



United States Department of Agriculture



## **NRCS Watershed Infrastructure Agreements**

**Grants & Agreements Division**  
**May 18, 2022**

FARM PRODUCTION AND CONSERVATION  
FSA | NRCS | RMA | Business Center

## Topics Covered

- Introduction – Programs and Award Type
- Pre-Award
  - Application Documents
  - System for Award Management and Unique Entity Identifier
  - Executive Order 12372
  - Procurement, Federal Acts, & Agreement Clauses
- Agreement Timeline
- Post-Award
  - ezFedGrants Access
  - Payments and Reports
  - Agreement Changes
  - Agreement Close-out and Audit Requirements
- Links
- Questions and Answers





United States Department of Agriculture

## Programs and Award Type

Watershed Operations and Watershed Rehabilitation (PL-566)

Infrastructure Investment and Jobs Act (IIJA)

CFDA 10.904 Watershed Protection and Flood Prevention

CFDA 10.916 Watershed Rehabilitation Program

Award type — Cooperative Agreement

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## Application Documents

Must be submitted to the NRCS Program Manager:

- SF424 (Application)
- SF424A (Budget) planning and/or design phase(s) only or SF424C (Budget Construction) construction only, or a combination of planning, design, and construction
- SF424D (Assurances) for construction only
- Certification Regarding Lobbying
- SF-LLL (Lobbying disclosure), only if the recipient lobbies
- Budget Narrative

Must have an active SAM registration to receive an award

Form are available from Sponsor Resources page

Review SF424 and SF424A instructions on Sponsor Resources page

SF-LLL is not required if the recipient does not lobby. Recipients don't need to send it in saying that they don't lobby.

## Application Documents

Detailed budget narrative should identify whether expenses will be:

- In-house performance and/or
- Contractual (we anticipate most construction will be contracted)

Breakdown of Federal and non-Federal cost share must be included on:

- SF424
- SF424A/C
- Budget Narrative

All certification signatures must be either:

- Handwritten or have a certified digital (password required).
- Script-font is not acceptable

- Budget narrative should not contain any tables, charts, etc.
- Funding amounts should be consistent across all documents.

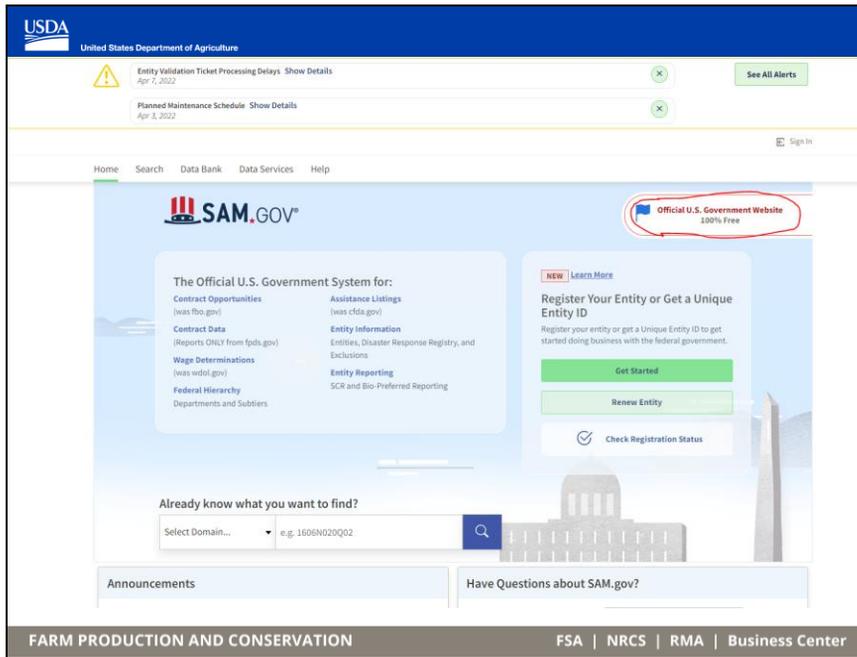


**System for Award  
Management (SAM) and  
Unique Entity Identifier (UEI)**

## System for Award Management (SAM) and Unique Entity Identifier (UEI)

The **System for Award Management (SAM)** is an official U.S. Government website application that collects, validates, stores, and disseminates non-Federal entity information so that non-Federal entities can register to conduct business with the Federal Government and participate in competitions for contracts, grants, and electronic payment processes.

