

# **Grants Management Doing Business with CDC**

**CDC GHSA/Ebola Grantee Meeting  
CDR Tracy R. Powell, PhD**

**Office of Grants Services  
Office of Financial Resources  
Centers for Disease Control and Prevention**

**February 10, 2016**



Office of the Director

Office of Financial Resources (OFR)

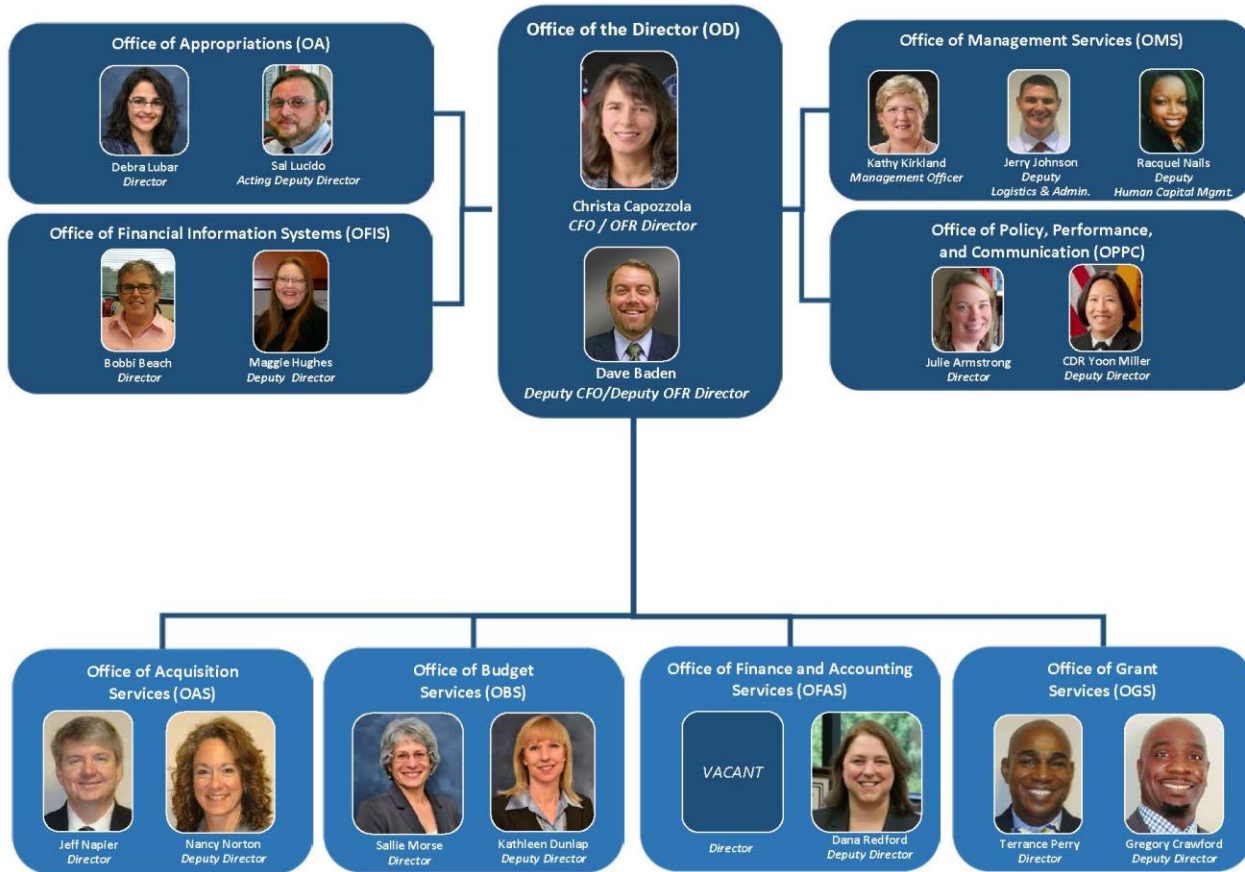
# Agenda

- ❑ **Introduction to Office of Grants Services (OGS)**
- ❑ **Laws, Regulations and Policies**
- ❑ **Overview of Grants Management**
- ❑ **Prior Approval Requests**
- ❑ **Funding Restrictions**
- ❑ **Grantee Reporting Requirements**
- ❑ **Audits**
- ❑ **Helpful Reminders**
- ❑ **Useful Resources**



