



United States  
Department of  
Agriculture

research



education



extension



# CSREES



Cooperative State **Research, Education, and Extension** Service

[www.csrees.usda.gov](http://www.csrees.usda.gov)

# Grant Fiscal Operation

Section #29

May 6, 2008

1:00 – 2:15 PM

**Wanda Walker**

**Section Leader**

**Funds Management Section**

**Policy, Oversight, and Funds Management Branch**

**Office of Extramural Programs**



## | *Grant Fiscal Operation*

### *Grant Administration Life Cycle of an Award*

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- Budget Formulation

Budget Execution

Request for Applications

Awards

Post-Award Administration

Close-out



## Budget Execution How Is The Funding Received?

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Funds are received through the Federal budget authority for execution.

The basic forms of budget authority include:

- ❖ Appropriations,
- ❖ Borrowing authority,
- ❖ Contract authority, and
- ❖ Authority to obligate and expend offsetting receipts and collections.



## *Budget Execution*

### *CSREES Budget Authority*

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CSREES receives its budget authority through appropriations. This allows the agency to incur obligations and to make payments from the Treasury. An appropriation act is the most common means of providing appropriations; however, authorizing and other legislation may provide appropriations, (i.e., the Agriculture Farm Bill).



## *Budget Execution Budget Authority Duration*

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Each appropriation received by CSREES has a budget authority duration period. There are several duration periods that are monitored. They are:

- ❖ One Year Authority
- ❖ Multi-Year Authority
- ❖ No-Year Authority



## *Budget Execution*

### *Budgetary Authority Duration*

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One-year Authority – is available for obligation only during a specific fiscal year that expires at the end of that fiscal year. It is also known as “fiscal year” or “annual” budgetary authority.

Multi-year Authority – is available for a fixed period of time in excess of one fiscal year. The authority generally takes the form of 2, 3, and so forth years availability.

No-year Authority – is authority that remains available for obligation for indefinite period of time. A no-year appropriation is usually identified by language such as “to remain available until expended”.



## *Budget Execution Expired Budget Authority*

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Budget authority that is no longer available to incur new obligations but is available for an additional 5 years for disbursement of obligations properly incurred during the budget authority's period of availability. Unobligated balances of an expired budget authority remains available for 5 years to cover legitimate obligation adjustments or for obligations properly incurred during the budget authority's period of availability that the agency failed to record.

The Department of Treasury hold an account of expired budget authority and retains its fiscal year (multi-year) identity for an additional five years.



## *Budget Execution*

### *Canceling Budget Authority*

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After the 5<sup>th</sup> year period has elapsed, all obligated and unobligated balances are canceled, the expired accounts are closed, and all remaining funds are returned to the general fund of the Treasury and are therefore no longer available for any purposes.

If CSREES has to pay for an unliquidated obligation after the expired account has closed, it must use the current year annual appropriation to pay prior year expenses.



## *Budget Execution*

### *No-Year Unobligated Balance*

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The unobligated balance is carried forward indefinitely until:

- ❖ Specifically rescinded by law
- ❖ The head of the agency or President determines that the purpose for which the appropriation was made have been carried out and disbursements have not been made from the appropriation for 2 consecutive years.



## | *Grant Fiscal Operations*

### *Post-Award Administration Funds Management Section Mission and Customer Service Statements*

#### Mission

To effectively provide customer service and guidance on Federal financial assistance funds by obligating, disbursing, reconciling, and reporting in a timely and efficient manner.

#### Customer Service

To provide accurate information, both written and verbal, to our agency clients in a timely and professional manner.



