for Adverse Effects

Work with a partner and consider the following undertakings and determine if consultation with SHPO is required? ***Federal Regulations> 36 CFR 800.5 a 2***

Proposed Undertaking	SHPO consultation required? (Yes or No)
Boat ramp maintenance	
Electroshocking for fish	
Sale of federally assisted property containing historic buildings	
Barn roof replacement	
Coordination of Federal Grant	
Paving an existing gravel parking lot	

A description of the undertaking and its area of potential effects, including photographs, maps, and drawings may be provided to SHPO. SHPO has an obligation to provide a written response either indicating they agree with the grantees proposed finding of no adverse affects on historic properties or determine actions that the agency can take to resolve adverse effects. Consultation results are included with grant documentation.

Notes:

Additional Project Dependent Compliance

The work being performed in the award or the project type may have specific project-dependent compliance that must be considered and documented.

- Permits
- Engineering Diagrams
- Appraisals
- Third Party Agreements
- Intergovernmental Review of Federal Programs
- EO 12372
- State Single Point of Contact
- www.whitehouse.gov/omb/grants_spoc
- Lobbying

Disclosure of Lobbying Activities (Form SF-LLL)

Federal funds cannot be used by the grantee or paid by the grantee to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, and 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.

Funds other than Federal funds may be used for lobbying. However, if any funds other than Federal 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, an officer or employee of Congress, or an employee of a Member of Congress in connection with the Federal contract, grant, loan, or cooperative agreement (currently being submitted), the grantee must complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

Learning Points

- ✓ Compliance requirements include administrative, environmental, historical, cultural and non-discrimination.
- ✓ Compliance requirements are found in the enabling legislation, governing program guidance, administrative requirements and the Service Manual Chapters.
- ✓ The Statement of Assurances documents the Recipient's acceptance of the compliance requirements listed on the assurance form.
- ✓ Compliance requirements will vary depending upon the project type.
- ✓ The NEPA process assesses a project's impact on the human environment.
- ✓ Federal funds cannot be used on a project until a NEPA decision is made and documented.
- ✓ The three types of NEPA documentation processes are Categorical Exclusion, Environmental Assessment, and Environmental Impact Statement.
- ✓ The scope, potential for significant impact on the human environment, and the public interest and/or controversy of a project will determine the NEPA documentation process.
- ✓ The NEPA process requires documenting the effect a project has on endangered species.
- ✓ The Section 7 process supports the NEPA decision.
- ✓ National Historic Preservation Act requires federal agencies to take into account the effects of their undertakings on historic properties.

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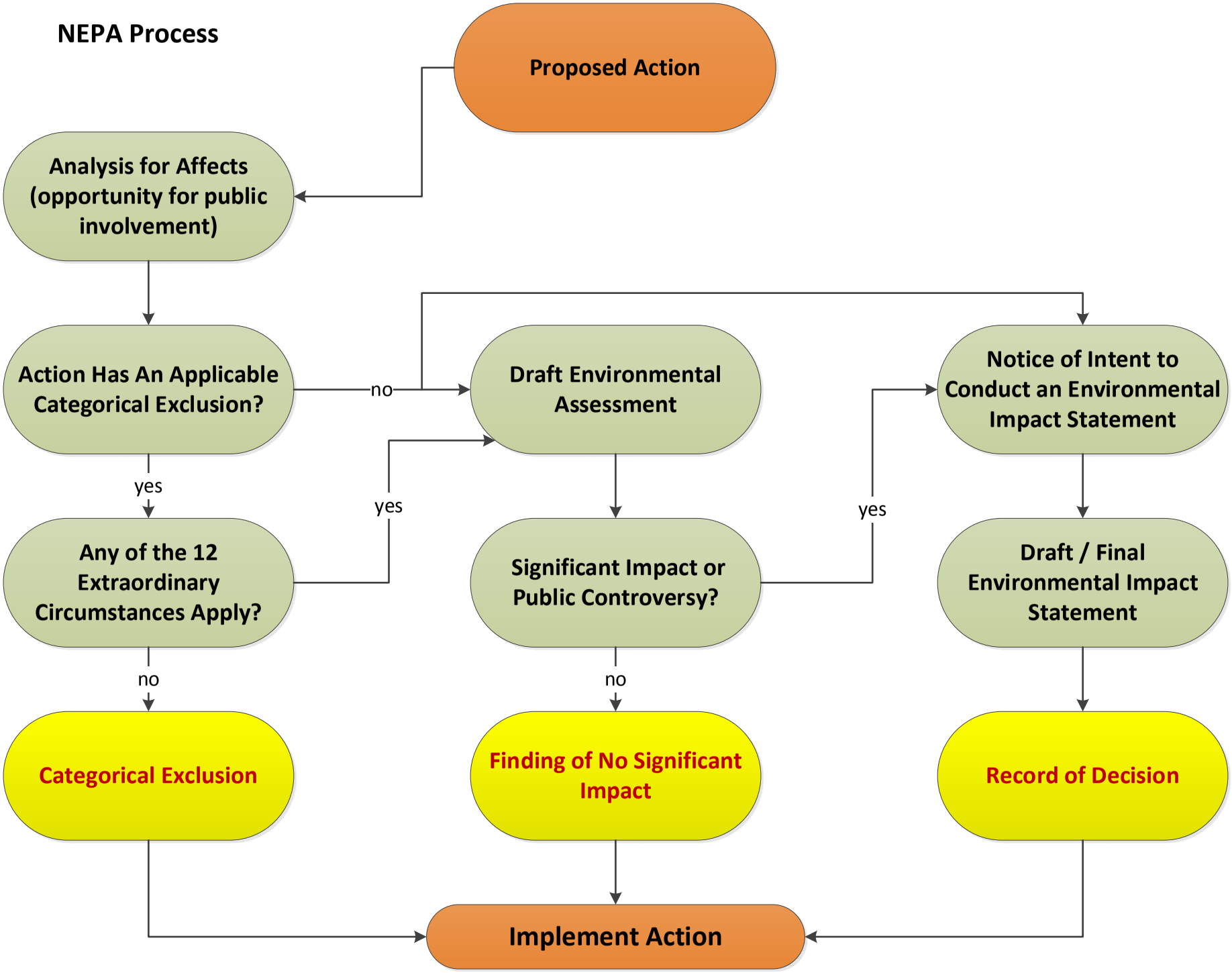
NEPA Process
Proposed Action
Analysis for Affects (opportunity for public involvement)
Action Has An Applicable Categorical Exclusion?
no
yes
Any of the 12 Extraordinary Circumstances Apply?
yes
no
Categorical Exclusion
Draft Environmental Assessment
Significant Impact or Public Controversy?
yes
no
Finding of No Significant Impact
Notice of Intent to Conduct an Environmental Impact Statement
Draft / Final Environmental Impact Statement
Record of Decision
Implement Action

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APPENDIX 2

Categorical Exclusions: Extraordinary Circumstances

Extraordinary circumstances exist for individual actions within CXs which may:

2.1 Have significant impacts on public health or safety.

2.2 Have significant impacts on such natural resources and unique geographic characteristics as historic or cultural resources; park, recreation or refuge lands; wilderness areas; wild or scenic rivers; national natural landmarks; sole or principal drinking water aquifers; prime farmlands; wetlands (Executive Order 11990); floodplains (Executive Order 11988); national monuments; migratory birds; and other ecologically significant or critical areas.

2.3 Have highly controversial environmental effects or involve unresolved conflicts concerning alternative uses of available resources [NEPA Section 102(2)(E)].

2.4 Have highly uncertain and potentially significant environmental effects or involve unique or unknown environmental risks.

2.5 Establish a precedent for future action or represent a decision in principle about future actions with potentially significant environmental effects.

2.6 Have a direct relationship to other actions with individually insignificant but cumulatively significant environmental effects.

2.7 Have significant impacts on properties listed, or eligible for listing, on the National Register of Historic Places as determined by either the bureau or office.

2.8 Have significant impacts on species listed, or proposed to be listed, on the List of Endangered or Threatened Species, or have significant impacts on designated Critical Habitat for these species.

2.9 Violate a Federal law, or a State, local, or tribal law or requirement imposed for the protection of the environment.

2.10 Have a disproportionately high and adverse effect on low income or minority populations (Executive Order 12898).

2.11 Limit access to and ceremonial use of Indian sacred sites on Federal lands by Indian religious practitioners or significantly adversely affect the physical integrity of such sacred sites (Executive Order 13007).

2.12 Contribute to the introduction, continued existence, or spread of noxious weeds or non-native invasive species known to occur in the area or actions that may promote the introduction, growth, or expansion of the range of such species (Federal Noxious Weed Control Act and Executive Order 13112).

6/21/05 #3675
Replaces 5/27/04 #3612

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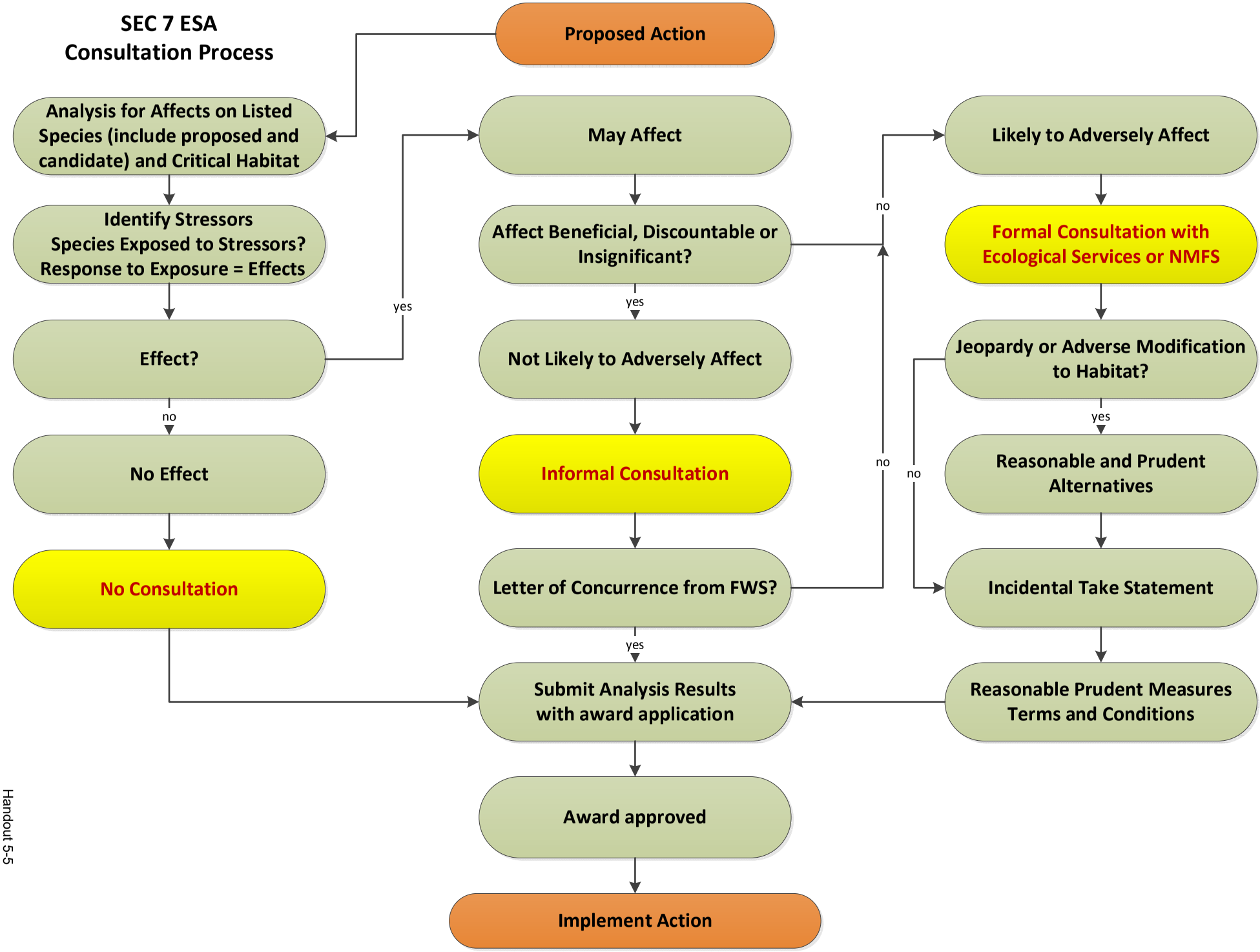
SEC 7 ESA
Consultation Process
Proposed Action
Analysis for Affects on Listed Species (include proposed and candidate) and Critical Habitat
Identify Stressors
Species Exposed to Stressors?
Response to Exposure = Effects
Effect?
yes
no
No Effect
No Consultation
May Affect
Affect Beneficial, Discountable or Insignificant?
yes
Not Likely to Adversely Affect
Informal Consultation
Letter of Concurrence from FWS?
yes
no
Likely to Adversely Affect
Formal Consultation with Ecological Services or NMFS
Jeopardy or Adverse Modification to Habitat?
yes
no
Reasonable and Prudent Alternatives
Incidental Take Statement
Reasonable Prudent Measures Terms and Conditions
Submit Analysis Results with award application
Award approved
Implement Action

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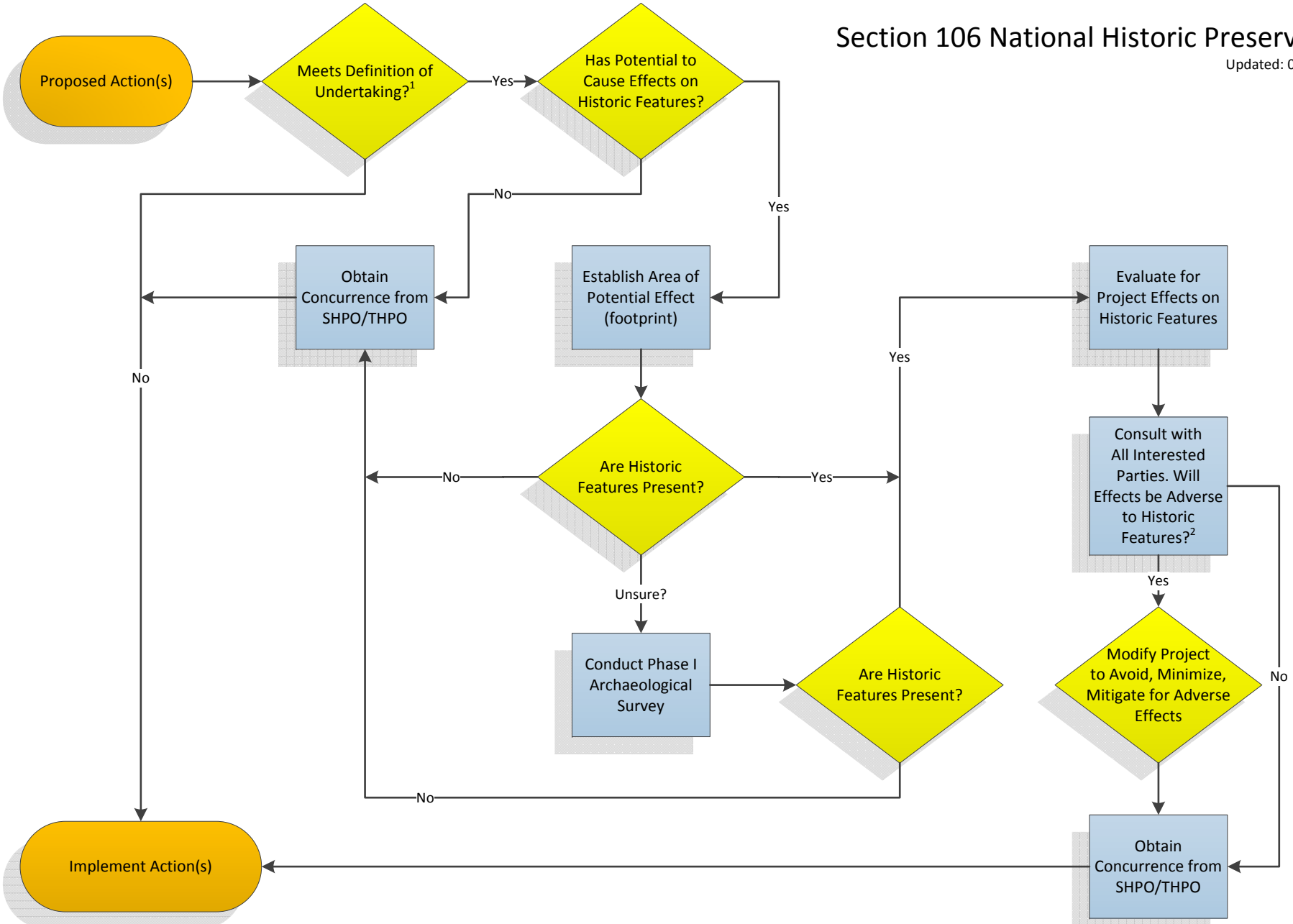
Section 106 National Historic Preservation

Updated: 01/06/2016



[1] Undertaking means a project, activity, or program funded in whole or in part under the direct or indirect jurisdiction of a Federal agency, including those carried out by or on behalf of a Federal agency; those carried out with Federal financial assistance; and those requiring a Federal permit, license, or approval. **36 CFR 800.16(y)**

[2] Examples of Adverse Effects include: (1) Physical destruction or damage; (2) Alteration of a property; (3) Removal of a property from its location; (4) Change of the character of the property's use or physical features; (5) Introduction of visual, atmospheric, or audible elements; (6) Neglect of a property; and (7) Transfer, lease, or sale of property. **36 CFR 800.5(a)(2)**

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NATIONAL PARK SERVICE

NATIONAL REGISTER CRITERIA FOR EVALUATION

Criteria for Evaluation

The quality of significance in American history, architecture, archeology, engineering, and culture is present in districts, sites, buildings, structures, and objects that possess integrity of location, design, setting, materials, workmanship, feeling, and association, and:

A. That are associated with events that have made a significant contribution to the broad patterns of our history; or

B. That are associated with the lives of significant persons in or past; or

C. That embody the distinctive characteristics of a type, period, or method of construction, or that represent the work of a master, or that possess high artistic values, or that represent a significant and distinguishable entity whose components may lack individual distinction; or

D. That have yielded or may be likely to yield, information important in history or prehistory.

Criteria Considerations:

Ordinarily cemeteries, birthplaces, graves of historical figures, properties owned by religious institutions or used for religious purposes, structures that have been moved from their original locations, reconstructed historic buildings, properties primarily commemorative in nature, and properties that have achieved significance within the past 50 years shall not be considered eligible for the National Register. However, such properties will qualify if they are integral parts of districts that do meet the criteria or if they fall within the following categories:

a. A religious property deriving primary significance from architectural or artistic distinction or historical importance; or

b. A building or structure removed from its original location but which is primarily significant for architectural value, or which is the surviving structure most importantly associated with a historic person or event; or

c. A birthplace or grave of a historical figure of outstanding importance if there is no appropriate site or building associated with his or her productive life; or

d. A cemetery that derives its primary importance from graves of persons of transcendent importance, from age, from distinctive design features, or from association with historic events; or

e. A reconstructed building when accurately executed in a suitable environment and presented in a dignified manner as part of a restoration master plan, and when no other building or structure with the same association has survived; or

f. A property primarily commemorative in intent if design, age, tradition, or symbolic value has invested it with its own exceptional significance; or

g. A property achieving significance within the past 50 years if it is of exceptional importance.

- This exception is described further in NPS "How To" #2, entitled "How to Evaluate and Nominate Potential National Register Properties That Have Achieved Significance Within the Last 50 Years" which is available from the National Register of Historic Places Division, National Park Service, United States Department of the Interior, Washington, D.C. 20240.

Area of Potential Effects

Section 106 of National Historic Preservation Act

.

Area of Potential Effects (APE) means the geographic area or areas within which an undertaking may directly or indirectly cause alterations in the character or use of historic properties, if any such properties exist. The APE is influenced by the scale and nature of an undertaking and may be different for various kinds of effects caused by an undertaking.

Important points to consider when establishing an APE:

- The APE is determined before the systematic identification of historic properties begins. Accordingly, all of the historic properties in the project vicinity need not be known to initially establish the APE. It is important at this point to thoroughly understand the undertaking and the nature of its potential effects.
- The determination of the APE must include indirect as well as direct effects.
- An APE need not be a single contiguous area but may consist of more than one area, depending on the specific features of the undertaking.
- The determination of the APE should address all project alternatives. Different alternatives may have different APE's. Also, the APE need not be uniform for all kinds of effects; a single undertaking may have different APE's for different kinds of effects.
- An APE is not defined or limited by boundaries of land ownership.
- An APE should be envisioned in three dimensions and must include all areas of horizontal and vertical ground disturbance.
- The determination of the APE must be reconsidered if there are changes to the undertaking during project development. The APE may need to be modified or changed (e.g., expanded or contracted) during the course of an undertaking and if so, additional consultation may be necessary. Any subsequent changes to the APE shall be documented.

In the event the Applicant determines, or the SHPO/THPO recommends, that an alternative APE is necessary, the Applicant and the SHPO/THPO may mutually agree to an alternative APE.

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VERMONT

RECEIVED

JUN 29 2012 Agency Of Natural Resources

Division of Wildlife and Sport Fish Restoration

Fish & Wildlife Department
Barre District Natural Resources Office
5 Perry Street, Ste. 40
Barre, VT 05641
www.VtFishandWildlife.com

[phone] 802-476-0199
[fax] 802-476-0129
[tdd] 802-828-3345

June 21, 2012

Dear Dr. Organ:

I am writing in reference to the Application for Federal Assistance for W-46-D regarding compliance with the *National Environmental Policy Act* (NEPA).

The actions proposed in this grant will take place throughout the State of Vermont on lands owned by the Department within the grant period of July 1, 2012 through June 30, 2017. We have reviewed the proposal for meeting NEPA compliance and found that it is ***completely covered by 516 DM 8.5 categorical exclusion.*** Further, we find (43 CFR 46.215) that this proposal will NOT: A(2), B(1), B(2), B(4) and 516 DM 2, Appendix 1 B(3) SG

1. Have significant impacts on public health or safety.
2. Have significant impacts on such natural resources and unique geographic characteristics as historic or cultural resources; park, recreation or refuge lands; wilderness areas; wild or scenic rivers; national natural landmarks; sole or principal drinking water aquifers; prime farmlands; wetlands (Executive Order 11990); floodplains (Executive Order 11988); national monuments; migratory birds; and other ecologically significant or critical areas.
3. Have highly controversial environmental effects or involve unresolved conflicts concerning alternative uses of available resources [NEPA Section 102(2)(E)].
4. Have highly uncertain and potentially significant environmental effects or involve unique or unknown environmental risks.
5. Establish a precedent for future action or represent a decision in principle about future actions with potentially significant environmental effects.
6. Have a direct relationship to other actions with individually insignificant but cumulatively significant environmental effects.
7. Have significant impacts on properties listed, or eligible for listing, on the National Register of Historic Places as determined by either the bureau or office.
8. Have significant impacts on species listed, or proposed to be listed, on the List of Endangered or Threatened Species, or have significant impacts on designated Critical Habitat for these species.
9. Violate a Federal law, or a State, local, or tribal law or requirement imposed for the protection of the environment.
10. Have a disproportionately high and adverse effect on low income or minority populations (Executive Order 12898).
11. Limit access to and ceremonial use of Indian sacred sites on federal lands by Indian religious practitioners or significantly adversely affect the physical integrity of such sacred sites (Executive Order 13007).
12. Contribute to the introduction, continued existence, or spread of noxious weeds or non-native invasive species known to occur in the area or actions that may promote the introduction, growth, or expansion of the range of such species (Federal Noxious Weed Control Act and Executive Order 13112).

I Concur [✓] do not Concur [ ]

Thank you for your time reviewing this grant proposal,

FA Specialist John McDonald **Date:** 7/6/12

State Project Leader _____ **Date** June 21, 2012

Federal Aid Coordinator _____ **Date** June 28, 2012

Conserving fish, wildlife, plants, and their habitats for the people of Vermont.

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Listed Species Present/Is Not Likely to Adversely Affect

RECEIVED
JUN 29 2012
Division of Wildlife and
Sport Fish Restoration

Dear Dr Organ:

We are writing in reference to the Application for Federal Assistance for Vermont **W-46-D** and it's compliance with Endangered Species Act Section 7.

The actions proposed in this grant will take place statewide within the grant period of 07/01/2012-06/30/2017. It has been found that the following federally listed, proposed or candidate species may be present within this area:

The following species are on the federal endangered species list, potentially exist, and/or are known to exist within Vermont:
Indiana bat *(Myotis sodalis)*
Eastern mountian lion *(Felis concolor couguar)* T/E [illegible]
Lynx *(Lynx canadensis)*
Bald eagle (*Haliaeetus leucocephalus)*
Peregrine falcon *(Falco peregrinus)*.*
Puritan tiger beetle *(Cicindela puritana)*
Dwarf wedge mussel *(Alasmidonta heterodon)*
Small whorled pogonia *(Isotria medeoloides)*
Jesup's milk-vetch *(Astragalus robbinsii var. jesupii)*
Northeastern bulrush (*Scirpus ancistrochaetus)*

The actions proposed include: administrative activities associated with acquiring property, but does not include the actual costs to purchase the real property interest from the landowner. Specifically, this job includes, but is not limited to: contracts for appraisals, title searches, surveys, closing attorneys, hazardous waste surveys, clean-up of sites, archeological surveys, equipment for VFWD staff, among others.

We believe these actions are NOT LIKELY TO ADVERSELY AFFECT these species in conducting these proposed actions because: the grant funded activities consists of administrative, project facilitation costs that will have no effect on federally listed threatened and endangered species. This project covers office related work and expenses, and non-destructive fieldwork needed to obtain information and/or facilitate the protection of vital habitats. There is no habitat manipulation, handling of wildlife, or ground disturbance as part of this project.

If any other listed species are found or any actions changed before or within the Agreement Period, state and federal authorities will be notified, and actions will cease until another Section 7 review is completed and approved by Federal Assistance.

Clean-up of sites could impact listed species if present. Assessments will be made prior to on the ground action so no impacts occur [illegible]

Thank you for your time in review of this grant proposal.

Vermont Department of Fish and Wildlife Concurrence/Approval: (signatures indicate that impacts on all federally listed species within Vermont have been considered)

VDFW Endangered Species Leader Steven E. Parren Date 6-28-2012

VDFW Federal Aid Coordinator _____ Date 6-28-2012

I Concur [✓] do not Concur [ ]

FA Specialist Date: 7/6/12

John E McDonald Jr

TAB 6

Objectives:

1. Identify and explain the purpose of the various components of the grant application package.
2. Determine the need for inclusion of compliance and other supporting documents.
3. Determine the eligibility of the grant projects included in the application.
4. Evaluate the Project Statement for adherence to the minimum requirements.
5. Determine if the proposal meets requirements for substantiality in character and design.
6. Describe the communication and people involved in developing, reviewing and approving the grant application.
7. Describe the merit review and risk assessment process required for all competitive grants and cooperative agreements.

Handouts:

- 6-1 SF 424 Application for Federal Assistance
- 6-5 Project Statement
- 6-9 NEPA Compliance Document
- 6-11 Section 7 Compliance Document
- 6-15 Section 106 Compliance Document
- 6-17 Intergovernmental Review (State Process Document)
- 6-19 SF 424 Statement of Assurances
- 6-21 Best Management Practices for Project Statement Development
- 6-25 FY2019 WR Notice of Funding Opportunity (NOFO)
- 6-43 TRACS Enhancement Matrix
- 6-59 Financial Assistance Recipient Risk Assessment

Project Statement Overview

A project statement identifies the need and describes the work to be done. It is required for each project to be funded in a grant. Grantees may use their own format for the project statement/narrative or use the TRACS system. Project statements must contain all elements required in the program guidance.

Competitive grant programs contain additional requirements used to evaluate and rank grant applications. Specific program guidance should be reviewed for ranking criteria.

Required Elements of a Project Statement (50 CFR 80.82)

- NEED
- PURPOSE and OBJECTIVES
- EXPECTED RESULTS or BENEFITS
- APPROACH
- USEFUL LIFE ($100,000)
- GEOGRAPHIC LOCATION
- PRINCIPAL INVESTIGATOR (if research)
- PROGRAM INCOME
- BUDGET NARRATIVE (costs by project & subaccount)
- MULTIPURPOSE PROJECTS (benefits multiple programs)
- RELATIONSHIP TO OTHER GRANTS
- TIMELINE
- GENERAL

	Project Statement Requirements
50 CFR Part 80.82	Administrative Requirements Federal Aid in Fish and Federal Aid in Wildlife Restoration

	Exercise: Substantial in character and Design

Read 50 CFR 80.56 and be prepared to discuss substantiality in character and design.

1. Define substantial in character and design.

_____

_____

_____

2. What documents do you need to look at to determine if the grant application is substantial in character and design?

_____

_____

_____

3. Who has ultimate responsibility to determine if a project is substantial in character and design?

_____

_____

_____

	Substantial in Character and Design
50 CFR Part 80.56	Administrative Requirements Federal Aid in Fish and Federal Aid in Wildlife Restoration

Required Elements of a Project Statement

Need

- Explain why the project is necessary and how it fulfills the purposes of the relevant Act
- Identify the conservation issue, problem or opportunity the project will address
- Evidence of the need (Wildlife Action Plan, surveys)
- Articulate the null alternative…the negative result of taking no action
- When you think you have identified the need (i.e. build a boat ramp), then ask why you need to build a boat ramp.

Purpose and Objectives

- Base purpose and objectives on the need
- Purpose states desired outcome in general
- Objectives state desired outcome that are specific and quantified
- What benchmarks must be achieved to meet the need?
- Objectives are written in an active tense and use action verbs such as construct, survey, train, research, establish, repair, conduct, provide, restore, acquire.
- Objectives should be (SMART) **S**pecific, **M**easurable, **A**chievable, **R**elevant and **T**ime bound

Notes:

Required Elements of a Project Statement (cont'd)

Approach

- The approach describes the specific conservation actions or efforts necessary to accomplish project objectives. The approach answers the question "how" the objectives will be accomplished by describing the actual work that will be done. This information must demonstrate that the agency will use accepted fish and wildlife conservation, management, or research principles
- Name key project staff
- Include essential equipment purchase information
- Include specific management actions that will be taken that require compliance with NEPA, Sec 7 and NHPA
- WSFR encourages using the Wildlife TRACS Enhancement Matrix **(see Handout 6-43).**

Expected Results/Benefits

- Specify the benefits of completing the project and resolving the need for a variety of individual interests.
- Benefit to resource, users, economy, society

Costs by Project and Subaccount

- Appraised value of land if project is for a land acquisition
- Costs for services associated with the project
- List and describe the type and amount of pre-agreement costs, if applicable
- List and describe all funding sources including Federal, State and private amounts and the type of match including cash, bargain sale and in-kind services
- Cost at WSFR grant subaccount level and project level

Wildlife TRACS Enhancement

Wildlife TRACS stands for the "Tracking and Reporting on Actions for the Conservation of Species." It serves as WSFR's repository electronic system for all performance and accomplishment reporting related to awards funded by the WSFR programs.

The new TRACS Enhancement will allow States and territories to enter their project statement information and the TRACS system will generate their project statement. States and territories will also be able to report on their WSFR awards directly in TRACS. These reports will then be submitted directly to WSFR staff to make performance reporting more easy and direct.

TRACS will allow the WSFR program to generate reports and answer questions about the accomplishments of its programs.

Writing Competitive Project Statements/Narratives

Competitive grant programs contain additional requirements used to evaluate and rank grant applications. Specific program guidance should be reviewed for ranking criteria.

- Follow guidance carefully and be aware of critical dates
- Make it visually easy to read and to find required elements of project statement
- Address ranking criteria and understand how your application will be evaluated against the criteria
- Maximize federal share by including partners and/or in-kind match.
- Be concise but complete. Limit number of pages, include appendices and attachments only as necessary
- Professionally written – grammar, spelling, sentence structure and avoid using jargon unless useful and necessary
- Number the pages, use standard fonts and font sizes, omit fancy binders and tabs
- Indicate if partial funding is acceptable (usually for competitive grants)
- Submit a complete grant package
- Communicate with the Regional Office Grant Specialist prior to and during grant application process.

Exercise: Examining the Grant Application Package

Use **Handout #6-25 the NOFO** for the WR grant program. Compare the example grant application documents **(Handouts 6-1, 6-5, 6-9, 6-11, 6-15, 6-17, 6-19)** to the description found in the NOFO. Work with your tablemates and answer the following questions:

1. List the documents required in a Grant Application Package.

_____

_____

_____

_____

_____

_____

_____

_____

2. Are all of the necessary forms and documents included in the Grant Application package (handouts)? Anything missing?

_____

_____

_____

_____

_____

_____

_____

_____

Prior to Issuing a Federal Award

For competitive (discretionary) grants and cooperative agreements, the Federal awarding agency must conduct a merit review of proposals submitted by applicants. The Federal awarding agency must also conduct a risk assessment of applicants. *Grantees who subgrant Federal awards are also required to conduct and document a similar risk assessment of their subgrantees*.

Merit Review of Proposals (2 CFR 200.204)

"For all competitive grants or cooperative agreements, unless prohibited by Federal statue, the Federal awarding agency must design and execute a merit review process for all applications." The process must be described and incorporated by reference in the applicable funding opportunity (i.e. NOFO).

- Review factors / sub-factors
- Ranking / rating system
- Evaluation standards
- Program policy factors
- Basis for selection

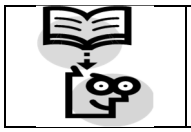
Risk Assessment of Applicants (2 CFR 200.205)

"For competitive grants or cooperative agreements, the Federal awarding agency must have in place a framework for evaluating the risks posed by applicants (see **Handout 6-59**) before they receive Federal awards." Special conditions may be incorporated into the Federal award based upon the degree of risk.

Awarding agency assigns a risk value of High / Medium / Low.

1. Potential for implementation problems.
2. Financial management systems and funds management record.
3. Performance track record.
4. Staff level / key staff qualifications.
5. Delivery experience.
6. Award administration and reporting compliance.
7. Single audit reports review.
8. Review of any other audits required by legislation.

DOI-AAAP-0068 requires the USFWS to perform a risk assessment on all grantees, prior to issuing a Federal award.



Learning Points

- ✓ The Grantee/State is responsible for submitting the correct documentation.
- ✓ Grants cannot be approved without the submission of the appropriate documents. Documents may vary depending on regional/state and program/project requirements.
- ✓ The project statement must include the following required elements; need, objectives, expected benefits/results, approach, location, costs.
- ✓ Need must be relevant to the Act.
- ✓ Objectives must be based on need and must be verifiable and measurable.
- ✓ The approach describes how you will reach the objective(s) in the time allotted.
- ✓ Approach must include adequate information for WSFR to document and make determinations for NEPA and Section 7.
- ✓ Approach should include key personnel.
- ✓ Project must use accepted conservation and management principles and appropriate procedures.
- ✓ Benefits must be commensurate with project costs.
- ✓ Different types of projects have different requirements in order to be “substantial in character and design”.
- ✓ Grant application is submitted to the WSFR Regional Office for review and approval.
- ✓ Prior to issuing a Federal award, the USFWS must conduct a risk assessment posed by applicants. For discretionary and cooperative agreements, the Federal awarding agency must also develop and document a merit review process for all applications.

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OMB Number: 4040-0004
Expiration Date: 10/31/2019

Application for Federal Assistance SF-424

* 1. Type of Submission:
- [ ] Preapplication
- [x] Application
- [ ] Changed/Corrected Application

* 2. Type of Application:
- [x] New
- [ ] Continuation
- [ ] Revision

* If Revision, select appropriate letter(s):

* Other (Specify):

* 3. Date Received: 06/01/2016

4. Applicant Identifier: 123456789

5a. Federal Entity Identifier:

5b. Federal Award Identifier:

State Use Only:

6. Date Received by State: 05/01/2016

7. State Application Identifier: W-777-E

8. APPLICANT INFORMATION:

* a. Legal Name: Arkansas Game and Fish Commission

* b. Employer/Taxpayer Identification Number (EIN/TIN): 01-0000000

* c. Organizational DUNS: 1234567890000

d. Address:

* Street1: 111 Fly-fisher Street
Street2:
* City: Birdsnest
County/Parish:
* State: AR: Arkansas
Province:
* Country: USA: UNITED STATES
* Zip / Postal Code: 12345-6789

e. Organizational Unit:

Department Name: Department of Conservation

Division Name: Fish and Wildlife

f. Name and contact information of person to be contacted on matters involving this application:

Prefix: Mr.
* First Name: Brooks
Middle Name:
* Last Name: Trout
Suffix:

Title: Federal Aid Coordinator

Organizational Affiliation:

* Telephone Number: 555-777-8888
Fax Number: 555-777-8889

* Email: brooks.trout@ar.gov

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:**

U.S. Department of the Interior, Fish and Wildlife Service

11. Catalog of Federal Domestic Assistance Number:

15.611

CFDA Title:

Wildlife Restoration and Basic Hunter Education

*** 12. Funding Opportunity Number:**

F17AS00035

* Title:

Arkansas Statewide Habitat Management and Public Access

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:**

Statewide habitat management of Arkansas' Wildlife Management Areas and Public Access Areas.

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: 25

* b. Program/Project: 32

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

Add Attachment | Delete Attachment | View Attachment

17. Proposed Project:

* a. Start Date: 07/01/2016

* b. End Date: 06/30/2017

18. Estimated Funding ($):

* a. Federal	1,836,000.00
* b. Applicant	
* c. State	612,000.00
* d. Local	
* e. Other	
* f. Program Income	450,000.00
* g. TOTAL	2,898,000.00

*** 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 05/01/2016.

☐ 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: Mr.

* First Name: Abe

Middle Name:

* Last Name: Froman

Suffix:

* Title: Director

* Telephone Number: 555-777-9999

Fax Number: 555-777-9998

* Email: abe.froman@ar.gov

* Signature of Authorized Representative: Abe Froman

* Date Signed: 05/01/2016

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Arkansas Statewide Habitat Management and Public Access

Need

There is a need to maintain viable populations of wild birds and mammal species in order to provide wildlife dependent outdoor recreation opportunities and sustainable wildlife populations in Arkansas. Maintaining adequate habitat to support forest, upland, and wetland dependent wildlife species is of great importance to those who hunt, trap, view, study and photograph wildlife throughout the State. Over 458,000 individuals spend nearly 11 million days pursuing wildlife dependent recreation in Arkansas annually. Wildlife habitat in Arkansas is becoming more fragmented from changes in urban and agricultural land use as the state's population increases. Habitat and cropland loss from urban sprawl occurs at an average rate of 12,500 acres/year. The Arkansas Game and Fish Commission manages 62 state-owned Wildlife Management Areas (WMA's) encompassing 2,863,294 acres and the WMAs are important resources where wildlife populations can be effectively managed and available for recreational and economic benefit. Arkansas' ability to sustain viable populations of wildlife species for wildlife dependent recreation will be significantly compromised unless habitat is managed, maintained, and restored.