# **INTRODUCTION TO OFFICE OF FINANCIAL RESOURCES (OGS)**

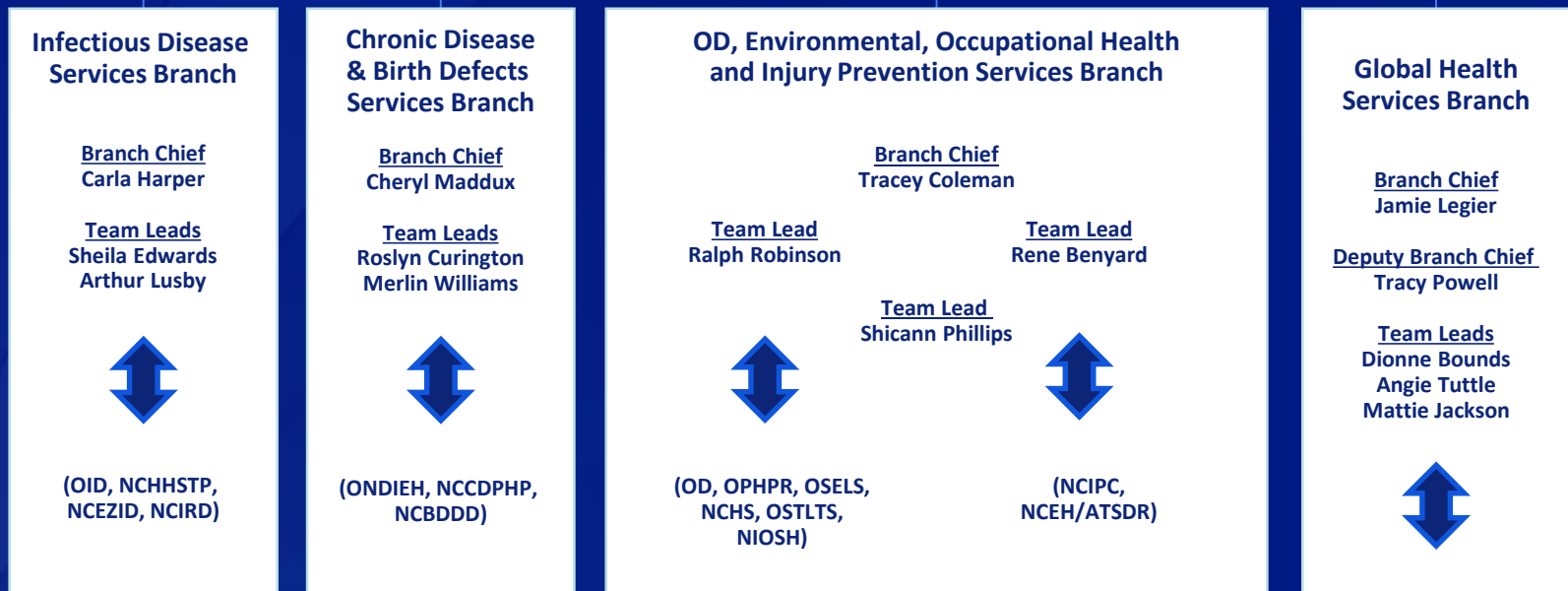
# CDC Office of Financial Resources



# OGS's Staff

## Office of Grant Services

Terrance Perry (Director)  
Gregory Crawford (Deputy Director)  
(TIMS, FAAR)



(CGH)

# **LAWS, REGULATIONS AND POLICIES**

# Statutes

- ❑ **Federal Grant and Cooperative Agreement Act of 1977 (FGCAA)**
  - Distinguishes between acquisition and assistance
  - Mandates agencies to select appropriate award instrument
    - Grant, cooperative agreement, or contract
  - May not use mechanisms to acquire services for the direct use or benefit of the federal government
  - Enforceable by law



# Statutes

## ❑ Federal Register Act (1935)

- Mandates daily publication of Federal Register
  - Central repository for all newly adopted rules and regulations
  - Provides notification to all whom may be affected by a regulation
- Congress amended act in 1937
  - Requires organization of the regulations through publication in the Code of Federal Regulations (CFR)
- Carry the force and effect of law

## ❑ Important CFRs for Grantees

- Cost Principles (2 CFR Part 200, 45 CFR Part 75 )
- Administrative Regulations (2 CFR Part 200, 45 CFR Part 75 )





# Mini-Quiz

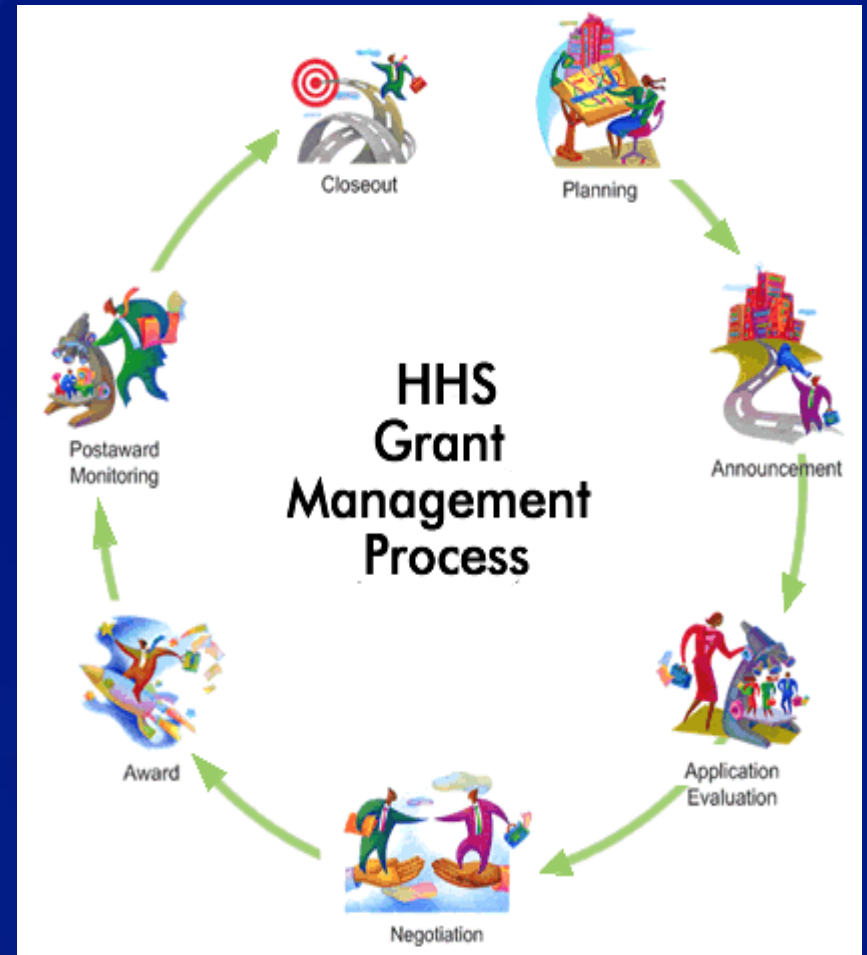
- ❑ **Which act mandates agencies to use grants and cooperative agreements to support public purposes?**
  - OMB Circular A-123
  - Federal Grant and Cooperative Agreement Act of 1977 (FGCAA)
  - Code of Federal Regulations (2 CFR Part 200; 45 CFR Part 75)
- ❑ **Agency policies carry the force and effect of law.**
  - True
  - False
- ❑ **Agencies are bound by their own legislation, regulations and government-wide public policy requirements?**
  - True
  - False