## *Grant Fiscal Operations*

### *Post-Award Administration Funds Management Section Organization*

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Payments & Operations Team

Cash Reconciliation Team

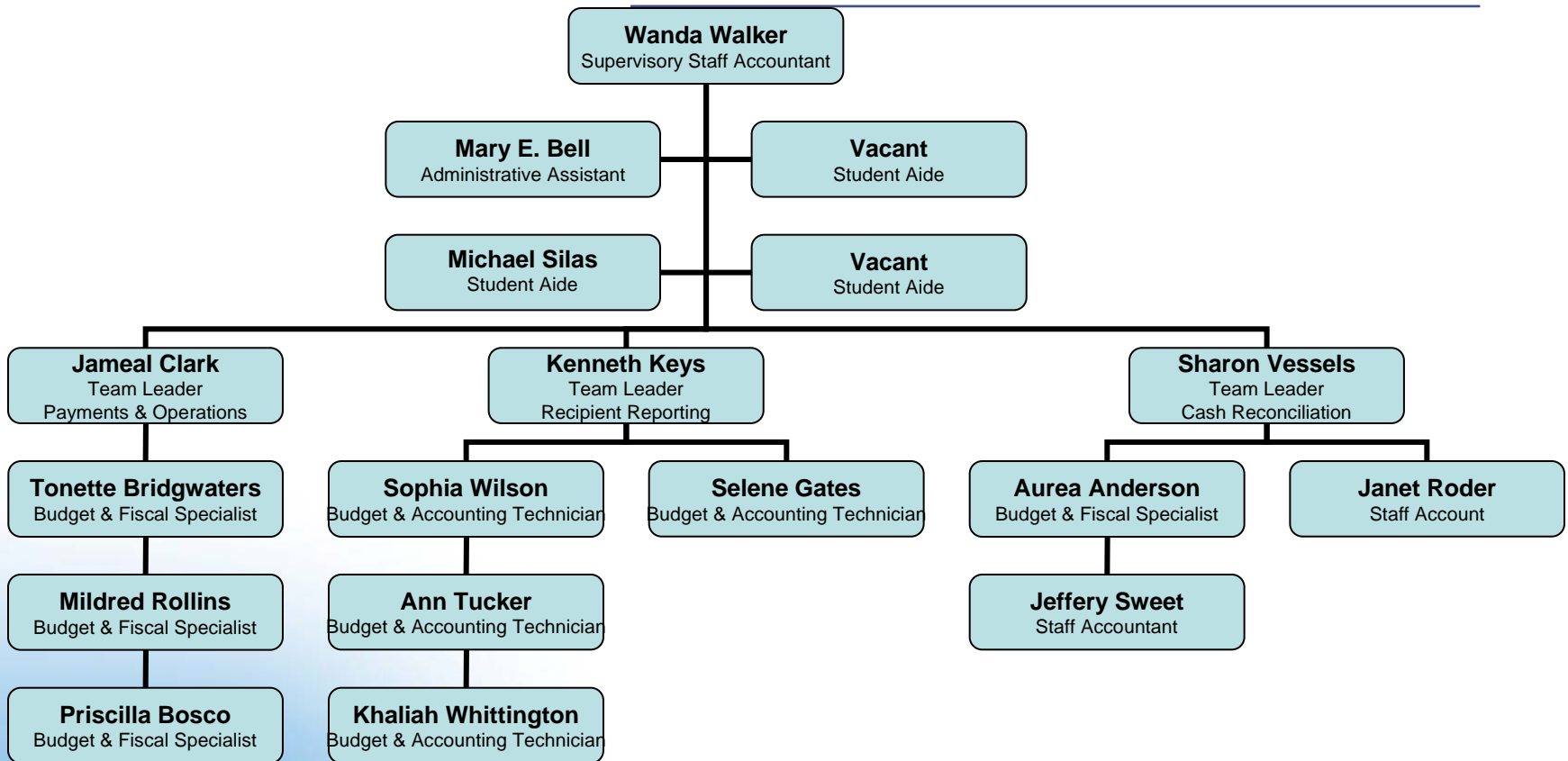
Recipient Reporting Team

Reimbursable Team



# Grant Fiscal Operations

## Post-Award Administration Funds Management Section Organizational Chart





## | *Grant Fiscal Operations*

### *Post-Award Administration Funds Management Section*

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Interfaces with three database systems:

- ❖ C-REEMS (CSREES' Grants Management System)
- ❖ Payment Management System (DHHS-PMS)
- ❖ Foundation Financial Information System (FFIS)



## | *Grant Fiscal Operations*

### *Post-Award Administration Payments & Operations Team Responsibilities*

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Records and updates program allocations by financial data codes in both C-REEMS and FFIS.