Purpose

The purpose of this grant is for the conservation of wildlife species and their associated habitats for maintaining viable populations and public enjoyment and use.

Objectives

1. Directly manage 162,746 acres by June 30, 2017
   (Note: TRACS strategy – Direct Habitat and Species Management)

Results and Benefits Expected

To the Resource: This project will result in habitat improvements and reduced risk of declining species of wild birds and mammals on state lands and adjoining private lands. It will result in improved plant diversity and restoration of habitat communities.
To the User: Improved hunting and other wildlife dependent outdoor opportunities.
To the Economy: Increased revenues from shooting ranges and hunting and fishing trips.
To Society: Outreach opportunities including public presentations about restoration work, field trips for stakeholder groups, and several field days to share information with private landowners

Approach

Objective 1 - Directly manage 162,746 acres by June 30, 2017
Habitat management and restoration projects and activities that will be conducted to accomplish project objectives include (see Table 1 for a list of activities by WMA):
Forest habitat management activities

- Annual maintenance of 662 miles of firebreaks in support of scheduled prescribed fire activities.
- Manipulation of vegetative communities on 8,628 acres of wildlife openings within the forest matrix to diversify habitat.
- Prescribing of herbicides, pre-commercial and commercial forest thinning, and the application of prescribed fire as wildlife stand improvement on 1,520 acres of forested habitat to promote and restore historical vegetative and forest structure.
- Reforestation (forest management, hard and soft mast production, etc) of selected sites which promotes the achievement of long-term management area habitat plans.

Upland habitat management activities

- Wildlife stand inventory of 21,041 acres to provide treatment guidance and follow-up by treatment audits to assess treatment effectiveness.
- Mowing, disking, fertilizing, liming and planting of 5,465 acres of food plots in planned mixtures of both warm season and cool season annuals and perennials to supplement native forage with small acreages of high quality cultivated forage.
- Chemical control of woody stems and the mechanical soil disturbance on 33,955 acres of old field habitat to provide early seral-stage vegetative communities.

Wetland habitat management activities

- Prescribed application of herbicides to control or eliminate noxious/invasive weed species, the timed application and removal of water to manipulate high quality moist-soil vegetative plant communities, the mechanical soil disturbance to enhance high quality moist-soil vegetative plant communities, and the periodic planting of cultivated crops on sites where natural moist-soil plants are lacking on 5,034 acres of moist soil units.
- Seasonal flooding, manipulation and dewatering of 107,482 acres of green-tree impoundments.
- Maintenance of 270 constructed water holes.

Administrative Activities

Conducting related project administration, coordination and planning (to include development of WMA master plans and annual work plans), evaluation, program development (to include training all agency personnel involved in the habitat management program through continuing education and workshops and symposia as well as through close coordination with multi-agency regional efforts) and all other associated eligible activities.

(NOTE: TRACS activity tags for reporting purposes).

Objective 1: Directly manage 162,746 acres by June 30, 2017
TRACS Activity Tag 1: Prescribed Fire
TRACS Activity Tag 2: Species tag
TRACS Activity Tag 1: Planting/seeding
TRACS Activity Tag 2: Species tag
TRACS Activity Tag 1: Other vegetation management practices
TRACS Activity Tag 2: Species tag
TRACS Activity Tag 1: Forest Stand Management
TRACS Activity Tag 2: Species tag
TRACS Activity Tag 1: Wetland creation/ management TRACS
Activity Tag 2: Species tag

Useful Life

No capital improvements over $10,000 will be made with this project proposal.

Geographic Location

Statewide - See include table for specific activities by location.

Principal Investigator

Not applicable

Program Income

This grant will generate an estimated $450,000 in program income through the sale of timber harvested on WMAs. Approval is requested to use the additive method for application of this program income. Program income will be applied solely towards the cost of habitat management, maintenance, and restoration activities as described herein.

Budget Narrative
Funding for this project shall be provided by the Wildlife Restoration Grant program of the Wildlife Restoration Act.
Total project cost is estimated at **$2,448,000**
Federal Share shall be **$1,836,000** (75%)
State Share shall be **$612,000** (25%)

NOTE: Applicants may provide the budget information using the SF 424A (Budget Information for Non-Construction Programs), SF 424C (Budget Information for Construction Programs), or using the applicant's created budget displaying an equivalent or greater level of detail.

Budget Class Category	Cost
Personnel (salaries)	$950,000
Fringe Benefits	$252,700
Travel	$18,000
Equipment	$0
Supplies	$540,650
Contractual	$441,850
Construction	$0
Other	$0
Total Direct Costs	$2,203,200
Indirect Costs	$244,800
TOTAL Direct/Indirect	$2,448,000
Program Income (additive)	$450,000
Total	**$2,898,000**

Personnel - budget estimate comprised of staff (25-30) in the following classifications: (1) Regional Wildlife Coordinator; (2) Public Lands Wildlife Biologist; (3) Wildlife Foreman; (4) Wildlife Senior Technician; and (5) Wildlife Technician.

Fringe Benefits -consists of the required employer contribution of Social Security, Medicare, unemployment tax, retirement, and employee health insurance, and is estimated at 26.2% of salaries.

Travel - staff will attend in-state meetings related wildlife and habitat management issues/concerns. Staff may also attend regional/national meetings such as The Wildlife Society and Southeastern Association of Fish and Wildlife Agencies (including the various committees and sections). Travel costs will include lodging, transportation, and per diem following state policies and procedures.

Supplies - budget estimate includes general office/lab supplies, field attire, tools, electrical items, herbicide, herbicide application items, and prescribed fire supplies/items.

Contractual - budget estimate includes contractual agreements with third party commercial timber harvesters to meet habitat and species management goals/objectives.

Indirect Costs - The Arkansas Game and Fish Commission's approved NICRA is 20.35% applied to the base of salary and fringe. A copy of the NICRA is on file in the WSFR Region 4 Office.

In-Kind Match: **$0**

Pre-Award Costs: **$0** No pre-award costs are requested for this grant.

Indirect Cost Statement: "We are (1) a U.S. state government entity receiving more than $35 million in direct Federal funding each year with an indirect cost rate of 20.35%. We submit our indirect cost rate proposals to our cognizant agency. A copy of our most recently approved rate agreement/certification is attached."

Single Audit Reporting Statement: The State of Arkansas was required to submit a Statewide Single Audit report for its most recently closed fiscal year and that report is available on the Federal Audit Clearinghouse Single Audit Database website. The report is filed under the State of Arkansas' EIN (99-9999999).

Conflict of Interest Statement: Arkansas Game and Fish Commission, at the time of this application, is not aware of any actual or potential conflicts of interest that may arise during the life of this award which may affect the Commission, its employees, or its subrecipients. Should an actual or potential conflict of interest arise during the period of performance, then the Arkansas Game and Fish Commission will notify the WSFR Regional Office.

Multipurpose Projects
Not applicable

Relationship with Other Grants
This grant will continue work conducted under the WMA Maintenance, Operations and Habitat Management grant AR-W-F13AF01229 (W-64-45).

Timeline
March – September: Planting/seeding native upland and wetland vegetation and implement prescribed grassland burns
March – June: Timber cutting and timber stand improvements
Year-round: Invasive plant control and other vegetative control activities; provide assistance to landowners

General
NOTE: 50 CFR 80.82 (c) requires that a project statement must include information pertaining to 13 data elements. Element 13 (General) requires that information be included in the project statement that (a) shows that the proposed activities are eligible for funding and substantial in character and design and (b) enables the Service to comply with applicable requirements under NEPA, ESA, and NHPA, and other laws, regulations, and policies.
Please see the attached NEPA, ESA, and NHPA documentation for additional information.

STATE OF ARKANSAS
DEPARTMENT OF CONSERVATION
11 Longarm Street
Seethaven, AR 00000

OFFICE OF THE DIRECTOR

101-202-3344
FAX 101-222-3434

Mr. Bob White
Federal Assistance
U.S. Fish & Wildlife Service

Dear Mr. White:
I am writing in reference to the Application for Federal Assistance for:
Arkansas Statewide Habitat Management and Public Access regarding compliance with the National Environmental Policy Act.

The actions proposed for this grant involve statewide habitat management activities on wildlife management areas and providing public access to these areas.

We have reviewed the proposal for meeting **NEPA compliance** and found that it is **completely covered by 516 DM 8 categorical exclusion No(s). 8.5 B(2).** Further, we find (516 DM 2, Appendix 2) that this proposal will NOT:

1. Have significant impacts on public health or safety.
2. Have significant impacts on such natural resources and unique geographic characteristics as historic or cultural resources; park, recreation or refuge lands; wilderness areas; wild or scenic rivers; national natural landmarks; sole or principal drinking water aquifers; prime farmlands; wetlands (Executive Order 11990); floodplains (Executive Order 11988); national monuments; migratory birds; and other ecologically significant or critical areas.
3. Have highly controversial environmental effects or involve unresolved conflicts concerning alternative uses of available resources [NEPA Section 102(2)(E)].
4. Have highly uncertain and potentially significant environmental effects or involve unique or unknown environmental risks.
5. Establish a precedent for future action or represent a decision in principle about future actions with potentially significant environmental effects.
6. Have a direct relationship to other actions with individually insignificant but cumulatively significant environmental effects.
7. Have significant impacts on properties listed, or eligible for listing, on the National Register of Historic Places as determined by either the bureau or office.
8. Have significant impacts on species listed, or proposed to be listed, on the List of Endangered or Threatened Species, or have significant impacts on designated Critical Habitat for these species.
9. Violate a Federal law, or a State, local, or tribal law or requirement imposed for the protection of the environment.
10. Have a disproportionately high and adverse effect on low income or minority populations (Executive Order 12898).
11. Limit access to and ceremonial use of Indian sacred sites on federal lands by Indian religious practitioners or significantly adversely affect the physical integrity of such sacred sites (Executive Order 13007).
12. Contribute to the introduction, continued existence, or spread of noxious weeds or non-native invasive species known to occur in the area or actions that may promote the introduction, growth, or expansion of the range of such species (Federal Noxious Weed Control Act and Executive Order 13112).

Thank you for your time reviewing this grant proposal,

Ed Cator, Project Leader
Arkansas Department of Conservation

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SECTION 7 BIOLOGICAL EVALUATION FORM
U.S. Fish and Wildlife Service

1. State: Arkansas

2. Grant Program: Wildlife Restoration

3. Grant Title: **Arkansas Statewide Habitat Management and Public Access**

Grant Number: (FWS use only) W-777-E

4**. Project Title(s)**: **Arkansas Statewide Habitat Management and Public Access**

5**. Person Completing Form**: Billy Bass
a. Title: Wildlife Area Manager
b. Phone Number: 555-777-8888

6**. Date Evaluation Completed**: 5/01/2016

7**. Pertinent Species and Habitat Information**: **(List the Species and Habitat)**

A. Listed species and/or their critical habitat within the action area:

No species present…….training courses will be conducted statewide but at facilities where no species could possibly be present.

B. Proposed species and/or proposed critical habitat within the action area:

No species present

C. Candidate species within the action area:

No species present

8**. Geographic Area / Location (Attach Map)**:

Statewide at educational training facilities with indoor classrooms

9. Describe Species and their Habitat occurrences:

None

10. Description of proposed action:

Directly manage 162,746 acres by June 30, 2017.

11. Explanation of effects of the action:

A. Species status – no species present where ground disturbance will occur.

B. Habitat status – no designated habitat present

C. Impacts of the proposed action on species and/or critical habitat –

None present-no effect

D. Assessment of effects – No effects

12. State Recommendation:

A. Listed species/critical habitat:

__X__No effect on species/critical habitat (list species/habitat):

____May affect, is not likely to adversely affect species/critical habitat (list species/habitat):

____May affect, is likely to adversely affect species/critical habitat (list species/habitat):

____Undetermined effect (list species/habitat):

B. Proposed species/critical habitat:

__X__No effect on species/critical habitat (list species/habitat):

____May affect, is not likely to adversely affect species/critical habitat (list species/habitat):

____May affect, is likely to adversely affect species/critical habitat (list species/habitat):

____Undetermined effect (list species/habitat):

C. Candidate species:

__X__No effect on candidate species (list species):

____May affect, not likely to jeopardize candidate species (list species):

____May affect, likely to jeopardize candidate species (list species):

____Undetermined effect (list species):

13. Remarks: This project area does not contain listed, proposed or candidate species or designated critical habitat.

14. State Approval:

_____ _____

Signature: Ed Cator Date

15. Wildlife and Sport Fish Restoration Program Determination

____No effect (list species/habitat):

____Not likely to adversely affect (list species/habitat):

____Likely to adversely affect (list species/habitat):

____Undetermined effect (list species/habitat):

Remarks:

Signatures:

_____ _____

Grant Manager Date

Arkansas Department of Conservation **Section 106 Review**

Project: W-777-E **Arkansas Statewide Habitat Management and Public Access**

Dear Mr. Ed Cator:

In response to your request, I have reviewed the information received to initiate consultation on the above referenced project in accordance with Section 106 of the National Historic Preservation Act of 1966, as amended.

Based on the information provided, I have concluded that there will be no historic properties [architectural or archaeological] affected by the proposed undertaking.
Please contact Kirk Gravedigger of this office if we can be of further assistance in this matter.

Sincerely,

Stone Age
State Historic Preservation Officer

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STATE OF ARKANSAS
EXECUTIVE OFFICE OF THE GOVERNOR

BUREAU OF THE BUDGET
Sweethaven, AR 00000

May 15, 2016

Subject: **Intergovernmental Review Process**

We The Bureau of the Budget has been notified of the subject application pursuant to Public Acts 80:1029 and 87:961. This letter certifies that your agency has complied with the notice of intent phase of the review process and that your application is approved for submission to the federal government for funding consideration.

Please notify the State of Arkansas Commission on Intergovernmental Cooperation at 111 Park Office Building immediately after federal award action is taken on the subject application. This notification is made by completing items 19-23 on Forms ICIC 192 or submitting notice of award forms for the SF-424 The State Application Identifier (SAI) must appear in the State Application Identifier box in the upper right hand corner of the ICIC 192 or the SF-424 when this notification is made, and also be provided to the Comptroller on the Receipts Deposit Transmittal (Form C-64) when funds for the subject project are deposited in a receipt account.

Unless your agency has a special agreement with the Bureau for achieving compliance with PA 80:1029 and PA 87:961, all amendments, revisions, or supplements to the subject application must be submitted as provided for in the Bureau and Commission's joints instructions for Federal Grant Applicants/Awards dated September, 1992.

Thank you for your cooperation.

Owen U. Money

Owen U. Money
Budget Analyst

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OMB Number: 4040-0007
Expiration Date: 01/31/2019

ASSURANCES - NON-CONSTRUCTION PROGRAMS

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

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

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

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

1. Has the legal authority to apply for Federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management and completion of the project described in this application.

2. Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.

3. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.

5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).

6. Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C.§§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U. S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee- 3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and, (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.

7. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.

8. Will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.

9. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally-assisted construction subagreements.

10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is $10,000 or more.

11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).

12. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.

13. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).

14. Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.

15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.

16. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.

17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.

19. Will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended (22 U.S.C. 7104) which prohibits grant award recipients or a sub-recipient from (1) Engaging in severe forms of trafficking in persons during the period of time that the award is in effect (2) Procuring a commercial sex act during the period of time that the award is in effect or (3) Using forced labor in the performance of the award or subawards under the award.

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL

TITLE

APPLICANT ORGANIZATION	DATE SUBMITTED
Abe Froman	Director
	Standard Form 424B (Rev. 7-97) Back
Arkansas Game and Fish	5/01/2016

Best Management Practices for Writing a Project Statement that is Substantial in Character and Design

For a project to be substantial in character and design it must; 1) address a conservation need relevant to the authorized funding program; 2) have measurable objectives that establish benchmarks that will resolve the need for the project if achieved; 3) specify the sound management actions, tasks or efforts to be undertaken to achieve the objectives and; 4) demonstrate cost effectiveness. It is all about connecting the dots or following a logical process from establishing the need for the project down to describing the work to be done in a sound, cost effective manner.

Need

A need statement will identify the conservation issue, problem or opportunity to be addressed. The need will identify a lack of something such as habitat or an opportunity to provide something such as access to wildlife dependent recreation. The need may be in the form of some pending threat to the resource. The need must be relevant to the purpose of the Act or enabling legislation that authorized the program.

A need statement will answer why your agency should deal with this issue or opportunity (your statutory authority)?

A need statement will provide evidence such as results from surveys, research or other data to demonstrate that the need is real and not perceived.

A need statement will articulate the null alternative (the negative result of taking no action).

Objectives

Objectives are meant to be realistic targets or benchmarks that, if achieved, will resolve the project Need. Objectives are written in an active tense and use action verbs such as construct, survey, train, research, establish, repair, conduct, provide, acquire.

SMART Objectives are:

Specific-Specify exactly what the desired outcome, result, output or deliverable will be. Say what you are going to do by using action verbs. A smart objective will describe a result in terms of who or what?

Measurable- You need to be able to track progress and measure the outcome using quantitative or qualitative assessments. A smart objective will answer how much or how many?

Achievable-All the necessary resources (money, time, equipment, and labor) should be available to accomplish the objective. A smart objective will consider capabilities.

Relevant- How does the objective directly relate to the stated need? A smart objective will demonstrate that if it is accomplished the need will be resolved.

Time bound- Establish a deadline. A smart objective will include a time limit and answer "by when" will the result be achieved?

Objective Template

(Action verb?)_____ (how many?) _____

(who or what?) _____ (by when?)_____

Filling in the blanks:

(Action verb?) Train

(How many?) 150

(Who or what?): Volunteer hunter education instructors

(By when?): June 30, 2019.

Putting it all together:

Train 150 instructors by June 30, 2019.

Objective Examples:

Not SMART: Acquire as much land as is possible to increase access to recreational hunting opportunities.

SMART: Acquire real property interests in 3,000 acres by December 21, 2019.

Not SMART: Plant trees in riparian corridors to enhance stream bank habitat as much as possible this year.

SMART: Directly restore, enhance, create, or manage 50 miles by June 30, 2019.

Not SMART: Increase grassland habitat in the state this year.

SMART: Directly restore, enhance, create, or manage 1,500 acres by June 30, 2019.

Approach

The approach describes the specific conservation activities or efforts necessary to accomplish project objectives. The approach answers the question "how" the objectives will be accomplished by describing the actual work that will be done. This information must demonstrate that the agency will use sound design, appropriate procedures, and accepted fish and wildlife conservation, management, or research principles. Include the name of the Principal Investigator for research projects and other key project staff. Include essential equipment purchases and specific management actions that will be taken that require compliance with NEPA, Sec 7 and NHPA. WSFR encourages using the **TRACS Activity Matrix (handout 6-43)** to classify each activity.

Example:

- Activity Tag 1: Hunter Education
- Activity Tag 2: Firearms - Hunting

Provide a narrative description of each activity after identifying the Activity Tags.

Example: Training of instructors, teachers, mentors, and students in hunting, shooting, and trapping.

Expected Results and Benefits

The expected benefits and results will specify the benefits of completing the project and resolving the need for a variety of individual interests. The expected benefits will answer the question….If successful at resolving the need, what will be the benefit to the:

Resource?_____

User?_____

Economy?_____

Society?_____

Costs by Project and Subaccount

Provide costs by project and subaccount with additional information sufficient to show that the project is cost effective. Cost effectiveness can be evaluated by comparing total project cost with the expected results and benefits for the project. Describe any item that requires the Service's approval and estimate its cost. Examples are pre-award costs and capital expenditures for land, buildings, and equipment. Include a schedule of payments to finish the project if an agency proposes to use funds from two or more annual apportionments.

Wildlife Restoration Grant Program
Fiscal Year 2019 Notice of Funding Opportunity

Notice Overview

Federal Agency Name
U.S. Department of the Interior, Fish and Wildlife Service (Service), Wildlife and Sport Fish Restoration Program (WSFR)

Funding Opportunity Title
Wildlife Restoration and Basic Hunter Education – Region 5 Northeast Region

Catalog of Federal Domestic Assistance (CFDA) Number
15.611

Announcement Type
Notice of Funding Opportunity (NOFO) for Federal Fiscal Year (FY) 2019

Funding Opportunity Number F19AS00004

Paperwork Reduction Act Statement
We are collecting this information in accordance with the Pittman-Robertson Wildlife Restoration Act (16 U.S.C. 669-669k). Your response is required to obtain or retain a benefit. We will use the information you provide to evaluate your application for potential award of Federal funding through this program and, if awarded, to evaluate performance. We may not conduct or sponsor and you are not required to respond to a collection of information unless it displays a currently valid OMB control number. We estimate that it will take you about 40 hours to complete an initial application, 3 hours to revise the terms of an award, and 8 hours to prepare and submit performance reports, including time to maintain records, and gather information. All burden estimates include the time to review instructions, search existing data resources, gather data needed and complete and review the submission. You may send comments on the burden estimate or any other aspect of this information collection to the Information Collection Clearance Officer, U.S. Fish and Wildlife Service, MS BPHC, 5275 Leesburg Pike, Falls Church, VA 22041-3803.

OMB Control Number
1018-0100 (expires: 7/31/2021)

Submission Deadline and Other Information
State applicants can continuously apply for funding up to the application deadline. The deadline for receipt is August 31, 2020, 11:59 p.m. EDT. The Service recommends that you submit your application early enough to address any unforeseen technical complications and verify that all documents have been received by your Regional WSFR Office before the deadline. The Service will not consider applications received after the deadline.

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I. Description of Funding Opportunity

References to "you" in this NOFO refer to the State, Commonwealth, or Territory agency completing the application and any sub-recipient, if applicable. References to "we," "our," or "us" in this NOFO refer to the Service.

The Federal Aid in Wildlife Restoration Act of 1937, 50 Stat. 917 as amended; 16 U.S.C. 669-669k, now known as the Pittman-Robertson Wildlife Restoration Act, was enacted on September 2, 1937, and began functioning July 1, 1938. The purpose of this Act has been to provide funding for the selection, restoration, rehabilitation, and improvement of wildlife habitat, wildlife management research, and the distribution of information produced by the projects. The Act was amended on October 23, 1970, to include funding for hunter safety programs and the development or the operation and maintenance of firearm and archery ranges. Additional information about the Wildlife Restoration Grant Program is available on our website here: Wildlife Restoration Grant Program.

WSFR's mission is to work through partnerships to conserve and manage fish and wildlife and their habitats for the use and enjoyment of current and future generations. WSFR's vision is of healthy, diverse, and accessible fish and wildlife populations that offer recreation, economic activity, and other societal benefits, in addition to sustainable ecological functions. WSFR's guiding principle is that society benefits from conservation-based management of fish and wildlife and their habitats and opportunities to use and enjoy them. The Wildlife Restoration Grant Program aligns with WSFR's mission, vision, and guiding principle, and supports three of the Department of the Interior's priorities including:

1) Creating a conservation stewardship legacy second only to Teddy Roosevelt;
2) Utilizing our natural resources; and
3) Restoring trust with our local communities.

II. Award Information

The Wildlife Restoration Grant Program provides Federal grant funding to the 50 States as well as the Commonwealths, and territories (not the District of Columbia) for the selection, restoration, rehabilitation, and improvement of wildlife habitat, wildlife management research, wildlife population surveys and inventories, land acquisition, hunter education and safety programs, coordination, development of facilities, facilities and services for conducting a hunter education and safety programs, and provisions for public use of wildlife resources. For a complete list of activities eligible for funding through this program, please see 50 CFR 80.50.

The Hunter Education and Safety Program (Section 4(c) of the Act) allocates Federal funding to provide training in the safe handling and use of firearms and archery equipment, hunter responsibilities and ethics, survival, construction, operation, and maintenance of public shooting ranges, and basic wildlife management and identification. Hunter Education and

Safety Programs include the development and implementation of a programmed course of instruction leading toward the achievement of the hunter safety training goals and objectives. In general, the course is to train students to be safe and responsible hunters and assist the agency in accomplishing its mission and goals.

Information on Wildlife Restoration annual apportionments are available on our website: Wildlife Restoration Apportionments. The Wildlife Restoration Grant Program apportionment is determined based on the following:

1. It is a formula-based apportionment;

2. Fifty percent of the formula is based on land area of the State and 50 percent is based on the number of paid hunting license holders;

3. No State may receive more than five percent or less than one-half of one percent of the total apportionment;

4. The Commonwealth of Puerto Rico receives one-half of one percent of the total apportionment;

5. The Commonwealth of the Northern Mariana Islands and the territories of American Samoa, Guam, and the U.S. Virgin Islands receive one-sixth of one percent of the total apportionment;

6. The eligible agency must furnish a certification of the number of paid hunting license holders on an annual basis;

7. Eligible agencies may be paid up to 75 percent of project costs through the program (see Section III. D. for details); and

8. Wildlife Restoration funds are available for a period of two years. Funds not obligated within two years are reverted and spent under the provisions of the Migratory Bird Conservation Act. Also under the provisions of the Wildlife Restoration Act, the interest accumulated from the Act goes to the North American Wetland Conservation Act Grant Program. Only eligible agencies may apply for and receive grants under this program.

The Basic Hunter Education Program apportionment is determined based on the following:

1. It is a formula-based apportionment;

2. It is based on State population compared to the total United States population using the most recent census figures;

3. No State may receive more than three percent or less than one percent of the total Hunter Education funds apportioned; and

4. The Commonwealths of Puerto Rico and the Northern Mariana Islands and the territories of American Samoa, Guam, and the U.S. Virgin Islands receive one-sixth of one percent of the total apportionment.

Ineligible activities include law enforcement of fish and game regulations, public relations activities to promote the fish and wildlife agency, and activities conducted for the primary purpose of generating revenue. See 50 CFR 80.54.

III. Basic Eligibility Requirements

Eligible Applicants
Participation is limited to State, Commonwealth, or territorial agencies (but not agencies of the District of Columbia) with lead management responsibility for fish and wildlife resources in the United States of America. States, Commonwealths, and territories (State(s)) must pass laws (assent legislation) for the conservation of fish and wildlife. The law(s) must include a prohibition against the diversion of license fees paid by hunters for purposes other than the administration of the fish and wildlife agency. If you are uncertain of your eligibility, please contact WSFR (see Section VII, Agency Contacts).

Federal law mandates that all entities applying for Federal financial assistance must have a valid Dun & Bradstreet Data Universal Number System (DUNS) number and have a current registration in the System for Award Management (SAM). See Title 2 of the Code of Federal Regulations (CFR), Part 25 for more information.

DUNS Registration
Request a DUNS number online at Dun & Bradstreet Registration. For technical difficulties, contact Dun & Bradstreet by email at: govt@dnb.com, or by calling the Government Customer Resource Center at voice phone: 866-705-5711 or TTY line: 877-807-1679 (hearing impaired customers only). Obtaining a DUNS number is free for all entities doing business with the Federal government. Once assigned a DUNS number, entities are responsible for maintaining up-to-date information with Dun & Bradstreet.

Entity Registration in SAM
Register in SAM online at the SAM website. Once registered in SAM, entities must renew and revalidate their SAM registration at least every 12 months from the date previously registered. Entities are strongly urged to revalidate their registration as often as needed to ensure that their information is up to date and in synch with changes that may have been made to DUNS and IRS information.

Note: The official U.S. Government website address for SAM is https://sam.gov/. There is no cost to register in or access SAM. There are third-party vendors who charge a fee in exchange for registering entities in SAM; please be aware that you can register to do business with the U.S. Government for free directly in SAM at https://sam.gov/.

Excluded Entities
Applicant entities or their key project personnel identified in the SAM exclusions database as ineligible, prohibited/restricted or excluded from receiving Federal contracts, certain subcontracts, and certain Federal assistance and benefits will not be considered for Federal

funding, as applicable to the funding being requested under this Federal program. The Service conducts a review of the SAM Exclusions database for all applicant entities and their key project personnel prior to award.

Cost Sharing or Matching
States may be paid up to 75 percent of project costs through the program. The State must provide at least 25 percent of the project costs from a non-Federal source. The Regional Director may provide funds to pay 75 to 100 percent of the allowable costs of a project funded by a grant to a fish and wildlife agency of the Commonwealths of Puerto Rico and the Northern Mariana Islands and the territories of Guam, the U.S. Virgin Islands, and American Samoa. In accordance with 48 U.S.C. 1469(a), the Regional Director will waive the first $200,000 of match for each grant from the Commonwealth of the Northern Mariana Islands and the territories of American Samoa, Guam, the U.S. Virgin Islands. The non-Federal share may come from license fees. Matching and cost-share requirements are discussed in 50 CFR 80.85 and 2 CFR 200.306.

You may meet your required cost share or match through contributions from a third party. A third party is any individual or organization other than the State applicant, such as a partner or sub-recipient. Match provided must be necessary and reasonable for accomplishing the proposed project objective(s). As the primary recipient, you are responsible for the full amount of the non-Federal match proposed, including any amount provided by one or more third parties as listed on the Standard Form 424, Application for Federal Assistance.

You may attribute some or all your allowable indirect costs as voluntary committed cost-share/match; however, you may only charge to the Federal award the indirect costs calculated against the allowable direct costs charged to the Federal award.

IV. Application Requirements

You can download the application package for the Wildlife Restoration Grant Program on Grants.gov here: Application Forms. If you have trouble accessing the online forms, you can contact one of the Service WSFR Offices (see VII. Agency Contacts).

Applications must be formatted to fit on 8.5” X 11” paper, with 1” margins at the top, bottom, and both sides, and page numbers at the bottom of the page. Fonts must be no less than 12 point Arial, Times New Roman, or another commonly used font.

To be considered for funding under this funding opportunity, an application must contain:

Application for Federal Assistance
Submit a completed, signed and dated Application for Federal Assistance form (Standard Form 424). Note that the proper forms are part of the Grants.gov application package for this NOFO. Do not include other Federal sources of funding, requested or approved, in the total entered in the “Federal” funding box on the Application for Federal Assistance form. Enter only the amount being requested under this program in the “Federal” funding box. Include any other Federal sources of funding in the total funding entered in the “Other” box.

Project Statement
Applicants applying for awards on a project-by- project basis are required to provide a project statement containing the elements required by 50 CFR 80.82 and listed below. In general, the project statement must provide sufficient information so reviewers may verify that the proposed activities are eligible for funding and substantial in character and design (see 50 CFR 80.56). Please see the WSFR Standard Project Statement Wiki for general examples and guidance. Any images should be appended rather than included within the narrative project statement.

Need
Explain why the project is necessary and how it fulfills the purpose of the Wildlife Restoration Grant Program.

Purpose
State the ultimate purpose for the proposed project and link the purpose to the demonstrated need.

Objectives
Identify specific, measurable, attainable, relevant, and time-bound (SMART) objectives to be accomplished during the project period.

Results or benefits expected
Describe the expected results or benefits from accomplishing the objectives.

Approach
Describe the approach to be used in meeting the objectives:

a. Describe the methods, designs, and/or procedures to be used to achieve the objectives, key personnel and cooperators, and provide enough information on the status of required permits or other compliance requirements (National Environmental Policy Act (NEPA), Section 7 of Endangered Species Act (ESA), and Section 106 of the National Historic Preservation Act (NHPA)) for us to make a preliminary assessment. Use a planned approach, appropriate procedures, and accepted principles of fish and wildlife conservation and management, research, or education;
b. Identify the project officer, or principal investigator for research projects, including their name, work address, and work telephone number. To prevent unnecessary transmission of Personally Identifiable Information, do not include Social Security numbers, the names of family members, or any other personal or sensitive information including marital status, religion or physical characteristics on the description of key personnel qualifications;
c. Project location – Maps or other geographic aids may be attached. Please include Geographic Coordinates in degrees, minutes, and seconds, if relevant and available; and
d. Provide a timeline of activities. Describe significant milestones in completing the project and any accomplishments to date.

Relationship with other grants
Describe any relationship between the proposed project and other related work funded by Federal grants that is planned, anticipated, or underway.

For CMS States
A project statement may not be required for applicants who are applying for awards under a comprehensive management system (CMS). Applicants considering submitting an application under a CMS should contact their WSFR Regional Office for details (see Section VII., Agency Contacts). CMS applications must submit the information required in 50 CFR 80.81, provide adequate description of activities to allow WSFR staff to evaluate the 25 items in 2 CFR 200.407 requiring prior written approval, and provide a description of the activities in sufficient detail so WSFR staff are able to evaluate compliance with NEPA, ESA, and NHPA.

Budget Form
Complete the Budget Information for Non-Construction Programs (SF-424A) form, or the Budget Information for Construction Programs (SF-424C) form, *or* submit a budget spreadsheet that provides a similar or greater level of budget detail. You may use the SF-424A if your project does not include construction or land acquisition, and the SF-424C if the project includes construction or land acquisition. The SF-424A and SF-424C budget forms, should you choose to use them, are published along with this NOFO at Grants.gov. When developing your budget, keep in mind that financial assistance awards and subawards are subject to the Federal cost principles in 2 CFR 200, as applicable to the recipient organization type. Links to the full text of the Federal cost principles are available on the Internet at the Code of Federal Regulations website. If the project budget includes multiple Federal funding sources, you must show the funds being requested from this Federal program *separately* from any other requested or secured Federal sources of funding on the budget form. For example, enter the funds being requested from this Federal program in the first row of the Budget Summary section of the form and then enter funding related to other Federal programs in the subsequent row(s). Be sure to enter each Federal program's CFDA number in the corresponding fields on the form.

Budget Narrative
In a separate narrative titled "Budget Narrative," explain and justify all requested budget items/costs. Demonstrate a clear connection between costs and the proposed project activities. Describe resources you used to develop cost estimates for your project. Provide costs by project and subaccount with additional information sufficient to show that the project is cost effective. Describe any item that requires WSFR's approval under the applicable Federal cost principles and estimate its cost. Please also address the following:

Match and other partner contributions
Identify the cash and in-kind contributions that you, a partner, or other entity contribute to the project and describe how the contributions directly and substantively benefit completion of the project. For in-kind match, include the source, the amount, and the valuation methodology used to arrive at the total.

Program Income
Program income is gross income received by the grantee or sub-recipient and earned only as a result of the grant during the grant period. Estimate the amount of program income that the project is likely to generate. If necessary, indicate the method or combination of methods (deduction, addition, or cost-share) of applying your expected program income.

Equipment
Equipment means 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 the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or $5,000.

Useful life
Propose a useful life for each capital improvement that meets or exceeds $10,000 (see 50 CFR 80.2), and reference the method used to determine the useful life of a capital improvement with a value greater than $100,000 (see 50 CFR 80.82(c)(5)).

Multipurpose Projects
A grant-funded project or facility is multipurpose if it carries out the purposes of: (a) a single grant program under the Acts; and (b) another grant program under the Acts, a grant program not under the Acts, or an activity unrelated to grants. You must allocate costs in multipurpose projects based on the uses or benefits for each purpose that will result from the completed project or facility, and must also describe the method used to allocate costs.

Required Indirect Cost Statement
You must include in the budget narrative one of the following statements and attach any required documentation identified in the applicable statement: "We are:

a. A U.S. State agency receiving more than $35 million in direct Federal funding each year with an indirect cost rate of [insert rate]. We submit our indirect cost rate proposals to our cognizant agency. A copy of our most recently approved rate agreement/certification is attached, or on file with the Regional WSFR Office.
b. A U.S. State agency receiving less than $35 million in direct Federal funding with an indirect cost rate of [insert rate]. We are required to prepare and retain for audit an indirect cost rate proposal and related documentation to support those costs.
c. A U.S. State agency that has never submitted an indirect cost rate proposal to our cognizant agency. Our indirect cost rate is [insert rate]. In the event an award is made, we will submit an indirect cost rate proposal to our cognizant agency within 90 calendar days after the award is made.
d. A U.S. State agency that has never submitted an indirect cost rate proposal to our cognizant agency. Our indirect cost rate is [insert rate]. However, in the event an award is made, we will not be able to meet the requirement to submit an indirect cost rate proposal to our cognizant agency within 90 calendar days after award. We request as a

condition of award to charge a flat *de minimis* indirect cost rate of 10 percent of modified total direct costs as defined in 2 CFR 200.68. We understand that the 10 percent *de minimis* rate will apply for the life of the award, including any future extensions for time, and that the rate cannot be changed even if we do establish an approved rate with our cognizant agency at any point during the award period

e. A U.S. State agency that will charge all costs directly."

Please take note of the following:

- Recipients without an approved indirect cost rate are prohibited from charging indirect costs to a Federal award. Accepting the 10 percent *de minimis* rate as a condition of award is an approved rate.
- Failure to establish an approved rate during the award period of performance renders all costs otherwise allocable as indirect costs unallowable under the award.
- Only the indirect costs calculated against the Federal portion of the total direct costs may be charged to the Federal award.
- Recipients must have prior written approval from the Service to transfer unallowable indirect costs to amounts budgeted for direct costs or to satisfy cost-sharing or matching requirements under the award.
- Recipients are prohibited from shifting unallowable indirect costs to another Federal award unless specifically authorized to do so by legislation.

For more information on indirect cost rates, see the Service's Indirect Costs and Negotiated Indirect Cost Rate Agreements guidance document.

Negotiating an Indirect Cost Rate with the Department of the Interior

Entities that do not have a Negotiated Indirect Cost Rate Agreement (NICRA) must first have an open, active Federal award before they can submit an indirect cost rate proposal to their cognizant agency. The Federal awarding agency that provides the largest amount of direct funding to your organization is your cognizant agency, unless otherwise assigned by the White House Office of Management and Budget (OMB). If the Department of the Interior is your cognizant agency, your indirect cost rate will be negotiated by the Interior Business Center (IBC). For more information, contact the IBC at:

Indirect Cost Services
Acquisition Services Directorate, Interior Business Center
U.S. Department of the Interior
650 Capitol Mall, Suite 7-400
Sacramento, CA 95814
Phone: 916-930-3803
Email: Through this email web form.
Internet address: Link to Indirect Cost Services Webpage.

Single Audit Reporting Statements
As required in 2 CFR 200, Subpart F, a non-Federal entity that expends $750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year. All U.S. State applicants must provide a statement regarding whether your organization was or was not required to submit a Single Audit report for the State's most recently closed fiscal year and, if so, state if that report is available on the Federal Audit Clearinghouse Single Audit Database website and provide the EIN under which that report was submitted. Include these statements at the end of the Project Statement in a section titled "Single Audit Reporting Statements."

Assurances
If not already on file with your Regional WSFR Office, include the appropriate signed and dated Assurances form. The form is available online and published with this NOFO at Grants.gov. Use the Assurances for Construction Programs (SF-424D) form for construction projects, or the Assurances for Non-Construction Programs (SF-424B) form for non-construction projects. Signing this form does not mean that all items on the form are applicable. The form contains language that states that some of the assurances may not be applicable to your organization and/or your project or program.