Each entity receives a Unique Entity Identifier (UEI) that must be used to apply for all Federal awards.



There is no cost to obtain a UEI or a SAM registration

## System for Award Management (SAM) and Unique Entity Identifier (UEI)

**Unique Entity Identifier (UEI)** replaces the DUNS and is a 12-character alphanumeric value.

- You must have an active SAM registration before you sign your agreement with NRCS and maintain an active SAM registration with current information at all times during your agreement.
- If you have an active SAM registration, the system has automatically assigned your organization an UEI.
- To find your UEI, log into SAM.gov and visit your entity information in your Works page, or use the entity information page to search for your entity.

## System for Award Management (SAM) and Unique Entity Identifier (UEI)

- If you don't have a UEI, choose "Get Started" on the SAM.gov home page.
- Expect major delays, registration is currently taking longer than normal.
- The Federal Service Desk is available for registration assistance and can be contacted via the Help tab on the SAM website.
- NRCS staff cannot support applicants regarding SAM/UEI issues.

<https://www.SAM.gov>



## Executive Order (EO) 12372

- EO 12372 requires an intergovernmental review process that provides state and local governments an opportunity to review projects and provide comments to USDA agencies.
- NRCS Watershed Protection and Flood Prevention (10.904), and Watershed Rehabilitation Program (10.916) are subject to EO 12372
- Not all state governments participate in this process. Participating state governments are listed in the Intergovernmental Review Single Point of Contact (SPOC) list.
  - The Office of Management and Budget maintains a state SPOC list at <https://www.whitehouse.gov/omb/office-federal-financial-management/>
  - The SPOC list is also available on the Sponsor Resources page.

Intergovernmental review of Federal programs. NRCS watershed programs are subject to EO 12372. The State may/may not elect to review projects under this program.

The Office of Management and Budget (OMB) maintains a list of States (and their entities/points of contact) that have chosen to review and coordinate proposed Federal financial assistance and direct Federal development; check the OMB website to determine if the Sponsor needs to submit it for review.

## Executive Order (EO) 12372

### Intergovernmental Review (SPOC List)

In 2019 the Federal Government provided \$721 billion in grants to State and local governments. Executive Order 12372, "Intergovernmental Review of Federal Programs," was issued with the intent 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 Order allows each State to designate an entity to perform this function. Below is the official list of those entities. For those States that have a home page for their designated entity, a direct link has been provided below by clicking on the State name.

States that are not listed on this page have chosen not to participate in the intergovernmental review process, and therefore do not have a SPOC. If you are located within a State that does not have a SPOC, you may send application materials directly to a Federal awarding agency.

\*\*\* SPOC List as of April 20, 2020 \*\*\*

#### ARIZONA

Matthew Hanson, GPC  
 Statewide Grant Administrator  
 ADCA, Office of Grants and Federal Resources  
 100 N. 13<sup>th</sup> Avenue, 4<sup>th</sup> Floor  
 Phoenix, AZ 85007  
 Telephone: (602) 542-7567  
 Fax: State  
[Matthew.Hanson@usda.gov](mailto:Matthew.Hanson@usda.gov)

#### ARKANSAS

Tiffany Ray  
 Program Manager  
 Office of Intergovernmental Services  
 Department of Finance and Administration  
 1515 W. 7th St., Room 412  
 Little Rock, Arkansas 72203  
 Telephone: (501) 482-5252  
 Fax: (501) 482-5286  
[tiffany\\_ray@dfa.arkansas.gov](mailto:tiffany_ray@dfa.arkansas.gov)

#### CALIFORNIA

Grants Coordination

#### DELAWARE

Michelle Smith

The most current version dated April 20, 2020).

## Executive Order (EO) 12372

1. Check the Single Point of Contact (SPOC) list for your state.
2. If your state is **not** listed, no further action is needed regarding EO12372.
  - Pick option b. in block 19 of the SF424.
3. If your state is listed, consult your state's contact to see if you need to submit your application to them.
  - If yes, pick option a. In block 19 of the SF424 and insert the date you submitted it.
  - If no, no further action is needed regarding EO12372. Pick option b. in block 19 of the SF424.

Box 19, Executive Order 12372: Intergovernmental review of Federal programs. The Watershed Rehabilitation Program is subject to EO 12372. The State may/may not elect to review projects under this program.