Ensures all grant award obligations processed through C-REEMS are made available through the Department of Health and Human Services' Payment Management System in order for grantees to request payment of funds. Releases funds through DHHS-PMS as directed by Awards Management Branch.

Sets up all obligations for grants awarded to other Federal agencies.

Certifies all Distribution of Funding letters for special programs and competitive grants.



## | *Grant Fiscal Operations*

### *Post-Administration Payments and Operations Responsibilities (cont'd)*

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Reconciles all grant award obligations in both C-REEMS and FFIS.

Tracks and reconciles CSREES Research and Extension reimbursable agreements from acceptance to close-out. Works with program staff, Awards Management Branch, Budget staff, and ARS/AFM.

Ensures the FFIS general ledger unobligated balance accounts are accurate.

Develops policies and procedures for tracking and monitoring the X-year and multi-years carryover/returned funds. Works with program and Budget staffs in monitoring these funds.



## | *Grant Fiscal Operations*

### *Post-Award Administration Payments and Operations Responsibilities (cont'd)*

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Develops and prepares standard and adhoc reports for management and program staffs, as needed.

Acts as liaison with DHHS-PMS concerning the establishment new sub-accounts in the DHHS-PMS.

Works with Awards Management Branch throughout the year to ensure that grant funds are properly and promptly awarded/obligated.

Leads year-end closing process:

Reconciles the program obligations and unobligated balances in C-REEMS to the AFM/FMD Status of Funds Report.



## | *Grant Fiscal Operations*

### *Post-Award Administration Payments and Operations Responsibilities (cont'd)*

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Prepares and enters Period-end Estimates into FFIS.

Prepares year-end closing reports for CSREES Budget Officer to be included in the submission of the annual agency budget and explanatory notes used to prepare the President's budget.



## | *Grant Fiscal Operations*

### *Post-Award Administration Payments and Operations Contact Information*

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For Technical Questions and PI Transfers – Jameal Clark, Team Leader, Payment and Operations Team, Phone 202-401-6873 e-mail: [jaclark@csrees.usda.gov](mailto:jaclark@csrees.usda.gov)

For Research and Education Grants (including SBIR Grants) Funding Authorizations, Withheld Funding, DHHS-PMS Subaccount Information and Customer Service Liaison – Mildred Rollins, Budget & Fiscal Specialist, Phone 202-401-4317, e-mail: [mrollins@csrees.usda.gov](mailto:mrollins@csrees.usda.gov)

For Extension Funding Authorizations, Withheld Funding and the FFIS Customer Service Liaison (Common Agreement Numbers & Miscellaneous Obligations) – Priscilla Bosco, Budget & Fiscal Specialist, Phone 202-401-4316, e-mail: [pbosco@csrees.usda.gov](mailto:pbosco@csrees.usda.gov)

For C-REEMS Technical Assistance and Funding Allocations – Tonette Bridgwaters, Budget & Fiscal Specialist, Phone 202-401-6409, e-mail: [tbridgwaters@csrees.usda.gov](mailto:tbridgwaters@csrees.usda.gov)



## | *Grant Fiscal Operations*

### *Post-Award Administration Cash Reconciliation Team Responsibilities*

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Ensures all payments processed through the DHHS-PMS and reported to the U. S. Department of Treasury are uploaded into C-REEMS.

Ensures all payments received from DHHS-PMS are uploaded into C-REEMS and these payments are certified into the Foundation Financial Information System (FFIS).

Reconciles all Treasury appropriation symbols monthly outlays reported by DHHS-PMS to transactions uploaded into C-REEMS and recorded into FFIS.

Acts as liaison with the National Finance Center concerning all cash reconciliation problems.