Certification and Disclosure of Lobbying Activities
Under Title 31 of the United States Code, Section 1352, an applicant or recipient must not use any federally appropriated funds (both annually appropriated and continuing appropriations) or matching funds under a grant or cooperative agreement award to pay any person for lobbying in connection with the award. Lobbying is defined as 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 award. Submission of an application also represents the applicant's certification of the statements in 43 CFR Part 18, Appendix A- Certification Regarding Lobbying. If you/your organization have/has made or agrees to make any payment using non-appropriated funds for lobbying in connection with this proposal AND the Federal share exceeds $100,000, complete and submit the SF-LLL, Disclosure of Lobbying Activities form available in the Grants.gov Workspace or WSFR's Financial Assistance Wiki Forms Page. See 43 CFR, Subpart 18.100 for more information on when additional submission of this form is required.

Conflict of Interest Disclosures
You must notify the Service in writing of any actual or potential conflicts of interest that are known at the time of application or that may arise during the life of this award, in the event an award is made. Conflicts of interest include any relationship or matter which might place the recipient organization, the recipient organization's employees, or the recipient organization's sub-recipients in a position of conflict, real or apparent, between their responsibilities under the award and any other outside interests. Conflicts of interest may also include, but are not limited to, direct or indirect financial interests, close personal relationships, positions of trust in outside organizations, consideration of future employment arrangements with a different organization, or decision-making affecting the award that would cause a reasonable person

with knowledge of the relevant facts to question the impartiality of the applicant organization, the applicant organization's employees, or the applicant organization's future sub-recipients in the matter.

Applicants must notify the Service in writing in their application if any key project personnel, including sub-recipient and contractor personnel, are known to be related to, married to, or have a close personal relationship with any Federal employee in or associated with the program to which you are applying for funding or who otherwise may be involved in the review and selection of the application. Upon receipt of such a notice, the Service program, in consultation with their Ethics Counselor will determine if a conflict of interest exists and, if so, if there are any possible actions to be taken by the applicant to reduce or resolve the conflict. Failure to disclose and resolve conflicts of interest in a manner that satisfies the Service may result in the project not being selected for funding.

Application Checklist
Failure to provide complete information may cause delays, postponement, or rejection of the application.

- ☐ **SF-424, Application for Federal Assistance**: A complete, signed and dated SF-424, SF-424-Mandatory, or SF-424-Individual form.
- ☐ **Budget Information or SF-424 form:** A complete SF-424 Budget Information form (424-A or SF 424-C as appropriate), or a budget spreadsheet providing a similar, or greater, level of budget detail.
- ☐ **Project Statement**
- ☐ **Required Indirect Cost Statement**
- ☐ **Budget Narrative**
- ☐ **NICRA**: A statement regarding the status of the agency's Negotiated Indirect Cost Rate Agreement, and if applicable, a copy of the organization's current NICRA.
- ☐ **Single Audit Reporting Statement**: Note whether your State was or was not required to submit a Single Audit report for your most recently closed fiscal year and, if so, state if that report is available on the Federal Audit Clearinghouse Single Audit Database website. You do not need to attach a copy of your Single Audit report.
- ☐ **SF-424 Assurances form:** Signed and dated SF-424B or SF-424D Assurances form if annual assurances are not already on file with the Regional WSFR Office.
- ☐ **SF-LLL form:** If applicable, completed SF-LLL Disclosure of Lobbying Activities form.
- ☐ **Conflict of Interest statement**, when applicable.

V. Submission Instructions

Submission deadline: Grant application packages are due to your Regional WSFR Office (see Section VII, Agency Contacts) on or before August 31, 2020, 11:59 p.m. PDT.

Intergovernmental Review
Before submitting an application, you should visit the White House State Point of Contact List to determine whether your application is subject to the State intergovernmental review process under Executive Order (E.O.) 12372 "Intergovernmental review of Federal Programs." Note that this was the most recent State point of contacts list as of the publication date of this NOFO and that updates may have occurred since then. You can go to this web page link and look for the "SPOC List" under the Resources and Other Information section for additional updates. E.O. 12372 was issued to foster the intergovernmental partnership and strengthen federalism by relying on State and local processes for the coordination and review of proposed Federal financial assistance and direct Federal development. The E.O. allows each State to designate an entity to perform this function. The current list of designated entities is posted at the link above. Contact your State's designated entity for more information on the process the State requires to be followed when applying for assistance. States that do not have a designated entity listed on the website have chosen not to participate in the review process.

Submission Instructions
For electronic submissions, download the Application Package linked to this Funding Opportunity on Grants.gov to begin the application process. Using the "Search Grants" tab, enter Funding Opportunity Number insert here. Downloading and saving the Application Package to your computer makes the required Government-wide standard forms fillable and printable. The project narrative and budget narrative must be attachments in the following formats: Microsoft Word, Adobe PDF, or Microsoft Excel. Completed applications must be submitted electronically through Grants.gov.

Go to the Grants.gov "Apply for Grants" page for an overview of the process to apply through Grants.gov. You must complete the Grants.gov registration process before submitting an application through Grants.gov. Registration can take between three to five business days, or as long as two weeks if all steps are not completed in a timely manner.

Important note on Grants.gov application attachment file names: Please do not assign application attachments file names longer than 20 characters, including spaces. Assigning file names longer than 20 characters may create issues in the automatic interface between Grants.gov and the Service's financial assistance management system.

For mail or email submissions, the required SF-424 Application for Federal Assistance and Assurances forms and any other required standard forms MUST be signed by your organization's authorized official. The Signature and Date fields on the standard forms downloaded from Grants.gov are pre-populated with the text "Completed by Grants.gov upon submission" or "Completed on submission to Grants.gov." Remove this text (manually or

digitally) before signing the forms. The completed grant application package must be mailed or emailed to the appropriate U.S. Fish and Wildlife Service Regional Office.

VI. Award Administration

Award Notices
Applicants submitting eligible and complete proposals will receive written notice in the form of a notice of award document. Notices of award are typically sent to recipients by e-mail. If e-mail notification is unsuccessful, the documents will be sent by courier mail. Award recipients are not required to sign or return the notice of award. The notice of award document will include instructions specific to each recipient on how to request payment. If applicable, the instructions will detail any additional information or forms required and where to submit payment requests.

Administrative and National Policy Requirements
Compliance with all applicable Federal laws, regulations, and policies, including environmental laws such as NEPA, ESA, NHPA, and applicable executive orders must be satisfied before we can approve a grant and make funding available.

All financial assistance awards are subject to Federal financial administration requirements. The Service Regional WSFR Offices will work with applicants to ensure that all financial arrangements comply with these requirements. Administration of the Wildlife Restoration Grant Program is governed by 50 CFR 80.

Domestic Recipient Payments
Prior to award, the Service program office will contact you/your organization to either enroll in the U.S. Treasury's Automated Standard Application for Payments (ASAP) system or, if eligible, obtain approval from the Department of the Interior to be waived from using ASAP.

Transmittal of Sensitive Data
Recipients are responsible for ensuring any sensitive data being sent to the Service is protected during its transmission and delivery. The Service strongly recommends that recipients use the most secure transmission and delivery method available. The Service recommends the following digital transmission methods: secure digital faxing; encrypted emails; or emailing a password-protected zipped or compressed file attachment in one email followed by the password in a second email. The Service strongly encourages recipients sending sensitive data in paper copy to use a courier mail service. Recipients may also contact their Service Project Officer and provide any sensitive data over the telephone.

Award Terms and Conditions
Acceptance of a financial assistance award from the Service carries with it the responsibility to be aware of and comply with the terms and conditions applicable to the award. Acceptance is defined as the start of work, drawing down funds, or accepting the award via electronic means. Awards are based on the application approved by the Service and are subject to the terms and conditions incorporated into the notice of award either by direct citation or by reference to the

following: Federal regulations; program legislation or regulation; and special award terms and conditions. The Federal regulations applicable to Service awards are available online here. If you do not have access to the Internet and require a full text copy of the award terms and conditions, contact the Service point of contact identified in the Agency Contacts section below.

There may be a Final Rule published for 50 CFR 80 that may impact some of the terms included in this Notice of Funding Opportunity. If the Final Rule is effective by the start date of your award these changes will apply. If you have questions, see Section VII for your Regional WSFR Office contact.

Financial and Performance Reports
Interim financial and performance reports may be required no more frequently than quarterly, and no less frequently than annually. A final financial report and a final performance report will be required and are due within 90 calendar days of the end date of the award. The Service will specify in the notice of award document the reporting and reporting frequency applicable to the award.

Recipients must use the Standard Form 425, Federal Financial Report for financial reporting, available on the Internet at: Post Award Reporting Forms.

Performance reports must contain: 1) a comparison of actual accomplishments with the goals and objectives of the award as detailed in the approved scope of work; 2) a description of reasons why established goals were not met, if appropriate; and 3) any other pertinent information relevant to the project results.

Electronic submission of performance information using Wildlife TRACS may be required, as detailed in the terms and conditions of the award.

Significant Developments: Events may occur between the scheduled performance reporting dates that have significant impact upon the supported activity. In such cases, recipients are required to notify the Service in writing as soon as the following types of conditions become known (2 CFR 200.328(d)):

- Problems, delays, or adverse conditions that will materially impair the ability to meet the objective of the Federal award. This disclosure must include a statement of any corrective action(s) taken or contemplated, and any assistance needed to resolve the situation.
- Favorable developments that enable meeting time schedules and objectives sooner or at less cost than anticipated or producing more or different beneficial results than originally planned.

Other Mandatory Disclosures
The non-Federal entity or applicant for a Federal award must disclose, in a timely manner, in writing to the Federal awarding agency or pass-through entity all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award. Non-Federal entities that have received a Federal award including the term and condition outlined in

2 CFR 200, Appendix XII—Award Term and Condition for Recipient Integrity and Performance Matters are required to report certain civil, criminal, or administrative proceedings to SAM. Failure to make required disclosures can result in any of the remedies described in 2 CFR 200.338, Remedies for noncompliance, including suspension or debarment (See also 2 CFR Part 180, 31 U.S.C. 3321, and 41 U.S.C. 2313). 2 CFR Part 200, Appendix XII—Award Term and Condition for Recipient Integrity and Performance Matters is applicable to awards with a total Federal share of more than $500,000, except those to individuals and foreign public entities.

VII. Agency Contacts

The Service administers the Wildlife Restoration Grant Program. You may learn about the national level program by contacting:

Christina Milloy
U.S. Fish and Wildlife Service
Wildlife and Sport Fish Restoration Program
703-862-5761, christina_milloy@fws.gov

For specific information and application details, contact your Service Regional WSFR Office:

Region 1 - American Samoa, Commonwealth of the Northern Mariana Islands, Guam, Hawaii, Idaho, Oregon, and Washington: r1fa_grants@fws.gov, 503-231-6128

Region 2 - Arizona, New Mexico, Oklahoma, and Texas: fw2fa@fws.gov, 505-248-7450

Region 3 - Illinois, Indiana, Iowa, Michigan, Minnesota, Missouri, Ohio, and Wisconsin: R3fedaid@fws.gov, 612-713-5130

Region 4 - Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, the Commonwealth of Puerto Rico, South Carolina, Tennessee, and the U.S. Virgin Islands: fws-r4federalassistance@fws.gov, 404-679-4159

Region 5 - Connecticut, Delaware, the District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia, West Virginia: fw5fareports@fws.gov, 413-253-8508

Region 6 - Colorado, Kansas, Montana, Nebraska, North Dakota, South Dakota, Utah, and Wyoming: fw6_fagrants@fws.gov, 303-236-5420

Region 7 - Alaska: AK_FA@fws.gov, 907-786-3631

Region 8 - California and Nevada: R8fa_grants@fws.gov, 916-414-6525

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TRACS Enhancement Matrix

The Activity Matrix corresponds to SMART Objectives. For each SMART Objective, a TRACS user is required to select at least one ***Activity Tag 1*** *and provide the corresponding unit of measurement. More than one* ***Activity Tag 1*** *may be selected per strategy. One or more* ***Activity Tag 2*** *is required if present but does not require a unit of measurement.* ***Activity Tag 2*** *data is from State-based organizations (SOBA, AREA, IHEA) that have requested that certain information be collected in TRACS specific to their organizations interests.* ***Target Species/Habitat Type (Required)*** *indicates those activities where TRACS would require that a target species and/or habitat be identified.*

STRATEGY/SMART Objectives	Activity Tag 1 (Required)	Unit of Measurement	Activity Tag 2 (Required)	Additional Info - species, habitat, facilities and/or real property (Required)	Descriptions and Examples
COORDINATION AND ADMINISTRATION					**Coordination and administration necessary for effective agency operations and program/project management and identified in a WSFR-Funded grant/project.**
Administer XX Projects under a grant that includes Coord/Admin by XXXX					Coordination and administration of a project that is identified in a WSFR funded grant (e.g., acquisition of goods and services, human resources tasks, environmental compliance, monitoring progress of grant proposal and reporting processes) necessary for effective agency operations, project management, compliance, or monitoring. NOTE: This objective does not include day-to-day grant administration activities.
	Project coordination and administrative support, compliance, and monitoring	# of projects	NA	NA	Coordination and administration of a project that is identified in a WSFR funded grant (e.g., acquisition of goods and services, human resources tasks, environmental compliance, monitoring progress of grant proposal and reporting processes) necessary for effective agency operations, project management, compliance, or monitoring. NOTE: This objective does not include day-to-day grant administration activities.
RESEARCH, SURVEY, DATA COLLECTION AND ANALYSIS					**Research, survey, collection and analysis of data.**
Create or manage XX databases by XXXX.					Information technology development and maintenance to support project objectives (e.g., database development). For the purpose of this measure, "Database" refers to a structured compilation of data.
	Information Technology and Management	# of databases	NA	NA	Information technology development and maintenance to support project objectives (e.g., database development). For the purpose of this measure, "Database" refers to structured compilation of data.
Create or manage XX applications by XXXX.	Information Technology and Management	# of applications	NA	NA	Information technology development and maintenance to support project objectives (e.g. web application development). For the purpose of this measure, "application" refers to an IT system that includes a user interface to provide data (including web based and spatial data).
Conduct XX investigations by XXXXX.					Investigations means the collection and analysis of data as part of research, survey or monitoring. Note: includes compilation, management, synthesis, analysis and reporting of spatial and non-spatial data.
	Fish and wildlife species data acquisition and analysis	# of Investigations	NA	Identify target species type(s)	Collection and analysis of data as part of research, survey or monitoring primarily focused on fish and wildlife populations and movements Note: includes compilation, management, synthesis, analysis and reporting of spatial and non-spatial data.
	Habitat data acquisition and analysis	# of Investigations	NA	Identify target species and habitat type(s) and on back end enter # of acres by habitat type(s)	Collection and analysis of data as part of research, survey or monitoring primarily focused on fish and wildlife habitats Note: includes compilation, management, synthesis, analysis and reporting of spatial and non-spatial data.

STRATEGY/SMART Objectives	Activity Tag 1 (Required)	Unit of Measurement	Activity Tag 2 (Required)	Additional Info - species, habitat, facilities and/or real property (Required)	Descriptions and Examples
	Utilization data acquisition and analysis	# of Investigations	NA	Identify target species type(s)	Collection and analysis of data as part of research, survey or monitoring primarily focused on utilization of fish or wildlife resources, demographics of users, and economics. Note: includes compilation, management, synthesis, analysis and reporting of data.
	Fish/Wildlife Disease Assessment data acquisition and analysis	# of Investigations		Identify target species type(s)	Collection and analysis of data as part of research, survey or monitoring primarily focused on fish and wildlife disease. Note: includes compilation, management, synthesis, analysis and reporting of data.
	Recruitment, Retention, and Reactivation data acquisition and analysis	# of Investigations		NA	Collection and analysis of data as part of research, survey or monitoring primarily focused on the recruitment, retention, and reactivation of recreational hunters and anglers. Note: includes compilation, management, synthesis, analysis and reporting of data.
	Human Dimensions related data acquisition and analysis	# of Investigations		NA	Collection and analysis of data as part of research, survey or monitoring primarily focused on human dimensions. Note: includes compilation, management, synthesis, analysis and reporting of data. Note: Harvest and Creel information should be reported under Utilization.
Develop XX techniques by XXXX.					Research and development of techniques important for the conservation and management of fish and wildlife.
	Conservation Techniques development	# of techniques developed	NA		Research and development of techniques important for the conservation and management of fish and wildlife.
DIRECT HABITAT AND SPECIES MANAGEMENT					**Creation, enhancement, restoration or maintenance of habitat or biological processes for the benefit of fish and wildlife and/or recreational users; Game and non-game species management. NOTE: Species Reintroduction and Species Stocking have their own strategies**
Directly restore, enhance, remove, create or manage XX structures by XXXX.					Creation, maintenance, or removal of natural or man-made structures for the benefit of fish, wildlife, their habitats and recreational users.
	Aquatic barriers removal	# of structures	Species and Habitat	Identify target species and habitat type(s)	Removal of barriers to maintain aquatic species populations and restore ecological functions.
	Aquatic barriers modification	# of structures	Species and Habitat	Identify target species and habitat type(s)	Modification of barriers to maintain aquatic species populations and restore ecological functions.
	Terrestrial wildlife habitat structures	# of structures	Species and Habitat	Identify target species and habitat type(s)	Structures to benefit terrestrial wildlife, their habitats and recreational users. Includes Exclusion structures.
	Freshwater fish and wildlife habitat structures	# of structures	Species and Habitat	Identify target species and habitat type(s)	Structures to benefit freshwater fish, wildlife, their habitats and recreational users. Excludes fish passage and screening facilities. See activity tags under the Facilities objective.
	Marine/Estuary fish and wildlife habitat structures	# of structures	Species and Habitat	Identify target species and habitat type(s)	Structures to benefit marine/Estuary fish, wildlife, their habitats and recreational users, including breakwaters, artificial reefs, etc.
	Hazard or infrastructure removal	# of structures	Species and Habitat	Identify target species and habitat type(s)	Removal of hazards or infrastructure to benefit fish, wildlife, their habitats and recreational users. Includes road decommissioning. Excludes aquatic barriers covered above.

STRATEGY/SMART Objectives	Activity Tag 1 (Required)	Unit of Measurement	Activity Tag 2 (Required)	Additional Info - species, habitat, facilities and/or real property (Required)	Descriptions and Examples
	Water management structures	# of structures	Species and Habitat	Identify target species and habitat type(s)	Structures for the management of water to benefit fish, wildlife, their habitats and recreational users. Excludes acquisition of water rights. See acquisition of water rights activity tag under Lands objective.
Directly restore, enhance, create or manage XX acres by XXXX.					Creation, restoration, enhancement or management of habitat for the benefit of fish and wildlife and recreational users.
	Prescribed Fire	# of acres	Species and Habitat	Identify target species and habitat type(s) and on back end enter # of acres by habitat type(s)	Prescribed fire (acres burned) to benefit fish, wildlife, their habitats and recreational users. NOTE: Fire prevention, such as fire lines, should be reported in "# of Feet" under Facility O and M.
	Grazing/farm management	# of acres	Species and Habitat	Identify target species and habitat type(s) and on back end enter # of acres by habitat type(s)	Agricultural practices to benefit fish, wildlife, their habitats and recreational users.
	Planting/seeding	# of acres	Species and Habitat	Identify target species and habitat type(s) and on back end enter # of acres by habitat type(s)	Propagating, planting or seeding to benefit fish, wildlife, their habitats and recreational users.
	Other vegetation management practices	# of acres	Species and Habitat	Identify target species and habitat type(s) and on back end enter # of acres by habitat type(s)	Biological, chemical or physical manipulation of terrestrial/aquatic vegetation (other than invasives) to benefit fish, wildlife, their habitats and recreational users.
	Forest Stand management	# of acres	Species and Habitat	Identify target species and habitat type(s) and on back end enter # of acres by habitat type(s)	Forest stand management to benefit fish, wildlife, their habitats and recreational users.
	Wetland creation/management	# of acres	Species and Habitat	Identify target species and habitat type(s) and on back end enter # of acres by habitat type(s)	Wetland creation/management to benefit fish, wildlife, their habitats and recreational users.
	Wildlife damage management	# of acres	Species and Habitat	Identify target species and habitat type(s) and on back end enter # of acres by habitat type(s)	Management of nuisance fish and wildlife. Note: Limited eligibility for funding through WSFR grant programs.
	Lake/Pond creation, management	# of acres	Species and Habitat	Identify target species and habitat type(s) and on back end enter # of acres by habitat type(s)	Lake/Pond creation and/or management to benefit fish, wildlife, their habitats and recreational users, including but not limited to liming, fertilization, use of rotenone, and aeration.

STRATEGY/SMART Objectives	Activity Tag 1 (Required)	Unit of Measurement	Activity Tag 2 (Required)	Additional Info - species, habitat, facilities and/or real property (Required)	Descriptions and Examples
	Marine/Estuary management	# of acres	Species and Habitat	Identify target species and habitat type(s) and on back end enter # of acres by habitat type(s)	Marine/Estuary habitat management to benefit fish, wildlife, their habitats and recreational users. Reintroduction of coral reported under Reintroduction objective.
	Invasive species control - plants	# of acres	Species and Habitat	Identify target species and habitat type(s) and on back end enter # of acres by habitat type(s)	Assessment and biological, chemical and physical control of invasive plant species to benefit fish, wildlife, their habitats and recreational users, including invasive algae and seaweed. NOTE: Invasive animal species should be entered under "Invasive species control - Animals".
Directly restore, enhance, create or manage XX miles by XXXX.					Restoration, enhancement, creation, or management of rivers and streams for the benefit of fish and wildlife and recreational users.
	Stream modification	# of stream miles	NA	Identify target species and habitat type(s)	River/stream/springs improvements to benefit fish, wildlife, their habitats and recreational users; includes streambank stabilization, channel modification.
	River/Stream management	# of stream miles	NA	Identify target species and habitat type(s)	River/stream management, including liming, to benefit fish, wildlife, their habitats and recreational users; includes springs.
Directly restore, enhance, create or manage XX feet by XXXX.	Living Shorelines	# of feet	NA	Identify target species and habitat type(s)	Physical manipulation of shoreline areas to benefit fish, wildlife, their habitats and recreational users.
	Other Shorelines	# of feet	NA	Identify target species and habitat type(s)	Physical manipulation of shoreline areas to benefit fish, wildlife, their habitats and recreational users, other than "Living Shorelines".
Directly manage XX species by XXXX.					Assessments and biological, chemical, and physical control of invasive species, nuisance species to benefit fish and wildlife and their habitats and recreational users. NOTE: invasive PLANTS are addressed under Directly restore, enhance, create or manage XX acres by XXXX
	Invasive species control - Animals	# of species	NA	Identify target species type(s) on back end	Assessment and biological, chemical and physical control of invasive animal species to benefit fish, wildlife, their habitats and recreational users.
	Fish and Wildlife Predation Management	# of species	NA	Identify target species type(s) on back end	Assessment and management response to alleviating predation impacts to benefit fish, wildlife, and recreational users. Excludes Invasive species. Invasive species reported under Invasive Species Control activity tag.
	Wildlife feeding	# of species	NA	Identify target species type(s) on back end	Feeding of wildlife to benefit wildlife, their habitat and recreational users; e.g. winter feeding of elk, emergency feeding of deer due to natural disaster.
Directly manage restoration and recovery of XX individuals by XXXX					Production, rehabilitation, introduction, re-introduction, supplementation, and relocation of species in suitable habitats for restoration and recovery purposes.
	Species restoration/recovery	# of individuals	NA	Identify # of individuals by species type(s)	Production, rehabilitation, introduction, re-introduction, supplementation, and relocation of species in suitable habitats for restoration and recovery purposes.

STRATEGY/SMART Objectives	Activity Tag 1 (Required)	Unit of Measurement	Activity Tag 2 (Required)	Additional Info - species, habitat, facilities and/or real property (Required)	Descriptions and Examples
Directly manage XX incidents by XXXX					Assessments and management responses to alleviate fish and wildlife depredation or disease; or alleviate damage actions resulting from nuisance fish and wildlife species.
	Fish and Wildlife depredation management	# of incidents	NA	Identify target species type(s)	Assessment and management response to alleviating wildlife damage to private property and nuisance species.
	Fish and Wildlife disease management	# of Incidents	NA	Identify target species type(s)	Management responses to disease in order to benefit fish, wildlife, their habitats and recreational users.
	Wildlife damage management	# of incidents	NA	Identify target species and habitat type(s)	Assessment and management response to alleviate damage from nuisance fish and wildlife. Note: Limited eligibility for funding through WSFR grant programs.
ENVIRONMENTAL REVIEW					**Inter-agency, intra-agency, and non-governmental review of agency and private sector policies, projects and plans (primarily related to development and adverse impacts to natural resources, NEPA documents, Permits, etc.) to help ensure potential impacts to fish and wildlife are avoided, minimized and/or compensated/mitigated (e.g., review of municipal pier development, review of transmission corridor siting)**
Review XX projects/plans by XXXX.					Review of policies, projects and plans (primarily related to development and adverse impacts to natural resources) to help ensure potential impacts to fish and wildlife are avoided, minimized and/or compensated/mitigated (e.g., review of municipal pier development, review of transmission corridor siting).
	Review of proposed projects/plans	# of projects/plans reviewed	NA	NA	Review of policies, projects and plans (primarily related to development and adverse impacts to natural resources) to help ensure potential impacts to fish and wildlife are avoided, minimized and/or compensated/mitigated (e.g., review of municipal pier development, review of transmission corridor siting).
FACILITIES/AREA CONSTRUCTION					**New construction or renovation of facilities in support of programs/projects (e.g., office buildings, garages, equipment sheds, access sites, ranges, hatcheries, or education centers)**
Construct or renovate XX facilities by XXXX.					Construction or renovation of facilities in support of programs/projects (e.g., office buildings, garages, equipment sheds).
	Firearm and archery ranges	# of facilities		Link to facilities record(s)	Construction or renovation of facilities that provide recreational shooting.
			Archery ranges		Archery ranges for hunter education and other recreational purposes.
			Shooting ranges		Shooting ranges for hunter education and other recreational purposes Note: Could be funded through Wildlife Restoration basic or Section 10 enhanced hunter education.
	Fish passage facilities	# of facilities	NA	Identify target species type(s) and link to facilities record(s)	Facilities, including each structure that is designed to allow fish to move past instream barriers (e.g., fish ladders; counting stations) Note: Not related to removal of dams and other barriers coded elsewhere.
	Fish screening and related facilities	# of facilities	NA	Identify target species type(s) and link to facilities record(s)	Screening systems that prevent fish from passing into areas that do not support their survival (e.g., into irrigation diversion channels). Note: Primarily funded by FRIMA grant program in Region 1.

STRATEGY/SMART Objectives	Activity Tag 1 (Required)	Unit of Measurement	Activity Tag 2 (Required)	Additional Info - species, habitat, facilities and/or real property (Required)	Descriptions and Examples
	Fish Hatcheries	# of facilities		Identify target species type(s) and link to facilities record(s)	Facilities to propagate fish species for recreational or restoration purposes.
	Education centers	# of facilities		Link to facilities record(s)	Facilities used in support of education.
			Aquatic resource education		Classrooms for aquatic resource education purposes.
			Hunter education		Classrooms for hunter education purposes Note: Could be funded through Wildlife Restoration basic or Section 10 enhanced hunter education.
	Wildlife passage facilities	# of facilities	NA	Identify target species type(s) and link to facilities record(s)	Facilities, including structures that are designed to allow wildlife to move past barriers (e.g., roads, fences, etc.)
	Wildlife propagation facilities	# of facilities	NA	Identify target species type(s) and link to facilities record(s)	Facilities used in support of wildlife propagation, including aquatic species (e.g. freshwater mussels).
	Program Support facilities	# of facilities	NA	Link to facilities record(s)	Facilities used in support of programs/projects (e.g., office buildings, garages, equipment sheds).
	Recreational boating facilities	# of facilities		Link to facilities record(s)	Boating-related facilities for the handling, launching, mooring, tie-up, pump out or parking of public watercraft, trailers or transport vehicles, including ancillary features commonly associated with such facilities.
			Access roadways		Roadways to access public Boating Facilities
			Carry-down access		Access facilities for hand-launched watercraft (i.e. kayak or non-motorized boat access)
			Docks/piers		Docks/piers at boat launch sites
			Fish cleaning stations		Fish cleaning stations at boat launch sites
			Launch ramps		Boat ramp lanes at boat launch sites
			Hoist launching systems		Systems marinas or docks designed to launch watercraft via a hoist.
			Parking areas		Parking areas at boat launch sites
			Restrooms		Restrooms at boat launch sites
			Shelters		Shelters at boat launch sites
			Dump stations		Dump stations
			Floating restrooms		Floating restrooms
			Pump out boats		Pump out boats
			Pump out stations		Pump out stations
			Boat Courtesy Docks/without slips		Spaces for tie-ups to docks
			Boat Courtesy Docks/with slips		Spaces for tie-ups to docks with slips
			Fuel stations		Fuel Stations

STRATEGY/SMART Objectives	Activity Tag 1 (Required)	Unit of Measurement	Activity Tag 2 (Required)	Additional Info - species, habitat, facilities and/or real property (Required)	Descriptions and Examples
			Gangways		Gangways
			Laundry facilities		Laundry facilities
			Moorings		Moorings
			Restrooms		Restrooms
			Secondary improvements		Secondary improvements (e.g. utilities, buoys, lights, etc.)
Construct or renovate XX areas by XXXX.					Construction or renovation activities in areas in support of programs/projects (e.g. non-boating access public fishing areas such as fishing piers). Note: Activities primarily for restoration and management of species and habitats should be coded to Create, Restore or Enhance Habitat and Natural Processes.
	Public access areas	# of areas	NA	Link to facilities record(s)	Construction or renovation activities in areas in support of programs/projects (e.g. non-boating access public fishing areas such as fishing piers, wildlife watching areas, etc.). Note: Activities primarily for restoration and management of species and habitats should be coded to Create, Restore or Enhance Habitat and Natural Processes.
FACILITIES/AREA O&M					**Operations or maintenance of facilities in support of programs/projects (e.g., office buildings, garages, equipment sheds, access sites, ranges, hatcheries, labs, research facilities or education centers)**
Operate and Maintain XX facilities by XXXX.					Operation and Maintenance of facilities in support of programs/projects (e.g., office buildings, garages, equipment sheds, dams).
	Firearm and archery ranges	# of facilities		Link to facilities record(s)	Operations and maintenance of facilities that provide recreational shooting.
			Archery ranges		Archery ranges for hunter education AND OTHER RECREATIONAL purposes.
			Shooting ranges		Shooting ranges for hunter education and other recreational purposes Note: Could be funded through Wildlife Restoration basic or Section 10 enhanced hunter education.
	Fish passage facilities	# of facilities	NA	Identify target species type(s) and link to facilities record(s)	Facilities, including each structure that is designed to allow fish to move past instream barriers (e.g., fish ladders; counting stations) Note: Not related to removal of dams and other barriers coded elsewhere.
	Fish screening and related facilities	# of facilities	NA	Identify target species type(s) and link to facilities record(s)	Screening systems that prevent fish from passing into areas that do not support their survival (e.g., into irrigation diversion channels). Note: Primarily funded by FRIMA grant program in Region 1.
	Fish Hatcheries	# of facilities		Identify target species type(s) and link to facilities record(s)	Facilities to propagate fish species for recreational or restoration purposes.
	Education centers	# of facilities		Link to facilities record(s)	Facilities used in support of education.
			Aquatic resource education		Classrooms for aquatic resource education purposes.
			Hunter education		Classrooms for hunter education purposes Note: Could be funded through Wildlife Restoration basic or Section 10 enhanced hunter education.

STRATEGY/SMART Objectives	Activity Tag 1 (Required)	Unit of Measurement	Activity Tag 2 (Required)	Additional Info - species, habitat, facilities and/or real property (Required)	Descriptions and Examples
	Wildlife passage facilities	# of facilities	NA	Identify target species type(s) and link to facilities record(s)	Facilities, including structures that are designed to allow wildlife to move past barriers (e.g., roads, fences, etc.)
	Wildlife propagation facilities	# of facilities	NA	Identify target species type(s) and link to facilities record(s)	Facilities used in support of wildlife propagation, including aquatic species (e.g. freshwater mussels).
	Program Support facilities	# of facilities	NA	Link to facilities record(s)	Facilities used in support of programs/projects (e.g., office buildings, garages, equipment sheds) that meet the definition of a capital improvement in the Federal program that provided funding.
	Recreational boating facilities	# of facilities		Link to facilities record(s)	Boating-related facilities for the handling, launching, mooring, tie-up, pump out or parking of public watercraft, trailers or transport vehicles, including ancillary features commonly associated with such facilities.
			Access roadways		Roadways to access public boating facilities
			Carry-down access		Access facilities for hand-launched watercraft (i.e. kayak or non-motorized boat access)
			Docks/piers		Docks/piers at boat launch sites
			Fish cleaning stations		Fish cleaning stations at boat launch sites
			Launch ramps		Boat ramp lanes at boat launch sites
			Hoist launching systems		Systems marinas or docks designed to launch watercraft via a hoist.
			Parking areas		Parking areas at boat launch sites
			Restrooms		Restrooms at boat launch sites, including portable latrines
			Shelters		Shelters at boat launch sites
			Dump stations		Dump stations
			Floating restrooms		Floating restrooms
			Pump out boats		Pump out boats
			Pump out stations		Pump out stations
			Boat Courtesy Docks/without slips		Spaces for tie-ups to docks
			Boat Courtesy Docks/with slips		Spaces for tie-ups to docks with slips
			Fuel stations		Fuel Stations
			Gangways		Gangways
			Laundry facilities		Laundry facilities
			Moorings		Moorings
			Restrooms		Restrooms
			Secondary improvements		Secondary improvements (e.g. utilities, buoys, lights, etc.)
Operate and maintain XX areas by XXXX.					Operation and Maintenance of areas in support of programs/projects (e.g., Wildlife Management Areas, Public Access Areas, etc.).

STRATEGY/SMART Objectives	Activity Tag 1 (Required)	Unit of Measurement	Activity Tag 2 (Required)	Additional Info - species, habitat, facilities and/or real property (Required)	Descriptions and Examples
	Cooperatively managed areas for hunting	# of areas	NA	Link to facilities record(s)	Lands not owned by the State fish and wildlife agency that are cooperatively managed for hunting purposes (e.g., US Forest Service lands, State parks, private lands).
	Cooperatively managed areas for fishing	# of areas	NA	Link to facilities record(s)	Waters not owned by the State fish and wildlife agency that are cooperatively managed for fishing purposes (e.g., this includes community-based marine management areas).
	Cooperatively managed areas for conservation and other purposes	# of areas	NA	Link to facilities record(s)	Lands not owned by the State fish and wildlife agency that are cooperatively managed for conservation and other purposes (e.g., US Forest Service lands, State parks, private lands).
	Public access areas	# of areas	NA	Link to facilities record(s)	Operations and Maintenance in areas in support of programs/projects (e.g. non- boating access public fishing areas such as fishing piers, wildlife watching areas, etc.). Note: Activities primarily for restoration and management of species and habitats should be coded to Create, Restore or Enhance Habitat and Natural Processes.
	Wildlife management areas	# of areas	NA	Link to facilities record(s)	State Fish and Wildlife Agency owned Wildlife Management Areas Note: Activities primarily for restoration and management of species and habitats should be coded to Direct Habitat & Species Management.
Operate and maintain XX feet by XXXX.	Fire lines	# of feet	NA	Link to facilities record(s)	Fire lines maintained for the purpose of fire prevention. NOTE: Controlled burns should be entered in Acres under Direct Management of Habitat and Species.
INCENTIVES					**Development and delivery of economic incentives to private landowners to secure public access in areas otherwise not accessible by the public; or stewardship of species and habitats (e.g. short-term lease, etc. Leases over 10-years should be reported under Acquisitions).**
Provide or secure XX stream miles of access by XXXX.					Economic incentives to private landowners for public access to rivers/streams by anglers.
	Angler access	# of stream miles	NA	NA	Economic incentives to private landowners for public access to rivers/streams by anglers.
Provide or secure XX landowner acres by XXXX.					Economic incentives to private landowners to conserve habitat or to provide public access areas for hunting, angling and/or other outdoor recreation.
	Hunter access	# of acres	NA	NA	Economic incentives to private landowners for public access for hunting.
	Angler access	# of acres		NA	Economic incentives to private landowners for public access to a pond, lake, etc. for angling.
	Other recreation	# of acres		NA	Economic incentives to private landowners for public access for other outdoor recreation (e.g., wildlife viewing, hiking access, canoe/kayak trail).
	Conservation	# of acres		Enter target species and habitat type(s) , on back end enter # of acres by habitat type(s)	Economic incentives to private landowners to influence responsible stewardship of habitats and specific species (e.g., protect bat caves, manage early successional habitat, restore/enhance wetlands).
Provide or secure XX access points by XXXX			NA		Economic incentives to private landowners to provide public access points for hunting, fishing and/or other recreation. Note: These are access points rather than large areas measured in acres.
	Hunter access	# of points		NA	Economic incentives to private landowners to provide public access points for hunting.
	Angler access	# of points		NA	Economic incentives to private landowners to provide public access points for angling.

STRATEGY/SMART Objectives	Activity Tag 1 (Required)	Unit of Measurement	Activity Tag 2 (Required)	Additional Info - species, habitat, facilities and/or real property (Required)	Descriptions and Examples
	Other recreation	# of points		NA	Economic incentives to private landowners to provide public access points for other outdoor recreation (e.g., kayak/canoe launches, trailheads, surf fishing parking, beach access parking).
Provide or secure XX landowner Agreements by XXXX.					Agreements with private landowners to conserve habitat or provide public access. This is the number of landowner agreements entered into or maintained with grant funds.
	Landowner agreements	# of agreements	NA	NA	Agreements with private landowners to conserve habitat or provide public access. This is the number of landowner agreements entered into or maintained with grant funds.
OUTREACH/ COMMUNICATION	**NOTE: For this Strategy, the TRACS Wireframe will: 1) Incorporate a Check Box if an Outreach/Education project is part of an R3 activity; 2) Include a "Drop Down" menu to identify a Target Audience for the project e.g. Anglers, Shooters, etc.**				**Provide information to increase awareness of agency programs and activities funded by WSFR Grants through a variety of means, including, but not limited to, displays at agency facilities; participation/attendance at events to inform potential stakeholders (trade shows, county fairs, workshops, etc.); development of digital and social media and publications to disseminate research results.**
Inform/communicate with XX individuals by XXXX.					Individuals refer to the number of "unique" participants, attendees, visitors to websites, followers on Facebook, etc. NOTE: The subgroup agreed that it should be clarified that the number of individuals be represented as unique individuals to avoid double-counting (e.g. one individual visits your agency's website 4 times per day or watches a video multiple times in a day).
	Outreach to individuals	# of individuals		NA	Individuals refer to the number of "unique" participants, attendees, visitors to websites, followers on Facebook, etc. NOTE: The subgroup agreed that it should be clarified that the number of individuals be represented as unique individuals to avoid double-counting (e.g. one individual visits your agency's website 4 times per day or watches a video multiple times in a day).
Participate in or sponsor XX events by XXXX.	Outreach events				Events may include, but are not limited to: conferences, trade shows, informational meetings, county fairs, open houses, facility tours, webinars, migratory bird days, salmon steelhead days, community fishing events, etc.
		# of events		NA	Events may include, but are not limited to: conferences, trade shows, informational meetings, county fairs, open houses, facility tours, webinars, migratory bird days, salmon steelhead days, community fishing events, etc.
Produce XX products by XXXX.					Products may include, but are not limited to: kiosks, pamphlets, posters, print media, online media, social media posts, publications, books, articles etc.
	Print products	# of products		NA	Total number of print products produced (e.g. 10,000 brochures). Products may include, but are not limited to: pamphlets, posters, print media, publications, books, magazine articles etc.
	Digital Products	# of products		NA	Total number of digital products (e.g. 500 Tweets). Products may include, but are not limited to: online media, social media posts, audio/visual, articles etc.
	Functional Products	# of products		NA	Total number of functional products. Functional products include CVA pump-out fitting, deep-water release mechanisms, fishing poles, etc.
	Installed products	# of products		NA	Total number of products (e.g. 5 kiosks). Products may include, but are not limited to: kiosks, signs, etc.