**Procurement,  
Federal Acts, &  
Agreement Clauses**

## Recipient Contracts

Contract(s) for services and construction must be in accordance with the Federal regulation 2 CFR § 200.317 through 200.327, applicable state requirements, and the Recipient's procurement regulations, as appropriate. In accordance with 2 CFR § 200.327, contracts must contain the applicable provisions described in Appendix II to Part 200.

Refer to the eCFR: <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200?toc=1>

Davis-Bacon Act does **not** apply under this Federal program legislation.

## Buy America Act and Clause

Unique contract requirements apply under these IIA funding awards, one of which is the Buy America Act.

This agreement contains funds from the Infrastructure Investment and Jobs Act (IIJA). The Act applies "Buy America" preference to Federal financial assistance awards for infrastructure, even if it is funded by both Federal and non-Federal funds under the award. Subawards must conform to the terms and conditions of the Federal award from which they flow. A Buy America preference only applies to articles, materials, and supplies that are consumed in, incorporated into, or affixed to an infrastructure project.

The Buy America clause must be included in contracts for design and construction. NOTE: Include notice in the solicitation and point it out at any pre-bid conference. Responsive bids must include any requests for waivers to the Buy America requirements.

## Buy America Act and Clause

Recipients of an award of Federal financial assistance from a program for infrastructure are hereby notified that none of the funds provided under this award may be used for a project for infrastructure unless:

- (1) all iron and steel used in the project are produced in the United States—this means all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States;

## Buy America Act and Clause

Recipients of an award of Federal financial assistance from a program for infrastructure are hereby notified that none of the funds provided under this award may be used for a project for infrastructure unless:

(2) all manufactured products used in the project are produced in the United States—this means the manufactured product was manufactured in the United States; and the cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55 percent of the total cost of all components of the manufactured product, unless another standard for determining the minimum amount of domestic content of the manufactured product has been established under applicable law or regulation; and

## Buy America Act and Clause

Recipients of an award of Federal financial assistance from a program for infrastructure are hereby notified that none of the funds provided under this award may be used for a project for infrastructure unless:

(3) all construction materials are manufactured in the United States—this means that all manufacturing processes for the construction material occurred in the United States. (Excludes cement and cementitious materials, aggregates such as stone, sand, or gravel, or aggregate binding agents or additives.)

## Buy America Act and Clause

The Buy America preference only applies to articles, materials, and supplies that are consumed in, incorporated into, or affixed to an infrastructure project.

As such, it does not apply to tools, equipment, and supplies, such as temporary scaffolding, brought to the construction site and removed at or before the completion of the infrastructure project.

Nor does a Buy America preference apply to equipment and furnishings, such as movable chairs, desks, and portable computer equipment, that are used at or within the finished infrastructure project but are not an integral part of the structure or permanently affixed to the infrastructure project.

## Buy America Act and Clause

There will be a waiver process for the Buy America requirements.

OMB is still working out the waiver process but some of the reasons that may be considered:

1. Impracticable or inconsistent with public interest
2. Nonavailability
3. Unreasonable cost

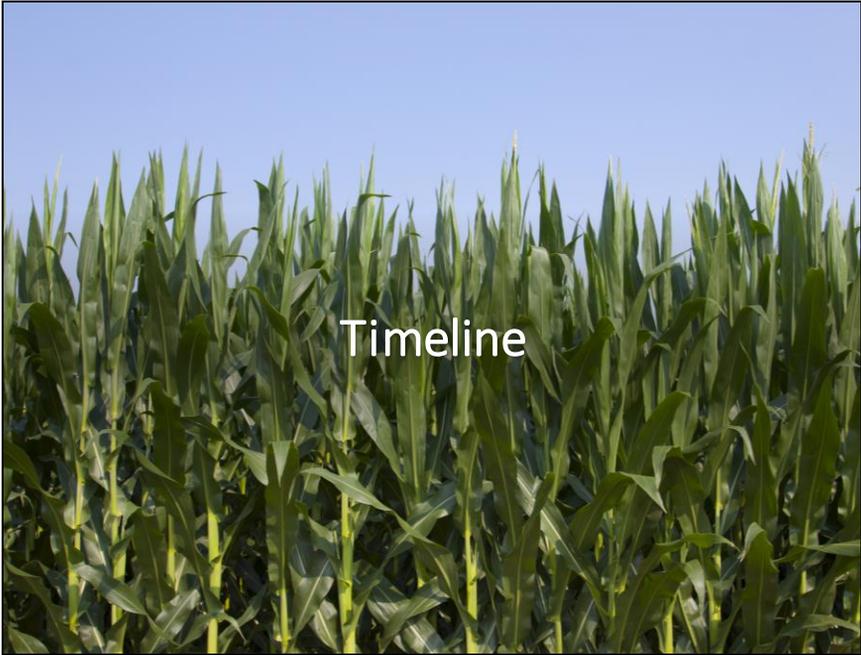
The final waiver process will require coordination between the Sponsor and NRCS.