# **OVERVIEW OF GRANTS MANAGEMENT**

# Grants Management Process

- ❑ **Planning**
- ❑ **Announcement**
- ❑ **Application Evaluation**
  - Receipt and Screening
  - Independent/Objective Review
  - Business Management Evaluation
  - Cost Analysis
- ❑ **Negotiation**
- ❑ **Award**
- ❑ **Post-Award Monitoring**
  - Formal Actions
  - Audit Resolutions
  - Conflict Resolution
- ❑ **Closeout**



# Funding and Acquisition Mechanisms

## □ Funding Mechanisms

### ■ Grants

- Provides federal funding to assist public health stakeholders in accomplishing a public purpose
- Funds provided first and used when necessary to provide services

### ■ Cooperative Agreements

- Type of grant
- Used when there will be substantial involvement by CDC staff
- Funds provided first and used when necessary to provide services

## □ Acquisition Mechanisms

- Contracts, Purchase Orders, or Task/Delivery Orders
- Acquire goods and services for the direct benefit or use by CDC
- Services are provided first and then payment follows



# Cooperative Agreements

- ❑ **Substantial involvement between CDC and the grantee during the period of performance**
  - CDC staff provide technical assistance and guidance in programmatic activities
  - CDC evaluates progress towards goals
  - CDC recommends corrective action (if necessary)
- ❑ **CDC does not implement the activities**
- ❑ **Grantees implement the activities**



# Cooperative Agreements

## □ Substantial involvement can include:

- Participation in protocol design
- Assisting in contractor selection
- Coordinating/participating in data collection
- Providing training to project staff
- Participating in selection of project staff
- Providing assistance in management and technical performance



# Cooperative Agreements

- ❑ **Substantial involvement does NOT include:**
  - Ongoing project monitoring for...
    - Compliance with regulations and guidelines
    - Compliance with program policies
    - Progress towards project goals
  - Reviewing progress and financial reports
  - Conducting site visits



# **ROLES AND RESPONSIBILITIES**



# CDC Roles and Responsibilities

## ❑ Grants Management Officer (GMO):

- ONLY official authorized to 1) require the OPDIV to spend federal funds or 2) change the funding, duration, or other terms and conditions of an award

## ❑ Grants Management Specialist (GMS):

- Primary point of contact for grant-related issues, including requests for prior approval, changes in the terms and conditions of award, receiving progress and financial reports, etc.
- Handles the day-to-day business management (non-programmatic) aspect of grants

## ❑ Project Officer (PO):

- Official responsible for the programmatic, scientific, and/or technical aspects of assigned grants



# CDC Roles and Responsibilities

## □ Activity Manager:

- Designated by Project Officer
- Point of contact for day-to-day technical issues
- Provides training and technical assistance
- Monitors and assesses program progress

## □ Extramural Office:

- Serves as a liaison between OGS and field offices
- Provides expertise and administrative support of cooperative agreements, grants, contracts, interagency agreements, and memoranda of understanding

## □ Associate Director of Science:

- Assures compliance with human subject protections
- Restricts funds pending approval of human subjects-related activities



# Grantee Roles and Responsibilities

- ❑ **Develops and implements systems and monitoring procedures to ensure proper stewardship of funds**
- ❑ **Identifies areas of special interest and communicates regularly with the CDC Project Officer**
- ❑ **Tracks progress and submits timely reports**
- ❑ **Accounts for its funds to CDC, and is responsible for sub-grantees and sub-contractors**



# Grantee Roles and Responsibilities

## ❑ Authorized Organizational Representative (AOR):

- Holds authority to act on behalf of the organization
- Able to sign grant applications
- Held accountable for the appropriate use of funds awarded and the performance of the grant-supported project or activities
- Agrees to the terms and conditions

## ❑ Other Accountable Parties:

- Principal Investigator
- Program/Project Director
- Program/Project Coordinator
- Business/Fiscal Officer
- Payment Management System Preparer/Approver



# Mini-Quiz

- ❑ **Which office serves as the Official Receipt Office for ALL official communications and contacts with grantees?**
  - Extramural Office
  - CDC Program Office
  - OGS
  
- ❑ **Which party is the sole approving federal official authorized to obligate funds for grants and cooperative agreements on behalf of the U.S. Government?**
  - Grantee
  - Grants Management Officer
  - Project Officer



# **CONTINUATION APPLICATIONS**

# Continuation Application Requirements

## □ Non-research

- Review and follow instructions provided in the FOA
- Some key forms/documents include:
  - SF 424 Application for Federal Assistance
  - SF 424A Budget Information
  - SF 424B Assurances
  - Budget and Project Narrative
  - Budget Spreadsheet (for consolidated programs)
  - Debarment and Suspension Certification
  - Certification for Trafficking Victims Protection Act of 2000
- Applications must be submitted through Grants.gov to prevent processing delays