STRATEGY/SMART Objectives	Activity Tag 1 (Required)	Unit of Measurement	Activity Tag 2 (Required)	Additional Info - species, habitat, facilities and/or real property (Required)	Descriptions and Examples
PLANNING					**Development and revision of agency strategic and operational plans and fish and wildlife comprehensive management systems Note: Does not include actions to implement plans**
Develop/Revise XX plans by XXXX.					Development or revision of agency strategic and operational plans and fish and wildlife comprehensive management systems Note: Does not include actions to implement plans.
	CMS planning	# of plans	NA	NA	Development or revision of fish and wildlife comprehensive management systems Note: Does not include actions to implement comprehensive management systems.
	Land use planning	# of plans	NA	NA	Leading or participating in land use planning for rural, urban or agricultural lands (e.g., assist in developing county-wide zoning plans, participate in workgroup regarding low impact development siting).
	Organizational strategic and operational planning	# of plans	NA	NA	Development or revision of agency strategic and operational plans Note: Does not include actions to implement plans.
	Species and habitat management planning	# of plans	NA	Identify target species and habitat type(s)	Development or revision of management plans for fish and wildlife species and habitats, including WMA planning.
	Species management planning	# plans	NA	Identify target species type(s)	Development or revision of management plans for fish and wildlife species.
	Habitat management planning	# plans	NA	Identify target habitat type(s)	Development or revision of management plans for fish and wildlife habitats, including WMA planning.
	WSFR program/subprogram planning	# of plans	NA	NA	Conduct planning activities for a specific WSFR program or subprogram (e.g., CVA planning, hunter education planning).
SPECIES STOCKING					**Production and stocking of animals for recreational, educational and subsistence purposes.**
Stock XX of fish or wildlife by XXXX.					Production and stocking of animals for recreational, educational and subsistence purposes. This activity is ineligible using PR funds unless there is a population restoration focus.
	Production and stocking for recreational or subsistence purposes	# of individuals	NA	Identify target species type(s) and enter # individuals by species type(s)	Production and stocking of animals for recreational, educational and subsistence purposes. This activity is ineligible using PR funds unless there is a population restoration focus.
STAKEHOLDER INVOLVEMENT					**Engagement of partners to achieve shared objectives and broad coordination on program/project funded activities across geographic areas and/or subject matters of shared interest.**
Engage XX organizations by XXXX.					Engagement of partners to achieve shared objectives and broader coordination on program/project funded activities across overlapping areas (e.g. intra-agency work groups for planning efforts, CMS strategic plan revisions, SWAP development, species management plans, WMA management plans). Organizations include, but are not limited to: other state agencies, federal agencies, municipalities, conservation organizations, land trusts, stakeholder groups, tribes, universities, associations , etc. Note: Engagement with organizations on projects/activities that are developed by other entities should be reported under Technical Assistance.

STRATEGY/SMART Objectives	Activity Tag 1 (Required)	Unit of Measurement	Activity Tag 2 (Required)	Additional Info - species, habitat, facilities and/or real property (Required)	Descriptions and Examples
	Organizational engagement	# of organizations	NA	NA	Engagement of partners to achieve shared objectives and broader coordination on program/project funded activities across overlapping areas (e.g. intra-agency work groups for planning efforts, CMS strategic plan revisions, SWAP development, species management plans, WMA management plans). Organizations include, but are not limited to: other state agencies, federal agencies, municipalities, conservation organizations, land trusts, stakeholder groups, tribes, universities, associations , etc. Note: Engagement with organizations on projects/activities that are developed by other entities should be reported under Technical Assistance.
Engage XX individuals by XXXX.					Engagement of individuals to achieve shared objectives and broader coordination across overlapping areas (e.g. intra-agency work groups for planning efforts, CMS strategic plan revisions, SWAP development, species management plans, WMA management plans). Note: Individuals specifically refers to a single person for this category. Engagement of individuals on projects/activities that are developed by other entities should be reported under Technical Assistance.
	Partner engagement	# of individuals	NA	NA	Engagement of individuals to achieve shared objectives and broader coordination across overlapping areas (e.g. intra-agency work groups for planning efforts, CMS strategic plan revisions, SWAP development, species management plans, WMA management plans). Note: Individuals specifically refers to a single person for this category. Engagement of individuals on projects/activities that are developed by other entities should be reported under Technical Assistance.
TECHNICAL ASSISTANCE					**Provide professional training and technical assistance on fish and wildlife assessment and management.**
Provide technical assistance to XX individuals by XXXX.					Expert advice/training on fish and wildlife assessments, species and/or habitat management to private landowners.
	Assistance to private landowners	# of individuals	NA	NA	Expert advice/training on fish and wildlife assessments, species and/or habitat management to private landowners.
Provide technical assistance to XX organizations by XXXX.					Expert advice/training on fish and wildlife assessments, research techniques, species and/or habitat management to organizations (e.g., prescribed burning, electrofishing). Organizations may include staff (professional training), government agencies, public entities, land managers, and non-governmental organizations among others.
	Assistance to other organizations	# of organizations	NA	NA	Expert advice/training on fish and wildlife assessments, research techniques, species and/or habitat management to organizations (e.g., prescribed burning, electrofishing). Organizations may include staff (professional training), government agencies, public entities, land managers, and non-governmental organizations among others.
Participate on XX technical committees by XXXX					Participation on technical committees as subject matter experts providing technical advice on species management decisions, regional habitat and research priorities. This includes participation on technical committees of organizations like AFWA, Mississippi Interstate Cooperative Resource Association, Great Lakes Fisheries Commission, etc.

STRATEGY/SMART Objectives	Activity Tag 1 (Required)	Unit of Measurement	Activity Tag 2 (Required)	Additional Info - species, habitat, facilities and/or real property (Required)	Descriptions and Examples
	Participation on technical committees	# of technical committees	NA	NA	Participation on technical committees as subject matter experts providing technical advice on species management decisions, regional habitat and research priorities. This includes participation on technical committees of organizations like AFWA, Mississippi Interstate Cooperative Resource Association, Great Lakes Fisheries Commission, etc.
TRAINING/EDUCATION	**NOTE: For this Strategy, the TRACS Wireframe will: 1) Incorporate a Check Box if an Outreach/Education project is part of an R3 activity; 2) Include a "Drop Down" menu to identify a Target Audience for the project e.g. Anglers, Shooters, etc.**				**Provide training and/or education activities for a wide variety of audiences. Note: These activities are specific to providing structured curricula through a variety of formats. This category should not be confused with Outreach/Communication (See above Strategy/Smart Objective). When considering where a given WSFR funded grant activity is most appropriate, please reference the units of measure to consider where the activity is most appropriate.**
Conduct XX training events by XXXX.					Events, including classes, held to train instructors, teachers, mentors, and students and over 30 minutes in duration.
	Aquatic education	# of events		NA	Training of instructors, teachers, mentors, and students in aquatic resource education. Note: This includes angler education volunteer instructors, teachers, nature center staff and camp counselors who attend ARE workshops, teachers who help the agency write curricula, students, etc.
			Aquatic Ecology Education		
			Fishing Skills		
			Advanced Education Activities		
	Hunter education	# of events		NA	Training of instructors, teachers, mentors, and students in hunting, shooting, and trapping .
			Archery - Hunting		
			Archery - Shooting		
			Firearms - Hunting		
			Firearms - Shooting		
			Trapping		
			Advanced Education Activities		
	Fish and wildlife technical training	# of events		NA	Training of instructors, teachers, mentors, and students in students on topics related to wildlife species and their habitats in an educational setting Note: This activity has a limited eligibility for reimbursement through WSFR grant programs.
			Advanced Education Activities		

STRATEGY/SMART Objectives	Activity Tag 1 (Required)	Unit of Measurement	Activity Tag 2 (Required)	Additional Info - species, habitat, facilities and/or real property (Required)	Descriptions and Examples
Train XX instructors/mentors by XXXX.					Training of instructors, teachers, and mentors.
	Aquatic education	# of instructors/ mentors		NA	Training of instructors, mentors, and teachers in aquatic resource education. Note: This includes angler education volunteer instructors, teachers, nature center staff and camp counselors who attend ARE workshops, teachers who help the agency write curricula, etc.
			Aquatic Ecology Education		
			Fishing Skills		
			Advanced Education Activities		
	Hunter education	# of instructors/ mentors		NA	Training of new instructors, teachers, and mentors in hunting, shooting, and trapping .
			Archery - Hunting		
			Archery - Shooting		
			Firearms - Hunting		
			Firearms - Shooting		
			Trapping		
			Advanced Education Activities		
	Fish and wildlife technical training	# of instructors/ mentors		NA	Training of instructors, teachers, and mentors on topics related to wildlife species and their habitats in an educational setting Note: This activity has a limited eligibility for reimbursement through WSFR grant programs.
			Advanced Education Activities		
XX students complete training by XXXX.					Students completing training.
	Aquatic education	# of students		NA	Training of student in aquatic resource education. Note: This includes angler education volunteer instructors, teachers, nature center staff and camp counselors who attend ARE workshops, teachers who help the agency write curricula, etc.
			Aquatic Ecology Education		
			Fishing Skills		
			Advanced Education Activities		
	Hunter education	# of students		NA	Completion of training of students in basic and advanced hunter education.
			Archery - Hunting		
			Archery - Shooting		
			Firearms - Hunting		

STRATEGY/SMART Objectives	Activity Tag 1 (Required)	Unit of Measurement	Activity Tag 2 (Required)	Additional Info - species, habitat, facilities and/or real property (Required)	Descriptions and Examples
			Firearms - Shooting		
			Trapping		
			Advanced Education Activities		
	Hunter Education Certificates earned	# of students		NA	Completion of training of students in basic and advanced hunter education that results in issuance of a certification. Note: This may be a different number than # of students completing Hunter Education Training above.
	Fish and wildlife technical training	# of students		NA	Training of students on topics related to wildlife species and their habitats in an educational setting Note: This activity has a limited eligibility for reimbursement through WSFR grant programs.
			Advanced Education Activities		
REAL PROPERTY ACQUISITION and Management					
Acquire real property interest in XX acres by XXXX.					Limited to acquisition of real property interest using WSFR funding. Projects not requiring NOFP are captured under other strategies such as Direct Habitat Management or Incentives
	Land acquisition	# of acres		Identify target species and habitat type(s) and link to real property record(s)	

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U.S. FISH AND WILDLIFE SERVICE
Financial Assistance Recipient Risk Assessment

FWS Form 3-2462

Instructions:
Complete this form once a Fiscal Year (FY) for each recipient to be awarded one or more awards from the program in the open FY. Enter a numerical rating of “1” (Low), “2” (Medium), or “3” (High) in the “Rating” box for each risk category below. Use the information provided in the rating descriptions for each category to assist you in assigning a rating. Enter in the "Basis for Rating and Other Comments" boxes the factors that contributed to the rating entered for each category. Provide enough detail to give an independent reviewer a clear understanding of the rationale used to determine the rating. Identify any external document(s) that support the rating and specify the location of the document(s), when applicable. This form will calculate a “Risk Rating Score” and a “Risk Level”. Enter a description of any factors that require changing the risk level calculated by the form in the “Other Factors Impacting Risk Level”. Enter the changed risk level in the “Revised Risk Level” field, when applicable. See also the Service’s “Recipient Risk Assessment Guidance".

Review Details

Recipient Name:

Recipient Type:

Recipient DUNS:

Completed for Fiscal Year:

Date Completed:

Completed By-Name:

Completed By-Program:

Completed By-Region:

CATEGORY 1: Potential for Implementation Problems

Rating: ☐

Category 1 Rating Descriptions	Rating
Project has no identifiable challenges. No past implementation issues. Typical project period for the program or project type. Well-qualified recipient. Project not complex. No sub-recipients anticipated. Recipient has all equipment required for project.	1 (Low)
New project for recipient. One or more sub-recipients anticipated. Longer than typical project period. Unproven recipient. Has had some issues with implementation on other awards. Some challenges or potential challenges identified, such as recent staff turnover or reorganization that could affect implementation. Does not have all equipment required for the performance of the project but, as noted in its application package, has plans in place to obtain necessary equipment in advance of need.	2 (Medium)
Project has multiple sub-recipients. Complex project. Multiple partners. Large construction project. Has had significant issues with implementation on other awards. Significant challenges identified. Does not have all equipment required. Has not secured resources, which may delay activities.	3 (High)

Basis for Category 1 Rating

CATEGORY 2: Financial Management Capabilities

Rating: ☐

Category 2 Rating Descriptions	Rating
Has received an award in the past, has a financial system in place that meets 2 CFR 200 requirements, and has never had any funds management issues.	1 (Low)
Has received an award in the past, has a financial system in place that meets 2 CFR 200 requirements, but has had funds management issues. Was responsive to FWS communications on issues. Issues were resolved.	2 (Medium)
Recipient is a commercial organization or individual. Has never received a Federal award. Has received an award, but has had significant funds management issues, such as routinely submitting incorrect financial reports, requesting more than immediate cash needs, major variances between budget and actual expenditures, difficulty maintaining required matching funds, or disallowed costs. One or more reports of waste, fraud or abuse currently under investigation or determined to be valid. Was not responsive to FWS communications on issues. Issues not resolved.	3 (High)

Basis for Category 2 Rating

CATEGORY 3: Performance Track Record

Rating: ☐

Category 3 Rating Descriptions	Rating
Met all proposed objectives on past award(s). Any delays or non-performance were unavoidable; is on track to meet objectives on current award(s).	1 (Low)
Had some performance delays or other issues on past award(s) but was responsive to FWS communications on issues. Issues were resolved.	2 (Medium)
Has had no past or current award with the FWS. Has had a past award but failed to complete project objectives. Is significantly behind schedule on current award(s). Failures are within recipient's control to correct. Failed to comply with award terms and conditions. Was not responsive to FWS communications. Issues were never resolved.	3 (High)

Basis for Category 3 Rating

CATEGORY 4: Staffing

Rating: ☐

Category 4 Rating Descriptions	Rating
Recipient is an individual. Recipient provided details on experience and qualifications of key project personnel. All personnel appear qualified to meet the project objectives. No past issues with recipient in regards to key personnel qualification. No key project personnel missing.	1 (Low)
Recipient provided information detailing the experience and qualifications for some key project personnel. All of the identified personnel appear qualified to meet the project objectives, but missing some key project personnel.	2 (Medium)
Recipient has not yet identified/hired any key project personnel; one or more of the personnel identified do not appear qualified to meet the project objectives; or one or more key personnel left the project and replacement(s) have not been identified.	3 (High)

Basis for Category 4 Rating

CATEGORY 5: Delivery Experience

Rating:

Category 5 Rating Descriptions	Rating
Has delivered the same or similar project with Federal funds for at least five years.	1 (Low)
Has delivered the same or similar project with Federal funds for at least two years.	2 (Medium)
Has delivered the same or similar project with Federal funds for less than two years or has never had a Federal award.	3 (High)

Basis for Category 5 Rating

CATEGORY 6: Award Administration and Reporting Compliance

Rating:

Category 6 Rating Descriptions	Rating
Has never received an award from the program. Has had an award, and was timely in submission of revision and other prior approval requests, required reporting, and due date extension requests, when applicable	1 (Low)
Has had an award, and was generally timely in submission of revision and prior approval requests, required reporting, and due date extension requests. Was responsive to written notifications and requests from the FWS.	2 (Medium)
Has had an award, and was consistently late in in submission of revision and prior approval requests, required reporting, and due date extension requests. Was slow to respond to written notifications and requests from the FWS.	3 (High)

Basis for Category 6 Rating

CATEGORY 7: A-133 Single Audit Considerations

Rating:

Category 7 Rating Descriptions	Rating
A commercial organization, foreign entity, or individual exempt from A-133 single audit requirements. A government or non-profit entity that did not have any Qualified or Adverse/Disclaimer opinions, significant internal control deficiencies, or findings for noncompliance on their most report available on the Single Audit Clearinghouse (SAC).	1 (Low)
A government or non-profit entity that has not had any Adverse/Disclaimer opinions, more than two significant internal control deficiencies, or more than two findings for non-compliance on single audits conducted in the last five years as of the date of review and as available on the SAC.	2 (Medium)
A government or non-profit entity that has had an Adverse/Disclaimer opinion, more than two significant internal control deficiencies, or more than two findings for non-compliance on single audits conducted in the last five years as of the date of review and as available on the SAC.	3 (High)

Category 7 Rating Descriptions	Rating
Recipient is currently working on a corrective action plan related to a previous or current award funded by the program.	

Basis for Category 7 Rating

CATEGORY 8: Other Audits Required by Funding Program Legislation

Rating:

Category 8 Rating Descriptions	Rating
Has never received an award from the program. Pending award will be funded in full with Resource Management funds. Pending award will be funded by other funding source, but authorizing legislation for those funds does not impose additional audit requirements. Authorizing legislation requires audit but recipient has had no significant internal control deficiencies or findings for noncompliance.	1 (Low)
Authorizing legislation requires audit and recipient had less than two significant internal control deficiencies and less than two findings for noncompliance.	2 (Medium)
Authorizing legislation requires audit and recipient had more than two significant internal control deficiencies and more than two findings for noncompliance.	3 (High)

Basis for Category 8 Rating

RISK RATING SCORE:

RISK LEVEL:

Other Factors Impacting Risk Level

REVISED RISK LEVEL:

To save a locked or "flattened" version of a completed PDF form, click on the "Print Form" button above and select "Adobe PDF" as your Printer. Following these steps will remove all fillable features and will preserve the unique data entered on the form.

TAB 7

Award: Notice of Award

Objectives:

1. Identify and explain the purpose of the notice of award.
2. Understand the various elements that comprise the notice of award.
3. Understand what constitutes the terms and conditions, as well as special terms and conditions, of a notice of award.
4. Understand how Federal funds are obligated to an award.
5. Recognize importance of complying with the terms and conditions, as well as any special terms and conditions, that may apply to an award.

Handouts:

- 7-1 Sample Award Letter

Notice of Award

After the grant application package is approved by the WSFR Regional Office, the recipient (State) is sent a Notice of Award (NOA) (see **Handout 7-1**). The NOA may be sent by email, mail, or both. Recipients should review the NOA to ensure that they accept the award and are willing to comply with all of the award terms and conditions, as well as any special terms and conditions.

The components of the NOA letter include (see 2 CFR 200.210 for additional details):

(1) General Federal Award Information.

- Recipient name;
- Recipient's unique entity identifier;
- Unique Federal award identification number (FAIN);
- Federal award date;
- Period of performance start and end date;
- Amount of Federal funds obligated by this action;
- Total amount of Federal funds obligated;
- Total amount of the Federal award;
- Budget approved by the Federal awarding agency;
- Total approved cost sharing or matching, where applicable;
- Federal award project description, (to comply with statutory requirements (e.g. FFATA));
- Name of Federal awarding agency and contact information for awarding official;
- CFDA number and name;
- Identification of whether the award is for research and development; and
- Indirect cost rate for the Federal award.

Grantees accept the award by:

- ✓ Starting work on the award;
- ✓ Drawing down or requesting funds; or
- ✓ Accepting the award by electronic means.

(2) General Terms and Conditions.

(3) Special Terms and Conditions.

(4) Federal Award Performance Goals.

(5) Any other information required by the Federal awarding agency.

Notes: _____

_____

_____

Exercise: Notice of Award

Use the example Notice of Award (**Handout 7-1**), **Handout 7-7, 2 CFR 200, 50 CFR 80.120,** and **Service Manual Part 522 Chapters 16, 17, 19, 23, and 25** in order to answer the following questions.

1. What is the "Effective Date" of a grant award and how is it established?

2. During what period are expenditures eligible for reimbursement?

3. What happens if the grantee begins work prior to approval of the grant application?

Exercise: Notice of Award

4. What are ways to prevent costs from being incurred outside of the approved award period?

5. What are the requirements regarding budget changes for approved grants? (Transfers between cost categories or jobs)

6. Define program income and list allowable methods to apply program income. (See **Handout 7-7**)

Exercise: Notice of Award

7. Explain the following conditional statement that may be placed on the Notice of Award: Cost accounting required at the project level.

8. What does it mean if the Notice of Award states: The U.S. Fish and Wildlife Service approves this grant subject to the availability of funds?

Learning Points

- ✓ The Notice of Award is a legally binding document between the Federal awarding agency and the recipient that spells out the terms and conditions of the Federal award.
- ✓ Recipients accept the Federal award either by: (1) starting grant work; (2) drawing down or requesting Federal funds; or (3) accepting the award by electronic means.
- ✓ The effective date of a Federal award is the starting date of the period of performance. This is the date by which recipients may begin working on the award and incurring expenditures against the award.
- ✓ Pre-award costs are those costs incurred prior to the effective date of the Federal award 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.
- ✓ For grants under the Wildlife and Sport Fish Restoration programs, program income is defined as gross income received by the grantee or subgrantee and earned only as a result of the grant during the grant period. **2 CFR 200.80** has a similar definition being gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance.
- ✓ Program must be disposed of using either the deductive, additive, or cost sharing method.

United States Department of the Interior

FISH AND WILDLIFE SERVICE
911 NE 11th Avenue
Portland, Oregon 97232-4181

In Reply Refer to:
FWS/R1/WSFR

July 27, 2018

Anthony Benavente, Secretary
Department of Land and Natural Resources
P.O. Box 10007, Lower Base
Saipan, Mariana Islands 96950

DUNS: 854855611

Subject: Notice of Grant Award for **F18AF00812**

Dear Mr. Benavente:

Your organization's application for Federal financial assistance titled ***"Smiling Cove Marina Operation and Maintenance"*** submitted to the U.S. Fish and Wildlife Service (Service)'s CFDA Program 15.605 is approved. This award is made under the authority of: Sport Fish Restoration 16U.S.C.777. For a complete list of this program's authorizing legislation, go to https://www.cfda.gov/ and search by the CFDA Program number. This award is made based on Service approval of your organization's proposal, hereby incorporated by reference into this award.

The performance period of this award is ***October 1, 2018,*** through ***September 30, 2019***. Only allowable costs resulting from obligations incurred during the performance period and any authorized pre-award costs may be charged to this award. All obligations incurred under the award must be liquidated no later than 90 calendar days after the end of the performance period, unless the Service approves a final financial reporting period extension (see Reporting Requirements section below). If you need more time to complete project activities, you must submit a written request to the Service at r1fa_grants@fws.gov before the end of the stated performance period (see Project/Program Plan and Budget Revisions section below).

Payments:

Your organization has completed enrollment in U.S. Treasury's Automated Standard Application for Payment (ASAP) system. When requesting payment in ASAP, your Payment Requestor will be required to enter an Account ID. The number assigned to this award is the partial Account ID in ASAP. When entering the Account ID in ASAP, the Payment Requestor should enter the award number identified in the subject line on letter followed by a percent sign (%). Refer to the ASAP.gov Help menu for detailed instructions on requesting payments in ASAP.

Use the information below to identify your award funds at: www.asap.gov.

ASAP Account ID	FY/Funding Title	Federal Share	% of Federal Share	State Share	% of State Share	Total Award
F18AF00812-0001-0000	2018/Marine Boating Access	$208,411.78	100%	$0	0%	**$208,411.78**
Program Income	Additive	$97,896	100%	$0	0%	**$97,896**
Totals:		**$306,307.78**	**100%**	**$0**	**0%**	**$306,307.78**

Terms of Acceptance:

Acceptance of a financial assistance award (i.e., grant or cooperative agreement) from the Service carries with it the responsibility to be aware of and comply with the terms and conditions applicable to the award. Acceptance is defined as the start of work, drawing down funds, or accepting the award via electronic means. Awards are based on the application submitted to and approved by the Service. Awards are subject to the terms and conditions incorporated into the notice of award either by direct citation or by reference to the following: Federal regulations; program legislation or regulation; and special award terms and conditions. The Federal regulations applicable to Service recipients and their subrecipients and contractors are listed by recipient type in the **Service Financial Assistance Award Terms and Conditions** posted on the Internet at http://www.fws.gov/grants/. If you do not have access to the Internet and require a full text copy of the award terms and conditions, contact our office.

If Recipient decides to not accept this award, Recipient must notify the Service in writing within 30 calendar days of that decision.

Special Conditions and Provisions:

Cost accounting is required at the grant level.

The approved grant includes activities that will generate program income. Income earned during the project period of performance of this award shall be handled in the additive method (refer to 50 CFR 80.123 and 2 CFR 200.307). Program Income earned should be spent before requesting Federal funds. Recipient must report program income generated through the performance of this project on the Standard Form (SF) 425, Federal Financial Report form (see Reporting Requirements section below).

The U.S. Fish and Wildlife Service approves the acquisition of equipment under this award, as budgeted in the project application. In order to meet the requirements for substantial in character and design, the U.S. Fish and Wildlife Service is applying the additional equipment requirements cited under 2 CFR 200.313(c) as a condition of this award.

Beyond the acquisition grant period of performance and throughout the duration of the equipment's useful life, the equipment must continue to be used in the program or project for which it was acquired, as long as needed, whether or not the project or program continues to be supported by the Federal award. When no longer needed for the original program or project, equipment may be used in other activities in the following order of priority:

1) ***Activities supported under a Federal award from the Federal awarding agency which funded the original program or project; then***
2) ***Activities under Federal awards from other Federal awarding agencies; then***
3) ***Any activities consistent with the administration of the State fish and wildlife agency.***

In compliance with Section 7 of the Endangered Species Act of 1973, as amended, and with Essential Fish Habitat (EFH) provisions of the Magnuson-Stevens Act of 1976, as amended, you and any subrecipient or contractor are to follow all provisions, best management practices, and conservation recommendations spelled out in the appended "2015 NMFS BMPs for General In-Water Work (Appendix A)" and "Conservation Recommendations from NOAA/PIRO/HCD Regarding Essential Fish Habitat (Appendix B") that are applicable to the SFR-funded operations and maintenance of the Smiling Cove Marina.

Reporting Requirements:

Report Title	Report Period:	Due Date
Final Federal Financial Report (SF-425)	September 30, 2019	December 29, 2019
Final Performance Report	September 30, 2019	December 29, 2019

All Reports should be sent to r1fa_grants@fws.gov.

Recipients must use the Standard Form (SF) 425, *Federal Financial Report* form for all financial reporting. This form is available at http://www.whitehouse.gov/omb/grants_forms.

Performance reports must contain: 1) a comparison of actual accomplishments with the goals and objectives of the award as detailed in the approved scope of work; 2) a description of reasons why established goals were not met, if appropriate; and 3) any other pertinent information relevant to the project results. Please include the Service award number provided in the subject line of this letter on all reports.

Financial and performance reporting due dates may be extended by the Service upon receipt of a written request addressed to the Service at r1fa_grants@fws.gov identifying the type of report to be extended, the requested revised due date, and a justification for the extension. The Service may approve an additional extension if justified by a catastrophe that significantly impairs the recipient's operations. Requests for reporting due date extensions must be received by the Service no later than one day before the original reporting due date.

Significant Developments Reports (see 2 CFR 200.328(d))**:**
Events may occur between the scheduled performance reporting dates that have significant impact upon the supported activity. In such cases, notify the Service Project Officer in writing as soon as the following types of conditions become known:

- Problems, delays, or adverse conditions that will materially impair the ability to meet the objective of the Federal award. This disclosure must include a statement of any corrective action(s) taken or contemplated, and any assistance needed to resolve the situation.

Favorable developments that enable meeting time schedules and objectives sooner or at less cost than anticipated or producing more or different beneficial results than originally planned.

Conflict of Interest Disclosures:

Recipients are responsible for notifying the Service Project Officer in writing of any actual or potential conflicts of interest that may arise during the life of this award. Conflicts of interest include any relationship or matter which might place the Recipient, the Recipient's employees, or the Recipient's subrecipients in a position of conflict, real or apparent, between their responsibilities under this award and any other outside interests. Conflicts of interest may also include, but are not limited to, direct or indirect financial interests, close personal relationships, positions of trust in outside organizations, consideration of future employment arrangements with a different organization, or decision-making affecting the award that would cause a reasonable person with knowledge of the relevant facts to question the impartiality of the Recipient, the Recipient's employees, or the Recipient's subrecipients in the matter. Upon receipt of such a notice, the Service Project Officer in consultation with their Ethics Counselor will determine if a conflict of interest exists and, if so, if there are any possible actions to be taken by the Recipient, the Recipient's employee(s), or the Recipient's subrecipient(s) that could reduce or resolve the conflict. Failure to resolve conflicts of interest in a manner that satisfies the Service may result in any of the remedies described in 2 CFR 200.338, Remedies for Noncompliance, including termination of this award.

Other Mandatory Disclosures:

Recipients and their subrecipients must disclose, in a timely manner, in writing to the Service or pass-through entity all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting this award. Non-Federal entities that have received a Federal award including the term and condition outlined in 2 CFR 200, Appendix XII—Award Term and Condition for Recipient Integrity and Performance Matters are required to report certain civil, criminal, or administrative proceedings to SAM. Failure to make required disclosures can result in any of the remedies described in 2 CFR 200.338, Remedies for noncompliance, including suspension or debarment (See 2 CFR 200.113, 2 CFR Part 180, 31 U.S.C. 3321, and 41 U.S.C. 2313).

Indirect Costs:

Indirect costs under this award are approved on the condition that the Recipient will submit an indirect cost rate proposal to their cognizant agency immediately after the award is made and no later than 90 calendar days past the award performance period start date. The Recipient is not authorized to charge indirect costs under this award until the Recipient has received, and provided a copy to our office at r1fa_grants@fws.gov, an approved Negotiated Indirect Cost Rate Agreement (NICRA) from the Federal government. In the event the Recipient fails to establish an approved rate before the end of the award performance period, the Service may either: 1) deobligate the Federal amount budgeted for indirect costs and, if not otherwise prohibited by legislation or regulation, allow the Recipient to use costs otherwise allocable as indirect costs to satisfy cost-sharing or matching requirements; or 2) allow the Recipient to transfer the amount otherwise allocable as indirect costs to direct costs. Service approval of such budget changes will depend on the particular award circumstance. Indirect costs otherwise allocable to this award may not be shifted to another Federal award unless specifically authorized by legislation. The Recipient must comply with the approved NICRA Agreement.

System for Award Management (SAM) Registration:

Under the terms and conditions of this award, your organization must maintain an active SAM registration at https://www.sam.gov/portal/public/SAM/ until the final financial report is submitted or final payment is received, whichever is later. If your organization's SAM registration expires during the required period, the Service will suspend payment under this and all other Service awards to your organization until you update your organization's SAM registration.

Project Plan and Budget Amendments:

Recipients are required to report deviations from budget or project scope or objective, and request prior approvals for budget and program plan revisions in accordance with 2 CFR 200.308 unless otherwise specifically waived in this award.

Grant Period Extensions:

If additional time is needed to complete the approved project, you must send an SF-424 and written notice to the Service at r1fa_grants@fws.gov. This notice must be received prior to the authorized performance period end date, and must include supporting reasons and revised end date. Extensions for time cannot be authorized for the sole purpose of spending an unused balance of funds.

Project Contacts:

Service Project Officer for this award is:	Recipient Project Officer for this award is:
Ruth C.B. Utzurrum, Ph.D.(503) 231-2083 ruth_utzurrum@fws.gov	Manuel Pangelinan (670) 664-6080 mpangelinan.cnmidfw@gmail.com

Please contact Ruth Utzurrum with any questions. Please include the Service award number provided in the subject line of this letter in all written communications.

Thank you for your interest and efforts in supporting conservation of fish and wildlife and their habitats.

Sincerely,

Digitally signed by HEATHER HOLLIS
Date: 2018.07.27 16:42:27 -07'00'

Heather Hollis, Acting Chief
Wildlife and Sport Fish Restoration Program

Enclosure

Appendix A: Best Management Practices for General In-Water Work Including Boat and Diver Operations

January 2015

NMFS Protected Resources Division recommends implementation of the following BMP to reduce potential adverse effects on protected marine species. These BMPs are not intended to supplant measures required by any other agency, and compliance with these BMP shall always be considered secondary to safety concerns.

All workers associated with this project, irrespective of their employment arrangement or affiliation (e.g. employee, contractor, etc.) should be fully briefed on required BMP and the requirement to adhere to them for the duration of their involvement in this project.

A. Constant vigilance shall be kept for the presence of ESA-listed marine species during all aspects of the proposed action, particularly in-water activities such as boat operations, diving, and deployment of anchors and mooring lines.

1. The project manager shall designate an appropriate number of competent observers to survey the areas adjacent to the proposed action for ESA-listed marine species.
2. Surveys shall be made prior to the start of work each day, and prior to resumption of work following any break of more than one half hour. Periodic additional surveys throughout the work day are strongly recommended.
3. All work shall be postponed or halted when ESA-listed marine species are within 50 yards of the proposed work, and shall only begin/resume after the animals have voluntarily departed the area. If ESA-listed marine species are noticed within 50 yards after work has already begun, that work may continue only if, in the best judgment of the project supervisor, that there is no way for the activity to adversely affect the animal(s). For example; divers performing surveys or underwater work would likely be permissible, whereas operation of heavy equipment is likely not.
4. Before entering the water, all divers shall be made aware of ESA-listed corals, and the requirement to avoid contact with those organisms while performing their duties. This shall include taking measures to avoid kicking the reef with fins, and to secure dive and survey equipment in a manner that will prevent that material from being drug across the substrate.
5. Special attention will be given to verify that no ESA-listed marine animals are in the area where equipment or material is expected to contact the substrate before that equipment/material may enter the water. This includes the requirement to limit anchoring to sandy areas well away from coral.
6. All objects will be lowered to the bottom (or installed) in a controlled manner. This can include the use of buoyancy controls such as lift bags, or the use of cranes, winches, or other equipment that affect positive control over the rate of descent.
7. In-water tethers, as well as mooring lines for vessels and marker buoys shall be kept to the minimum lengths necessary, and shall remain deployed only as long as needed to properly accomplish the required task.
8. When piloting vessels, vessel operators shall alter course to remain at least 100 yards from whales, and at least 50 yards from other marine mammals and sea turtles.
9. Reduce vessel speed to 10 knots or less when piloting vessels at or within the ranges

described above from marine mammals and sea turtles. Operators shall be particularly vigilant to watch for turtles at or near the surface in areas of known or suspected turtle activity, and if practicable, reduce vessel speed to 5 knots or less.

10. If despite efforts to maintain the distances and speeds described above, a marine mammal or turtle approaches the vessel, put the engine in neutral until the animal is at least 50 feet away, and then slowly move away to the prescribed distance.
11. Marine mammals and sea turtles shall not be encircled or trapped between multiple vessels or between vessels and the shore.
12. Do not attempt to feed, touch, ride, or otherwise intentionally interact with any ESA-listed marine species.

B. No contamination of the marine environment shall result from project-related activities.

13. A contingency plan to control toxic materials is required.
14. Appropriate materials to contain and clean potential spills shall be stored at the work site, and be readily available.
15. All project-related materials and equipment placed in the water shall be free of pollutants.
16. The project manager and heavy equipment operators shall perform daily pre-work equipment inspections for cleanliness and leaks. All heavy equipment operations shall be postponed or halted should a leak be detected, and shall not proceed until the leak is repaired and equipment cleaned.
17. Fueling of land-based vehicles and equipment shall take place at least 50 feet away from the water, preferably over an impervious surface. Fueling of vessels shall be done at approved fueling facilities.
18. Turbidity and siltation from project-related work shall be minimized and contained through the appropriate use of erosion control practices, effective silt containment devices, and the curtailment of work during adverse weather and tidal/flow conditions.
19. A plan shall be developed to prevent debris and other wastes from entering or remaining in the marine environment during the project.

Appendix B: Conservation Recommendations from NOAA/PIRO/HCD Regarding Essential Fish Habitat

June 2017

NMFS Habitat Conservation Division recommends implementation of the following conservation recommendations (CRs) to reduce potential adverse effects on Essential Fish Habitat. These CRs are not intended to supplant measures required by any other agency, and compliance with these CRs shall always be considered secondary to safety concerns.

All workers associated with this project, irrespective of their employment arrangement or affiliation (*e.g.*, employee, contractor, etc.) should be fully briefed on required CRs and the requirement to adhere to them for the duration of their involvement in this project.

Magnuson-Stevens Act

Pursuant to the Magnuson-Stevens Act, the Secretary of Commerce, through NMFS, is responsible for the conservation and management of fishery resources found off the coasts of the United States. See 16 U.S.C. 1801 et seq. Section 1855(b)(2) of the Magnuson-Stevens Act requires federal agencies to consult with NMFS, with respect to "any action authorized, funded, or undertaken, or proposed to be authorized, funded, or undertaken, by such agency that may adversely affect any essential fish habitat identified under this Act." The statute defines EFH as "those waters and substrates necessary to fish for spawning, breeding, feeding or growth to maturity" (16 U.S.C. 1802(10)). Adverse effects on EFH are defined further as "any impact that reduces the quality and/or quantity of EFH," and may include "site-specific or habitat-wide impacts, including individual, cumulative or synergistic consequences of actions" (50 C.F.R. § 600.810(a)). The consultation process allows NMFS to make a determination of the project's effects on EFH and provide Conservation Recommendations to the lead agency on actions that will adversely affect such habitat (16 U.S.C. 1855(b)(4)(A)).

Essential Fish Habitat

The marine water column and seafloor in most nearshore project areas are designated as Essential Fish Habitat (EFH) and support various life stages for the management unit species (MUS) identified under the Western Pacific Regional Fishery Management Council's Pelagic and Mariana Archipelago Fishery Ecosystem Plans (FEPs). The MUS and life stages found in nearshore waters include: eggs, larvae, juveniles, and adults of Coral Reef Ecosystem MUS (CRE-MUS); eggs, larvae, juveniles, and adults of Bottomfish MUS (BMUS); eggs, larvae, juveniles, and adults of Crustacean MUS (CMUS); and juveniles and adults of Pelagic MUS (PMUS). Specific types of habitat considered as EFH include coral reef, patch reefs, hard substrate, seagrass beds, soft substrate, mangrove, lagoon, estuarine, surge zone, deep-slope terraces and pelagic/open ocean.