Waiver request must be posted for public comment – more details to come.

## Land Rights and Permits Clause

Secure all necessary land rights and permits for completion of the work of improvement prior to moving into construction.

The Sponsor must secure at its own expense all Federal, State, and local permits and licenses necessary for completion of the work described in budget narrative as well as any necessary natural resource rights and provide copies of all permits and licenses obtained to NRCS.



## Anticipated Award Timeline – Round 1

### May 2022

- NRCS prepares final guidance and templates
- Sponsors request UEI and register in SAM.gov

### June 2022

- Sponsors prepare and submit application documents to NRCS

### July 2022

- NRCS submits all agreement request packages to USDA FPAC BC GAD
- All awards must be fully executed by July 15, 2022



## Anticipated Award Timeline – Round 2

### July/August 2022

- NRCS prepares final guidance and templates
- Sponsors request UEI and register in SAM.gov

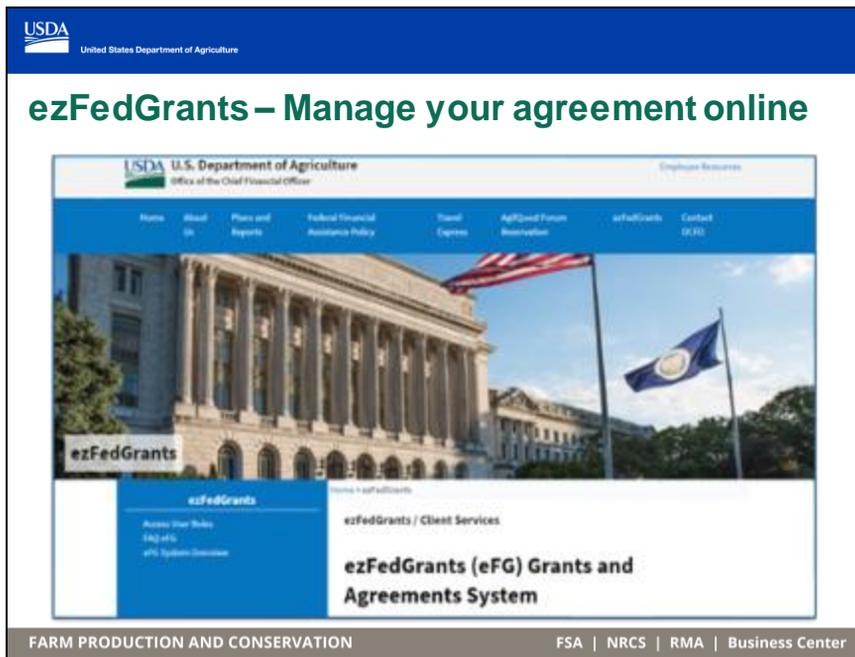
### September 2022

- Sponsors prepare and submit application documents to NRCS

### October 2022

- NRCS submits all agreement request packages to USDA FPAC BC GAD
- All awards must be fully executed by November 15, 2022





It's USDA's OMB Circular A-123 system of record for processing Federal financial assistance transactions.

## ezFedGrants External Portal Access



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If the recipient isn't sure which role they need, use the Access and User Roles Job Library.



## ezFedGrants Access

The External Portal is available through the **Launch ezFedGrants** button on the USDA Financial Service Shared Services ezFedGrants web site:

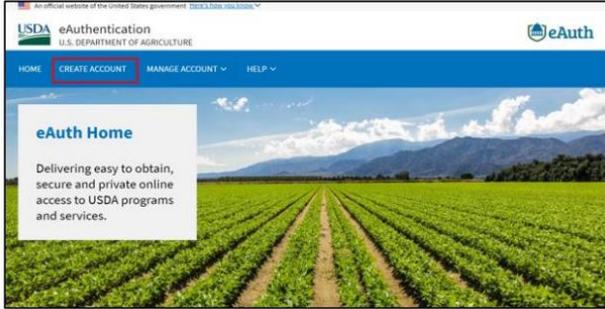
<https://www.ocfo.usda.gov/ezFedGrants>

The site includes Frequently Asked Questions, training resources, and job aids for performing specific tasks.