# Continuation Application Form Requirements

## □ Research

- Review and follow e-mail guidance as provided from the Grants Management Specialist
- Some key forms/documents include:
  - SF 424 R&R Forms Application for Federal Assistance
  - SF 424A Budget Information
  - SF 424B Assurances
  - Budget and Project Narrative
  - Budget Spreadsheet (for consolidated programs)
  - Debarment and Suspension Certification
  - Certification for Trafficking Victims Protection Act of 2000
- Applications must be mailed to assigned Grants Management Specialist





# **PAYMENT MANAGEMENT SYSTEM (PMS)**

# Payment Management System

- ❑ **Managed by HHS, not CDC**
- ❑ **Grantee must enroll in PMS to receive funds through electronic bank transfer**
  - Enrollment process can take one month from submission of forms
- ❑ **PMS Registration Process**
  - OGS sends PMS information to grantee
  - Grantee completes forms and emails completed forms to OGS
  - Once OGS approves, grantee mails signed original documents to PMS
  - PMS verifies bank information
  - PMS sends registered users (grantee) an account number and temporary password
  - Grantee logs-in and changes password



# Reporting Requirements

## ❑ Periodic financial reports

- Quarterly report schedule posted on PMS
- Reports submitted online
- Failure to submit report results in system lock-out

## ❑ Change password every 90 days

- Failure to comply results in system lock-out

## ❑ Help Desk Support

Phone: (877) 614-5533

Hours: Monday-Friday

7am-9pm (Eastern Standard Time)

Except on federal holidays



# Mini-Quiz

- ❑ **Recipients should contact OGS if they have problems with PMS.**
  - True
  - False



# **GRANTEE FINANCIAL MANAGEMENT**

# Audits

## □ Audits

- Required when expenditures are  $\geq$ \$750,000 Domestic/\$300,000 Foreign annually in U.S. government awards or USAID funded awards
- Not required when expenditures are  $<$ \$750,000 annually in U.S. government awards
  - Grantees are required to make financial records available for CDC review upon request
- Grantees should select auditors from the USAID Approved Auditor List or an U.S.-based independent auditor
- Cost of a required audit is an allowable cost
- Include the grantee's entire fiscal year, which may be different than the budget period.



## Audits Cont.

- ❑ **Include the grantee's entire fiscal year, which may be different than the budget period**
- ❑ **Components include at a minimum:**
  - An audited Fund Accountability Statement which details grant revenues and expenditures by grant
  - A report on internal controls
  - A report on compliance with grant terms and conditions and applicable laws and regulations
- ❑ **Grantees must submit an English-language audit report to OGS**



## Audits Cont.

- ❑ **Audit reports are due at the earliest time of either:**
  - 3 months after completion of the audit; OR
  - Within 9 months after grantee's fiscal year-end
- ❑ **Grantees submit audit reports to:**
- ❑ **Email Copy to: [PGO.Audit.Resolution@cdc.gov](mailto:PGO.Audit.Resolution@cdc.gov)**





## Audits Cont.

- ❑ **Grantees (US based) submit audit reports to:**

Federal Audit Clearing House Internet Data Entry System

Electronic Submission:

[https://harvester.census.gov/facides/\(S\(0vkw1zaelyzjibnahocga5i0\)\)/account/login.aspx](https://harvester.census.gov/facides/(S(0vkw1zaelyzjibnahocga5i0))/account/login.aspx)



# Audits Cont.

## □ Audit Resolution:

- Audits received from the grantee which do not provide all the necessary information
  - OGS will prepare an insufficient audit memo to the grantee clarifying the requirements and requesting the missing components.
  - Grantees will have 30 days to either:
    - Submit the required items OR
    - Respond with a timeline for completion and submission of the requested items.
  - A copy of the correspondence will go to...
    - Principal investigator (PI),
    - Project officer (PO),
    - Grants management officer (GMO), and
    - Grants management specialist (GMS).



# Audit Resolution

- ❑ **Audits received with findings in need of resolution:**
  - OGS will contact the grantee to:
    - Resolve findings
    - Determine corrective actions taken to remedy deficiencies and findings
  - Upon resolution, OGS will prepare a final determination letter and provide a copy to the grantee.
  - Please reference your NOA regarding audit submissions



# **GRANTEE PRIOR APPROVAL REQUESTS**

# Prior Approval Requests

- ❑ **Considered post-award actions**
- ❑ **Submitted to the assigned GMO/GMS as an original**
  - Provide requests electronically in accordance with the terms and conditions in the Notice of Award
- ❑ **Always reference the Award # in the request**
- ❑ **Must include the signatures of project or authorized business office official, as listed on the Notice of Award.**
- ❑ **Will be reviewed by the Grants Management Specialist and the CDC program office**



# Prior Approval Requests

- ❑ **Examples of requests that require prior approval:**
  - Change in scope (post-award)
  - Change of key staff
  - Change of grantee organization (Bona Fide agent)
  - Contract or consultant agreements
  - Supplemental funds
  - No cost extension
  - Redirection of funds or revised budget
  - Carryover of unobligated funds
  - Release of funding restrictions
  - Clarify on federal regulations and financial aspects of the award



## Redirection of Funds

- ❑ **Movement or shifting of funds from one approved budget category to another**
- ❑ **Authorized unilaterally up to 25% or \$250,000 of budget – whichever is less (inform OGS and PO)**
- ❑ **Significant rebudgeting:**
  - Cumulative transfers exceeding 25% or \$250,000 of the approved budget for the budget period, whichever is less
  - May be quantitative indicator of change in scope
  - Revised work plan if there is a change in scope
  - Timeline of supported activities and dates of completion
  - A detailed budget and narrative justification must be submitted
  - Must include signature of project director, principal investigator, and authorized business office official