EFH Conservation Recommendations

NMFS PIRO Habitat Conservation Division would like USFWS to include EFH specific conservation recommendations based on the three activities outlined within the Biological Assessment which include:

1. ***Maintain DFW's seven boat launch ramps by removing accumulated sand and debris, as needed. Minor boat ramp repairs and shoreside grounds maintenance will be conducted.***
2. ***Conduct annual maintenance dredging of approximately 33 meters of an existing boat channel at Sugar Dock boat ramp.***
3. ***Repair and maintain boat slips, floating docks and shoreside facilities at Tinian, Rota and Smiling Cove Marinas***.

Conservation Recommendations

- To the extent practicable, fill materials from dredging operations should be placed in an upland site. Unless unavoidable, fill should not be allowed in areas with mangal, subaquatic vegetation, coral reefs, or other areas of high productivity.
- No trash or other debris should be disposed of or otherwise allowed to enter the ocean. Ensure adequate trash receptacles with lids are available onsite or onboard vessels.
- All debris that enters the water because of the activity should be removed using means that do not cause additional damage to organisms such as coral (*e.g.*, dip net, snorkel, SCUBA, etc.).
- All loose articles (*e.g.*, clothing, towels on the deck, etc.) should be secured to prevent them blowing off or accidentally falling overboard.
- All equipment should undergo routine inspections for presence of non-native species growing on the hull of the vessel prior to conducting work in a different area of operation.
- Where practicable, corals and other sensitive species that are likely to experience adverse effects, especially mortality, should be translocated/transplanted to a nearby, suitable location that is not likely to be impacted by the proposed or future projects. The condition of the relocated organisms should be monitored for at least two years.
- Runoff control measures, including silt screens, retention basins, swales, etc., should be installed prior to any activity that could result in sediment entering any water body. The best land management practices should be used to control soil erosion.
- Avoid upland and coastal earth-moving during the local rainy season.
- Dredge/fill activities should be avoided to the extent possible during the coral broadcast spawning season, which is generally May – September in the CNMI. If dredge/fill window cannot be avoided, no activity should occur the 7 days before and 14 days after the full moon to avoid coral spawning. This dredge/fill window may be narrowed based on site-specific spawning information. The Fisheries Liaison at the CNMI NOAA Field office should be consulted for additional information.
- Dredging activities should be conducted only under calm sea state conditions and during a slack tide. Depending on project-specific conditions, an incoming or outgoing tide might also be suitable for dredging.
- Based on project-specific conditions, an appropriate turbidity barrier (*e.g.*, turbidity curtains, turbidity screens, gunderbooms, pneumatic screens, etc.) should be considered as a potential approach to reduce the adverse effects of suspended sediment resulting from dredge/fill operations. However, due to highly variable and often overstated effectiveness, this method should not be the sole approach to sediment management.
- Containment equipment and sufficient supplies to combat spills should be on-site at all facilities that handle hydrocarbons, chemicals and/or other hazardous substances.

- Fueling of any equipment should be conducted in a dedicated area on land with control mechanisms to stop any spills from reaching the ocean.
- Sugar Dock channel dredging will require heavy equipment to drive over exposed sand flats in order to excavate the accumulated sand bar. To minimize sediment risk to trust resources excavations should only be done at low tide, during dry season (or at a minimum during dry weather) and silt curtains (or similar) should be used around the equipment and excavation area during all operations to minimize the transport of sediments.
- Minimize the disturbance of sea grass habitats which provide key nursery habitat throughout the Sugar Dock area. If removal is necessary, monitor and document all removal activities and limit removal to launch areas directly adjacent to the Sugar Dock. DFW staff will work with the CNMI NOAA office to design and implement relevant and cost-effective methods to monitor water quality impacts due to Sugar Dock dredging activity.

TAB 8

Post Award: Managing and Monitoring the Grant Award

Learning Objectives:

1. Understand the factors that affect the allowability of costs charged to Federal awards. Understand and explain the concepts of reasonable costs, allocable costs, and applicable credits as they relate to the Cost Principles.

2. Identify the general provisions for selected items of cost and their allowability to charge to Federal awards.

3. Identify and explain activities involved in managing and monitoring grant awards.

4. Understand and describe the Federal Funding Accountability and Transparency Act and the Digital Accountability and Transparency Act requirements

5. Understand the criteria for what constitutes the need for an award revision under both construction and non-construction type projects.

6. Identify and understand the reporting requirements of a Federal award and the noncompliance requirements resulting from the failure to submit reports by their required due dates.

Handouts:

- 8-1 Volunteer Timesheet – Best Management Practice
- 8-3 Determining Reporting Periods and Due Dates
- 8-4 Examples of Reporting Periods and Due Dates

Post Award – Grant Implementation

Acceptance of a financial assistance award from the Service carries with it the responsibility to be aware of and comply with the terms and conditions applicable to the award. Acceptance is defined as the starting of work, drawing down of Federal funds, or accepting the Notice of Award via electronic means. Recipients should begin work on the award as soon as is possible in order to complete the objectives in a timely and efficient manner.

Recipients should review and accept the Notice of Award. This includes:

- The Federal Aid Coordinator, accounting staff, and project leaders reviewing the Notice of Award for accuracy (this is a legally binding document).
- The recipient organization and staff fully understanding the terms and conditions, as well as any special terms and conditions related to the award.
- The recipient making note, and informing project leaders and subrecipients, of the award reporting deadline dates.
- Disseminating copies of the Notice of Award to project leaders and fiscal staff who will be involved in the award.

Recipients should also establish and implement their financial management processes of the award. This may include:

- Establish accounting and tracking codes for the Federal award.
- Setup internal controls for in-kind match documentation and valuation.
- Communicate information regarding program income to both project staff and accountants in order to monitor income appropriately.
- Establish the frequency of Federal drawdowns as expenditures incur against the Federal award.
- Monitor financial expenditures in relation to performance accomplishments achieved under the award.

Recipients should also establish their managing and monitoring controls for performance measurement. This may include:

- Setting and agreeing upon proper work schedules with project staff.
- Conducting an inventory of current equipment, as well as equipment that must be acquired in order to accomplish the award objectives.
- Hiring personnel needed to complete the award objectives, if necessary.
- Conduct, review, and award bids for contractual services, if necessary.
- Establish milestone plans for achievement of award objectives.
- Draft and submit required reports to the Federal awarding agency.
- Conduct site visits and communicate with staff, on a routine basis, about the progress and performance of the award.

Cost Principles

The non-Federal entity is responsible for the efficient and effective administration of the Federal award through the application of sound management practices. The non-Federal entity also assumes responsibility for administering Federal funds in a manner consistent with underlying agreements, program objectives, and terms and conditions of the Federal award. (**2 CFR 200.400(a-b)**)

The total cost of a Federal award is the sum of the allowable direct and allocable indirect costs, less any applicable credits.

Factors Affecting Allowability of Costs (2 CFR 200.403)

Costs meet the following criteria in order to be allowable under Federal awards:

1. Necessary and reasonable for the performance of the Federal award and allocable thereto under 2 CFR 200 Subpart E – Cost Principles.
2. Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
3. Be consistent with policies and procedures that apply uniformly to both federal-financed and other activities of the non-Federal entity.
4. Be accorded consistent treatment.
5. Be determined in accordance with generally accepted accounting principles (GAAP), except for state and local governments and Indian tribes only, as otherwise provided for in this part.
6. Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.
7. Be adequately documented.

Notes:

Reasonable Costs (2 CFR 200.404)

A cost is reasonable if, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. In determining reasonableness of a given cost, consideration must be given to:

a) Is the cost of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity.

b) The restraints or requirements imposed by such factors as: sound business practices, arm's length bargaining; Federal, state, local, tribal, and other laws and regulations; and terms and conditions of the Federal award.

c) Market prices for comparable goods or services for the geographic area.

d) Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the non-Federal entity.

e) Whether the non-Federal entity significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the Federal award's cost.

Allocable Costs

A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received (**2 CFR 200.405**). This is met if the cost:

a) Is incurred specifically for the Federal award;

b) Benefits both the Federal award and other work and can be distributed in proportions that may be approximated using reasonable methods; and

c) Is necessary to the overall operation of the non-Federal entity.

Costs allocable to a particular Federal award may not be charged to other Federal awards to overcome fund deficiencies or to avoid restrictions under Federal statutes or regulations. (**2 CFR 200.405(c)**)

All activities which benefit from the non-Federal entity's indirect cost will receive an appropriate allocation of indirect costs.

Reasonable Cost + Allocable Cost = Allowable Cost
(Remember to also adequately document each cost)

Applicable Credits

Those receipts or reduction-of-expenditure type transactions that offset or reduce expense items allocable to the Federal award as direct or indirect costs (**2 CFR 200.406**). To the extent that such credits accruing to or received by the non-Federal entity relate to allowable costs, they must be credited to the Federal award either as a cost reduction or cash refund, as appropriate.

Examples of applicable credits include:

- Purchase discounts;
- Rebates or allowances;
- Recoveries or indemnities on losses;
- Insurance refunds or rebates;
- Adjustments of overpayments or erroneous charges.

Prior Written Approval (prior approval)

The reasonableness and allocability of certain items of cost may be difficult to determine. In order to avoid subsequent disallowance or dispute on unreasonableness or nonallocability, the non-Federal entity may seek the prior written approval of the Federal awarding agency in advance of the cost. See **2 CFR 200.407** for a list of elements of cost that require some aspect of prior approval requirement.

Selected Items of Cost

2 CFR 200.421-475 provides principles for determining the allowability of certain types of costs charged under Federal awards. These principles apply whether or not a particular item of cost is treated as direct cost or indirect cost. Omission of a particular item of cost is not intended to imply that it is either allowable or unallowable.

Notes:

Exercise: Cost Principles

Answer the questions below using 2 CFR 200 Subpart E – Cost Principles and **2 CFR 200.306**. Try to cite your answers.

1. Describe what is discussed in each of the following references concerning the basic considerations of costs. (a) **2 CFR 200.403**; (b) **2 CFR 200.404**; and (c) **2 CFR 200.405**?

2. According to **2 CFR 200.403** what are other factors affecting allowability of costs?

Exercise: Cost Principles

3. Can a State charge to a grant the cost of posting a job position on a job recruitment website?

4. A State fish and wildlife agency is organizing and hosting a national meeting regarding fish and wildlife management issues. Can the costs of the meeting be charged to a grant?

5. May a State fish and wildlife agency charge travel costs to their federal financial assistance award?

Exercise: Cost Principles

6. A State fish and wildlife agency has their own bull dozers and other heavy equipment. Can they charge the use of this equipment to a Boating Access construction grant?

7. A state fish and wildlife agency intends on using volunteers to assist in completing project objectives. What are the requirements for allowability and documenting volunteer service(s) (see **Handout 8-1**)? How does the agency value the service(s)?

8. Are costs incurred prior to the start date of the period of performance allowable? What are specific requirements regarding pre-award costs?

Federal Funding Accountability and Transparency Act of 2006 (FFATA)

Purpose: "*The intent is to empower every American with the ability to hold the government accountable for each spending decision… and help to reduce wasteful spending in the government*." (FFATA website)

The Act requires information from Federal awards and contracts be made available to the public through a single, searchable website (USA spending).

As of October 1, 2010, federal agencies are required to report on all new awards and prime award recipients are required to report new first tier subawards ≥ $25,000. This applies to the following scenarios:

- Initial awards that meet or exceed $25,000.
- Award revisions that increase the initial award to $25,000 or greater.
- Awards initially meeting or exceeding $25,000 but are later reduced below $25,000.

Reporting must be done by the end of the month ***following*** the month of award obligation.

FFATA requires that prime award recipients report the names and total compensation of the five most highly compensated officers of a prime or sub-awardee entity if:

1. Executives received 80% or more of the entities annual gross revenues in Federal awards; and
2. Annual gross revenues meet or exceed $25,000,000 from Federal awards; and
3. The public does not have access to this information via the SEC.

Reporting exemptions apply to the following:

- Individuals unrelated to any business or nonprofit organization.
- Any entity with less than $300K from the previous tax year's gross income.
- Reporting that would disclose classified information.
- Awards under the Recovery Act.

Notes: _____

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Reporting of Subawards

Prime awardees report on their eligible subawards using the Federal Funding Accountability and Transparency Act Federal Subaward Reporting System (FSRS). Data fields include:

- Name of entity
- Amount of award
- Funding agency
- CFDA
- Program source
- Award descriptive title
- Location of entity and place of performance
- Entity's unique identifier and its parent
- Executive compensation (if thresholds are met)

Subawardees do not report in FSRS, it is the Prime Awardee's responsibility!

States have been issued audit findings for failure to report on their eligible subawards under FFATA.

Resources for Prime Awardees Related to FSRS:

(1) FSRS Awardee User Guide

(2) FSRS Awardee User Demonstration video

Digital Accountability and Transparency Act (DATA) - 2014

The DATA Act is the nation's first open data law. It requires the Federal government to transform its spending information into open data. It is composed of two basic steps. First, it requires the Treasury Department and the Office of Management and Budget (OMB) to establish government-wide data standards for the spending information that agencies report to Treasury, OMB, and GSA. Second, it requires Treasury and OMB to publish this standardized spending data for free access and download.

Data Act Timelines and Milestones:

May 9, 2014: President Obama signs Data Act into law.

May 9 ,2015: Treasury and OMB must establish government-wide data standards for all existing federal spending reports. These standards will include common data elements and a common data format.

May 9, 2017: Federal agencies must begin reporting their spending information using the data standards. OMB finishes pilot program testing the standards for recipient reporting.

May 9, 2018: OMB and Treasury must begin publishing of standardized spending data on USAspending.gov.

August 7, 2018: OMB must decide whether to require all federal grantees and contractors to report their information using the data standards.

Recipient Integrity and Performance Matters

As a result of Section 872 of the Duncan Hunter National Defense Authorization Act of 2009, Appendix XII was added to 2 CFR 200. This appendix requires Federal awarding agencies to evaluate the integrity of nonfederal entities, affecting both pre-award and post-award processes (**2 CFR 200.205(a)(2)**). It requires nonfederal entities to report on criminal, civil, and other administrative proceedings, when applicable, as part of the mandatory disclosures (**2 CFR 200.113**).

The provisions of Appendix XII add to the federal awarding agencies ongoing responsibilities to reduce and mitigate high-risk awardees and prevent the improper use of Federal funds in contracts and financial assistance awards. This further emphasizes the importance that recipients should take to ensure that they comply with Federal statutes, regulations, and the terms and conditions of their awards.

Below are the funding thresholds related to “Recipient Integrity and Performance”.

- $250,000 (Federal Share) – The Simplified Acquisition Threshold amount at which Federal awarding agencies are required by **2 CFR 200.205** to review publically available information in any Office of Management and Budget (OMB)-designated integrity and performance system accessible through SAM (presently this is the *Federal Awardee Performance and Integrity Information System – FAPIIS*).

- $500,000 (Federal Share) – The amount of the total Federal share of a Federal award over the period of performance at which the Federal awarding agency must incorporate Appendix XII in the terms and conditions of the financial assistance award.

- $10,000,000 (Federal Share) – The amount of total combined Federal awards received by a nonfederal entity that would require the entity to report on information concerning criminal, civil, and other administrative proceedings, as outlined in **2 CFR 200 Appendix XII**.

Grant Award Revisions

Recipients are required to report deviations from budget or project scope or objective, and request prior approvals from the Federal awarding agency for budget or program plan revisions for the following (**2 CFR 200.308(b)**):

For non-construction awards (**2 CFR 200.308(c)**):

1. Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval).
2. Change in a key person specified in the application or the Federal award.
3. The disengagement from the project for more than three months, or a 25% reduction in time devoted to the project, by the approved project director or principal investigator.
4. The inclusion, unless waived, of costs that require prior approval in accordance with 2 CFR 200 Subpart E – Cost Principles.
5. The transfer of funds budgeted for participant support costs (**2 CFR 200.75**) to other categories of expense.
6. Unless described in the application and funded in the approved Federal awards, the subawarding, transferring, or contracting out of any work under a Federal award. This provision does not apply to the acquisition of supplies, material, equipment, or general support services.
7. Changes in the approved cost-sharing or matching provided by the non-Federal entity.
8. The need arises for additional Federal funds to complete the project.

All other changes to non-construction budgets do not require prior approval (**2 CFR 200.308(f)**).

Recipient should also be aware of **2 CFR 200.407** *Prior written approval*.

For construction awards (**2 CFR 200.308(g)**):

1. The revision results from changes in the scope or the objective of the project or program.
2. The need arises for additional Federal funds to complete the project.
3. A revision is desired which involves specific costs for which prior written approval requirements may be imposed consistent with applicable OMB cost principles listed in 2 CFR 200 Subpart E – Cost Principles.

All other changes to construction budgets do not require prior approval unless an exception have been approved by OMB (**2 CFR 200.308(g)(4)**).

Financial and Performance Monitoring/Reporting

Recipients of financial assistance awards are responsible for monitoring and reporting on the financial and performance aspects of their awards. The Federal awarding agency must require the recipient to use OMB-approved standard information collections when providing financial and performance information (**2 CFR 200.301**). The Paperwork Reduction Act requires all Federal awarding agencies to have information collection approval from the Office of Management and Budget (OMB) in order to collect information from the public.

> Information Collection Clearance Control Number 1018-0100 (expires 7/31/2021) is used for all Service financial assistance programs and activities.

Financial Reports

Unless otherwise approved by OMB, the Federal awarding agency may solicit only the standard, OMB-approved government-wide data elements for collection of financial information (**2 CFR 200.327**). Presently, financial reports are submitted to the Service using the OMB-approved Federal Financial Report (SF-425).

> You can obtain the most current version of the SF-425 at Grants.gov.

Recipients may submit the SF-425 electronically, scanned, faxed, or mailed to the Regional office. The form must be signed by the designated individual or official who has been authorized to certify the SF-425 on behalf of the recipient.

The Training Branch has developed a tutorial that explains how recipients of Service awards should complete the SF-425. The tutorial is available on the FA Wiki.

Performance Reports

The non-Federal entity is responsible for oversight of the operations of the Federal award. They must monitor their activities under Federal awards to assure compliance with applicable Federal requirements and performance expectations are being achieved (**2 CFR 200.328(a)**).

Unlike the SF-425, there is no standard OMB-approved form for submitting performance reports; however, there are required data elements that must be included with each performance report. Similar to the SF-425, recipients may submit their performance reports electronically, scanned, faxed, or mailed. There is no regulatory requirement for an authorized signers signature to be included with a performance report.

Frequency of Reporting Requirements

Final Reports: Recipients must submit a final financial and performance report to the Federal awarding agency no later than 90 calendar days after the award period of performance end date or termination date of the award, whichever comes first. For those awards with a period of performance of 12 months or less, the final financial and performance reports are the only required reports, unless the Federal awarding agency imposes additional special terms and conditions to the award as allowed for under **2 CFR 200.207**.

Interim Reports: For awards that last longer than 12 months, recipients must submit interim financial and performance reports at least annually, but no more frequently than quarterly. Annual interim reports are due no later than 90 calendar days after the award has been open for four (4) full quarters (see **Handouts 8-3 and 8-4**). Interim reporting period end dates align with the end of each Federal fiscal quarter to include March 31st, June 30th, September 30th, and December 31st.

The Service may allow a recipient to use alternate reporting schedule end dates if the recipient provides a valid written justification for changing the date and the Service ensures that the suggested date(s) requires the recipient to submit interim performance reports as least annually (**516 FW 1.11**).

Extension Requests for Reports

Recipients may request an extension for either interim or final reports. Recipients must submit extension requests in writing that includes a justification for the extension, the requested revised due date, and the type of report affected.

The Service may approve one due date extension for a maximum of 90 days past the original report due date, unless a longer period is justified by something that significantly impairs the recipient's operations. All approved extension requests will be provided in writing to the recipient (**516 FW 1.13**).

Notes:

Noncompliance with Reporting Requirements

If the Service does not receive a recipient's report by the due date or the agreed-upon extension date, then the Service must issue a notice of noncompliance (via letter or email), no later than 30 calendar days (but as soon as practicable) after the due date or agreed-upon extension date has passed. The noncompliance notice must state:

- The recipient is noncompliant with the terms and conditions of the award;
- The Service must receive the report within the next 10 calendar days of the recipient's receipt of notice. If not, then the Service reserves the right to make no further obligations and payments on the award and suspend the award until it receives the report;
- The Service reserves the right to impose additional conditions as allowed under 2 CFR 200.207 or 2 CFR 200.338; and
- The Service may withhold any other pending awards to the recipient until it receives the overdue report.

If within 10 calendar days of the recipient's receipt of the overdue report notice, the Service does not receive the recipients overdue report, then the Service may:

- Suspend payments and additional obligations for the award for 30 calendars. A written notice of suspension must be sent (via letter or email) to the recipient; and
- Consider imposing additional remedy conditions as allowed under 2 CFR 200.338.

If within 30 calendar days of the recipient's receipt of the overdue report notice, the Service does not receive the recipients overdue report, then the Service may:

- Convert the suspension to a termination. A written notice of termination must be sent (via letter or email) to the recipient; and/or
- Withhold any other pending awards to the recipient.

The Service must report the termination to the OMB-designated integrity and performance system accessible through SAM (currently FAPIIS). This noncompliance information becomes viewable to other Federal awarding agencies. (**2 CFR 200.339(b)**)

Notes:

Elements of a Performance Report

TRACS is being designed to serve as the performance reporting platform for WSFR awards. TRACS performance reports are designed to meet the Federal reporting requirements of the Federal award and may not necessarily meet your individual State reporting requirements and purposes.

Non-construction performance reports: The recipient must submit performance reports at the interval required by the Federal awarding agency to best inform improvements in program outcomes and productivity. These reports will contain brief information on the following unless other collections are approved by OMB (**2 CFR 200.328(b)(1-2)**):

- A comparison of actual accomplishments to the objectives of the Federal award established for the period. Where accomplishments can be quantified, a computation of the cost may be required if that information will be useful. Where trend data and analysis would be informative to the Federal awarding agency program, the awarding agency should include this as a performance reporting requirement.
- The reasons why established goals were not met, if appropriate.
- Additional pertinent information including, analysis and explanation of cost overruns or high unit costs.

Construction performance reports: For the most part, onsite technical inspections and certified percentage of completion data are relied on heavily by the Federal awarding agencies to monitor progress under Federal awards.

Significant Development Reports

Events may occur between the scheduled performance reporting dates that have significant impact upon the supported activity. In such cases, the non-Federal entity must inform the Federal awarding agency or pass-through entity as soon as the following types of conditions become known.

- Problems, delays, or adverse conditions which will materially impair the ability to meet the objectives of the Federal award.
- Favorable developments which enable meeting time schedules and objectives sooner or at less cost than anticipated or producing more or different beneficial results than originally planned.

Recipients are not required to pass the reporting requirements of their prime awards onto subrecipients. However, they are responsible for meeting the reporting requirements of their award. (**516 FW 1.15**)

Federal Review of Financial Reports

The Service reviews financial reports to ensure:

1. Required fields are completed and correct;
2. Figures are calculated correctly;
3. The indirect costs charged are supported by an approved indirect cost rate;
4. As compared to the performance report for the same reporting period, the expenditures appear reasonable to support the project activities conducted or completed to date;
5. The report does not raise any issues or concerns that may require follow up with the recipient such as having Federal cash on hand, unanticipated program income, or the recipient not maintaining a required match expenditure ratio.
6. On the final SF-425, that the Total Federal Share and the Unobligated Balance of Federal funds reported reconcile with ASAP.

Federal Review of Performance Reports

The Service reviews performance reports to ensure:

1. The recipient has provided the required elements necessary for an adequate performance report;
2. The information provided is sufficient to assess if the recipient is on track to meet project goals and objectives as planned; and
3. The report does not raise any issues or concerns that may require follow up with the recipient such as: (a) significant reduction of effort or project delays with no explanation of why or how the recipient plans to address the issue, (b) work conducted outside the approved project scope or moving project location without prior approval, or (c) other significant developments that were not otherwise promptly reported as required.

Notes: _____

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Learning Points

- ✓ Recipients of financial assistance awards are responsible for monitoring and reporting on the financial and performance aspects of their awards.
- ✓ 2 CFR 200.403 provides criteria for the factors that affect the allowability of costs to be charged to a Federal award. Allowable costs meet all the criteria in order to be allowable costs under Federal awards.
- ✓ A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received.
- ✓ The Federal Funding Accountability and Transparency Act requires information from Federal awards and contracts be made available to the public through a single, searchable website (USA spending).
- ✓ The DATA Act is the nation's first open data law. It requires the Federal government to transform its spending information into open data which is to be made available to the public for viewing and download.
- ✓ The Paperwork Reduction Act requires all Federal awarding agencies to have information collection approval from the Office of Management and Budget (OMB) in order to collect information from the public.
- ✓ There are two types of reports (financial and performance) that recipients of Federal awards must submit to the Federal awarding agency, unless specifically exempted in the Notice of Award.
- ✓ Final reports are due 90 calendar days after the end of the period of performance. For awards that last longer than 12 months, recipients must submit interim reports at least annually, but no more frequently than quarterly. Annual interim reports are due no later than 90 calendar days after the award has been open for four (4) full quarters.
- ✓ Recipients may request an extension for their reports. The Service may approve one due date extension for a maximum of 90 days.

VOLUNTEER TIME & MILEAGE FORM

State Agency Name
Hunter Education Program

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

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

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

Region

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 *Please sign each line*
			Total	Hours ◆			◆ Total Mileage

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 of Agency Hunter Ed Staff:

Date:

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Determining the Reporting Periods and Due Dates Reports

Funding Period Effective Date	Annual Interim Report End Effective Date	Annual Interim Report Due Dates
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

Examples of Reporting Periods and Report Due Dates

Award Funding Period		Length of Award	First Annual Interim Reporting Period	First Annual Interim Report Due Date	Subsequent Annual Interim Reporting Periods	Subsequent Annual Interim Report Due Dates	Final Report Due Date
Award Start Date	Award End Date						
4/1/2009	3/31/2010	12 Months	Not Required	Not Required	Not Required	Not Required	6/29/2010
4/2/2009	6/30/2010	Almost 15 Months	Not Required	Not Required *(See Note 1)*	Not Required	Not Required	9/28/2010
4/1/2009	6/30/2010	15 Months	4/1/2009-3/31/2010	06/28/2010	Not Required	Not Required	9/28/2010 *(See Note 2)*
4/2/2009	9/30/2010	Almost 18 Months	4/2/2009-6/30/2010	9/28/2010	Not Required	Not Required	12/29/2010 *(See Note 2)*
4/2/2009	6/30/2011	Almost 27 Months	4/2/2009-6/30/2010	9/28/2010	Not Required	Not Required	9/28/2011
4/1/2009	9/30/2011	30 Months	4/1/2009-3/31/2010	6/28/2010	4/1/2010-3/31/2011	06/28/2011	12/29/2011
4/2/2009	9/30/2011	Almost 30 Months	4/2/2009-6/30/2010	9/28/2010	7/1/2010-6/30/2011	9/28/2011 *(See Note 2)*	12/29/2011 *(See Note 2)*

NOTES:

1 – An Annual Interim Report is not required until the award period contains 4 full quarters. In the example, the award start date of April 2nd prevents the 1st quarter from being a full quarter (short by 1 day).

2 - Grantees may submit the Final Report by the Annual Interim Report due date to avoid submitting both an Annual Interim and Final Report.

TAB 9

Program Income

Learning Objectives:

1. Define program income.
2. Identify the types of income that meet the definition of program income.
3. Determine whether proceeds from the sale of real and personal property meet the definition of program income.
4. Describe and demonstrate the methods of expending program income.
5. Discuss the documentation and reporting of program income.
6. Understand the federal requirements for income earned after the period of performance for both prime recipients and subrecipients.

Handouts:

- 9-1 Income Determination Flow Chart
- 9-3 Program Income Guidance
- 9-5 Program Income Guidance Specific to WSFR
- 9-7 Program Income Banking Director Memo
- 9-9 Program Income Banking FAQ's

Program Income

Recipients of Federal financial assistance awards may earn income as a result of their award activities. In fact, the Federal government actually encourages recipients to earn income under their Federal awards because this income helps to defray program costs and allows Federal money to be used for additional activities (see **2 CFR 200.307(a)**).

2 CFR 200.80 defines program income as "gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance". For those awards issued under the Wildlife and Sport Fish Restoration grant programs, **50 CFR 80.120(a)** has a similar definition to include, "gross income received by the grantee or subgrantee and earned only as a result of the grant during the grant period."

The award period of performance is defined as "the time during which the non-Federal entity may incur new obligations to carry out the work authorized under the Federal award" (**2 CFR 200.77**).

If you are recipient earning income under an award and are unsure as to whether the income meets the definition of program income, ask yourself these three criteria questions (see **Handout 9-1**). If you answer "yes" to all three questions, then the revenue has a high likelihood of being program income.

1. Is the revenue earned by the grantee or subgrantee?
2. Is the revenue earned during the period of the performance?
3. Is the revenue earned as a direct result of a grant supported activity?

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See **Handouts 9-3** and **9-5** for additional Service guidance related to Program Income.

Program income <u>includes</u> revenue from:

1. Services performed under a grant.
2. Use or rental of real or personal property acquired, constructed, or managed with grant funds.
3. Payments by concessionaires or contractors under an arrangement with the agency or subgrantee to provide a service in support of grant objectives on real property acquired, constructed, or managed with grant funds.
4. Sale of items under a grant.
5. Royalties and license fees for copyrighted material, patents, and inventions developed as a result of a grant.
6. Sale of a product of mining, drilling, forestry, or agriculture during the period of a grant that supports the: (1) mining, drilling, forestry or agriculture; or (2) acquisition of the land on which these activities occurred.

Program income <u>does not include</u> revenue from:

1. Interest on grant funds, rebates, credits, discounts, or refunds.
2. Sales receipts retained by concessionaires or contractors under an arrangement with the agency to provide a service in support of grant objectives on real property acquired, constructed, or managed with grant funds.
3. Cash received by the recipient or by volunteer instructors to cover incidental costs of a class for hunter or aquatic resource education.
4. Cooperative farming or grazing arrangements under barter transactions.
5. Proceeds from the sale of real property.

Gross vs Net Program Income

If authorized by Federal regulations or the Federal award, recipients may deduct costs incidental to the generation of program income from the total amount of gross income, provided these costs have not been charged to the Federal award (**2 CFR 200.307(b)**).

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Income Earned from Use/Disposition of Real Property

Use or rental of real property acquired, constructed, or managed with grant funds may meet the definition of program income if it occurs during the grant period.

When real property is no longer needed for the originally authorized purpose, the non-Federal entity must obtain disposition instructions from the Federal awarding agency or pass-through entity (**2 CFR 200.311(c)**).

Disposal of real property acquired with Wildlife Restoration or Sport Fish Restoration federal funds requires prior approval from the Regional Director, even if the grant is closed. The Regional Director and State negotiates the disposal terms (**50 CFR 80.137**).

Revenue earned from the disposition of real property acquired with Federal funds is not program income, unless the original acquisition grant is open. When disposing of Federally acquired land, recipients may choose to repay the Federal awarding agency's percentage of participation on a current, open grant under the same Federal program as the original acquisition grant, using the program income disposition method (deductive).

Revenue earned as a result of timber harvest, grazing, and crops may be considered program income if the revenue is earned during an open grant where such activities are part of the objectives of the grant. If there is no open grant, and the income was earned from an activity supported by license fees or a license fee acquired asset, then the income is considered license revenue.

The determination of whether extracted resources (minerals, oil, and gas) represent personal property or real property ultimately will depend on an interpretation of State property law. Ideally, the State's Attorney General will provide an opinion to the State fish and wildlife agency and WSFR. The Solicitor's Office of the Department of the Interior must then be able to concur with the opinion for it to be determinative of the legal status of the extracted resources.

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Income Earned from Use/Disposition of Personal Property

Revenue earned from the use/disposition of personal property is considered program income if there is an open acquisition grant. Recipients should also review the Notice of Award for any special terms and conditions related to the treatment of revenue resulting from the use/disposition of personal property.

Guidance for the continued use, management, and disposition of personal property acquired under a Federal award is provided in the following sections of 2 CFR 200:

- §200.313 - equipment
- §200.314 - supplies

For recipients who are States, **2 CFR 200.313(b)** states that they use, manage, and dispose of equipment acquired under a Federal award by the state in accordance with state laws and procedures. States should be aware of what their State policies and procedures are concerning future use, management, and disposition of equipment acquired under Federal financial assistance.

All other non-Federal entity recipients follow the requirements of **2 CFR 200.313(c-e)** in terms of the use, management, and disposition of equipment acquired under a Federal award.

Both States, if required by law/policy, and non-Federal entities may deduct and retain from the Federal Share $500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.

Notes:

Exercise: Income Determination

Use **2 CFR 200.307** and **50 CFR 80.120-126** to determine if the income in each scenario is program income, license revenue, has no requirement, or whether the income must be returned to the program using the program income method.

1. Income is received as a result of issuing duplicate hunter education cards. The activities are supported in an open hunter education grant.

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2. Revenue is received from timber sales on land acquired with license revenue. The activities are being managed by an open WR grant. Managing timber for wildlife habitat is listed as an activity in the project statement.

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3. The State fish and wildlife agency sells a surplus vehicle that was acquired with a WR grant using license revenue as the match. The grant is now closed and did not contain any conditional statements relating to equipment disposition. The fair market value of the vehicle is $5,500.

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4. Income from coal royalties are received from land acquired with a SWG grant using license revenue as match. The grant is closed at the time royalties are received.

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5. The fish and wildlife agency received income from oil and gas royalties. The land was acquired with a federal grant using license revenue as match that has since closed. The land is currently being managed with State license revenue.

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Exercise: Income Determination

6. A subrecipient (private marina) is collecting usage fees for a pump out facility that was renovated using a CVA grant. The grant was closed last year.

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7. State fish and wildlife agency produces fish posters for use in education under an Aquatic Education grant with license revenue used as the match. After the grant closes, the state decides to sell the surplus, remaining posters to the public for $5 each.

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8. The fish and wildlife agency sells a research vessel that no longer serves the useful purpose of the SFR grant (75/25) under which it was acquired. The grant is closed, but had a conditional statement in the award letter stating that equipment purchased with grant funds was to be used on this grant or other WSFR Program grants until no longer needed and proceeds from disposition after deducting disposal fees are to be returned to the grant program. The vessel was sold at auction for $10,000 by the State Surplus Agency. The Surplus Agency charges a 10% fee for handling surplus equipment.

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9. Fish and wildlife agency received revenue generated from oil and gas royalties on land acquired with license revenue. The land is managed by an open WR grant. The activities listed in the project statement include maintaining roads.

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Exercise: Income Determination

10. Revenue is received from issuing a permanent easement for a right of way on land acquired with a WR grant. The WR grant is closed and property is managed using license revenue.

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11. An individual private landowner received income generated from the sale of timber on his land. The sale of timber resulted from managing wildlife habitat under an open SWG grant.

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12. Bill's Bait Shop receives revenue from concession and bait shop operations on a State WMA. The WMA is managed with federal funds.

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13. The Wildlife Management Area supervisor enters into an agreement with a local farmer to allow the farmer's cattle to graze in an area that will not interfere with wildlife habitat. In exchange for grazing rights the farmer has agreed to perform fencing repairs on the WMA. The WMA is listed as a grant supported activity in the State's WR grant.

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Disposition of Program Income

Recipients must dispose of program income in any of three methods. These methods are described in **2 CFR 200.307(e)(1-3)** and **50 CFR 80.123(b)** to include: (1) deductive; (2) additive; and (3) cost sharing or matching. The deductive method is the default for all recipients, except Institutions of Higher Education and nonprofit research institutions. For these recipients, the additive method is the default. Applicants may also request permission from the Federal awarding agency to use a specific program income disposition method or a combination of methods in their project application. If approved to use a method different than the default, the Federal awarding agency will note this in the terms and condition of the award. Recipients must account for program income received under the award in the project records and dispose of it according to the terms and condition of the award.

> Applicants should indicate the disposition method they want to use in their project application. If not, recipients must dispose of program income using the default method.

If a recipient is authorized to dispose of program income using either the additive or cost sharing method, any amount of program income earned in excess of the amounts specified must be treated deductively (**2 CFR 200.307(e)**).

Non-Federal entities must "to the extent available, disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments (**2 CFR 200.305(b)(5)**). States (**2 CFR 200.305(a)**) follow their Treasury-State Agreements (for those major Federal programs) and default procedures (for those programs not defined as major Federal programs).

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Deductive Method of Disposition

This is the default method of disposing of program income for all recipient types, except Institutions of Higher Education and nonprofit research institutions. Under this method, program income must be deducted from total allowable costs (both Federal and non-Federal share) to determine the net of allowable costs. Program income must be used for current costs, unless the Federal awarding agency authorizes otherwise (**2 CFR 200.307(e)(1)**).

Under the Wildlife and Sport Fish Restoration programs, if a State has unexpended program income on its final Federal Financial Report, it may use the income under a subsequent grant for any activity eligible for funding in the grant program that generated the income (see **50 CFR 80.124**). This should be reserved for only those rare instances where program income is earned late during the period of performance.

Deductive Method - Example 1

In this example, the applicant requests an award for $120,000. The Federal share amount is $90,000 and the State share (required cost share) is $30,000. The recipient expects to earn $4,000 in program income and will disburse the income using the deductive method.

Application (SF-424)	
Federal Share	$90,000
State Share	$30,000
Program Income	$4,000
Total	**$120,000**

Financial Report (SF-425)	
Total Expenditures	$120,000
Less: Program Income	$4,000
Net Allowable Costs	$116,000
Federal Share (75%)	$87,000
State Share (25%)	$29,000

On the final financial report, the recipient deducts the program income earned from the total amount of expenditures to determine the net of allowable costs. Then the recipient applies the cost share to determine the Federal and State share of costs. Notice that $3,000 (75% of $4,000) of the Federal obligation remains unliquidated at the close of the award.

Notes:

Deductive Method - Example 2 (incorrectly applied on overmatched award)

In this example, the applicant requests an award for $120,000. The Federal share amount is $90,000 and the State share (required cost share) is $30,000. The recipient expects to earn $4,000 in program income and will disburse the income using the deductive method.

Application (SF-424)	
Federal Share	$90,000
State Share	$30,000
Program Income	$4,000
Total	**$120,000**

Financial Report (SF-425)	
Total Expenditures	$160,000
Less: Program Income	$4,000
Net Allowable Costs	$156,000
Federal Share (75%)	$90,000
State Share (25%)	$30,000
State (overmatch)	$36,000

On the final financial report, the recipient overspends the award and incorrectly deducts the program income earned from the total amount of expenditures to determine the net of allowable costs. Then the recipient applies the cost share to determine the Federal and State share of costs. Note that the recipient draws all of the Federal funds. This is not correct using the deductive method.

Deductive Method – Example 2 (correctly applied on overmatched award)

Application (SF-424)	
Federal Share	$90,000
State Share	$30,000
Program Income	$4,000
Total	**$120,000**

Financial Report (SF-425)	
Total Expenditures	$160,000
Less: Overmatch	$40,000
Adjusted Outlays	$120,000
Less: Program Income	$4,000
Net Allowable Costs	$116,000
Federal Share (75%)	$87,000
State Share (25%)	$29,000
State (overmatch)	$40,000

REMEMBER: When using the deductive method, cost overruns must be deducted from the total amount of expenditures before deducting the program income.