- Some features are currently under construction
- Most-commonly requested job aids are available on NRCS Sponsor Resources (Operations and Rehab) Website

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## eAuthentication Account Creation



The screenshot shows the USDA eAuthentication website. At the top, there is a blue header with the USDA logo and the text "United States Department of Agriculture". Below this, the main heading "eAuthentication Account Creation" is displayed in green. The website content includes a navigation bar with "HOME", "CREATE ACCOUNT" (highlighted with a red box), "MANAGE ACCOUNT", and "HELP". A central banner features a photograph of a vineyard with the text "eAuth Home" and "Delivering easy to obtain, secure and private online access to USDA programs and services." The footer contains the text "FARM PRODUCTION AND CONSERVATION" and "FSA | NRCS | RMA | Business Center".

To allow electronic access and submission of reports and claims, at least **two** users must register for an account and verify their identity  
<https://www.eauth.usda.gov>

FARM PRODUCTION AND CONSERVATION FSA | NRCS | RMA | Business Center

You are authenticating your identity and certifying by your electronic signature

USDA  
United States Department of Agriculture

## ezFedGrants External Portal Access

Request Access RA-29540

Home  
Request Access  
Contact USDA  
Training/Guidance

1. Role Selection 2. Organization 3. Personal Information

**Role Selection**  
\* User Role

**Access Request Comments**  
\* Why are you submitting this access request?

Additional Information

FARM PRODUCTION AND CONSERVATION FSA | NRCS | RMA | Business Center

The recipient must fill in the role being requested and why they are requesting it. See next slide to find definitions for roles

## ezFedGrants External Portal Access

It is up to the recipient organization to assign individuals to particular roles.

### Primary Roles

- Grants Administrative Officer (GAO)
- Grants Processor (GP)
- Signatory Official (SO)

### Secondary Roles

- Certifying Official
- Panelist

#### Training Materials

To use the ezFedGrants External Portal, users must obtain both an univ Portal. Also included are guidance for Grants Administrative Officers (GA

#### General Information

- > FAQs – Onboarding and Accessing ezFedGrants
- > ezFedGrants External User Onboarding Quick Reference Job Aid

#### eAuthentication

- > USDA eAuthentication Account Creation Job Aid
- > Service Centers for Land Grant Colleges & Universities

#### ezFedGrants Access Requests

- > User Role Definitions 
- > Working with Multiple Organizations in ezFedGrants
- > Submit ezFedGrants Access Request Job Aid
- > Review an Access Request Job Aid

#### GAO Activities

- > Review an Access Request Job Aid
- > Role & Access Management Job Aid
- > Role & Access Management Quick Reference Job Aid
- > User & Work Item Administrative Reports

#### Using ezFedGrants

- > The Basics
- > Searching Job Aid
- > Your User Profile Job Aid

Click on User Role Definition. The recipient decides who should have specific roles. Contact the ezFedGrants help desk for questions. Neither the program manager nor the grants management specialist can provide assistance at this stage.



## ezFedGrants Training & Help

### Events by Date Calendar

- **Date:** 02-08-2022, 03-08-2022, 04-12-2022, 05-10-2022, 06-14-2022 - **ezFedGrants Recipient Training - 12:00 pm Eastern to 2:00 pm Eastern**

USDA OCFD will be hosting a training session on the ezFedGrants grants management system. These sessions are intended for recipient users who are new to ezFedGrants, or who are looking for a refresher on the basics of using the system.

**Topics Include:** ezFedGrants User Roles and Accessing ezFedGrants.

**Web Access:** [Teams Meeting](#)

NOTE: Beginning March 1, 2022, ezFedGrants Training for recipients will be held using [this link on Zoom](#)

- **Date:** 02-24-2022, 03-31-2022, 04-28-2022, 05-26-2022, 06-30-2022 - **ezFedGrants FAQ Session - 12:00 pm Eastern to 1:00 pm Eastern**

USDA OCFD will be hosting an FAQ Session to go over solutions to common ezFedGrants related questions. These sessions are intended for agency and recipient users who are familiar with ezFedGrants. The session includes a Q&A session at the end.