# Redirection of Funds

| Cost Categories    | Original Budget | Redirection | Revised Budget |
|--------------------|-----------------|-------------|----------------|
| Salary & Wages     | \$164,756       | \$12,480    | \$177,236      |
| Fringe             | \$59,312        | \$1,223     | \$60,535       |
| Consultants        | \$21,362        | -\$13,703   | \$7,659        |
| Equipment          | \$0             | \$0         | \$0            |
| Supplies           | \$1,089         | \$0         | \$1,089        |
| Travel             | \$6,560         | \$0         | \$6,560        |
| Other              | \$56,537        | \$0         | \$56,537       |
| Contracts          | \$30,000        | \$0         | \$30,000       |
| Total Direct Costs | \$339,616       | \$0         | \$339,616      |
| Indirect Costs     | \$31,257        | \$0         | \$31,257       |
| Total Award        | \$370,873       | ***\$0      | \$370,873      |





# Change in Key Staff

## ❑ Changes can include:

- New project director/principal investigator or business official
- Any change that will result in an absence from the project for 3 months or more, or reduce the approved FTE level by 25% (2 CFR Part 200.308)
  - Example: Approved level is 100% FTE, reduced to 50%

## ❑ Prior approval request should include:

- Cover letter, including one signature and award number
- Name and position title of the key staff that is changing
- Name, address, phone, and email address for new key staff
- Proposed effective date of the key staff change
- Attach a copy of the new key staff's resume or CV



# No Cost Extension

- ❑ **Need for additional time beyond the approved project period...**
  - To complete approved activities;
  - To closeout the award; or
  - For administrative reasons
- ❑ **Additional time cannot exceed 12 months**
- ❑ **No new activities are allowed to be requested**
- ❑ **No additional funds are awarded in order to accomplish the activities**
- ❑ **May not be used to merely spend unobligated balances**



# No Cost Extension

- ❑ **Request must be submitted at least 30 days prior to the end of the project period**
- ❑ **Request should include:**
  - Cover letter a signature and award number
  - Amount of additional time requested
  - Justification for completing the activities during the proposed time period
  - Timeline for completion of proposed activities



# No Cost Extension

## □ Expanded Authorities

- Authorized in the administration of this award
- Grantee may extend the project period for up to 12 months without additional funds.
- Notification must...
  - Be in writing (e-mail or letter)
  - Be sent to the GMO and GMS
  - Submitted at least 10 days prior to the end of the original project period
  - Be signed by the authorizing officials on the award
  - Include the new project end date
- Extensions beyond the initial notification must be requested by the grantee organization.



## Carryover of Unobligated Funds

- ❑ Unobligated funds from the previous budget period requested for use in the next budget period.
- ❑ Unobligated funds that are carried over to the next budget period can only be used to pay for activities which will be completed within that specific budget period.
- ❑ Requests must express a bona fide need that carryover of funds will contribute to the planned objectives.
- ❑ All requests for carryover require prior approval by GMO.



# Carryover of Unobligated Funds

## □ Request must include:

- Current signed and dated Federal Financial Report (FFR) indicating an unobligated balance
- Reason for unobligated funds from prior year
- Justification of bona fide need for current year
- List of proposed activities
- Description of how funds will enhance current activities
- Detailed line item budget and justification
- Timeline/period of performance for proposed activities
- Signature of project director, principal investigator, or authorized business office official
- Current indirect cost rate agreement (if requesting indirect costs)



# Carryover of Unobligated Funds

- ❑ **Submit requests no later than 30 days prior to the end of the budget period specified in the Notice of Award**
- ❑ **Suggestions for grantee success:**
  - Work with your financial management officer to get regular statements of obligations or liquidations
  - Submit federal financial reports (FFRs) on time
  - Work closely with your CDC Project Officer (PO) to request carryover of unobligated funds in a timely manner
  - Be sure to monitor your Payment Management System (PMS) subaccounts



# Carryover of Unobligated Funds

| Cost Categories    | Original Budget | Carryover Budget | Revised Award |
|--------------------|-----------------|------------------|---------------|
| Salary & Wages     | \$177,236       | \$38,354         | \$215,590     |
| Fringe             | \$60,535        | \$10,724         | \$71,259      |
| Consultants        | \$7,659         | \$0              | \$7,659       |
| Equipment          | \$0             | \$0              | \$0           |
| Supplies           | \$1,089         | \$143            | \$1,232       |
| Travel             | \$6,560         | \$0              | \$6,560       |
| Other              | \$56,537        | \$11,559         | \$68,096      |
| Contracts          | \$30,000        | \$10,000         | \$40,000      |
| Total Direct Costs | \$339,616       | \$70,780         | \$410,396     |
| Indirect Costs     | \$31,257        | \$5,649          | \$36,906      |
| Total Award        | \$370,873       | \$76,429 ****    | \$447,302     |





# **GRANTEE REPORTING REQUIREMENTS**

# Reporting Requirements

- ❑ **Performance and Progress Reports**
- ❑ **Federal Financial Reports (FFR) (SF-425 or 425A)**
- ❑ **Federal Funding Accountability and Transparency Act (FFATA) of 2006 Sub-award Reports**



# Federal Financial Reports (FFRs)

- ❑ Also known as SF-425 or SF-425 A
- ❑ Include only those funds authorized and disbursed during the budget period covered by the report
- ❑ Indicate the exact balance of unobligated funds
- ❑ Any FFR requested to be revised must be submitted within 9 months from the original due date
- ❑ Electronic versions of the form can be downloaded at:
  - [http://www.whitehouse.gov/sites/default/files/omb/assets/grants\\_forms/SF-425.pdf](http://www.whitehouse.gov/sites/default/files/omb/assets/grants_forms/SF-425.pdf)
- ❑ Instructions for the form can be downloaded at:
  - <http://www.nea.gov/manageaward/FFR-Instructions.pdf>