Notes:

Additive Method of Disposition

The default method of disposing of program income for Institutions of Higher Education and nonprofit research institutions. Under this method, with prior approval of the Federal awarding agency, income may be added to the Federal award by the Federal awarding agency and the non-Federal entity. The income must be used for the purposes and under the conditions of the Federal award (**2 CFR 200.307(e)(2)**).

> The additive method is often ideal when the recipient has the ability to spend additional money on grant objectives. It allows the recipient to maximize drawing of Federal funds.

Any amount of program income earned in excess of what was specified on the application must be deducted (using the deductive method) from the total amount of expenditures (**2 CFR 200.307(e)**).

Additive Method - Example 1

In this example, the applicant requests an award for $124,000. The Federal share amount is $90,000 and the State share (required cost share) is $30,000. The recipient expects to earn $4,000 in program income and will disburse the income using the additive method.

Application (SF-424)	
Federal Share	$90,000
State Share	$30,000
Program Income	$4,000
Total	**$124,000**

Financial Report (SF-425)	
Total Expenditures	$124,000
Less: Program Income	$4,000
Net Allowable Costs	$120,000
Federal Share (75%)	$90,000
State Share (25%)	$30,000

On the final financial report, the recipient deducts the program income earned from the total amount of expenditures to determine the net of allowable costs. Then the recipient applies the cost share to determine the Federal and State share of costs. Notice that all of the obligated Federal funds have been liquidated at the close of the award. There are no unspent Federal funds to either recover or revert.

Notes:

Additive Method - Example 2 (recipient underspends the grant award)

In this example, the applicant requests an award for $124,000. The Federal share amount is $90,000 and the State share (required cost share) is $30,000. The recipient expects to earn $4,000 in program income and will disburse the income using the additive method.

Application (SF-424)	
Federal Share	$90,000
State Share	$30,000
Program Income	$4,000
Total	**$124,000**

Financial Report (SF-425)	
Total Expenditures	$120,000
Less: Program Income	$4,000
Net Allowable Costs	$116,000
Federal Share (75%)	$87,000
State Share (25%)	$29,000

On the final financial report, the recipient underspends the award. Note that because the program income must be used on the award, the recipient was required to leave $3,000 of the Federal share unliquidated at the close of the award. The additive method is only beneficial when the recipient is able to spend excess funds on the grant award (otherwise it acts basically the same as the deductive method).

Cost Share Method of Disposition

With prior approval of the Federal awarding agency, income may be added to meet the cost sharing or matching requirement of the Federal award. The amount of the Federal award remains the same (**2 CFR 200.307(e)(3)**).

Similar to the additive method, any amount of program income earned in excess of what was specified on the application must be deducted (using the deductive method) from the total amount of expenditures.

Notes:

Cost Share Method - Example 1

In this example, the applicant requests an award for $120,000. The Federal share amount is $90,000 and the State share (required cost share) is $30,000. The recipient expects to earn $30,000 in program income and will disburse the income using the cost share method.

Application (SF-424)	
Federal Share	$90,000
State Share	$30,000
Program Income	$30,000
Total	**$120,000**

Financial Report (SF-425)	
Total Expenditures	$120,000
Net Allowable Costs	$120,000
Federal Share (75%)	$90,000
State Share (25%)	$30,000

On the final financial report, the recipient treats all the program income earned (up to $30,000) as matching funds for meeting the required costs share. Notice the recipient used all the program income to satisfy the cost share requirement and all of the obligated Federal funds have been liquidated at the close of the award.

Cost Share Method – Example 2 (recipient generates less program income than anticipated)

In this example, the applicant requests an award for $120,000. The Federal share amount is $90,000 and the State share (required cost share) is $30,000. The recipient expects to earn $30,000 in program income and will disburse the income using the cost share method. During the grant, the recipient only earned $10,000 in program income

Application (SF-424)	
Federal Share	$90,000
State Share	$30,000
Program Income	$30,000
Total	**$120,000**

Financial Report (SF-425)	
Total Expenditures	$120,000
Net Allowable Costs	$120,000
Federal Share (75%)	$90,000
State Share (25%)	$30,000

This scenario works out the same as the previous scenario. The only exception is that the recipient has to provide $20,000 in cash in order to meet the cost share requirement. This is because they only earned $10,000 in program income, so the recipient has to make up the difference using its cash.

Notes:

Cost Share Method – Example 3 (recipient generates more program income than anticipated)

In this example, the applicant requests an award for $120,000. The Federal share amount is $90,000 and the State share (required cost share) is $30,000. The recipient expects to earn $30,000 in program income and will disburse the income using the cost share method. During the grant, the recipient earned $50,000 in program income

Application (SF-424)	
Federal Share	$90,000
State Share	$30,000
Program Income	$30,000
Total	**$120,000**

Financial Report (SF-425)	
Total Expenditures	$120,000
Less: excess PI	$20,000
Net Allowable Costs	$100,000
Federal Share (75%)	$75,000
State Share (25%)	$25,000
State Share: excess PI	$5,000

In this scenario, the recipient earns more income than anticipated. By regulation, the difference must be treated deductively. In doing so, we deduct the excess income ($20,000) from the total expenditures and then apply the cost share proration. Notice how there is a total of $15,000 in Federal funds remaining unliquidated at the close of the award. This is the result of treating the additional $20,000 deductively. This unliquidated balance either recovers or reverts.

Notes:

Income Earned After the Period of Performance

There are no Federal requirements governing the disposition of income earned after the end of the period of performance for the Federal award, unless the Federal awarding agency regulations or the terms and conditions of the Federal award provide otherwise (**2 CFR 200.307(f)**).

For grants issued under the Wildlife and Sport Fish Restoration Programs, **50 CFR 80.125** provides guidance on how States should treat income earned after the period of performance. Income should be treated as either: (1) license revenue for the administration of the agency; or (2) additional funding for the purposes consistent with the grant or the program.

If States do not indicate their preferred method, then the income defaults to being treated as license revenue.

50 CFR 80.126 provides guidance on how subrecipients should treat income earned after the period of performance. Income should be treated as either: (1) license revenue for the administration of the agency; (2) additional funding for purposes consistent with the grant or the program; or (3) subject only to the terms of the third party agreement and any subsequent contractual agreements between the pass-thru entity and the subrecipient.

If States do not indicate their preferred method, then the subrecipient does not need to account for any income, unless required to do so in the State contractual agreement.

Notes:

Program Income – Banking

Program income is considered "banked" when a recipient does not use program income prior to drawing additional Federal funds from the financial assistance award or delays applying it to another grant in the same program.

For financial assistance recipients, other than States, **2 CFR 200.305(b)(5)** states, "*to the extent available, the non-Federal entity must disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments*."

For recipients who are States, payments are governed by Treasury-State CMIA (Cash Management Improvement Act) agreements and default procedures codified at **31 CFR 205**. States must also minimize the time between the drawdown of Federal funds from the Federal government and their disbursement for Federal program purposes. The timing of the disbursement of funds must be in accord with the actual, immediate cash requirements of the State in carrying out a Federal assistance program or project. The timing and amount of funds transfers must be as close as is administratively feasible to a State's actual cash outlay for direct program costs and the proportionate share of any allowable indirect costs (**31 CFR 205.33(a)**).

31 CFR Part 205 - Rules and Procedures for Efficient Federal-State Funds Transfers

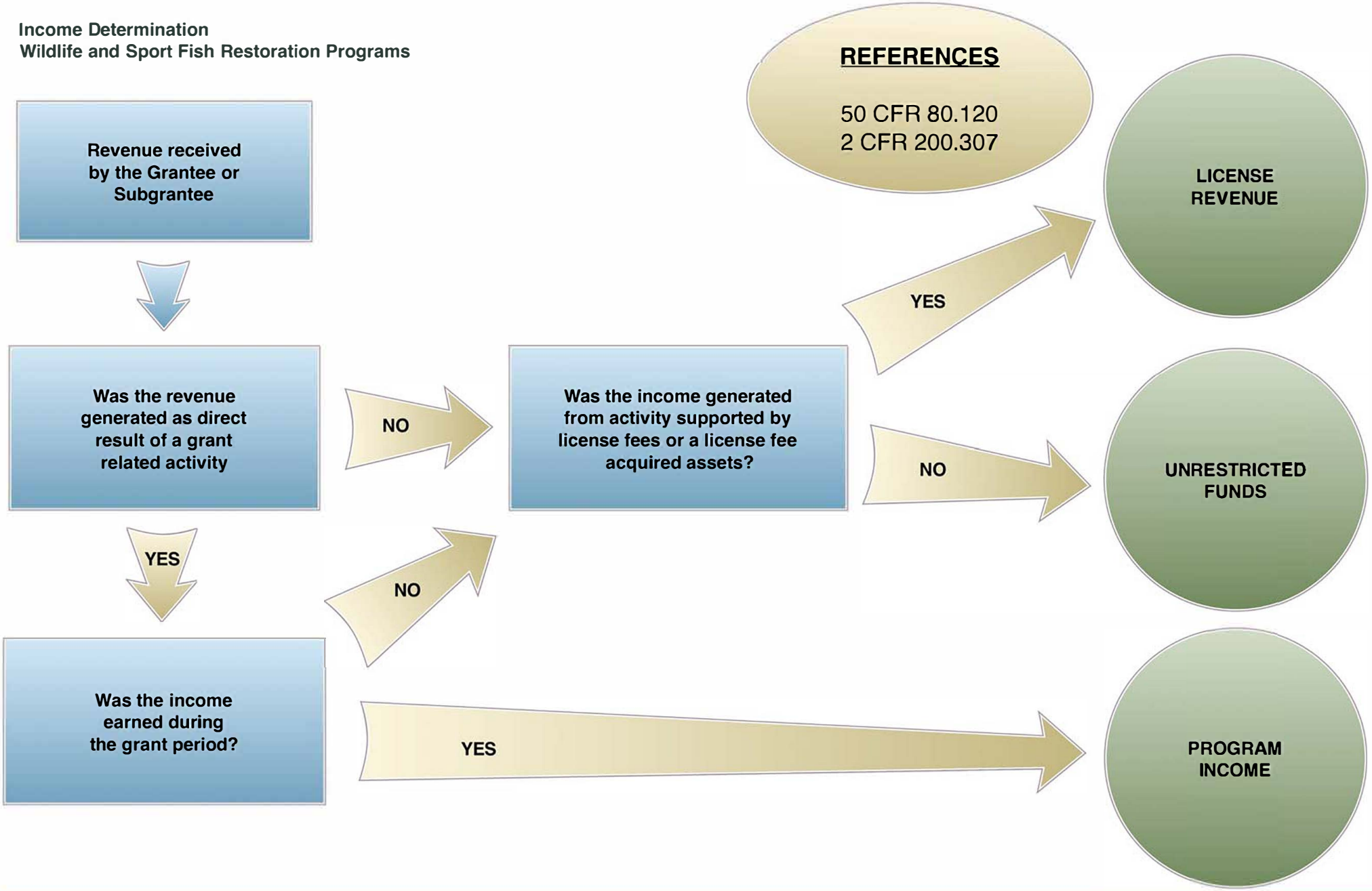
See **Handouts 9-7** and **9-8** for the Assistant Director of Wildlife and Sport Fish Restoration memorandum regarding program income banking.

Notes:

Learning Points

- ✓ Program income is defined as gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance.
- ✓ Income earned from the disposition of real property is not program income, unless the original acquisition award is still open at the time of the disposition.
- ✓ The three methods of program income disposal are deductive, additive, and cost share.
- ✓ There are no Federal requirements governing the disposition of income earned after the end of the period of performance for the Federal award, unless the Federal awarding agency regulations or the terms and conditions of the Federal award provide otherwise.
- ✓ There are no Federal requirements income earned by subrecipients after the period of performance. It is up to the State, through their third party agreement, to determine how income earned by subrecipients after the period of performance should be handled.
- ✓ Program income may not be banked. Disposal of program income must occur prior to requesting additional payments from the same grant program.

Income Determination
Wildlife and Sport Fish Restoration Programs



Real Property - Proceeds from the disposal of real property are not program income. Proceeds from the disposal of real property must be returned to the applicable program. Consult the FWS Regional Office for instructions. Disposal of real property requires prior approval from the FWS (50 CFR 80.137).

Barter Transactions - The exchange of goods or services for other goods or services without the use of cash. Barter transactions are to be handled in accordance with 50 CFR 80.98.

Governmental Revenues - Taxes, special assessments, levies, fines, and other such revenues raised by a grantee or subgrantee are not program income unless the revenues are specifically identified in the grant agreement or Federal agency regulations as program income. 2 CFR 200.307(c)

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Program Income

Applies to:

All grants and cooperative agreements

Definition

Program income means gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance. (See §200.77 Period of performance.) Program income includes but is not limited to income from fees for services performed, the use or rental or real or personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal statutes, regulations, or the terms and conditions of the Federal award, program income does not include rebates, credits, discounts, and interest earned on any of them. See also §200.407 Prior written approval (prior approval). See also 35 U.S.C. 200-212 “Disposition of Rights in Educational Awards” applies to inventions made under Federal awards. (2 CFR 200.80)

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2 CFR 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS

§200.307 Program income.

(a) *General.* Non-Federal entities are encouraged to earn income to defray program costs where appropriate.

(b) Cost of generating program income. If authorized by Federal regulations or the Federal award, costs incidental to the generation of program income may be deducted from gross income to determine program income, provided these costs have not been charged to the Federal award.

(c) *Governmental revenues.* Taxes, special assessments, levies, fines, and other such revenues raised by a non-Federal entity are not program income unless the revenues are specifically identified in the Federal award or Federal awarding agency regulations as program income.

(d) *Property.* Proceeds from the sale of real property or equipment are not program income; such proceeds will be handled in accordance with the requirements of Subpart D—Post Federal Award Requirements of this part, Property Standards §§200.311 Real property and 200.313 Equipment, or as specifically identified in Federal statutes, regulations, or the terms and conditions of the Federal award.

(e) *Use of program income.* If the Federal awarding agency does not specify in its regulations or the terms and conditions of the Federal award, or give prior approval for how program income is to be used, paragraph (e)(1) of this section must apply. For Federal awards made to IHEs and nonprofit research institutions, if the Federal awarding agency does not specify in its regulations or the terms and conditions of the Federal award how program income is to be used, paragraph (e)(2) of this section must apply. In specifying alternatives to paragraphs (e)(1) and (2) of this section, the Federal awarding agency may distinguish between income earned by the recipient and income earned by subrecipients and between the sources, kinds, or amounts of income. When the Federal awarding agency authorizes the approaches in

paragraphs (e)(2) and (3) of this section, program income in excess of any amounts specified must also be deducted from expenditures.

(1) *Deduction.* Ordinarily program income must be deducted from total allowable costs to determine the net allowable costs. Program income must be used for current costs unless the Federal awarding agency authorizes otherwise. Program income that the non-Federal entity did not anticipate at the time of the Federal award must be used to reduce the Federal award and non-Federal entity contributions rather than to increase the funds committed to the project.

(2) *Addition.* With prior approval of the Federal awarding agency, program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must be used for the purposes and under the conditions of the Federal award.

(3) *Cost sharing or matching.* With prior approval of the Federal awarding agency, program income may be used to meet the cost sharing or matching requirement of the Federal award. The amount of the Federal award remains the same.

(f) *Income after the period of performance.* There are no Federal requirements governing the disposition of income earned after the end of the period of performance for the Federal award, unless the Federal awarding agency regulations or the terms and conditions of the Federal award provide otherwise. The Federal awarding agency may negotiate agreements with recipients regarding appropriate uses of income earned after the period of performance as part of the grant closeout process. See also §200.343 Closeout.

Program Income - Wildlife Restoration and Sport Fish Restoration

This information applies to:

Wildlife Restoration Program, Sport Fish Restoration Program

50 CFR 80 Wildlife and Sport Fish Restoration

Subpart I—Program Income

§ 80.120 What is program income?

(a) Program income is gross income received by the grantee or subgrantee and earned only as a result of the grant during the grant period.

(b) Program income includes revenue from:

(1) Services performed under a grant;

(2) Use or rental of real or personal property acquired, constructed, or managed with grant funds;

(3) Payments by concessioners or contractors under an arrangement with the agency or subgrantee to provide a service in support of grant objectives on real property acquired, constructed, or managed with grant funds;

(4) Sale of items produced under a grant;

(5) Royalties and license fees for copyrighted material, patents, and inventions developed as a result of a grant; or

(6) Sale of a product of mining, drilling, forestry, or agriculture during the period of a grant that supports the:

(i) Mining, drilling, forestry, or agriculture; or

(ii) Acquisition of the land on which these activities occurred.

(c) Program income does not include:

(1) Interest on grant funds, rebates, credits, discounts, or refunds;

(2) Sales receipts retained by concessioners or contractors under an arrangement with the agency to provide a service in support of grant objectives on real property acquired, constructed, or managed with grant funds;

(3) Cash received by the agency or by volunteer instructors to cover incidental costs of a class for hunter or aquatic-resource education;

(4) Cooperative farming or grazing arrangements as described at § 80.98; or

(5) Proceeds from the sale of real property.

§ 80.121 May an agency earn program income?

A State fish and wildlife agency may earn income from activities incidental to the grant purposes as long as producing income is not a primary purpose. The agency must account for income received from these activities in the project records and dispose of it according to the terms of the grant.

§ 80.122 May an agency deduct the costs of generating program income from gross income?

(a) A State fish and wildlife agency may deduct the costs of generating program income from gross income when it calculates program income as long as the agency does not:

(1) Pay these costs with:

(i) Federal or matching cash under a Federal grant, or (ii) Federal cash unrelated to a grant.

(2) Cover these costs by accepting:

(i) Matching in-kind contributions for a Federal grant, or (ii) Donations of services, personal property, or real property unrelated to a Federal grant.

(b) Examples of costs of generating program that may qualify for deduction from gross income if they are consistent with paragraph (a) of this section are:

(1) Cost of estimating the amount of commercially acceptable timber in a forest and marking it for harvest if the commercial harvest is incidental to a grant-funded habitat- management or facilities-construction project.

(2) Cost of publishing research results as a pamphlet or book for sale if the publication is incidental to a grant-funded research project.

Frequently Asked Questions

Program Income Banking

United States Department of the Interior

FISH AND WILDLIFE SERVICE
Washington, D.C. 20240

In Reply Refer To:
FWS/AWSR/AIM/058368

SEP 18 2014

To: State Fish and Wildlife Agencies
Secretary, Department of Natural Resources
of the Commonwealth of Puerto Rico
Governor of Guam
Governor of U.S. Virgin Islands
Governor of American Samoa
Governor of Commonwealth of the Northern Mariana Islands
Mayor of the District of Columbia

The purpose of this letter to is to provide guidance to States for required use and disposition of income generated by a grant-supported activity or earned only because of the grant awarded by the U.S. Fish and Wildlife Service (Service) during the grant period. We are not changing any requirements with this letter, but rather summarizing existing guidance and resources to assist you in the proper disposition of program income.

The Office of the Inspector General (OIG) during its regular audits of Wildlife and Sport Fish Restoration Program (WSFR) grants identified the improper use and disposition of program income by several state fish and wildlife agencies. The attached Program Income Banking Guidance and FAQ (Enclosure) addresses questions on the required use and disposition of program income and provides guidance on the disposition of program income that some states have banked. The document will be stored and available for use by States and WSFR personnel in the Financial Assistance Wiki http://fawiki.fws.gov/.

Please contact your regional WSFR office for assistance in implementing these existing program income requirements. We look forward to helping you successfully implement this guidance.

Sincerely,

Hannibal Bolton
Assistant Director, Wildlife and Sport Fish Restoration

Enclosure

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Program Income Banking Guidance and FAQs

1. What is program income?

"Program Income means gross income received by the grantee or subgrantee directly generated by a grant-supported activity, or earned only because of the grant award during the grant period. "During the grant period" is the time between the effective date of the award and the ending date of the award reflected in the final financial report." (43 CFR 12.65(b)). This guidance on program income banking applies specifically to the federal share of program income.

2. What is program income banking?

Program income is "banked" when a State (grantee) does not spend program income prior to drawing additional funds from the same financial assistance grant program or delays applying it to another grant in the same grant program.

3. May a State bank program income?

No. 43 CFR 12.61(f)(2) requires program income to be spent prior to requesting additional payments.

4. What authorities are applicable to this guidance on program income banking for WSFR programs?

Excerpts of the applicable guidance are in Appendix 1 of this document.

- *43 CFR Part 12 Subpart C - Administrative and Audit Requirement and Cost Principles for Assistance Programs 12.46(c) Exceptions, 12.61 Payment and 12.65 Program Income*
- *50 CFR Part 80 - Administrative Requirements, Pittman-Robertson Wildlife Restoration and Dingell-Johnson Sport Fish Restoration Acts 80.123, 80.124, 80.125, and 80.126*

5. Does 50 CFR 80.124 give WSFR the flexibility to offer program income banking to States?

No. While 50 CFR 80 allows a State with unexpended program income on its final Federal financial report to use such income under a subsequent grant, nothing in this provision preempts the requirement under 43 CFR 12.61(f)(2), that such program income be expended before requesting additional payments.

6. If program income is not a Federal payment or a drawdown of grant funds, does the Cash Management Improvement Act (CMIA) apply?

Possibly. The Federal share of program income earned is Federal funds. Advanced federal payments are payments (drawdowns) a State receives when a State does not properly use the program income to offset requested payments (drawdowns). The CMIA requires States to minimize the period between the receipt of Federal funds and the payment out for expenditures. Retaining Federal funds beyond a minimal period may require a State to pay interest to the Federal agency. (See *31 CFR Part 205 - Rules and Procedures for Efficient Federal-State Funds Transfers; Final Rule (Cash Management Improvement Act)).*

7. Does creating a grant and designating the undisbursed program income as the funding source resolve the program income banking issue?

No. 50 CFR 80.124 does allow a State to establish a grant funded with the undisbursed program income. However, 43 CFR 12.61(f)(2) requires that a State apply all available program income to any project under the program before the State draws down any additional Federal funds under the program. If the State is continuing to draw down funds under the program, creating a grant and designating the undisbursed program income as the future funding source is not in compliance with 43 CFR 12.61(f)(2). Obligating the program income funds for a subsequent grant is not in itself considered a liquidation of the Federal funds.

It is acceptable if the State creates a grant using undisbursed program income and spends the program income funds before drawing down any new Federal funds under the program.

8. How will WSFR handle program income funded grants in the future?

Program income earned on a grant must be spent within the grant period it was earned prior to making requests for payments. If a grant closes with undisbursed program income, the State and the WSFR Regional Office must agree to a method that complies with 50 CFR 80.124, 43 CFR 12, and the CMIA, to expend such funds as soon as possible.

9. If a State currently has banked program income, how can the State dispose of it?

The WSFR Regional Office and affected State must agree in writing (i.e. grant award letter) to a method that spends all banked program income within the applicable periods:

AMOUNT OF BANKED PROGRAM INCOME	FINAL DATE TO SPEND
≤ $ 500,000	January 31, 2015
$ 500,001 – $ 999,999	June 30, 2015
≥ $1,000,000	June 30, 2016

10. May a State use the cost share method for disposal of the banked program income?

The use of cost share program income disposal method must have been approved in the original award letter.

11. A portion of our undisbursed program income is income we received after the grant period ended. In the original grant, we stipulated that the income would be treated as program income rather than license revenue. Can that decision be reversed?

Yes. For the purposes of "Program Income Banking", any income received after the close of a grant and is not a result of activities supported by a subsequent grant is not "Program Income" (43 CFR 12.65(b)). A State must fully substantiate through its financial, grant, and other records to its WSFR Regional Office the reclassification of "Program Income" to "Income Received After Grant Period." WSFR will consider such funds a portion of the State's license revenue (50 CFR 80.125). A State must submit revised SF-425 forms and any other documentation as may be reasonably requested by its WSFR Regional Office.

12. What will happen if a State fails or neglects to spend all of the banked program income as was mutually agreed to with WSFR in the grant award letter?

If a State has violated the provisions of 43 CFR Part 12, and demonstrates an unwillingness or inability to comply with this policy for corrective action, then the FWS may withhold all further payments (drawdowns) to a State under the grant program until the State expends the entire amount of banked program income.

APPENDIX 1 - Excerpts from Applicable Guidance on Banked Program Income

43 CFR Part 12 Subpart C - Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments

§12.61 Payment.

(f) *Effect of program income, refunds, and audit recoveries on payment.*
(2) Except as provided in paragraph (f)(1) of this section, grantees and subgrantees shall disburse program income, rebates, refunds, contract settlements, audit recoveries and interest earned on such funds before requesting additional cash payments.

§12.65 Program income.

g) *Use of program income.* Program income shall be deducted from outlays which may be both Federal and non-Federal as described below, unless the Federal agency regulations or the grant agreement specify another alternative (or a combination of the alternatives). In specifying alternatives, the Federal agency may distinguish between income earned by the grantee and income earned by subgrantees and between the sources, kinds, or amounts of income. When Federal agencies authorize the alternatives in paragraphs (g) (2) and (3) of this section, program income in excess of any limits stipulated shall also be deducted from outlays.

50 CFR 80 - Administrative Requirements, Pittman-Robertson Wildlife Restoration and Dingell-Johnson Sport Fish Restoration Acts

§80.124 How may an agency use unexpended program income?

If a State fish and wildlife agency has unexpended program income on its final Federal financial report, it may use the income under a subsequent grant for any activity eligible for funding in the grant program that generated the income.

§80.125 How must an agency treat income that it earns after the grant period?

(a) The State fish and wildlife agency must treat program income that it earns after the grant period as either:

(1) License revenue for the administration of the agency; or

(2) Additional funding for purposes consistent with the grant or the program.

(b) The agency must indicate its choice of one of the alternatives in paragraph (a) of this section in the project statement that the agency submits with each application for Federal assistance. If the agency does not record its choice in the project statement, the agency must treat the income earned after the grant period as license revenue.

§ 80.126 How must an agency treat income earned by a subgrantee after the grant period?

(a) The State fish and wildlife agency must treat income earned by a subgrantee after the grant period as:

(1) License revenue for the administration of the agency;
(2) Additional funding for purposes consistent with the grant or the program; or
(3) Income subject only to the terms of the subgrant agreement and any subsequent contractual agreements between the agency and the subgrantee.

(b) The agency must indicate its choice of one of the above alternatives in the project statement that it submits with each application for Federal assistance. If the agency does not indicate its choice in the project statement, the subgrantee does not have to account for any income that it earns after the grant period unless required to do so in the subgrant agreement or in any subsequent contractual agreement.

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TAB 10

Real and Personal Property

Learning Objectives:

1. Define and describe real and personal property.
2. Describe the acceptable methods that may be used to determine the value of real property.
3. Describe the two different types of appraisal standards and what conditions under which each may be used to determine an opinion of value of a parcel of real property.
4. Describe when land may be used as match to another financial assistance award. Describe what conditions apply to the parcel of land used as match.
5. Understand a non-Federal entity's managing, monitoring, and reporting requirements for real property acquired under financial assistance awards.
6. Describe the process by which a non-Federal entity may dispose of real property that is no longer needed for the originally authorized purpose.
7. Define and describe equipment.
8. Understand the equipment use, management, and disposition requirements for recipients who are States and all other non-Federal entities.

Handouts:

- 10-1 Simplified Acquisition Procedures
- 10-3 Default Acquisition Procedures
- 10-5 Who May Hold Title Flow Chart

Real Property

Real property means land, including land improvements, structures, and appurtenances thereto, but excludes moveable machinery and equipment (**2 CFR 200.85**).

For those awards governed by 50 CFR 80, real property has a more detailed definition to include one, several, or all interests, benefits, and rights inherent in the ownership of a parcel of land or water (**50 CFR 80.2**). Examples of real property include:

> A parcel includes (unless limited by its legal description) the air space above the parcel, ground below it, and anything physically and firmly attached by natural process or human action. Examples include standing timber, other vegetation (except annual crops), buildings, roads, fences, and other structures.

- Fee and leasehold interests;
- Rights attached to parcels, regardless of ownership (e.g. conservation easements); and
- Resources beyond the parcel, such as water and mineral rights.

Personal Property

Personal property means property other than real property. It may be tangible, having physical existence, or intangible (**2 CFR 200.78** and **50 CFR 80.2**).

Tangible personal property includes:

> Equipment is tangible personal property having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or $5,000 (**2 CFR 200.33**).

- Objects, such as equipment and supplies, that are moveable without substantive damage to the land or any structure to which they may be attached;
- Soil, rock, gravel, minerals, gas, oil, or water after excavation or extraction from the surface or subsurface;
- Commodities derived from trees or other vegetation after harvest or separation from the land; and
- Annual crops before or after harvest.

Intangible personal property includes:

- Intellectual property such as patents or copyrights;
- Securities, such as bonds and interest bearing accounts;
- Licenses are revocable at the landowner's discretion, terminate when the landowner dies or the area of land or water passes to another owner, or do not transfer a right of exclusive use and possession of an area of land or water for that term.

Determining Reasonable Cost of Real Property

WSFR may determine that the cost of real property is reasonable as long as the price paid was the result of an approved valuation method. *Price* is the amount that a particular purchaser agrees to pay and a particular seller agrees to accept under the circumstances of the transaction. *Value* is an opinion of the worth of a property at a given time according to a specific definition of value.

Methods of Valuation of Real Property

The following methods may be used as an acceptable method to determine the value of real property:

- Appraisal
- Waiver valuation
- Administrative settlement
- State procedures
- Judicial

Notes:

Appraisal Standards

Appraisals must be prepared by a state certified general appraiser who develops the opinion of value of the parcel of real property. This opinion is presented in an appraisal report (which must be self-contained). A review appraiser then examines the market analysis in order to support the appraiser's opinion of value.

- For acquisitions using the Simplified Acquisition Procedures (see **Handout 10-1**), the appraiser uses the *Uniform Standards of Professional Appraisal Practice* (USPAP) and the conditions in **49 CFR 24.103**.
- For acquisitions using the Default Acquisition Procedures (see **Handout 10-3**), the appraiser must use the *Uniform Appraisal Standards for Federal Land Acquisition* (UASFLA - Yellow Book).

Appraisals need to be updated when the value estimate no longer reflects the conditions in the local real estate market.

WSFR must approve the qualifications of the appraiser and review appraiser before the recipient commits to using them. Recipients must inform the appraiser that the U.S. Fish and Wildlife Service is an intended user of the appraisal report.

Land as Match

WSFR may approve the current market value of land to be used as match for other real property acquisition and facilities acquisition/construction projects (**2 CFR 200.306(d)(2)**). In order to do so, the land being used as match must meet all the criteria under **2 CFR 200.306(b)**, including being necessary and reasonable to accomplish the project objectives.

Common scenarios where the value of land (with no Federal nexus attached to it) may be used to meet the match requirements for other projects:

- A site specific-land acquisition project may use the value of land within the defined project area if it is necessary and reasonable for the land acquisition project.
- A land acquisition project with objectives based on specific habitat types by location in the State may use the value of land which meets the same criteria for specific habitat types.
- For a construction project, only the amount of land required may be counted for in-kind matching purposes.

Valuation of Land Used as Match

When a recipient requests to use the value of land as match towards another project, they must identify the parcel of land that they will use as match in the award proposal. The recipient then uses an approved appraisal method to determine the current market value for the parcel of land. The value determined is the current market value for the parcel of land, even if the recipient acquired the land previously for a different value. This value is then incorporated into the award proposal as match for the current award objectives.

> Guidance on establishment and use of land value as match is found in Service Manual **522 FW 24**. This chapter applies to Wildlife Restoration, Sport Fish Restoration, State Wildlife Grants, and Landowner Incentive Programs.

The entire parcel of land used as match, and described in the award proposal, becomes subject to the rules and regulations of the Federal program it is satisfying the match requirements of, as applicable, at the time a recipient uses any portion of the value of the parcel as match in the Federal program. This is accomplished by incorporating a covenant on the deed ensuring that the recipient will use the entire parcel in perpetuity for the purposes of the Federal program (i.e. Notice of Federal Participation – NOFP).

If the recipient does not use the entire value of a parcel of land as match, they subtract the value used as match from the total value of the parcel. The remaining value becomes available for match in subsequent Federal program awards consistent with Service Manual **522 FW 24**.

Recipients may use the remaining value of a parcel of land as match for subsequent Federal program awards as long as:

(1) the purpose does not conflict with the scope and purpose of the original Federal program;

(2) the value of the match is an allowable and applicable cost;

(3) the recipient has not used the remaining value of the land as match for any other Federal program; and

(4) the recipient maintains records that substantiate the remaining value available for match.

Notes:

Managing and Monitoring Real Property

Title to real property acquired or improved under a Federal award will vest upon acquisition in the non-Federal entity (see **Handout 10-5**). Real property will be used for the originally authorized purpose as long as needed for that purpose, during which time the non-Federal entity must not dispose or encumber its title or other interests (**2 CFR 200.311(a-b)**).

Both during and after the period of performance, non-Federal entities must manage and monitor real property to ensure compliance with all applicable Federal, State, and local requirements, in addition to any terms and conditions of the Federal award.

Non-Federal entities must submit reports at least annually on the status of real property in which the Federal government retains an interest. If the Federal interest in the real property extends 15 years or longer, then the Federal awarding agency or pass-through entity, at its option, may require the non-Federal entity to report at various multi-year frequencies (not to exceed a five-year reporting period). See **2 CFR 200.329**.

As a Best Management Practice, State's should establish a Real Property Monitoring System. The cornerstone of a good monitoring program is a strong, detailed land inventory system, as well as informed staff (both field and leadership). The data contained in the inventory system assists the State in performing its compliance monitoring and real property reporting requirements (land reconciliation process).

Suggested Elements of Monitoring Compliance for Real Property

A Real Property Monitoring System should focus on the following:

1. Secondary Use
2. Control
3. Income

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Monitoring – Secondary Use

The State fish and wildlife agency may allow commercial, recreational, and other secondary uses of a grant-funded parcel of land, water, or capital improvement if these secondary uses do not interfere with the authorized purpose of the grant (**50 CFR 80.134**). At the request of the State fish and wildlife agency, the Service will confer on recreational, commercial, or other secondary activities or related facilities.

> Interference is not defined in **50 CFR 80**, but it generally encompasses those activities that impede, hinder, or obstruct (in any manner) the achievement of award objectives.

The State fish and wildlife agency has responsibility for accountability and control of all assets, and has responsibility to determine if a recreational, commercial, or other secondary activity or related facility interferes with the purpose for which it acquired, developed, or is managing the land, water, or capital improvement. However, the Service has the right to review and inspect at any time to ensure compliance. See Service Manual **522 FW 21.7** and **22.7**.

If a State fish and wildlife agency allows a use of real property that interferes with its authorized purpose, the agency must fully restore the real property to its authorized purpose or it must replace the real property using non-Federal funds (**50 CFR 80.135**).

Monitoring – Control of Real Property

Real property will be used for the originally authorized purpose as long as needed for that purpose, during which time the non-Federal entity must not dispose of or encumber its title or other interests (**2 CFR 200.311(b)**).

Also, the State fish and wildlife agency must control the parcel of land and water on which it completes a grant-funded capital improvement. Control is exercised by holding title to a fee or leasehold interest or through another legally binding agreement. Control must be adequate for the protection, maintenance, and use of the improvement for its authorized purpose during its useful life, even if the agency did not acquire the parcel with grant funds (**50 CFR 80.132**).

States should give careful consideration to the following control issues:

- Ownership changes
- State legislature activities attempting to take control
- Boundary issues and maintenance / encroachment
- Land records reconciliation and reporting

Monitoring – Generating Income

Income generated from real property acquired or managed with Federal funds may meet the definition of program income. If revenue does not meet the definition of program income, it may be considered license revenue or unrestricted revenue. The State fish and wildlife agency should be prepared to correctly identify and dispose of income earned from real property.

Income earned from the disposition of real property is not program income. Depending on the disposition method, money may be required to be returned to the Federal program. Non-Federal entities should consult with the Federal awarding agency or pass-through entity prior to disposing of real property.

Disposition of Real Property

When real property is no longer needed for the originally authorized purpose, the non-Federal entity must obtain disposition instructions from the Federal awarding agency or pass-through entity (**2 CFR 200.311(c)**).

Under the Wildlife and Sport Fish Restoration programs (**50 CFR 80.137**), if both the Director of the State fish and wildlife agency and the Regional Director jointly decide that real property is no longer useful or needed for its original purpose under the grant, the Director of the State fish and wildlife agency must:

1. Propose another eligible purpose for the real property under the grant program and ask the Regional Director for approval; or
2. Request disposition instructions from the Federal awarding agency.

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Methods of Disposition of Real Property

There are three alternatives for the disposition of real property acquired or used as match with Federal funds.

Retention of Title

The non-Federal entity may retain title after compensating the Federal awarding agency. The amount paid to the Federal awarding agency will be computed by applying the Federal awarding agency's percentage of participation in the cost of the original purchase (and costs of any improvements) to the fair market value of the property. When the non-Federal entity is disposing of real property and acquiring replacement real property under the same Federal award, the net proceeds from the disposition may be used as an offset to the cost of replacement property (**2 CFR 200.311(c)(1)**).

Sale of Property

The non-Federal entity may sell the property and compensate the Federal awarding agency. The amount due to the Federal awarding agency will be calculated by applying the Federal awarding agency's percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses (**2 CFR 200.311(c)(2)**).

Disposal of real property constitutes a Federal action under NEPA. There is no Categorical Exclusion for disposal of real property. An Environmental Assessment may be required.

Sales procedures must be utilized that provide for competition to the extent practicable and result in the highest possible return.

Transfer of Title

The non-Federal entity may transfer title to the Federal awarding agency or to a third-party designated/approved by the Federal awarding agency. The non-Federal entity is entitled to be paid an amount calculated by applying the non-Federal entity's percentage of participation in the purchase of the real property (and costs of any improvements) to the current fair market value of the property (**2 CFR 200.311(c)(3)**).

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Exercise: Real Property

Using the Toolkit to review **2 CFR 200.311, 2 CFR 200.307(d), 50 CFR 80.130, 522 FW 20, 522 FW 21, 522 FW 22, 522 FW 24** to answer the questions below.

1. What restrictions apply to a parcel of land that a State uses as match in a WSFR grant?

2. Under what conditions may land, purchased with federal funds be sold, traded or its purpose changed? What about land purchased with license revenues?

Exercise: Real Property

3. Who is responsible for determining whether or not recreational or commercial activities are allowed on land and/or facilities acquired developed or managed with federal monies? What factors are considered to make the decision?

4. A state wildlife agency purchased a fee title (ownership) interest in a parcel of land adjacent to a state park with Enhanced Hunter Education funds for the purpose of building a shooting range. Under terms of a legally binding MOA, the state park will manage and maintain the range for its expected useful life. The state wildlife agency intends to give title to the parcel of land to the state park as soon as construction of the shooting range is complete. Is this allowable?