**Web Access:** [Teams Meeting](#)

\*NOTE: Beginning March 1, 2022, ezFedGrants Training for recipients will be held using [this link on Zoom](#)

- **Date:** 02-09-2022, 03-09-2022, 04-13-2022, 05-11-2022, 06-15-2022 - **ezFedGrants Recipient Training - 12:00 pm Eastern to 3:00 pm Eastern**

USDA OCFD will be hosting a training session on the ezFedGrants grants management system. These sessions are intended for recipient users who are new to ezFedGrants, or who are looking for a refresher on the basics of using the system.

**Topics include:** Application Management, Submitting Claims and Reports, and Repayment Requests

**Web Access:** [Teams Meeting](#)

NOTE: Beginning March 1, 2022, ezFedGrants Training for recipients will be held using [this link on Zoom](#)

For EzFedGrants assistance, please contact [ezFedGrants-cfo@usda.gov](mailto:ezFedGrants-cfo@usda.gov)



## ezFedGrants – 24/7 Access

Agreement Overview			
Federal Award Status	Program ID	Fiscal Year	FAIN
AWARDED	12-NR15350000	2020	NR2015350000C004
CFDA Number	Project Title	Descriptive Title of Applicant's Project	Period of Performance Start Date
N/A	Design and installation of EWP measures	Design and installation of EWP measures	09/14/2020
Period of Performance End Date			
06/29/2021			
Budget Overview			
Total Federal Award Amount	ASAP Authorized Amount	Disbursed Amount	Remaining Amount
\$623,431.00	\$0.00	\$546,329.40	\$77,101.60



## ezFedGrants – 24/7 Access

Claim ID	Recipient Identifying Number	Grantor Claim ID	Date Created	Disbursed Amount	Status	Paid Date
--	--	500000884	01/20/2021	\$99485.21	Filed	01/29/2021
--	--	5000057631	06/10/2021	\$57262.12	Filed	06/11/2021
--	--	5000058194	09/10/2021	\$288900.25	Filed	09/11/2021
--	--	500004375	04/06/2021	\$196295.16	Filed	04/07/2021
--	--	5000056525	05/17/2021	\$49721.64	Filed	05/21/2021
--	--	5000060194	07/30/2021	\$25054.63	Filed	08/02/2021
--	--	500008841	01/21/2022	-\$99600.00	Approved	

Amendment Number	Date Created	Status
0001	01/27/2021	Amended



## ezFedGrants – 24/7 Access

Detailed Budget		
Cost Element	Disbursed Amount	Open Balance
Personnel	\$0.00	\$0.00
Travel	\$0.00	\$0.00
Supplies	\$0.00	\$0.00
Construction	\$0.00	\$0.00
Fringe Benefits	\$0.00	\$0.00
Equipment	\$0.00	\$0.00
Contractual	\$511,600.00	\$76,831.00
Other	\$34,728.40	\$271.60
Total	\$546,328.40	\$77,102.60

Partners		
Partner Function	Name	E-Mail Address
Agency Grants Specialist	Dorothea Martinez	dorothea.martinez@wdc.usda.gov
Agency Grants Specialist	KAYLIE ALDERMAN	kaylie.alderman@wdc.usda.gov



## Payment Requests/Claims

- A payment guidance document, “Payment Request (Claim) Preparation and Submission For Farm Production and Conservation (FPAC) Agencies”, is available at: <https://www.fpacbc.usda.gov/about/grants-and-agreements/index.html>
- Submit claims/payment requests directly into ezFedGrants or to [FPAC.BC.GAD@usda.gov](mailto:FPAC.BC.GAD@usda.gov) to ensure the payment request is logged and tracked.
- If emailing the payment request, complete the SF-270 using the most current version available from Grants.gov, [www.Grants.gov](http://www.Grants.gov).

“Claims” is the ezFedGrants term for a payment request. At the FPAC grants and agreements site click “award payments” for payment guidance document.

## Payment Requests/Claims

- For step-by-step guidance on ezFedGrants claim submission, see the Job Aid, “ezFedGrants External Portal Claim Creation and Submission” found on the Sponsor Resources page under ezFedGrants resources.
- If submitting directly into ezFedGrants DO NOT upload a SF-270. Completing the data fields in ezFedGrants generates the document.
- If an ezFedGrants payment/claim is returned to you for corrections, edit the existing claim – do not create a new one.