## | *Grant Fiscal Operations*

### *Post-Award Administration Cash Reconciliation Team Responsibilities (cont'd)*

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Develops policies and procedures for recording transactions into FFIS.

Develops and implements management reports that ensure all transactions have been recorded into FFIS.

Ensures that all IPAC transactions are posted in C-REEMS.

Prepares audit samples for the Annual Financial Statement Audit conducted by the USDA OIG.

Participates on Agency/Department/Interagency committees on Federal financial systems and reporting.



## | *Grants Fiscal Operations*

### *Post-Award Administration Cash Reconciliation Team Responsibilities (cont'd)*

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Participates/assists in the annual A-123, Internal Control reviews.

Prepares quarterly cost accruals for CSREES awards.

Processes and tracks payments due to settlements, establishes accounts receivable, or miscellaneous payments.



## | *Grant Fiscal Operations*

### *Post-Award Administration Cash Reconciliation Contact Information*

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For all disbursement inquires, cash reconciliation, treasury symbol reconciliation,- Sharon Vessels, Team Leader, Phone: 202-401-4322, e-mail: [svessels@csrees.usda.gov](mailto:svessels@csrees.usda.gov)

For Research disbursement inquires, 224 reconciliation, NFC reconciliation questions, treasury symbol reconciliation – Aurea Anderson, Budget & Fiscal Specialist, Phone: 202-401-6323, e-mail: [aanderson@csrees.usda.gov](mailto:aanderson@csrees.usda.gov)

For Extension disbursement inquires, 224 reconciliation, NFC reconciliation questions, treasury symbol reconciliation – Jeffrey Sweet, Staff Accountant, Phone: 202-401-4312, e-mail: [jsweet@csrees.usda.gov](mailto:jsweet@csrees.usda.gov)



## | *Grant Fiscal Operations*

### *Post-Award Administration Recipient Reporting Team Responsibilities*

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Reviews the final SF-269, Financial Status Reports, for all CSREES grants for awards from FY 2003 to FY 2005 and the Formula grant awards.

Prepares the certification document to close-out grants in the DHHS-PMS and C-REEMS.

Provides guidance on financial reporting to grant recipients.

Acts as liaison with DHHS-PMS on recipient financial reporting, e.g. SF-272, Federal Cash Transactions Report with the assistance of the Payments and Operations Team.

Provides audit information to Oversight Staff and other audit and oversight groups, e.g., audit confirmation for A-133 awards.



## | *Grant Fiscal Operations*

### *Post-Award Administration Recipient Reporting Team Responsibilities (cont'd)*

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Monitors cancel year funds to ensure all financial reporting requirements have been recorded accurately and timely at DHHS-PMS and in C-REEMS.

Develops and prepares standard and adhoc reports for management and program staff, as needed.

Ensures all new grant recipients have accounts established in the DHHS-PMS.

Forwards all refund payments to DHHS-PMS.



## | *Grant Fiscal Operations*

### *Post-Award Administration Recipient Reporting Team Responsibilities (cont'd)*

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Follows up with grantees on all outstanding final SF-269, Financial Status Reports for awards from FY 2003 to FY 2005 and all Formula grant awards.

Aggressively monitors high risk grantees.



## | *Grants Fiscal Operations*

### *Post-Award Administration Recipient Reporting Team Contact Information*

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SF-269, PSC272 AND TECHNICAL QUESTIONS – Kenneth Keys, Team Leader, Recipient Reporting Team, Phone: 202-401-4527, email: [kkeys@csrees.usda.gov](mailto:kkeys@csrees.usda.gov)

SF-269 EXTENSION AWARDS (Non-Formula) (FY 2005 and Prior) QUESTIONS- Selene Gates, Budget & Accounting Technician, Phone 202-720-3512 , email: [sgates@csrees.usda.gov](mailto:sgates@csrees.usda.gov)

SF-269 RESEARCH AWARDS (Formula & Non-Formula) (FY 2005 and Prior) QUESTIONS- Sophia Wilson, Budget & Accounting Technician, Phone: 202-401-5629, email: [swilson@csrees.usda.gov](mailto:swilson@csrees.usda.gov)