5. What are the two acceptable types of appraisals that are used for WSFR land acquisitions and what factors determine when each type must be used.

Personal Property – Equipment

Equipment means 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 the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or $5,000 (**2 CFR 200.33**).

> Recipients with a capitalization level of less than $5,000 must use that threshold for defining equipment.

Acquisition cost means the cost of the asset including the cost to ready the asset for its intended use. For equipment, this means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired (**2 CFR 200.2**).

Equipment – Acquisition

Expenditures for general purpose equipment are unallowable as direct charges, except with the prior written approval of the Federal awarding agency or pass-through entity (**2 CFR 200.439(b)(1)**).

> Approval of the award constitutes WSFR (Federal awarding agency) approval of the direct charging of equipment.

Expenditures for special purpose equipment are allowable as direct costs, provided the prior written approval of the Federal awarding agency or pass-through entity (**2 CFR 200.439(b)(2)**).

Expenditures for improvements to equipment, which materially increases its value or useful life are unallowable as a direct cost, except with the prior written approval of the Federal awarding agency or pass-through entity (**2 CFR 200.439(b)(3)**).

Subject to the obligations and conditions set forth in **2 CFR 200.313**, title to equipment acquired under a Federal award will vest upon acquisition in the non-Federal entity.

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Equipment – Use, Management, and Disposition

Recipients who are States are granted autonomy under 2 CFR 200 when it comes to use, management, and disposition of equipment acquired under Federal awards. "*A State must use, manage, and dispose of equipment acquired under a Federal award by the State in accordance with State laws and procedures*" (**2 CFR 200.313(b)**). States should also refer to the Notice of Award for any additional terms and conditions regarding equipment.

All other non-Federal entity recipients and subrecipients must follow **2 CFR 200.313(c-e)** in terms of use, management, and disposition of equipment. In terms of use of equipment, equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the Federal award. When no longer needed, equipment may be used on other activities in the following order of priority:

1. Other activities supported by the Federal awarding agency.
2. Activities under an award from the Federal awarding agency which funded the original program or project.
3. Activities under an award from other Federal awarding agencies.

In regards to management of equipment, non-Federal entities should refer to **2 CFR 200.313(d)** for the specific requirements and information concerning property records and physical inventory.

When equipment is no longer needed, the non-Federal entity must request disposition instructions from the Federal awarding agency or pass-through entity, if required by the terms and conditions of the award (**2 CFR 200.313(e)**).

1. Equipment with a fair market value of $5,000 or less may be retained, sold, or disposed of with no further obligation to the Federal awarding agency or pass-through entity.
2. Equipment with a fair market value in excess of $5,000 may retained or sold, but the Federal awarding agency or pass-through entity is entitled to an amount based on the percentage of participation in the cost of the original purchase.

Entity's may retain $500 or 10% (whichever is less) for its selling and handling expenses.

Notes:

Exercise: Equipment

Use **2 CFR 200.33**, **2CFR 200.313**, and **50 CFR 80** to answer the following questions regarding equipment acquired under Federal financial assistance.

1. What laws and procedures does the State follow in the use, management and disposal of equipment? What about other grantees?

2. The State of Protection acquired a fish shocking boat with a federal grant. The boat is no longer needed for the grant and they wish to dispose of it. The boat has a current fair market value of $8,000. What are the requirements if the grant is still open? Would requirements change if disposal occurred after the grant expired?

Exercise: Equipment

3. The State is consolidating its vehicle fleet into a centralized system. Under the proposal the current fleet of fish and wildlife agency vehicles will be transferred to a newly created department called Fleet Management Services. Some of the vehicles were purchased using license fees and several were acquired using a federal grant that is now closed. The fish and wildlife agency will be required to lease vehicles from Fleet Management Services in the future. What concerns does this raise in relation to the WSFR program.

4. Equipment purchased on a federal grant is occasionally loaned to the State Parks for use on a State Park while the grant is still open. Is this allowable? Under what circumstances, may the equipment be used outside of the project?

5. Define the term “equipment” as it relates to Federal financial assistance?

Learning Points

- ✓ Real property means land, including land improvements, structures, and appurtenances thereto, but excludes moveable machinery and equipment (**2 CFR 200.85)**.
- ✓ Personal property means property other than real property. It may be tangible, having physical existence, or intangible (**2 CFR 200.78** and **50 CFR 80.2)**.
- ✓ When determining the value of land under Federal financial assistance acquisition awards, the value must be determined by a state certified general appraiser. There are two types of appraisals: (1) Uniform Standards of Professional Appraisal Practice (USPAP) and (2) Uniform Appraisal Standards for Federal Land Acquisitions (UASFLA), often referred to as Yellow Book.
- ✓ When land is used as match, the entire parcel of land used as match becomes subject to the rules and regulations of the Federal program it is satisfying the match requirements of, as applicable.
- ✓ The State fish and wildlife agency may allow commercial, recreational, and other secondary uses of a grant-funded parcel of land, water, or capital improvement if these secondary uses do not interfere with the authorized purpose of the grant.
- ✓ When real property is no longer needed for the originally authorized purpose, the non-Federal entity must obtain disposition instructions from the Federal awarding agency or pass-through entity. There are three alternatives used for disposing of real property.
- ✓ Equipment is tangible personal property having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity or $5,000.
- ✓ Acquisition of general purpose equipment, special purpose equipment, or capital improvements to equipment as a direct charge requires prior approval of the Federal awarding agency or the pass-through entity.
- ✓ States must use, manage, and dispose of equipment acquired under a Federal award in accordance with State laws and procedures. All other non-Federal entities follow the requirements of **2 CFR 200.313(c-e)**.

Simplified Acquisition Procedures

Step 1 - Buyer obtains WSFR approval to acquire one of the following types of real property interests:

- Fee Simple
- Fee with exception to title
- Partial interest

Step 2 - Buyer obtains WSFR approval of the qualifications of the appraiser and review appraiser

Step 3 - Buyer obtains an estimate of market value and bases it on:
(a) an appraisal report and appraisal review report,
(b) a waiver valuation report,…to use waiver valuation the estimate of market value must be less than $25,000 <u>and</u> the valuation of the property must not be complicated., or
(c) a report estimating the value of real property subject to auction

Step 4 - Buyer gives the owner the following documents before making an offer:
(a) A written notice that the buyer will not be able to acquire the property if negotiations do not result in an agreement, and
(b) A written statement of the amount that the buyer believes is the market value of the property.

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Step 5 - Buyer negotiates a purchase price of no more than the amount determined by the estimate of market value as determined by a WSFR approved valuation method

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Step 6 - Buyer and seller enter into a purchase agreement.

- Buyer conducts a due-diligence inspection of the property
- Buyer arranges for a boundary survey if necessary
- Buyer arranges for a title search and the subsequent issuance of a title insurance policy or a certificate of title

Step 7 - Seller delivers the deed or other conveyance document to the buyer in exchange for payment of the negotiated price. Buyer pays seller's eligible expenses incidental to transfer following 49 CFR 24.106

Step 8 - Buyer records the deed or other instrument transferring title or other real property interest, and a Notice of Federal Participation.

Step 9 - Buyer follows 49 CFR 24.105 to acquire tenant-owned improvements

Step 10 Buyer follows 49 CFR 24, Subparts C–F, to provide relocation assistance to any qualifying tenant(s). Neither sellers nor government tenants receive relocation benefits under the simplified acquisition procedures

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Default Acquisition Procedures

Step 1 - Buyer obtains WSFR approval to acquire one of the following types of real property interests:

- Fee Simple
- Fee with exception to title
- Partial interest

Step 2 - The buyer gives the owner of the real property a Notice of Intent to Acquire. This tells the owner of the buyer's interest in acquiring the real property and basic protections available to the owner under 49 CFR 24 (see 49 CFR 24.102(b) and 24.203(d)).

Step 3 - Buyer obtains WSFR approval of the qualifications of an appraiser and review appraiser

Step 4 - The buyer obtains an appraisal of the real property (as confirmed or modified by an appraisal review) if the informal estimate of market value is more than $10,000 OR if the valuation is complicated. Otherwise, the buyer obtains a waiver valuation of the real property. We may approve a threshold up to $25,000 for using a waiver valuation if the buyer offers the owner the option of having the property appraised and the owner declines.

If the buyer obtains an appraisal and appraisal review, they must conform to the Uniform Appraisal Standards for Federal Land Acquisition (UASFLA).

WSFR must approve the appraisal and appraisal-review reports (or waiver valuation report) before the buyer moves to Step 5.

Step 5 - The buyer establishes just compensation and gives the owner:
(a) the written offer, and
(b) a summary of the basis of the offer (see 49 CFR 24.102(d–g)). The offer of just compensation must not be less than the estimated market value in an approved waiver-valuation report or an approved appraisal report as confirmed or modified by an approved appraisal-review report. The offer of just compensation must also take into account the value of allowable damages or benefits to any remaining property. If the acquisition of only a portion of the real property would leave the owner with an uneconomic remnant, the buyer must offer to buy the uneconomic remnant along with the portion of the property needed for the project.

Step 6 -The seller delivers the deed or other conveyance document to the buyer in exchange for payment of an amount based on:
(a) the offer of just compensation, or
(b) one of the exceptional valuation procedures which WSFR must approve in advance.
The buyer pays the seller's eligible expenses incidental to transfer following 49 CFR 24.106.

Step 7 - If the buyer has started a condemnation action, the buyer deposits with the court, for the benefit of the owner, an amount not less than the buyer's approved waiver valuation or approved appraisal of the fair market value supported by an appraisal review or the court award of compensation

Step 8 - Buyer records the deed or other instrument that transfers title or other real property interest, and a Notice of Federal Participation.

Step 9 - The buyer follows 49 CFR 24.105 to acquire any tenant-owned improvements.

Step 10 - The buyer provides relocation assistance to a qualifying seller or tenant(s) following 49 CFR 24, Subpart C–F. A governmental entity is not eligible for relocation assistance as a seller or tenant (see 49 CFR 24.202, 24.301, 24.401, and 24.501, and the definitions of person and displaced person at 49 CFR 24.2(a)(9) and 49 CFR 24.2(a)(21)).

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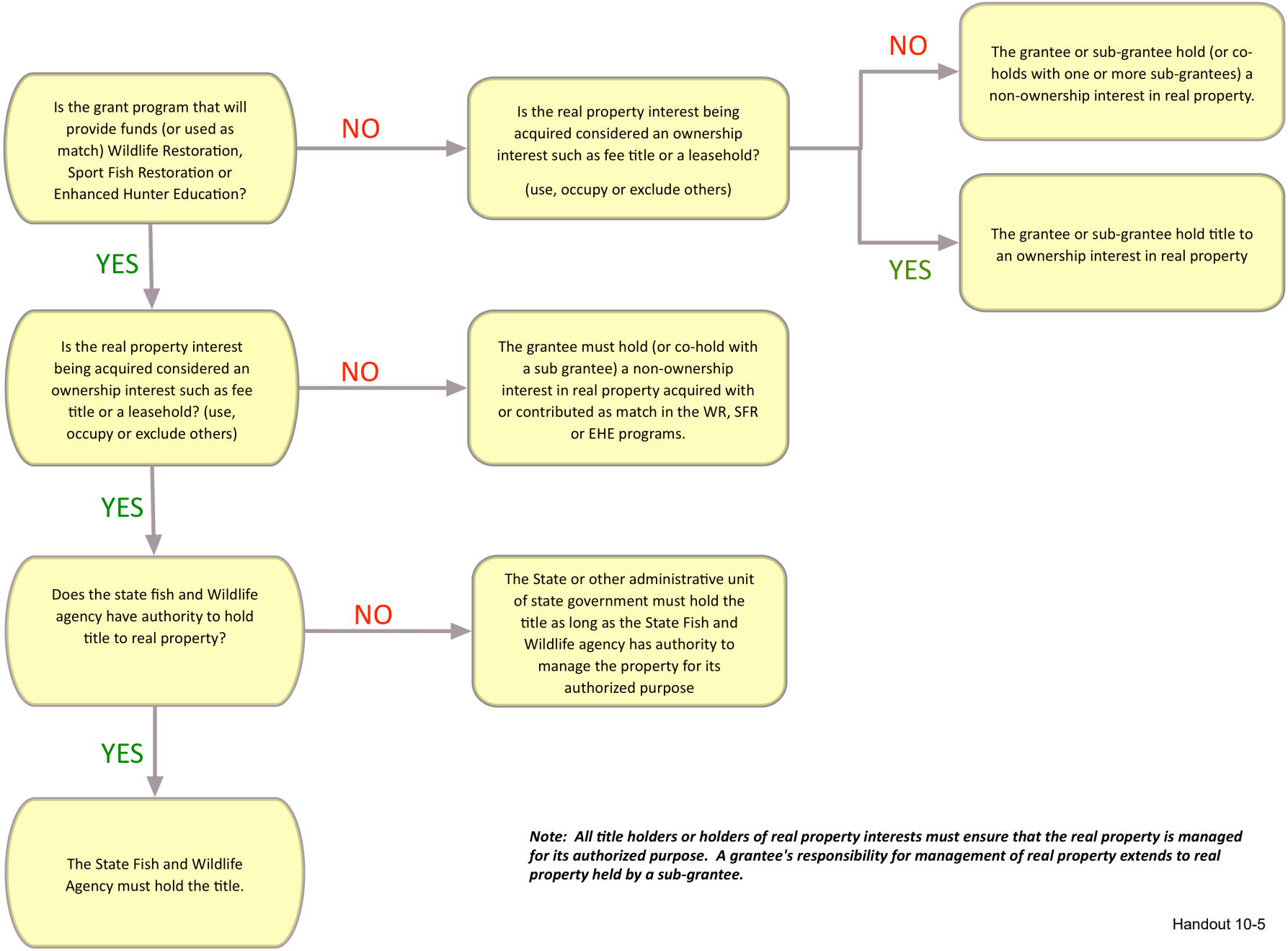
Who can hold title to real property interests acquired under a grant administered by WSFR?



Note: All title holders or holders of real property interests must ensure that the real property is managed for its authorized purpose. A grantee's responsibility for management of real property extends to real property held by a sub-grantee.

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TAB 11

Pass Through Agreements

Learning Objectives:

1. Understand and describe the differences between a recipient, pass-through entity, subrecipient, and contractor in relation to financial assistance awards.
2. Describe the characteristics used to determine subrecipients versus contractors.
3. Correctly classify each pass through agreement as a subaward or contract.
4. Understand the information required to be included in a subaward.
5. Understand the additional requirements placed on pass-through entities when subawarding Federal funds.
6. Understand the reporting requirements of pass-through entities as a result of the Federal Funding Accountability and Transparency Act (2006).

Handouts:

- 11-1 Subrecipient vs Contractor Checklist – example only
- 11-5 Financial Assistance Recipient Risk Assessment

Background

Recipients of Federal financial assistance programs may enter into agreements with outside entities to perform grant related activities by means of pass through agreements.

Depending on the relationship between the prime recipient and the entity receiving the funds, the entity receiving funds may be considered a subrecipient or a contractor.

Federal regulations differ for subrecipients and contractor. In order to comply with the correct regulations a determination between subrecipient or contractor must be made.

Subrecipient and Contractor Determinations

The non-Federal entity may concurrently receive Federal awards as a recipient, a subrecipient, and a contractor, depending on the substance of its agreements with Federal awarding agencies and pass-through entities. Therefore, a pass-through entity must make case-by-case determinations whether each agreement it makes for the disbursement of Federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor (see **Handout 11-1**). The Federal awarding agency may supply and require recipients to comply with additional guidance to support these determinations provided such guidance does not conflict with **2 CFR 200.330**.

2 CFR 200.330(c) *Use of judgment in making determinations*. In determining whether an agreement between a pass-through entity and another non-Federal entity casts the latter as a subrecipient or a contractor, the substance of the relationship is more important than the form of the agreement. All of the characteristics of subrecipient or contractor may not be present in all cases, and the pass-through entity must use judgment in classifying each agreement as a subaward or a procurement contract.

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Subrecipients

A subrecipient means "*a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency*." (see **2 CFR 200.93**)

Typical characteristics which support the classification of a non-Federal entity as a subrecipient include when the non-Federal entity (see **2 CFR 200.330(a)**):

- Determines who is eligible to receive Federal financial assistance;
- Has its performance measured in relation to whether objectives of a Federal program were met;
- Has responsibility for programmatic decision making;
- Is responsible for adherence to applicable Federal program requirements specified in the Federal award;
- In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute , as opposed to providing goods or services for the benefit of the pass-through entity;
- Is contributing match or other non-Federal funding in support of the award; and
- Is compensated for only actual costs incurred (entity generally does not derive a financial profit from the agreement).

Subaward means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract. **(2 CFR 200.92)**

Notes:

Contractors:

A contractor means "*an entity that receives a contract as defined in 2 CFR 200.22 Contract*." A contract means "*a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award. The term as used in this part does not include a legal instrument, even if the non-Federal entity considers it a contract, when the substance of the transaction meets the definition of a Federal award or subaward*."

Typical characteristics which support the classification of a non-Federal entity as a contractor include when the non-Federal entity (see **2 CFR 200.330(b)**):

- 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;
- 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 not contribute match or other non-Federal funding in support of the award; and
- Derives a financial profit from the agreement.

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. **(2 CFR 200.330(b))**

Notes:

Pass-Through Entity Responsibilities (Compliance Requirements)

In accepting Federal funds the recipient agrees to comply with all applicable Federal laws, regulations, and policies. This relates to complying with program, public and administrative requirements.

When providing a subaward to a subrecipient, this creates a Federal financial assistance relationship with the subrecipient. The pass-through entity must ensure that their subrecipients also comply with applicable Federal laws, regulations, and policies. Most, if not all, compliance requirements flow down, from the pass-through entity, to the subrecipient. In addition, pass-through entities may impose additional requirements on the subrecipient in order for the pass-through entity to meets its own responsibility to the Federal awarding agency. (**2 CFR 200.331(a)(3)**

Program Regulations

Program regulations are passed down from the recipient to the subrecipient. This includes eligibility requirements, allowable activities and any other program regulations. These requirements may be listed or referenced in the agreement.

Boating Infrastructure Grant Program – requires facilities to be reasonably accessible and open to the general public.

Clean Vessel Act – Limits charges for use of facilities.

Public Policy Requirements

Public policy requirements are imposed on grant recipients and subrecipients. These requirements are executive orders of the President, laws enacted by Congress, and regulations issued by Federal agencies. The requirements may be listed or referenced in the agreement or the State may have the subrecipient sign a statement of assurances similar to the Statement of Assurances the recipient submits to the Federal agency.

The recipient should make a determination as to which public policy requirements are applicable to their grant program and incorporate these into the subrecipient agreement.

- *American Disabilities Act and Civil Rights Act*
- *National Environmental Policy Act and Endangered Species Act*
- *Historic Preservation Act*

Requirements for Pass-Through Entities (2 CFR 200.331)

When a recipient makes a determination that they are entering into a subrecipient relationship with an entity, **2 CFR 200.331** describes the requirements for pass-through entities, which includes:

a) Ensure that the subaward is clearly identified to the subrecipient as a subaward. This identification must include several key pieces of information such as:
   1. Federal award identification - 13 required elements cited under **2 CFR 200.331(a)(1)**.
   2. Describe all requirements imposed by the pass-through entity so that the Federal award is used in accordance with statutes, regulations, and terms/conditions.
   3. Describe any additional requirements that the pass-through entity imposes on the subrecipient in order to ensure that the pass-through entity meets its own responsibility to the Federal awarding agency.
   4. An approved federally recognized indirect cost rate.
   5. Requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements.
   6. Appropriate terms and conditions concerning closeout of the subaward.

b) Evaluate each subrecipient's risk of noncompliance with statutes, regulations, and terms/conditions for the purpose of determining the appropriate subrecipient monitoring.

c) Consider imposing specific subaward conditions, if appropriate see **2 CFR 200.207**.

d) Monitor the activities of the subrecipient, as necessary, to ensure that the subaward is used for authorized purposes and that performance goals are met.

e) Based on the subrecipient risk assessment, consider implementing monitoring tools to ensure accountability, compliance, and achievement of goals.

f) Verify that the subrecipient is audited, if required.

g) Consider whether the results of the subrecipients audits, site reviews, or other monitoring necessitate changes in the pass-through entities own records.

h) Consider taking enforcement action against noncompliant subrecipients.

Pass-Through Entity Risk Assessment of Subrecipients

All pass-through entities shall evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and terms & conditions of the subaward for the purpose of determining if additional monitoring procedures are warranted. Pass-through entities may evaluate risk using the following (see **Handout 11-5**):

- The subrecipient's prior experience with the same or similar awards;
- The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F – Audit Requirements of 2 CFR 200, and the extent to which the same or similar subawards have been audited as a major program.
- Whether the subrecipient has new personnel or new or substantially changed systems; and
- The extent and results of Federal awarding agency monitoring (for example, if the subrecipient also receives Federal awards directly from a Federal awarding agency).

Audits

All non-Federal entities that expend $750,000 or more of Federal awards in a fiscal year must have a single audit according to **2 CFR 200.501(a)**.

The pass-through entity is responsible for inquiring whether the subrecipient meets the requirements for having a Single Audit or program-specific audit during its most recently closed fiscal year. The subrecipient is ultimately responsible for ensuring the audit is conducted and the final report submitted to the Federal Audit Clearinghouse. This report may be useful for the pass-through entity to help determine if additional terms and conditions or monitoring is needed. If an audit was required and there were no (or few) findings, then the pass-through entity may consider easing up on or not applying any additional terms and conditions.

Site Visits

Site visits allow the pass-through entity to inspect facilities and operations for compliance, review documentation and records, and view progress.

The pass-through entity may consider including information on site visits in the subrecipient agreement and develop monitoring policies and procedures for staff use. In addition pass-through entities should document the findings or recommendations following the site visit.

Reporting on Subawards under the Federal Funding Accountability and Transparency Act (2006)

The Federal Funding Accountability and Transparency Act of 2006 (FFATA) requires information from Federal awards and contracts to be made available to the public through a single, searchable website (USAspending.gov). The FFATA Subaward Reporting System (FSRS) is the reporting tool Federal prime awardees use to capture and report subaward data regarding their first tier subawards to meet the FFATA reporting requirements. Reporting is done at the Federal Subaward Reporting System.

As of October 1, 2010, Federal awarding agencies are required to report on all new awards and prime award recipients are required to report on new first tier subawards. This reporting requirements applies to the following:

- All awards that meet or exceed $25,000;
- Award revisions that increase the initial award to $25,000 or greater; or
- Awards initially meeting or exceeding $25,000 but are later revised below the $25,000 threshold.

> Reporting must be done by the end of the month following the month of the award obligation.

FFATA requires that the prime award recipients must report the names and total compensation amounts of the five most highly compensated officers of a prime or sub-awardee entity if:

1. The executives received 80% or more of the their annual gross income in Federal awards;
2. The entity's annual gross revenues meet or exceed $25,000,000 from Federal awards; and
3. The public does not have access to this information via the SEC.

Exemptions to the reporting requirements apply to the following:

- Individuals receiving awards unrelated to any business or nonprofit.
- Entities with less than $300,000 in gross income from previous tax year.
- Reporting on awards would disclose classified information.
- Awards issued under the American Recovery and Reinvestment Act.

Notes:

Exercise: Subaward or Contract Determination

Use **2 CFR 200.22, 2 CFR 200.92, 2 CFR 200.93, 2 CFR 200.330**, and **2 CFR 200.331** to answer the questions below.

1. A university conducts annual research projects for the state fish and wildlife agency. The research projects are funded with an annual SFR grant. According to the terms of the financial assistance agreement with the state fish and wildlife agency, the university is required to submit final performance reports to the state fish and wildlife agency to determine if project objectives were met. What type of agreement exists between the state fish and wildlife agency and the university?

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2. A state and wildlife agency has an annual SFR operations/maintenance grant for its five fish hatcheries. A fish hatchery supervisor acquires the services of a commercial construction company to dig a new fish hatchery pond. What type of agreement likely exists between the hatchery supervisor and the construction company?

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_____

_____

3. A state fish and wildlife agency is conducting a research study to improve turkey populations. The agency enters into an agreement with a university to analyze complex datasets because their staff lacks the resources (software programs) to do such analyses. The university analyzes the data and provides the results back to the state fish and wildlife agency who in turn produces the final management report. What type of agreement exists between the state fish and wildlife agency and the university?

_____

_____

_____

_____

Exercise: Subaward or Contract Determination

4. A state environmental protection agency receives a CVA grant to construct marine sewage pumpout facilities across the state. The agency enters into agreement with a private marina to construct a sewage pumpout facility. What type of agreement exists between the agency and the private marina?

5. A state fish and wildlife agency receives an annual SFR survey and monitoring grant to manage the sport fishery at Beaver Lake. The agency enters into agreement with a local private individual to operate a bait and tackle / concessionaire shop at the lake. What type of agreement exists between the agency and the private individual?

6. A state fish and wildlife agency receives a Basic Hunter Education (BHE) grant to construct public firearms and archery ranges across the state. The agency enters into agreement with a county government who will construct and operate the range on a parcel of land that they own. What type of agreement exists between the agency and the county government?

Exercise: Subaward or Contract Determination

7. What data elements must pass through entities provide in all subawards regarding the identification of the Federal Award?

8. What additional responsibilities fall upon pass through entities when providing subawards to the subrecipients?

Learning Points

- ✓ When entering into an agreement with an outside entity to perform grant related functions or activities, the recipient must determine the nature of the relationship and the proper financial assistance instrument.
- ✓ Typically, a subrecipient relationship involves a non-Federal entity who has its performance measured against whether the objectives of the Federal award were met, has programmatic decision making, adheres to Federal program compliance requirements, and uses Federal funds to carry out a program for a public purpose, as opposed to simply providing goods or services for the benefit of the pass-through entity.
- ✓ A contractor provides goods or services for the pass-through entity's own use and normally operates within a competitive environment and offers similar goods or services to many different purchasers.
- ✓ Pass-through entities are responsible for identifying subawards and providing the subrecipient with information concerning program requirements, performance goals, monitoring activities and frequencies, approved indirect cost rates, audit requirements, and additional requirements imposed by the pass-through entity to meet its own requirements imposed by the Federal awarding agency.
- ✓ Pass-through entities are responsible for monitoring subrecipients for performance and compliance with federal regulations/statutes/terms and conditions, as well as any additional requirements imposed by the pass-through entity.

Subrecipient vs. Vendor Determination Checklist

Federal Program Name _____

CFDA Number _____

Name of Contractor (Vendor) or Grantee (Subrecipient) _____

Active Contract Numbers (if any) _____

Please complete the following checklist by placing an X in the box under the appropriate column for each question for either subrecipient or vendor.

Explanations are provided below the questions to assist with your determination. One subrecipient check does not necessarily make the receiving agency a subrecipient, except for question A. If question A is subrecipient, you may skip the rest of the questions. Please indicate your determination at the bottom.

A. Decision-making Authority

If your grant is a service delivery grant and the receiving agency determines eligibility of participants receiving services paid for by the grant funds, then they are a subrecipient.

Does the receiving agency have authority to make program decisions about delivery, and does the receiving agency determine who is eligible to participate in the program?

If yes, this is an indicator of a subrecipient relationship.
If no, this is an indicator of vendor relationship.

Subrecipient ☐ **Vendor** ☐

B. Solicitation and Competition

It is important to look at how and why the receiving agency was chosen. Is an RFP required for a competitive purchase? If so, the receiving agency would be a vendor. If not, the receiving agency may be a subrecipient — but it depends on the scope of the contract.

Were you required to obtain a bid or a quote?

If yes, this is an indicator of a vendor relationship.
If no, this is an indicator of subrecipient relationship.

Subrecipient ☐ **Vendor** ☐

Instead of contracting for goods or services, are you making an announcement that funding is available or seeking applications to apply for funding even if the rewarding of funds is on a competitive basis?

If yes, this is an indicator of a subrecipient relationship.
If no, this is an indicator of vendor relationship.

Subrecipient ☐ **Vendor** ☐

C. Purchasing Relationship

Typically, if the receiving agency is in a competitive market, they are providing a service that's available by other entities and they are a vendor. There are also sole source providers — but if they are providing the sending agency with a unique service they don't provide to anyone else, and no other companies offer the service, then the receiving agency may be a subrecipient — depending on the answers to questions in section E.

Does the receiving agency provide similar goods or services to many different purchasers?

If yes, this is an indicator of a vendor relationship.
If no, this is an indicator of subrecipient relationship.

Subrecipient ☐ **Vendor** ☐

Training Aid Only

D. Criteria for Selection

If the contract is a vendor relationship, you chose them because they had the best service or widgets for the price. Most likely you found that out because you went out on bid. If the receiving agency was chosen maybe because they are already providing a service allowable by your grant and you want to partner with them to expand the delivery and assist you in meeting the goal of your grant, the receiving agency may be a subrecipient — depending on the answers to questions in section E.

What was the most important reason for selecting this receiving agency?

1. They demonstrated a financial or public need for funding to carry out a project or provide a service.
2. Their ability to deliver the goods or services required by your program?

If you chose #1, this is an indicator of a subrecipient relationship.
If chose #2, this is an indicator of a vendor relationship.

Subrecipient ☐ **Vendor** ☐

E. Statement of Work / Scope of Services

Ask yourself, is the receiving agency providing the sending agency a service to help the sending agency meet the goal of the grant, or is the service actually carrying out an intended goal of the grant? If your grant has several goals, it is possible the sending agency completes part, and the receiving agency performs the other part. This would make them a subrecipient. For example, if your grant has goals of training, service delivery, and data collection, you may contract with another party to complete the training portion and perform the other two goals in-house. If you simply provide the receiving agency the funding to perform the training and the scope of the contract is per the grant award notice terms/guidance, then the receiving agency is a subrecipient. If you provide the receiving agency funding, but you have developed how the training should be conducted and maybe you even oversee the receiving agency when they are performing the training, then the receiving agency is a vendor.

Sometimes there is a very thin line between the two! You should error on the side of caution. If there is any question, treat the receiving agency as a subrecipient.

Which statement below best fits your contract?

1. The scope of work, terms, and conditions of the contract were developed by the sending agency.
2. The scope of work, terms, and condition of the contract are the same for the receiving agency as they are for the sending agency per federal grant guidance.

If you chose #1, this is an indicator of a vendor relationship.
If you chose #2, this is an indicator of a subrecipient relationship.

Subrecipient ☐ **Vendor** ☐

Which statement below best fits your contract?

1. The receiving agency is providing the agency support or assistance in carrying out the mission of the grant as stated in the federal award.
2. The receiving agency is carrying out completion of the mission (or part of, if applicable) as stated in the federal award.

If you chose #1, this is an indicator of a vendor relationship.
If you chose #2, this is an indicator of a subrecipient relationship.

Subrecipient ☐ **Vendor** ☐

F. Nature of Award

If the funding is given to the receiving agency with a purpose of completing the goal of the grant and the agency has no oversight on how the receiving agency performs or accomplishes that grant goal, then the receiving agency is a subrecipient. If the sending agency provides funding and asks for specific activities to be completed by the receiving agency to help it complete a part of the grant then the receiving agency is a vendor.

Which statement best fits how these federal funds will be used:

1. The receiving agency will use the funds to carry out its own public project and/or provide a public service.
2. The receiving agency is assisting the sending agency in meeting its program objectives. The goods and services obtained through this contract help the sending agency meet its goals.

If chose #1, this is an indicator of a subrecipient relationship.
If chose #2, this is an indicator of a vendor relationship.

Subrecipient ☐ **Vendor** ☐

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G. Pricing of the Agreement

Will the receiving agency make a profit from the contract? Typically, vendors will compete for business and charge a price, which will net them a profit. A subrecipient will receive the funding and use it all to deliver the service or supplement the receiving agency in a service they would maybe deliver anyway.

Which statement best fits terms of payment:

1. The receiving agency is reimbursed for its actual costs as outlined in the contract and should not earn a profit from the terms of payment.
2. The receiving agency is paid a fee for service or fixed price above its cost (for profit).

If you chose #1, this is an indicator of a subrecipient relationship.
If chose #2, this is an indicator of a vendor relationship.

Subrecipient ☐ **Vendor** ☐

H. Cost Sharing / Matching

If the receiving agency is using their own funding to support the goal of the contract and is required or voluntarily provides matching funds in cash, kind or program income, the receiving agency is a subrecipient.

Is the receiving agency required to contribute its own non-federal resources to help pay for the program/project/service?

If yes, this is an indicator of a subrecipient relationship.
If no, this is an indicator of a vendor relationship.

Subrecipient ☐ **Vendor** ☐

I. Award Risk

If the receiving agency is a vendor, they won't get paid if they don't deliver the product or the services as specified in the contract. They assume all financial risk. In a subrecipient relationship, the sending agency is responsible for the receiving agency's performance. The sending agency must monitor the receiving agency to ensure they are performing as outlined in the grant terms and conditions. If they don't perform according to grant guidance it is the sending agency who will be held responsible by the federal agency and auditors.

Which statement best fits the assumption of risk:

1. The funding to the receiving agency depends on its ability to make its best effort to meet the objectives of the award. Although performance is measured against federal award objectives, the receiving agency assumes little risk if the performance doesn't meet its goals.
2. The receiving agency assumes all financial risk if they fail to deliver the goods or services agreed upon.

If you chose #1, this is an indicator of a subrecipient relationship.
If you chose #2, this is an indicator of a vendor relationship.

Subrecipient ☐ **Vendor** ☐

Determination

Review all your entries and make an overall determination of the relationship.
Check the appropriate box to indicate the final determination.

Subrecipient ☐ **Vendor** ☐

** This form is for your use/records and is not part of the agency's submission package.*

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U.S. FISH AND WILDLIFE SERVICE
Financial Assistance Recipient Risk Assessment

FWS Form 3-2462

Instructions:
Complete this form once a Fiscal Year (FY) for each recipient to be awarded one or more awards from the program in the open FY. Enter a numerical rating of “1” (Low), “2” (Medium), or “3” (High) in the “Rating” box for each risk category below. Use the information provided in the rating descriptions for each category to assist you in assigning a rating. Enter in the "Basis for Rating and Other Comments" boxes the factors that contributed to the rating entered for each category. Provide enough detail to give an independent reviewer a clear understanding of the rationale used to determine the rating. Identify any external document(s) that support the rating and specify the location of the document(s), when applicable. This form will calculate a “Risk Rating Score” and a “Risk Level”. Enter a description of any factors that require changing the risk level calculated by the form in the “Other Factors Impacting Risk Level”. Enter the changed risk level in the “Revised Risk Level” field, when applicable. See also the Service’s “Recipient Risk Assessment Guidance".

Review Details

Recipient Name:

Recipient Type:

Recipient DUNS:

Completed for Fiscal Year:

Date Completed:

Completed By-Name:

Completed By-Program:

Completed By-Region:

CATEGORY 1: Potential for Implementation Problems

Rating: ☐

Category 1 Rating Descriptions	Rating
Project has no identifiable challenges. No past implementation issues. Typical project period for the program or project type. Well-qualified recipient. Project not complex. No sub-recipients anticipated. Recipient has all equipment required for project.	1 (Low)
New project for recipient. One or more sub-recipients anticipated. Longer than typical project period. Unproven recipient. Has had some issues with implementation on other awards. Some challenges or potential challenges identified, such as recent staff turnover or reorganization that could affect implementation. Does not have all equipment required for the performance of the project but, as noted in its application package, has plans in place to obtain necessary equipment in advance of need.	2 (Medium)
Project has multiple sub-recipients. Complex project. Multiple partners. Large construction project. Has had significant issues with implementation on other awards. Significant challenges identified. Does not have all equipment required. Has not secured resources, which may delay activities.	3 (High)

Basis for Category 1 Rating

CATEGORY 2: Financial Management Capabilities

Rating: ☐

Category 2 Rating Descriptions	Rating
Has received an award in the past, has a financial system in place that meets 2 CFR 200 requirements, and has never had any funds management issues.	1 (Low)
Has received an award in the past, has a financial system in place that meets 2 CFR 200 requirements, but has had funds management issues. Was responsive to FWS communications on issues. Issues were resolved.	2 (Medium)
Recipient is a commercial organization or individual. Has never received a Federal award. Has received an award, but has had significant funds management issues, such as routinely submitting incorrect financial reports, requesting more than immediate cash needs, major variances between budget and actual expenditures, difficulty maintaining required matching funds, or disallowed costs. One or more reports of waste, fraud or abuse currently under investigation or determined to be valid. Was not responsive to FWS communications on issues. Issues not resolved.	3 (High)

Basis for Category 2 Rating

CATEGORY 3: Performance Track Record

Rating: ☐

Category 3 Rating Descriptions	Rating
Met all proposed objectives on past award(s). Any delays or non-performance were unavoidable; is on track to meet objectives on current award(s).	1 (Low)
Had some performance delays or other issues on past award(s) but was responsive to FWS communications on issues. Issues were resolved.	2 (Medium)
Has had no past or current award with the FWS. Has had a past award but failed to complete project objectives. Is significantly behind schedule on current award(s). Failures are within recipient's control to correct. Failed to comply with award terms and conditions. Was not responsive to FWS communications. Issues were never resolved.	3 (High)

Basis for Category 3 Rating

CATEGORY 4: Staffing

Rating: ☐

Category 4 Rating Descriptions	Rating
Recipient is an individual. Recipient provided details on experience and qualifications of key project personnel. All personnel appear qualified to meet the project objectives. No past issues with recipient in regards to key personnel qualification. No key project personnel missing.	1 (Low)
Recipient provided information detailing the experience and qualifications for some key project personnel. All of the identified personnel appear qualified to meet the project objectives, but missing some key project personnel.	2 (Medium)
Recipient has not yet identified/hired any key project personnel; one or more of the personnel identified do not appear qualified to meet the project objectives; or one or more key personnel left the project and replacement(s) have not been identified.	3 (High)

Basis for Category 4 Rating

CATEGORY 5: Delivery Experience

Rating:

Category 5 Rating Descriptions	Rating
Has delivered the same or similar project with Federal funds for at least five years.	1 (Low)
Has delivered the same or similar project with Federal funds for at least two years.	2 (Medium)
Has delivered the same or similar project with Federal funds for less than two years or has never had a Federal award.	3 (High)

Basis for Category 5 Rating

CATEGORY 6: Award Administration and Reporting Compliance

Rating:

Category 6 Rating Descriptions	Rating
Has never received an award from the program. Has had an award, and was timely in submission of revision and other prior approval requests, required reporting, and due date extension requests, when applicable	1 (Low)
Has had an award, and was generally timely in submission of revision and prior approval requests, required reporting, and due date extension requests. Was responsive to written notifications and requests from the FWS.	2 (Medium)
Has had an award, and was consistently late in in submission of revision and prior approval requests, required reporting, and due date extension requests. Was slow to respond to written notifications and requests from the FWS.	3 (High)

Basis for Category 6 Rating

CATEGORY 7: A-133 Single Audit Considerations

Rating:

Category 7 Rating Descriptions	Rating
A commercial organization, foreign entity, or individual exempt from A-133 single audit requirements. A government or non-profit entity that did not have any Qualified or Adverse/Disclaimer opinions, significant internal control deficiencies, or findings for noncompliance on their most report available on the Single Audit Clearinghouse (SAC).	1 (Low)
A government or non-profit entity that has not had any Adverse/Disclaimer opinions, more than two significant internal control deficiencies, or more than two findings for non-compliance on single audits conducted in the last five years as of the date of review and as available on the SAC.	2 (Medium)
A government or non-profit entity that has had an Adverse/Disclaimer opinion, more than two significant internal control deficiencies, or more than two findings for non-compliance on single audits conducted in the last five years as of the date of review and as available on the SAC.	3 (High)

Category 7 Rating Descriptions	Rating
Recipient is currently working on a corrective action plan related to a previous or current award funded by the program.	