“

## Payment Requests/Claims

OMB Number 4302-0012  
Expiration Date 10/31/2022

<b>REQUEST FOR ADVANCE OR REIMBURSEMENT</b>	1. TYPE OF PAYMENT REQUESTED	2. BASIS OF REQUEST
	<input type="checkbox"/> ADVANCE <input checked="" type="checkbox"/> REIMBURSEMENT <input type="checkbox"/> FINAL	<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCOUNT
3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REQUEST IS SUBMITTED		4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY
5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST	6. EMPLOYER IDENTIFICATION NUMBER	7. FINANCIAL ASSISTANCE IDENTIFICATION NUMBER
8. PERIOD COVERED BY THIS REQUEST From: <input type="text"/> To: <input type="text"/>		
9. RESPONDENT ORGANIZATION		
Name: <input type="text"/>		
Street: <input type="text"/>		
Street: <input type="text"/>		
City: <input type="text"/>		
County: <input type="text"/>		
State: <input type="text"/>		
Zip: <input type="text"/>		
County: <input type="text"/>		

Most payments will be on a reimbursable basis block 1a

## Payment Requests/Claims

Block 2 of the SF-270:

This is the accounting method for this specific request.

Request Prepared on a *Cash* Basis –

- Past expense already paid and now seeking federal funds. For example, you received an invoice from a contractor and you paid it.

Request Prepared on an *Accrual* Basis –

- Expenses incurred for past period of time, but expense has not been paid, and now seeking federal funds to pay expense. For example, you received an invoice from a contractor but have not yet paid it.

Block 8 of the SF-270:

The “Period Covered” should not overlap the period for a previous payment.

Block 8 – need explanation if this does occur. For example, there was an expense that was submitted late; you now have the bill/invoice.

## Payment Requests/Claims

71. COMPUTATION OF AMOUNT OF REIMBURSEMENT/ADVANCEMENTS REQUESTED				
AGREEMENTS OF FUND TYPES AND ACTIVITIES				TOTAL
A. Total program amount to date				
B. Less: Cumulative program amount				
C. Total program amount (line A minus line B)				
D. Estimated net cash outlay for advance period				
E. Total (line C plus or minus line D)				
F. Non-Federal share of amount on line E				
G. Federal share of amount on line E				
H. Federal payments previously requested				
I. Federal share now requested (line G minus line H)				
J. Non-Federal share now requested (line E minus line I)				
K. Estimated Federal cash outlay that will be made during period covered by the advance				
L. Less: Estimated balance of Federal cash on hand as of beginning of advance period				
M. Amount requested (line K minus line L)				

For NRCS watershed programs cost share is only likely for those in the construction phase.

The cumulative cost share provided by the recipient or a third party must be identified on each SF-270. Cost-share rate does not have to be consistent throughout agreement period but must be completely satisfied by the end of the period.

## Payment Requests/Claims

**13. CERTIFICATION**

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.

SIGNATURE OR AUTHORIZED CERTIFYING OFFICIAL: \_\_\_\_\_ DATE REQUEST SUBMITTED: \_\_\_\_\_

TYPED OR PRINTED NAME AND TITLE

Prefix: \_\_\_\_\_ First Name: \_\_\_\_\_ Middle Name: \_\_\_\_\_

Last Name: \_\_\_\_\_ Suffix: \_\_\_\_\_

Title: \_\_\_\_\_

TELEPHONE (AREA CODE, NUMBER, EXTENSION)

\_\_\_\_\_

This space for agency use

If payment requests are emailed to the agency, certification signatures must be handwritten or certified digital (password required). For payments submitted directly to ezFedGrants, the recipient signs it electronically in the system.

## Payment Requests

- In addition to the SF270, each payment request must include a summary of costs showing amounts for each cost category and any other requirements as specified in the agreement.
  - Option - Budget Expense Tables (GADBET) in the payment guidance.
- Do **NOT** submit source documentation (e.g., payroll records, receipts, general ledger entries, subaward documents, etc.) unless requested by the agency or specified in the award. Please be aware, however, that recipients must maintain such source documentation in accordance with 2 CFR Part 200 and award terms and conditions, typically for a period of three years from the date the final financial report is submitted.
- The amount of documentation sufficient for each payment request is at the discretion of the Federal agency. Agency program managers, auditors, or grants management specialists may request source documentation in addition to a summary of expenses by cost category at any time.