# Federal Financial Reports (FFRs)

- ❑ Blocks 1-9: Descriptive information
- ❑ Blocks 10-11: Financial information
- ❑ Block 12: Explanatory remarks
- ❑ Block 13: Completed by the AOR/SO

| FEDERAL FINANCIAL REPORT   |                        |  |                             |   |   |                                  |
|--|------------------------|--|-----------------------------|---|---|----------------------------------|
| (Follow form instructions)   |                        |  |                             |   |   |                                  |
| 1. Federal Agency and Organizational Element to Which Report is Submitted<br>HHS, CDC  |                        | 2. Federal Grant or Other Identifying Number Assigned by Federal Agency<br>(To report multiple grants, use FFR Attachment) |                             |   | Page  | of                               |
|  |                        |  |                             |   | 1   |                                  |
| 3. Recipient Organization (Name and complete address including Zip code)<br>YO Dept of Health<br>123 Main Street, Anywhere USA 12345   |                        |  |                             |   |   |                                  |
| 4a. DUNS Number<br>123456789   | 4b. EIN<br>123456789J1 | 5. Recipient Account Number or Identifying Number<br>(To report multiple grants, use FFR Attachment)                       |                             | 6. Report Type<br><input type="checkbox"/> Quarterly<br><input type="checkbox"/> Semi-Annual<br><input type="checkbox"/> Annual<br><input type="checkbox"/> Final | 7. Basis of Accounting<br><input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual |                                  |
| 8. Project/Grant Period<br>From: (Month, Day, Year)  |                        |  | To: (Month, Day, Year)      |   | 9. Reporting Period End Date<br>(Month, Day, Year)  |                                  |
| 10. Transactions   |                        |  |                             |   | Cumulative  |                                  |
| (Use lines a-c for single or multiple grant reporting)   |                        |  |                             |   |   |                                  |
| <b>Federal Cash (To report multiple grants, also use FFR Attachment):</b>  |                        |  |                             |   |   |                                  |
| a. Cash Receipts   |                        |  |                             |   | \$50,000,000.00   |                                  |
| b. Cash Disbursements  |                        |  |                             |   | \$45,000,000.00   |                                  |
| c. Cash on Hand (line a minus b)   |                        |  |                             |   | \$ 5,000,000.00   |                                  |
| (Use lines d-o for single grant reporting)   |                        |  |                             |   |   |                                  |
| <b>Federal Expenditures and Unobligated Balance:</b>   |                        |  |                             |   |   |                                  |
| d. Total Federal funds authorized  |                        |  |                             |   | \$60,000,000.00   |                                  |
| e. Federal share of expenditures   |                        |  |                             |   | \$45,000,000.00   |                                  |
| f. Federal share of unliquidated obligations   |                        |  |                             |   | 0   |                                  |
| g. Total Federal share (sum of lines e and f)  |                        |  |                             |   | \$45,000,000.00   |                                  |
| h. Unobligated balance of Federal funds (line d minus g)   |                        |  |                             |   | \$15,000,000.00   |                                  |
| <b>Recipient Share:</b>  |                        |  |                             |   |   |                                  |
| i. Total recipient share required  |                        |  |                             |   | 0.00  |                                  |
| j. Recipient share of expenditures   |                        |  |                             |   | 0.00  |                                  |
| k. Remaining recipient share to be provided (line i minus j)   |                        |  |                             |   | 0.00  |                                  |
| <b>Program Income:</b>   |                        |  |                             |   |   |                                  |
| l. Total Federal program income earned   |                        |  |                             |   |   |                                  |
| m. Program income expended in accordance with the deduction alternative  |                        |  |                             |   |   |                                  |
| n. Program income expended in accordance with the addition alternative   |                        |  |                             |   |   |                                  |
| o. Unexpended program income (line l minus line m or line n)   |                        |  |                             |   |   |                                  |
| 11. Indirect Expense   | a. Type<br>Provisional | b. Rate<br>10.3%   | c. Period From<br>10/1/2009 | Period To<br>9/30/2011  | d. Base<br>\$245,816.00   | e. Amount Charged<br>\$25,319.05 |
|  | Provisional            | 11.4%  | 9/30/2010                   | 7/30/2011   | \$ 93,410.08  | \$10,648.75                      |
|  |                        |  |                             |   | g. Totals:  | \$39,967.80                      |
|  |                        |  |                             |   |   | \$35,967.80                      |
| 12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:   |                        |  |                             |   |   |                                  |
| 13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)   |                        |  |                             |   |   |                                  |
| a. Typed or Printed Name and Title of Authorized Certifying Official   |                        |  |                             | c. Telephone (Area code, number and extension)<br>555-777-1212  |   |                                  |
|  |                        |  |                             | d. Email address<br>jdoe@yo.gov   |   |                                  |
| b. Signature of Authorized Certifying Official   |                        |  |                             | e. Date Report Submitted (Month, Day, Year)<br>01/31/2013   |   |                                  |
| 14. Agency use only:   |                        |  |                             |   |   |                                  |
| Standard Form 425<br>OMB Approval Number: 0348-0061<br>Expiration Date: 10/31/2011   |                        |  |                             |   |   |                                  |
| <b>Paperwork Burden Statement</b><br>According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 1.5 hours 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 (0348-0060), Washington, DC 20503. |                        |  |                             |   |   |                                  |



# Federal Financial Reports (FFRs) Reporting Dates

## ❑ Interim FFRs

- Submitted within 30 days after the end of each calendar quarter

## ❑ Annual FFRs

- Submitted within 90 days after the end of the calendar quarter in which the budget period ends
  - For example: Budget Period ends – 1/30/2015  
Calendar quarter ends – 3/31/2015  
Annual FFR due – 6/30/2015

## ❑ Final FFRs

- Submitted within 90 days after the project period ends
- Final FFR must not include unliquidated obligations



# Federal Financial Reports (FFRs)

- Effective October 1, 2012, all grantees must submit FFRs through eRA Commons.
- All grantees should have received this letter informing them of the change in reporting requirements.



DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service  
Centers for Disease Control and Prevention  
Procurement and Grants Office (PGO)

## Memorandum

Date: October 1, 2012  
From: Alan Kotch  
Director, CDC Procurement and Grants Office  
Subject: Implementation of Federal Financial Report (FFR)  
To: Centers for Disease Control and Prevention (CDC) Grantees

The Office of Management and Budget consolidated the Financial Status Report (FSR or SF-269/SF-269A) and the Federal Cash Transaction Report (FCTR or SF-272/SF-272A) into a single form known as the Federal Financial Report (FFR or SF-425/SF-425A). As of October 1, 2012, all CDC Financial Expenditure data must be submitted using the Federal Financial Report (FFR) via the electronic FFR system in eRA Commons. All new submissions should be prepared and submitted as FFRs.

Since January 1, 2010, CDC grantees have been required to report cash transaction data via the Payment Management System (PMS) using the FFR cash transaction data elements. All federal reporting in the Payment Management System (PMS) is unchanged.

The transition to use the FFR for reporting expenditure data includes new reporting dates for annual FFRs, and reporting of cumulative data only. CDC's implementation of the FFR retains a financial reporting period that coincides with the budget period of a particular project. However, the due date for annual FFRs will be 90 days after the end of the calendar quarter in which the budget period ends. Note that this is a change in due dates of annual FFRs and may provide up to 60 additional days to report, depending upon when the budget period end date falls within a calendar quarter. For example, if the budget period ends 1/30/2012, the annual FFR is due 6/30/2012 (90 days after the end of the calendar quarter of 3/31/2012). Due dates of final reports will remain unchanged. The due date for final FFRs will continue to be 90 days after the project period end date.

Instructions for CDC Grantees for the FFR are now available at <http://grants.nih.gov/grants/forms.htm>. Additional resources concerning the eFSR/FFR system, including a User Guide and an on-line demonstration, can be found on the eRA Commons Support Page: <http://www.cdc.gov/od/pgo/funding/grants/eramain.shtm>.

General questions concerning using the eRA Commons should be directed to the eRA Commons Helpdesk at: eRA Commons Help Desk Web : <http://ithelpdesk.nih.gov/eRA/>.

If you have additional questions or concerns about the FFR, please contact your Grants Management Specialist.

Thank you for your assistance in implementing this new requirement.



# Federal Financial Reports (FFRs)

## ❑ eRA Commons (<http://era.nih.gov/>)

- System that all FFRs must be submitted through effective October 1, 2012
- Grantees not yet registered can go to the following web address for instructions
  - <https://commons.era.nih.gov/commons/registration/registrationInstructions.jsp>
- User Guide and on-line demonstration can be found at the eRA Commons Support page
  - Web: <http://www.cdc.gov/od/OGS/funding/grants/eramain.shtm>
- General questions about eRA Commons should be directed to the Helpdesk
  - Web: <http://ithelpdesk.nih.gov/eRA/>



# **HELPFUL REMINDERS**



## Helpful Reminders

- ❑ **Read entire Notice of Award particularly the Terms and Conditions.**
- ❑ **Approach cooperative agreements as collaborations.**
- ❑ **Maintain regular communication with OGS and Project Officer/Activity Manager.**
  - Utilize e-mail header: Grant (Organization) (Award #)
  - Respond to CDC communications promptly
- ❑ **Submit reports in a timely fashion.**
- ❑ **Principal Investigator/Project Director and authorized Business Office Official signatures are required for all grantee correspondence.**



# Helpful Reminders

- ❑ **Attend CDC trainings to learn more about grant requirements.**
- ❑ **Financial management reminders**
  - Maintain separate account for grant funds.
  - Document financial management and budget procedures.
  - Request funds draw down as needed to meet expenses.
  - Do not keep large amounts of cash on hand.
  - Minimize cash transactions where possible
- ❑ **Always ask if in doubt.**



# **USEFUL RESOURCES**

# Useful Resources

## ❑ HHS General Grants Information

- Web: <http://dhhs.gov/asfr/ogapa/aboutog/grantsnet.html>

## ❑ HHS Grants Policy Statement

- Web: <http://dhhs.gov/asfr/ogapa/grantinformation/hhsgps107.pdf>

## ❑ 2 Code of Federal Regulations, Grants and Agreements

- Web: [http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr&tpl=/ecfrbrowse/Title02/2cfr225\\_main\\_02.tpl](http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr&tpl=/ecfrbrowse/Title02/2cfr225_main_02.tpl)

## ❑ 45 Code of Federal Regulations Part 75 (HHS Implementation of 2 CFR 200)

- \*Web: <http://www.hhs.gov/> \* Pending update



# Useful Resources

## ❑ OMB Circulars

- Web: [http://www.whitehouse.gov/omb/circulars\\_default](http://www.whitehouse.gov/omb/circulars_default)

## ❑ Budget Guidelines

- Web: <http://www.cdc.gov/od/OGS/funding/budgetguide.htm>

## ❑ Various Forms (including SF-425, etc.)

- Web: [http://www.whitehouse.gov/omb/grants/grants\\_forms.html](http://www.whitehouse.gov/omb/grants/grants_forms.html)



# Useful Resources

## Prior Approval Request Templates

### Notification of New Contract Procurement and Grants Office (PGO)

This document describes the procedures that must be used when recipients would like to establish a third-party contract or consultant agreement to provide professional advice or services for a fee, but not as a salaried employee of the recipient organization.