Basis for Category 7 Rating

CATEGORY 8: Other Audits Required by Funding Program Legislation

Rating:

Category 8 Rating Descriptions	Rating
Has never received an award from the program. Pending award will be funded in full with Resource Management funds. Pending award will be funded by other funding source, but authorizing legislation for those funds does not impose additional audit requirements. Authorizing legislation requires audit but recipient has had no significant internal control deficiencies or findings for noncompliance.	1 (Low)
Authorizing legislation requires audit and recipient had less than two significant internal control deficiencies and less than two findings for noncompliance.	2 (Medium)
Authorizing legislation requires audit and recipient had more than two significant internal control deficiencies and more than two findings for noncompliance.	3 (High)

Basis for Category 8 Rating

RISK RATING SCORE:

RISK LEVEL:

Other Factors Impacting Risk Level

REVISED RISK LEVEL:

To save a locked or "flattened" version of a completed PDF form, click on the "Print Form" button above and select "Adobe PDF" as your Printer. Following these steps will remove all fillable features and will preserve the unique data entered on the form.

TAB 12

Indirect Costs

Learning Objectives:

1. Describe and understand indirect costs, indirect cost rate proposals, and negotiated indirect cost rate agreements.
2. Explain the requirement for Federal agencies and pass-through entities to honor a recipient's and subrecipient's approved indirect rate.
3. Understand the different types of indirect rates.
4. Understand the different types of indirect cost bases.
5. Correctly apply an approved indirect cost rate to a budget and review it for accuracy. Compare various indirect cost rates and bases to one budget to determine how different indirect rates and bases result in charges to an award.
6. Discuss the limitation on indirect costs for statewide central services required under the Wildlife Restoration and Sport Fish Restoration Acts.

Handouts:

- 12-1 Indirect Cost Organizational Chart
- 12-3 Cost Breakdown
- 12-5 Grants and Contract Detail
- 12-7 Exercise Calculating and Applying Indirect Rates
- 12-9 Examples of Negotiated Indirect Cost Agreements (NICRA)

Indirect Costs

Indirect costs, sometimes referred to as Indirect (F&A) costs, are "*those costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved*" (**2 CFR 200.56**). After direct costs have been determined and assigned directly to Federal awards and other activities as appropriate, indirect costs are those remaining to be allocated to benefitted cost objectives.

> A cost may not be allocated to a Federal award as an indirect cost, if any other cost incurred for the same purpose, in like circumstances, has been assigned to a Federal award as a direct cost

Indirect costs are charged to Federal awards by the use of an indirect cost rate. In order to facilitate an equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect costs. Indirect cost pools must be distributed to benefitted cost objectives on bases that will produce an equitable result in consideration of relative benefits received.

For States, local governments, and Indian tribes, indirect costs include: (1) the indirect costs originating within each department or agency of the governmental unit carrying out the Federal award and (2) the costs of central government services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

<u>Within the Organization</u>

- ✓ Finance
- ✓ Accounting
- ✓ Human Resources
- ✓ Procurement
- ✓ Information Technology
- ✓ Agency Leadership
- ✓ Health & Welfare

<u>External to Organization</u>

- ✓ Statewide Central Services
- ✓ Local Central Services
- ✓ Utilities
- ✓ Rent / Depreciation
- ✓ Taxes
- ✓ Janitorial

> *"Because of the diverse characteristics and accounting practices of governmental units, the types of costs which may be classified as indirect costs cannot be specified in all situations. However, typical examples of indirect costs may include certain state/local-wide central service costs, general administration of the non-Federal entity accounting and personnel services performed within the non-Federal entity, depreciation on buildings and equipment, the costs of operating and maintaining facilities."*
>
> - 2 CFR 200 Appendix VII(A)(4)

What is an Indirect Cost Rate?

An “indirect cost rate’’ is a device for determining in a reasonable manner the proportion of indirect costs each program should bear. It is the ratio (expressed as a percentage) of the indirect costs to a direct cost base.

An indirect cost rate is developed by preparing a cost allocation plan or an indirect cost rate proposal. The indirect cost rate proposals is then negotiated with the entity’s cognizant Federal agency.

Submission of Indirect Cost Rate Proposals

Non-Federal entities must have an open, active Federal award before they can submit an indirect cost rate proposal to their cognizant agency. Proposals must be submitted no later than 90 calendar days after the date the award is made. Thereafter, indirect cost rate proposals must be developed (and, when required, submitted) within six months after the close of the governmental unit’s fiscal year, unless an exception has been approved by the cognizant Federal agency.

A recipient’s cognizant Federal agency is determined by the Office of Management and Budget’s (OMB) Federal Register Notice 51 FR 552. If the recipient is not listed, then the cognizant Federal agency is the agency that provides the greatest amount of Federal funds to the recipient organization.

A governmental agency that receives more than $35 million in direct Federal funding must submit its indirect cost rate proposal to its cognizant Federal agency. Other governmental agencies must develop their indirect cost rate proposals and maintain the proposal and related supporting documentation for audit. They are not required to submit their proposals unless they are specifically requested to do so by the cognizant agency.

> Where a non-Federal entity only receives funds as a subrecipient, the pass-through entity will be responsible for negotiating the subrecipient’s indirect costs.

Indian tribal governments must submit their indirect cost rate proposals to the Department of the Interior.

Notes:

Documentation of Indirect Cost Rate Proposals

The following information must be included with each indirect cost rate proposal:

1. The rates proposed, including subsidiary work sheets and other relevant data, cross referenced and reconciled to the financial data noted in (#2).
2. A copy of financial data (statements, annual financial reports, executive budgets, accounting reports) upon which the rate is based.
3. The approximate amount of direct base costs incurred under Federal awards. These costs should be broken out between salaries, wages, and other direct cost categories.
4. A chart showing the organizational structure of the agency during the period for which the proposal applies, along with a function statement noting the duties and responsibilities of all units that comprise the agency.

Negotiation and Approval of Indirect Cost Rate Proposals

Indirect cost rate proposals are reviewed, negotiated, and approved by the cognizant Federal agency. Once approved, the rate will be accepted by all Federal agencies, unless prohibited or limited by statute.

The results of each negotiation are formalized in a written agreement called a "Negotiated Indirect Cost Rate Agreement (NICRA)".

Non-Federal entities that have a current NICRA may apply for a one-time extension of the rates in that agreement for a period of up to four years (**2 CFR 200.414(g)**). If the extension is granted, the non-Federal entity may not request a rate review until the extension period ends. At the end of the four-year extension, the non-Federal entity must re-apply to negotiate a rate. Subsequent one-time extensions are permitted if a renegotiation is completed between each extension request. **Only final and predetermined rates may be eligible for consideration of rate extensions**.

Interior Business Center reviews, negotiates, and approves all indirect cost rate proposals on behalf of the Department of the Interior. Please visit the Office of Indirect Cost Services for additional information.

Notes:

Honoring an Approved NICRA

All Federal awarding agencies must accept the negotiated rates of a non-Federal entity (**2 CFR 200.414(c)**). The Department of the Interior stepped down this requirement to all of its bureaus through policy at **DOI-AAAP-0007**. A Federal awarding agency may use a rate different from the negotiated rate for a class of Federal awards or a single Federal award only when:

- Required by Federal statute or regulation.
- When approved by a Federal awarding agency head or delegate based on documented justification.
- The Federal program has received approval from the Department of the Interior for rate deviation.
- The recipient attributes some or all of their allowable indirect costs as voluntary cost-share or, when allowable, to satisfy cost-sharing or matching requirements.
- The recipient voluntarily charges less than the full amount of indirect costs allowed under the award. The election must be voluntary, Federal awarding agency or pass-through entity staff must not require or otherwise solicit such a reduction.

Pass-through entities are also required to accept the negotiated rates of their subrecipients (**2 CFR 200.331(a)(4)**). The regulatory language was later clarified in the Office of Management and Budget's 2 CFR 200 Frequently Asked Questions (July 2017), page 24-25, *.331-6* and *.331-7*.

Pass-through entities that do not honor a subrecipient's NICRA are vulnerable to any of the measures available under **2 CFR 200.338-342**, depending on the Federal awarding agencies oversight of their Federal award.

Notes:

Types of Indirect Rates

The following are the most common types of Indirect Cost Rates:

(1) Provisional Rate – This is a temporary rate established for a period of time and based on estimated costs until a final rate can be determined, negotiated, and approved. A provisional rate is often sought by recipients that have no prior federal awards or contracts. Once the cognizant agency approves the indirect rate cost proposal, the provisional rate is revised to a final rate.

(2) Final Rate – This is a rate that is applicable to a specified period which is based on actual allowable costs of the period. It is established after an organization's actual costs for an operating period are known.

(3) Predetermined Rate – This a rate established for a specified current or future period, usually a governmental unit's fiscal year. The rate is based on an estimate of the costs to be incurred during the period. While not subject to adjustment, this rate is often used when financial data demonstrates a reasonable assurance that a reimbursement rate is likely to remain stable based on the recipient's actual costs, both previous and forecasted. As a result, this type of rate is usually valid for a period of two to four years.

(4) Fixed Rate with Carry-Forward – This is a rate established for a future (prospective) period of time. The recipient is reimbursed at this rate, but after actual costs have been determined, the difference between fixed and actual is carried forward to a future period in order to adjust the fixed rate for under or over recovery of indirect costs.

(5) Special Rate – This is a rate developed to deal with unique situations. They are often used by Institutions of Higher Education when indirect costs are different for on-campus and off-campus activities.

(6) 10% de minimis – This is a rate that where the recipient is authorized to charge indirect costs in the amount of 10% of the modified total direct costs (as defined in **2 CFR 200.68**). This type of rate is available to all non-Federal entities (except U.S. States and local governments who receive more than $35 million in direct Federal funding per year) who have never had an approved NICRA with their cognizant Federal agency (**2 CFR 200.424(f)**). If chosen, this constitutes an approved indirect rate and must be used consistently for all Federal awards until such time as the non-Federal entity chooses to negotiate for a rate, which the non-Federal entity may apply to do at any time.

Types of Indirect Cost Bases

The indirect cost base means the accumulated direct costs used to distribute indirect costs to individual Federal awards. There four main types of indirect costs bases which include:

(1) Salaries and Wages

(2) Salaries/Wages and Fringe Benefits

(3) Modified Total Direct Costs (MTDC)

(4) Pass through agreements

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

Modified Total Direct Costs (MTDC) means all direct salaries and wages, applicable fringe benefits, materials, supplies, services, travel, and up to the first $25,000 of each subaward. MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships, fellowships, participant support costs, and the portion of each subaward in excess of $25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant Federal agency for indirect costs (**2 CFR 200.68**).

Notes:

Applying an Indirect Cost Rate

Charging indirect costs to a Federal award is a two part process. First the applicant must include indirect costs in the estimated budget as part of the total award cost. Then, once the award is approved, the recipient must submit (assuming they do not already have an approved NICRA) and receive an approved NICRA from their cognizant Federal agency.

During the period of performance, the approved rate is applied against the base (Salaries, Salaries/Fringe, Modified Total Direct Costs, Pass-Thru Agreements). Remember, when using MTDC as the base, recipients must exclude distorting items from the base prior to applying the indirect rate. Some examples of distorting items would be capital expenditures, equipment, and that portion of each subaward in excess of $25,000.

> Indirect cost rate proposals are typically prepared by State fiscal year. When a Federal award crosses State fiscal years, more than one rate may apply to the same award.

As direct costs are incurred and charged to the award the approved indirect cost rate is applied to determine the total grant costs.

The total cost of the award may then be charged based on the Federal participation rate (i.e. 75/25 for many WSFR awards). Financial information pertaining to indirect costs are documented on the Federal Financial Report(SF-425).

If more than one indirect rate is applied to the award, during the period of performance, then each indirect rate will be identified on separate lines of the SF-425.

Example 1 – Applying an Indirect Rate

Recipient's NICRA is 27.65% (base – MTDC)

Cost Category	Direct Costs	Indirect Costs	Total Costs
Salaries/Wages	$245,000	$67,743	$312,743
Fringe	$55,000	$15,208	$70,208
Travel	$20,000	$5,530	$25,530
Supplies	$15,000	$4,148	$19,148
Equipment	$65,000	$0	$65,000
Total	**$400,000**	**$92,629**	**$492,629**

Exercise: Indirect Rates in Budgets

Using the sample grant application budgets and various non-Federal entity's approved indirect cost rates, determine the amount of indirect costs that may be applied to the Federal award. The approved indirect rates to apply to each budget scenario are as follows:

- Rate #1 – 37.65%, base of Salaries/Wages.
- Rate #2 – 30.15% base of Salaries and Fringe.
- Rate #3 – 27.45% base of MTDC (distorting items include all subawards and contracts in excess of $25,000).
- Rate #4 – 79.75% base of pass-through agreements.

1.

Budget Category	Direct Cost	Indirect Rate #1	Indirect Rate #2	Indirect Rate #3	Indirect Rate #4
Salaries/Wages	$250,000				
Fringe Benefits	$65,000				
Travel	$10,000				
Supplies	$12,000				
Equipment	$48,000				
Subawards[1]	$32,000				
Contracts[2]	$8,000				
Total Cost	**$425,000**				

[1] Comprised of two subawards ($26,000 and $6,000).
[2] Comprised of one contract ($8,000).

2.

Budget Category	Direct Cost	Indirect Rate #1	Indirect Rate #2	Indirect Rate #3	Indirect Rate #4
Salaries/Wages	$200,000				
Fringe Benefits	$58,000				
Travel	$7,000				
Supplies	$7,000				
Equipment	$40,000				
Subawards	$0				
Contracts[1]	$18,000				
Total Cost	**$330,000**				

[1] Comprised of two contracts ($10,000 and $8,000).

Limitation on State Central Services under the Wildlife and Sport Fish Restoration Acts

Administrative costs in the form of overhead or indirect costs for State central services outside of the State fish and wildlife agency are eligible for funding under the Acts and must follow an approved cost allocation plan. These expenses must not exceed 3 percent of the funds apportioned annually to the State under the Acts. (see **50 CFR 80.53**)

The regulatory requirement in 50 CFR 80 comes directly from language incorporated into both the Wildlife and Sport Fish Restoration Acts. In both Acts, the language is found in Section 6(c). Additional guidance can be found in the policy memorandum "**3% Central Services Limitation (WR/SFR Grants)**" located in the WSFR Toolkit.

Calculation of State Central Services Limitation

The State of Protection has an approved State Wide Cost Allocation Plan (SWCAP) for allocating the cost of providing centralized computer, purchasing and vehicle maintenance to all State (operating) departments and agencies. The State of Protection has determined that the central services cost allocable to the Protection Department of Fish & Wildlife is $575,000.

The Protection Department of Fish & Wildlife is developing an indirect cost rate proposal to obtain an approved indirect cost rate to apply to its Federal awards.

$18,000,000 (Annual Apportionment for both WR/SFR) X 3% = ***$540,000 limit***

Indirect costs included in indirect cost rate proposal:

Protection Department Fish & Wildlife - Indirect costs		$15,000,000
State Central Services *(3% Limit)*	+	$540,000
Total Indirect Cost Pool		$15,540,000

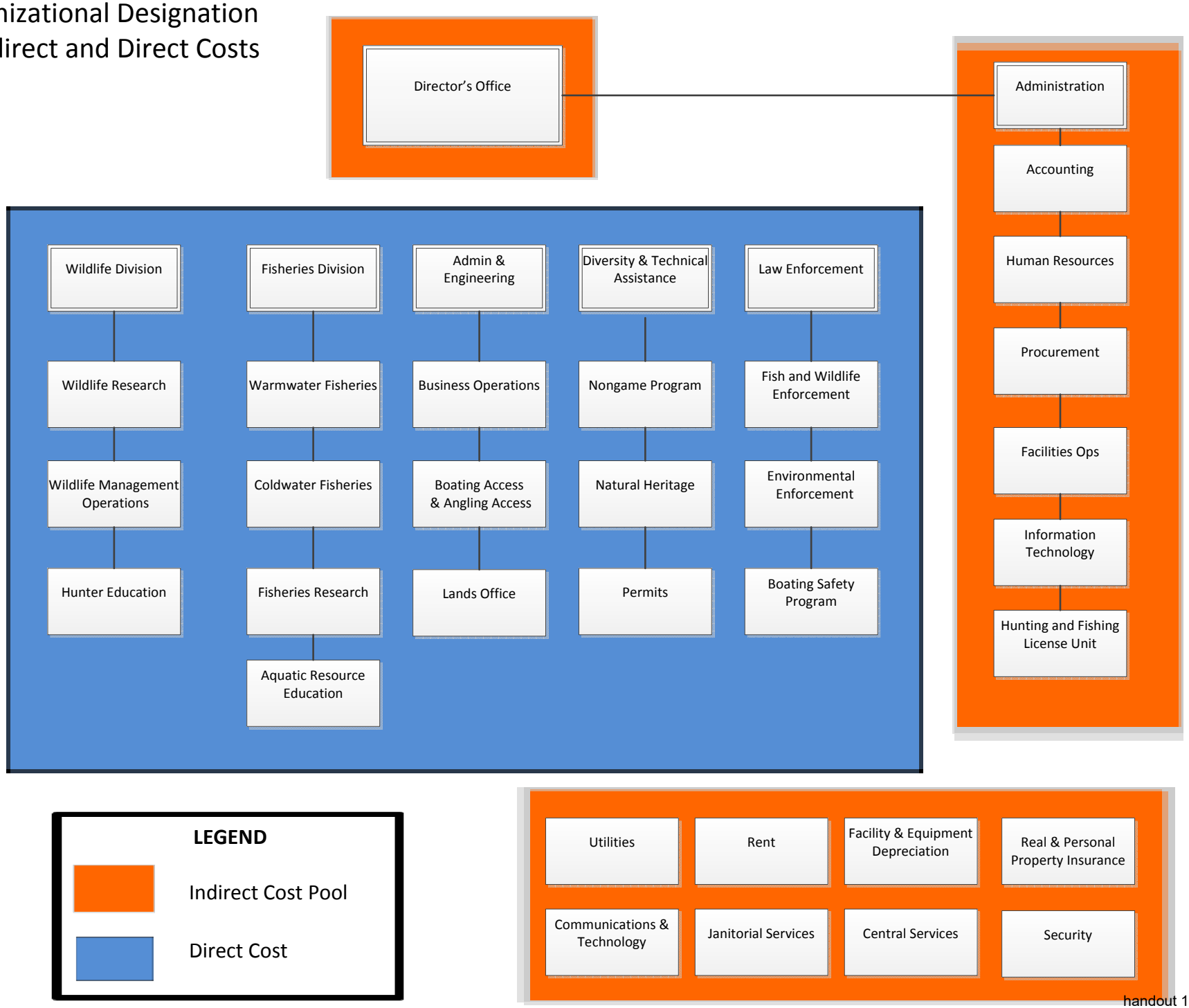
Indirect Rate Calculation:

Total Indirect Cost Pool		$15,540,000
Direct Cost Base (*Salaries and Fringe)*	/	$50,000,000
Indirect Rate		31.08%

Learning Points

- ✓ Indirect costs are those costs incurred for a common or joint purpose and cannot be readily identified with a particular cost objective.
- ✓ An indirect cost rate is the ratio or percentage of an organization's total indirect costs (overhead/administrative costs) to its direct cost base. The rate is used by a non-federal entity to distribute indirect costs to individual Federal awards by applying the rate to either total direct or modified direct costs of the award.
- ✓ Non-Federal entities submit indirect cost rate proposals to and receive the approved indirect cost rate from their cognizant Federal agency. The cognizant Federal agency are determined by the Office of Management and Budget's Federal Register Notice 51 FR 552. If not listed, the cognizant agency is the Federal agency that provides the most amount of Federal funding to the non-Federal entity.
- ✓ Charging indirect costs to a Federal award is a two-part process. First, applicants must include indirect costs in their budget application. Secondly, non-Federal entities must obtain an approved indirect cost rate from their cognizant Federal agency. For those non-Federal entity that are eligible to and accept the 10% de minimis, this constitutes an accepted negotiated rate.
- ✓ States must ensure that indirect costs for state central services are limited to 3% of the annual apportionment amount for both Wildlife Restoration and Sport Fish Restoration programs.
- ✓ Federal agencies and pass-through entities must honor a non-Federal entities negotiated indirect rate.

Organizational Designation of Indirect and Direct Costs



handout 12-1

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Simplified Allocation Method for Indirect Cost

(Dollars in 1,000)

Expense Category	Direct Cost Base		Indirect Cost Pool	Total Expenses
	Federal Projects	Non-Federal Projects		
Salaries / Wages	9,600	32,000	8,000	49,600
Employee Benefits	2,000	6,400	2,500	10,900
Central Services			575	575
Travel	600	1,500	600	2,700
Materials and Supplies	850	1,800	750	3,400
Rent			1,200	1,200
Communications			400	400
Utilities			850	850
Advertising			150	150
Equipment	800	2,400	700	3,900
Subcontracts / Grants	365	150	0	515
Land Acquisition	1,000	3,000	0	4,000
Total	14,215	44,250	15,725	78,190
Less Unallowable				
Advertising			150	
Central Services			155	
Allowable Costs	14,215	44,250	15,420	78,190

Notes:

1 The Federal project expenses are total costs associated with Federal awards (federal & match).

2 Advertising is an unallowable cost for Federal awards

3 The 3% limitation on central services makes part of the central services unallowable for Wildlife and Sport Fish funded projects

4 Only the first $25,000 of contracts and grants can be claimed using MTDC base

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Grants and Contracts Detail
(Dollars in 1,000)

Recipient	Federal F&W	Non-Federal F&W	Award / Contract Purpose
University of Protection	125		Elk reintroduction feasibility study
Protection Tech	75		Analysis of riparian zone in central Protection
Smith Construction Company	20		Construction of boating access facility
Yummy Fish Food Inc.	100		Fish food for hatcheries
Sky High Flight Services		50	Flights to support aerial telemetry work on white-tailed deer
University of Protection	15		Genetic tissue analysis
University of Protection		25	Survey of woodrats in northern counties of Protection
Protection Tech		30	Statistical analysis of Ruffed Grouse data
The Result U Want Consulting	30		Development of environmental assessment for boating access
You Do the Work We Get Paid Consulting		45	Study on alternative funding for agency
TOTALS	365	150	

Worksheet for Calculating Allowable Contracts/Grants for Modified Total Direct Cost Base

				Totals
Number of contracts/grants greater > $ 25		X	25 =	
Total $ value of all contracts/grants < $ 25	→			
TOTAL ALLOWABLE CONTRACTS/GRANTS				

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Calculating Indirect Rates using Different Bases

(Dollars in 1,000)

Indirect Base Method	Indirect Cost Pool	Direct Cost Base	Indirect Cost Rate
Salaries / Wages	15,420		
Salaries / Wages + Fringe	15,420		
Modified Total Direct Costs	15,420		

Notes:

1 - Divide the indirect cost pool by the direct cost base to determine the rate

2- For modified total direct costs the exclusions are capital outlays, equipment and the first 25,000 of each contract/subaward

Applying Indirect Using Different Bases

(Dollars in 1,000)

Expenditure by Class	Dollar Amount
Salaries and Wages	125
Fringe Benefits	25
Supplies	12
Travel	14
Vehicle Expense	18
Equipment	25
Contracts / Grants	50
TOTAL DIRECT CHARGES	269

Notes:

1- The Contracts / Grants expenditures consist of 3 procurements ($10, $7 and $33).

Calculate the dollar amount for each indirect cost rate base

Indirect Rate Base Types	Rate	Base	Total Amount of Indirect
Salaries / Wages			
Salaries / Wages + Fringe			
Modified Total Direct Costs			

Calculate the total charges to the award under each scenario

Indirect Rate Base Types	Total Direct	Total Indirect	Total Outlays
Salaries / Wages			
Salaries / Wages + Fringe			
Modified Total Direct Costs			

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State and Local Governments
Indirect Cost Negotiation Agreement

EIN: 82-6000952

Organization:

Idaho Department of Fish and Game
P.O. Box 25
Boise, ID 83707-0025

Date: August 24, 2015

Report No(s).: 15-A-1034

Filing Ref.:
Last Negotiation Agreement
dated September 10, 2014

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 for fiscal years beginning on or after December 26, 2014 subject to the limitations in Section II.A. of this agreement. Applicable OMB Circulars and the regulations at 2 CFR 225 will continue to apply to federal funds awarded prior to December 26, 2014. 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: Rate

Effective Dates

Rate

Rate Type

Type	Effective Period From	Effective Period To	Rate*	Locations	Applicable To
Fixed Carryforward	07/01/15	06/30/16	29.52	All	All Programs

***Base:** Total direct salaries and wages, <u>including</u> fringe benefits. The rate applies to all programs administered by the non-federal entity. To determine the amount of indirect costs to be billed under this agreement, direct salaries and wages and related fringe benefits should be summed and multiplied by the rate. All other program costs should be eliminated from the calculation.

Description of Base

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.

State and Local Governments
Indirect Cost Negotiation Agreement

EIN: 91-1632572

Organization:

State of Washington
Department of Fish and Wildlife
600 Capitol Way N
Olympia, WA 98501-1091

Date: July 14, 2015

Report No(s).: 15-A-0880

Filing Ref.:
Last Negotiation Agreement
dated June 24, 2014

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 for fiscal years beginning on or after December 26, 2014 subject to the limitations in Section II.A. of this agreement. Applicable OMB Circulars and the regulations at 2 CFR 225 will continue to apply to federal funds awarded prior to December 26, 2014. 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: Rate

Type	Effective Period From	Effective Period To	Rate*	Locations	Applicable To
Fixed Carryforward	07/01/15	06/30/16	29.21%	All	All Programs

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

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

Clarifying language regarding subgrants and subcontracts

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.

State and Local Governments
Indirect Cost Negotiation Agreement

EIN: 64-0897726

Organization:

Mississippi Department of Wildlife,
Fisheries and Parks
1505 Eastover Drive
Jackson, MS 39211

Date: July 15, 2014

Report No(s).: 14-A-0928

Filing Ref.:
Last Negotiation Agreement
dated September 30, 2013

Example of a multiple allocation method

The indirect cost rates cont grants, contracts, and other agreements with t hich 2 CFR 225 (OMB Circular A-87) applies, subje ction II.A. of this agreement. The rates were ne ent of the Interior, Interior Business Center, and the subject organization in accordance with the authority contained in 2 CFR 225.

Section I: Rates

Type	Effective Period From	Effective Period To	Rate	Locations	Applicable Federal To	%in Base
Fixed Carryforward	07/01/14	06/30/15	42.86%*	All	Fisheries (DJ)	85%
Fixed Carryforward	07/01/14	06/30/15	78.43%*	All	Game (PR)	65%
Fixed Carryforward	07/01/14	06/30/15	45.18%*	All	Hunter Edu.(PR)	100%
Fixed Carryforward	07/01/14	06/30/15	37.58%*	All	Law Enforc.	20%
Fixed Carryforward	07/01/14	06/30/15	19.55%*	All	Boat Safety	10%
Fixed Carryforward	07/01/14	06/30/15	81.85%*	All	Boat Regis.	90%
Fixed Carryforward	07/01/14	06/30/15	129.36%*	All	Parks	0%
Fixed Carryforward	07/01/14	06/30/15	125.24%**	All	Museum	40%

***Base:** Total direct salaries and wages, including fringe benefits.
****Base:** Total direct costs, less capital expenditures and passthrough funds.

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.

State and Local Governments
Indirect Cost Negotiation Agreement

EIN: 94-1697567

Organization:

California Department of Fish
and Wildlife
1416 9th Street, Suite 117
Sacramento, CA 95814

Date: June 25, 2015

Report No(s).: 15-A-0810

Filing Ref.:
Last Negotiation Agreement
dated June 4, 2014

The indirect cost rates contained herein are for use on grants, contracts, and other agreements with the Federal Government to which 2 CFR Part 200 applies for fiscal years beginning on or after December 26, 2014 subject to the limitations in Section II.A. of this agreement. Applicable OMB Circulars and the regulations at 2 CFR 225 will continue to apply to federal funds awarded prior to December 26, 2014. The rates were 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.

Example of where 3% limitation in SWCAP impacted indirect rate

Section I: Rates

Type	Effective Period From	Effective Period To	Rate*	Locations	Applicable To
Fixed Carryforward	07/01/15	06/30/16	27.63%	All	PR-SFRA
Fixed Carryforward	07/01/15	06/30/16	38.44%	All	All Others

***Base:** Total direct costs less capital expenditures, passthrough funds, fish foods and contractual costs.

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.

Example of a distorting items based on the mission of the agency

Section II: General

A. **Limitations:** Use of the rate(s) co[illegible]ct 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.

State and Local Governments
Indirect Cost Negotiation Agreement

EIN: 73-6502734

Organization:

North Carolina Wildlife Resources Commission
1701 Mail Service Center
Raleigh, NC 27699-1701

Date: March 31, 2014

Report No(s).: 14-A-0552

Filing Ref.:
Last Negotiation Agreement
dated June 10, 2013

The indirect cost rate(s) contained herein are for use on grants, contracts, and other agreements with the Federal Government to which 2 CFR 225 (OMB Circular A-87) applies, subject to the limitations in Section II.A. of this agreement. The rate(s) were negotiated by the U.S. Department of the Interior, Interior Business Center, and the subject organization in accordance with the authority contained in 2 CFR 225.

Section I: Rate(s)

Is this a high rate?

Type	Effective Period From	Effective Period To	Rate*	Locations	Applicable To
Fixed Carryforward	07/01/14	06/30/15	75.20%	All	All Programs

***Base:** Total direct salaries and wages, excluding fringe benefits.

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

Section II: General

Fringe for both direct and indirect staff is treated as indirect

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 predica costs other than those incurred by the su n its indirect cost rate proposal, (2) a l 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 organizational structure and the accounting system in effect at the time the proposal was submitted. Changes in organizational structure, or changes in the method of accounting for costs which affect the amount of reimbursement resulting from use of the rate(s) in this agreement, require the prior approval of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowance.

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TAB 13

Grant Closeout

Learning Objectives:

1. Describe the actions and documentation that initiate grant closure.
2. Determine disposition of remaining grant funds.
3. Become familiar with the dissemination of WSFR accomplishment information.
4. Describe the communication and people involved in grant closure.

Handouts:

- None

Grant Closeout Phase

Closeout means the process by which the Federal awarding agency or pass-through entity determines that all applicable and administrative actions and all required work of the Federal award have been completed. (**2 CFR 200.16**)

2 CFR 200.343 describes the actions that take place during the Closeout phase of the grants management process.

The Grantee (State) is responsible for:

1. Completing any remaining drawdowns of Federal funds (including the final drawdown) for those eligible expenditures.
2. Submitting, no later than 90 calendar days after the end of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award (unless an approved extension has been granted by the Federal awarding agency or pass-through entity).
3. Refunding any balances of unobligated cash that the Federal awarding agency or pass-through entity paid in advance or paid that are not authorized to retained by the non-Federal entity.
4. Accounting for any real and personal property acquired with Federal funds or received from the Federal government.

> Grantees have 90 days after the period of performance to initiate a payment request or draw funds in ASAP. After 90 days, the account goes into "Suspended" status.

The Service (WSFR) is responsible for:

1. Monitoring the grantee for award accomplishments. This is done by reviewing performance reports, site visits, phone calls, etc.
2. Reviewing and processing the Federal financial report (SF-425).
3. De-obligating any unliquidated Federal funds from the award.
4. Closing the award no later than one year after receipt and acceptance of all required final reports.

> Grants Oversight and New Efficiency (GONE) Act (2016) requires Federal awarding agencies to report to Congress on timeliness of award closeouts.

Spread the Word about WSFR Accomplishments

In addition to closing out the grant award, States are encouraged to "tell the story" and successes resulting from the grant award. While there is no regulatory requirement that grantees must do this, it without question, helps to inform hunters, anglers, boaters, shooters, wildlife-watchers, Congress, industry, watchdog groups, and others about the significant accomplishments of the WSFR programs.

Historically, both WSFR and States have done a poor job communicating the successes of the WSFR programs.

> *State and industry partners indicated that current national communications are not very effective in advertising the high-level impacts of the grant programs. Several industry stakeholders mentioned the need to "tell WSFR's story" about there the funding comes from and how it is applied so that the program can gain additional support from taxpayers. One stakeholder described WSFR as "a very successful program that no one knows about."*
>
> Program Management Analysis Summary Report (2018)

WSFR and States can help "tell the story" by distributing information about project/program results by:

- Attendance at fishing, hunting, boating, shooting, and other outdoor shows (i.e. ICAST and Shot Show).
- Writing articles and publications in journals and popular magazines.
- Using social media to reach large audiences.
- Technical assistance with other states and user groups.
- Writing accomplishment/summary reports.
- Reporting project accomplishment information in Wildlife TRACS.
- Posting signs and pictures which are sometimes "worth a thousand words".

Notes: _____

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Disposition of Unliquidated Federal Funds

Submission and acceptance of the final Federal financial report closes the grant award. Under the mandatory grant programs (Wildlife Restoration, Sport Fish Restoration, and State Wildlife Grants), any unliquidated balance of Federal funds may be returned to the State's apportionment where it may be re-obligated towards a subsequent grant or the funds revert. Reverted Wildlife Restoration funds are made available for the purposes of the Migratory Bird Conservation Act. Reverted Sport Fish Restoration funds are returned back to the program where they are reapportioned back out during the following fiscal year.

Unliquidated Federal funds from discretionary (competitive) programs are lost to the grantee. Depending on the grant program and the age of the funds, the funds may be returned to the grant program to be distributed in a subsequent year or returned to be used in other Federal programs.

Unliquidated Federal funds from grants funded under the Enhanced Hunter Education (Section 10) subprogram that are older than 1 year are lost to the State and are reapportioned out in the subsequent fiscal year to those States who obligated all of their previous years Basic Hunter Education subprogram apportionment towards Basic Hunter Education activities. These funds are reapportioned as Wildlife Restoration subprogram funds and are treated accordingly.

Safety Margins

Safety margins are a term which describes the accounting technique used to determine the age of unobligated funds. Safety margins are WSFR's most liberal interpretation of the second year of availability of funds from those mandatory grant programs where Federal funds have a period of availability beyond 1 year.

The period of availability of WSFR program funds are:

- Wildlife Restoration / Basic Hunter Education – 2 year availability.
- Sport Fish Restoration / Aquatic Education – 2 year availability.
- State Wildlife Grants – 2 year availability.
- Boating Access – 5 year availability.

Notes: _____

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Safety Margins (continued)

The Wildlife Restoration, Sport Fish Restoration, and State Wildlife Grants safety margin is set for each program at the end of each Federal fiscal year based on the amount of Federal funds obligated from the current fiscal year's apportionment.

Federal program funds that are not obligated within their period of availability are lost (revert) to the State. Funds that remain unliquidated at the close of a grant award may be recovered if they successfully pass through their respective safety margins. If unliquidated funds exceed a given fiscal year's safety margin, then any amount above the safety margin is lost (reverts).

The WSFR Regional Office staff are responsible for calculating and tracking safety margins. States are not responsible for calculating safety margins, but need to be aware that funds not obligated timely or not used once obligated may be lost.

Notes:

Safety Margin Motto

1. Obligate funds as soon as possible after they are apportioned.
2. Expend funds as soon as possible once they are obligated to awards.
3. Closeout grants as soon as possible once they are completed.

Learning Points

- ✓ The grantee (State) initiates the closeout process by submitting final financial and performance reports.
- ✓ Review and acceptance of the final financial report closes the award and disposes of any unliquidated Federal funds.
- ✓ Grant accomplishments are tracked using the information provided in both the performance and financial reports. Wildlife TRACS is WSFR's designated performance system that will serve as a repository for program accomplishments.
- ✓ The Federal awarding agency or pass-through entity should complete all closeout actions for Federal awards no later than one year after receipt and acceptance of all required final reports.
- ✓ The GONE Act requires Federal awarding agencies to report to Congress on awards that have not been closed more than two years after the period of performance end date.

TAB 14

Instructors

Phil King
Wildlife & Sport Fish Restoration
U.S. Fish & Wildlife Service – NCTC
698 Conservation Way
Shepherdstown, WV. 25443

Phone: (304) 876-7469
Fax: (304) 876-7757

Email: phil_king@fws.gov

Phil joined the Wildlife and Sport Fish Restoration (WSFR) training team as an instructor in April 2009. His primary duties as an instructor are to coordinate, develop and deliver grant management training courses.

Prior to joining WSFR, Phil was the Federal Aid Coordinator for the Ohio Department of Natural Resources (ODNR), Division of Wildlife for 8 years. Phil served a total of 21 years with ODNR holding positions as Hunter Education Coordinator, Project WILD Coordinator, Becoming an Outdoors Woman Coordinator and State Park Naturalist.

Phil received an A.A.S. degree in Recreation and Wildlife from Hocking College in Nelsonville, Ohio. Phil's passions in life are God, family (wife JoAnn and 3 adult kids) and turkey hunting.

Ryan Oster
Wildlife & Sport Fish Restoration
U.S. Fish & Wildlife Service – NCTC
698 Conservation Way
Shepherdstown, WV. 25443

Phone: (304) 876-7926
Fax: (304) 876-7757

Email: ryan_oster@fws.gov

Ryan joined the WSFR training branch in September 2014. Previously, he was the Federal Aid Coordinator for the Fisheries Division of the Kentucky Department of Fish and Wildlife Resources. His primary responsibilities included managing the programmatic side of the Fisheries Divisions Sport Fish Restoration, State Wildlife Grants, Clean Vessel Act, and Boating Infrastructure funds. He also oversaw the coordination of the boating access program throughout the state.

Prior to this position, Ryan worked as a District Fisheries Biologist in western Kentucky where he spent the majority of his time managing Kentucky and Barkley Lakes. In 2005, Ryan was promoted to the statewide Black Bass Research Biologist position, where he conducted statewide research projects aimed at enhancing black bass, catfish, muskellunge, and crappie populations throughout Kentucky.

Ryan holds a Bachelor's Degree and Master's Degree in Zoology (emphasis in Fisheries Management) from Southern Illinois University at Carbondale (Go Salukis). Ryan is an avid sport fish angler. He also enjoys spending time outdoors with his wife (Lourdes) and their children Vanessa and Wesley.

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