



522 FW 17

Cost Accounting and Financial Reporting

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Guidance

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Assistance

17.1 What is the purpose of this chapter? This chapter provides guidance on requirements for the level of cost accounting and financial reporting of Federal assistance funds obtained through grants under the Sport Fish and Wildlife Restoration Programs, the State Wildlife Grants Program (nontribal elements), and the Landowner Incentive Program (nontribal elements).

17.2 To whom does this chapter apply? This chapter applies to all Service personnel who administer grants funded through the Sport Fish and Wildlife Restoration Programs, the State Wildlife Grants Program (nontribal elements), and the Landowner Incentive Program (nontribal elements).

17.3 What are the authorities for this chapter?

A. 16 U.S.C. 777.

B. 16 U.S.C. 669.

C. State Wildlife Grants Program: P.L. 106-291 (Department of the Interior and Related Agencies Appropriations Acts for FY 2001 -- Land Conservation, Preservation and Infrastructure Improvement), P.L. 107-63, P.L. 108-7, P.L. 108-108, P.L. 108-447 (Department of the Interior and Related Agencies Appropriations Acts for FY 2002-2005 -- State and Tribal Wildlife Grants).

D. Landowner Incentive Program: P.L. 108-7, P.L. 108-108, P.L. 108-447 (Department of the Interior and Related Agencies Appropriations Acts for FY 2003-2005 -- Landowner Incentive Program).

E. [OMB Circular A-87, Attachment B \(31\)](#).

F. [43 CFR 12.60](#).

G. [43 CFR 12.80](#).

H. [43 CFR 12.81](#).

17.4 What cost accounting system must a State maintain? A State accounting system must account for the expenditure of grant funds in accordance with State laws and procedures for expending and accounting for its own funds, including funds subgranted to others, in compliance with [43 CFR 12.60\(a\)](#). The Service may review the State's accounting system as a part of a preaward review or at any time subsequent to the award.

17.5 At what level must States provide certified cost data? For those grants that include Federal assistance funds from a single subaccount, States must certify and are accountable for cost data at the grant agreement level. For those grants that include Federal assistance funds from more than one subaccount, States must certify and are accountable for cost data at the subaccount level. For purposes of this paragraph, the term subaccount means the items in [Exhibit 1](#). Report costs by subaccount on [SF 269](#) (Financial Status Report (FSR)) as broad categories such as total outlays, refunds, program income, and net outlays. We do not require States to report costs by specific budget line-items.

17.6 At what level must match requirements be documented? For those grants that include Federal assistance funds from a single subaccount, States must document that match requirements have been fulfilled at the grant agreement level. For those grants that include Federal assistance funds from more than one subaccount, States must document that match requirements have been fulfilled at the subaccount level. For purposes of this paragraph, the term subaccount means the items in [Exhibit 1](#), except that "Section 4 -- Hunter Education Program (5210)" and "Section 10 -- Firearm and Bow Hunter Education and Safety Grants (5231)" may be considered a single subaccount.

17.7 Is cost data required in the performance report? No.

Performance reports contain brief information for each grant sufficient to compare actual accomplishments to the objectives established for the grant period. For these purposes, cost data may be included in the report but are not required unless provided for in the grant agreement. However, States may include cost data for management and planning purposes.

17.8 Are States that use a Comprehensive Management System subject to the guidance in this chapter? Yes, States using a

Comprehensive Management System (CMS) are subject to the guidance in this chapter. In addition, States using a CMS must provide performance reports in accordance with [522 FW 4](#).

17.9 In grants that were approved prior to the adoption of this chapter, what cost information is required for the Financial Status Reports and performance reports? Where grants were approved prior to the adoption of this chapter, report cost information for:

A. FSRs in accordance with [paragraph 17.5](#), above, and

B. Performance reports as specified in the grant agreement or, if the grant is open, the State may request an amendment consistent with this chapter.

For information on the specific content of this chapter, contact the Division of Federal Assistance. For additional information about this Web page, contact Krista Holloway, in the Division of Policy and Directives Management, at Krista_Holloway@fws.gov.

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