#### CDC Notification

Notifications should be submitted to CDC on official letterhead and should include:

- Date
- Recipient name and NIA number
- Point of contact – name, phone number, and email address
- Six (6) contractual elements as prescribed in [Appendix B of the CDC Budget Guidelines](#)
- Seven (7) contractual elements as prescribed in [Appendix C of the CDC Budget Guidelines](#)
- Two signatures – Authorized Business Official and Project Director

### NO Cost Extension Request Procurement and Grants Office (PGO)

This document describes the procedures that must be followed when a recipient organization determines that their activities will not be completed during the approved project period. A no-cost extension requires prior approval from the Grants Management Officer (GMO).

CDC discretionary grants and cooperative agreements are awarded under a project period system. A project may be approved for multiple years (initially 30 years), and is generally funded in annual increments known as budget periods. With rare exceptions, budget periods are 12 months in duration. GMOs can approve up to 12 additional months but no additional funds are awarded to complete the tasks.

#### CDC Notification

A no-cost extension should be requested at least 90 days prior to the end of the project period by sending a request on official Agency letterhead that includes the following:

- Date
- Recipient name and Notice of Award number
- Point of contact – name, phone number, and email address
- Amount of additional time requested
- Description of the activities that will be completed during the proposed extension
- Timeline for completion of proposed activities, including time necessary to close-out the award and submit all final requirements to CDC
- Two signatures – Authorized Representative and Project Director/Principal Investigator

### Organizational Name Change Request Procurement and Grants Office (PGO)

This document describes the procedures that should be undertaken when a recipient organization changes its name. If the change in name includes other organizational changes that might impact the rights and obligations of the grantee, please contact the CDC Grants Management Officer for guidance.

#### CDC Notification

The Project Director/Principal Investigator should submit an official notification of the change to the CDC Grants Management Officer/Specialist. The notification must be on official agency letterhead and include:

- Date
- Recipient name and Notice of Award number
- Entity Identification Number and DUNS number
- Point of contact – name, phone number, and email address
- Two signatures – Authorized Representative and Project Director/Principal Investigator

#### Required Documentation

The following items should be included with the notification letter:

- A copy of the instrument which effected the name change, authenticated by an appropriate official of the state having jurisdiction
- Documentation from the grantee's legal counsel indicating that the name change was properly effected in accordance with applicable law
- A list of CDC grants awarded to the organization, accompanied by a new application face page (SF 424) for each grant showing the new name of the organization and new principal officer

### Change in Key Personnel Request Procurement and Grants Office (PGO)

This document describes procedures that must be used when:

- Project Director or Principal Investigator is absent for more than three months; or
- Project Director or Principal Investigator is going to reduce the time he/she is devoting to the project by 25% or more; or
- Business official is changing

#### CDC Notification

Changes in key personnel should be requested at least 120 days before the end of the budget period by sending a request on official letter head that includes:

- Date
- Recipient name and Notice of Award number
- Point of contact – name, phone number, and email address
- Two signatures – Authorized Business Official and Project Director

#### Required Documentation

The following documentation must be included in the request:

- Curriculum vitae (CV) or resume of proposed key personnel
- Name, address, phone number, fax number, and email address of proposed key personnel

### Carryover Request Procurement and Grants Office (PGO)

This document describes the procedures that must be used when recipients would like to request to carryover unobligated funds at the end of a budget period into the next budget period. Unless the terms and conditions of the Notice of Award (NoA) give expanded authority, prior approval must be requested. Financial assistance recipients may request to carryover unobligated funds to cover allowable costs from any budget period except the final budget period of the project. Carryover funds should be used to support one-time activities and must be expended in the year in which they are awarded. Please note that obligated but un-liquidated funds are not considered carryover.

#### CDC Notification

Carryover should be requested at least 120 days prior to the end of the budget period by sending a request on official letterhead that includes:

- Date
- Recipient name and NoA number
- Point of contact – name, phone number, and email address
- Two signatures – Authorized Business Official and Project Director

#### Required Documentation

The following documentation must be included with the carryover request:

- Final Financial Status Report (FSR) SF 216 or Federal Financial Report (FFR) SF 425
- Budget table that clearly shows current funding levels for each budget category (personnel, fringe, travel, etc.) and carryover funds requested for each category
- Itemized budget and justification outlining the activities that will be completed using carryover funds. Budgets should be in whole dollar amounts (see [additional guidance for completing a detailed budget](#))
- Current Indirect Cost Rate Agreement if requesting indirect costs.

# Questions and Answers

**For more information please contact Centers for Disease Control and Prevention**

1600 Clifton Road NE, Atlanta, GA 30333

Telephone: 1-800-CDC-INFO (232-4636)/TTY: 1-888-232-6348

E-mail: [cdcinfo@cdc.gov](mailto:cdcinfo@cdc.gov) Web: <http://www.cdc.gov>

The findings and conclusions in this report are those of the authors and do not necessarily represent the official position of the Centers for Disease Control and Prevention.



Office of the Director

Procurement and Grants Office (OGS)