However, the GADBET is not well suited for NRCS watershed agreements.



## Performance and Financial Reports

- Performance and financial reports are required every six months after the agreement start date and are due 30 days after the reporting period.

For example, an agreement with a start date of 07/15/2022 would be subject to the following schedule:

- Report covering 07/15/2022 – 01/15/2023, due on 02/15/2023
- Report covering 01/16/2023 – 07/14/2023, due on 08/14/2023

## Performance and Financial Reports

- Submit reports directly into ezFedGrants or to [FPAC.BC.GAD@usda.gov](mailto:FPAC.BC.GAD@usda.gov).
- Refer to the Job Aid, “How to Submit Financial or Performance Reports in ezFedGrants” on the Sponsor Resources page under ezFedGrants resources.
- ezFedGrants creates e mail reminders for performance and financial report due dates.
- ezFedGrants technical glitches occasionally generate report reminders when they are not actually due and may not generate reports when they are due. Work with your assigned Grants Specialist if this happens.
- If an ezFedGrants report is returned to you for corrections, edit the existing report. Do not create a new one.
- If emailing the financial report, complete the SF-425, Federal Financial Report, using the most current version available from [www.Grants.gov](http://www.Grants.gov).

## Performance and Financial Reports

- Agency-specific financial reporting guidance is under development and will be posted when ready at the Grants and Agreements Division website: <https://www.fpacbc.usda.gov/about/grants-and-agreements/index.html>
- Performance reports will contain specific metrics to track progress on agreement deliverables. The agency requested format and content is forthcoming – NRCS will provide a template with your award.
- The agency will withhold payments if the recipient is delinquent in submitting required reports.
- **Performance and financial reporting compliance is critical as the agency is required to report nationally to OMB and [www.USASpending.gov](http://www.USASpending.gov)**

New revisions to 2 CFR 200 specify that agencies must report non-compliant recipients to the FAPIIS system.



## Agreement Amendments

Some agreement changes require amendments signed by both parties:

- Requests for additional funding.
- Major changes to the agreement Statement of Work.
- Changes to agreement period of performance.

There are other changes that may only require agency prior approval. Refer to the agreement's General Terms and Conditions link in the signed agreement package and available on the Grants and Agreements Division website: <https://www.fpacbc.usda.gov/about/grants-and-agreements/index.html>

Work with your NRCS program manager to initiate amendments or requests for prior approval.



## Recipient Close-out Responsibilities

No later than 120 calendar days after the period of performance end date:

- Liquidate all financial obligations incurred under the Federal award.
- Request final payment.
- Submit all financial, performance, and other required reports\*.
- Account for any real and personal property acquired with Federal funds in accordance with 2 CFR §200.310 through 200.316 and 200.330 and comply with agency disposition instructions.
- Promptly refund any balances of unobligated cash that the Federal awarding agency paid in advance.

**\*Failure to submit reports may result in a negative report to the Federal Awardee Performance and Integrity Information System (FAPIS).**

New revisions to 2 CFR 200 specify that agencies must report non-compliant recipients to the FAPIS system.

## Audit Requirements

### Single Audit

- The recipient is responsible for complying with audit requirements in accordance with 2 CFR 200, Subpart F. A recipient entity that expends \$750,000 or more during the recipient's fiscal year in Federal awards must have a single or program-specific audit conducted for that year.
- Refer to 2CFR 200, Subpart F for audit requirements

\*Failure to comply with 2 CFR 200 may result in a negative report to the Federal Awardee Performance and Integrity Information System (FAPIIS).

## Links

NRCS Sponsor Resources (Operations and Rehab) Website:

<https://www.nrcs.usda.gov/wps/portal/nrcs/detailfull/national/programs/landscape/?cid=nrcseprd1918029>

SAM.Gov: <https://www.sam.gov/>

Grants.gov: <https://www.grants.gov/>

ezFedGrants: <https://nfc.usda.gov/FSS/ClientServices/ezFedGrants/>

ezFedGrants Help Desk email: [ezFedGrants@cfo.usda.gov](mailto:ezFedGrants@cfo.usda.gov)

FPAC Business Center Grants and Agreements Division

Email: [FPAC.BC.GAD@usda.gov](mailto:FPAC.BC.GAD@usda.gov)

<https://www.fpacbc.usda.gov/about/grants-and-agreements/index.html>