## | *Grant Fiscal Operations*

### *Post-Award Administration Recipient Reporting Team Contact Information*

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SF-269 RESEARCH AWARDS (Non-Formula & Formula) (FY 2005 and Prior) QUESTIONS- Ann Tucker, Budget & Accounting Technician, Phone: 202-401-4315, email: [atucker@csrees.usda.gov](mailto:atucker@csrees.usda.gov)

SF-269 RESEARCH AWARDS (Formula & Non-Formula) (FY 2005 and Prior) QUESTIONS- Khaliah Whittington, Budget & Accounting Technician, Phone: 202-401-6309, email: [kwhittington@csrees.usda.gov](mailto:kwhittington@csrees.usda.gov)

**NOTE: The Awards Management Branch (AMB) is responsible for the review of all SF-269s for awards (new) made in FY 2006 and thereafter.**



## | *Grant Fiscal Operations*

### *Budget Execution* *Reimbursable Team Responsibilities*

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Ensures the agency's reimbursable agreements are properly prepared.

Ensures correct authorizations/authorities are used for performing agreements.

Records the reimbursable agreements in C-REEMS.

Ensures the Common Agreement Numbers (CANs) are requested from the National Finance Center (NFC) for intra-agency (USDA only) agreements.

Records Miscellaneous Obligations for requesting reimbursable agreements. Works in conjunction with Policy Section and the Awards Management Branch to ensure agreements are in line with appropriate policies and performance periods.



## | *Grant Fiscal Operations*

### *Budget Execution* ***Reimbursable Team Responsibilities*** ***(cont'd)***

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Responds to inquiries regarding payments and billings for reimbursable agreements.

Serves as the liaison between CSREES and other federal agencies for reimbursable agreements.





## | *Grant Fiscal Operations*

### *Post-Award Administration Grant Recipient Info*

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**Procedures** - This page provides some shortcuts to information that the Division of Payment Account Liaison staff has organized. The information includes: [getting set up in PMS](#), [requesting funds](#), [filing my PSC 272](#), [resetting my password](#), [running a report inquiry](#), [changing/updating my banking info](#) (HHS grantee), [changing/updating my banking info](#) (Non-HHS grantee), [returning funds and submitting interest to DPM](#), [getting PMS training](#), [getting a free training CD](#), [getting an audit confirmation](#), and your [grant](#).

**Best Practices** - Insider Tips for Making the DPM Process Work Smoothly For You

**Calendar** – Events and Hours of Operation

**Email Address Notice** - Your email address is a main source of communication from PMS and your Account Liaison.

**Frequently Asked Questions** – Responses to various frequently asked questions

**Forms** - [HHS Grantee Banking Information - SF 1199A](#), [Grantee Banking Information - SF 1199A \(Espanol\)](#), [Non-HHS Grantee Banking Information - SF 1199A](#), [Primary Contact Information](#) – Primary Contact Information needs to be updated when there is a turnover of personnel.



## | *Grant Fiscal Operations*

### *Post-Award Administration Grant Recipient Info (cont'd)*

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**Funding Opportunities – Funding Requests - How to return funds to Division of Payment Management – The preferred method is ACH for returning funds.**

**Glossary - The Division of Payment Management glossary contains important DPM terms.**

**New Recipient Information - This section contains information beneficial to new grantees needing to register with DPM.**

**PSC 272 Reports – Overview, Due Dates, and Electronic Reporting**

**Reports - In addition to the required PSC 272 reports, the PMS enables users to create and run Adhoc inquiries. These inquiries can be saved and retrieved for a later date.**

**Roles and Responsibilities – Defines the Division of Payment Management, the Awarding Agencies, Recipients, and the Department of Treasury roles and responsibilities.**



## | *Grant Fiscal Operations*

### *Post-Award Administration* **DHH-PMS CONTACTS AND 272 REPORTING**

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**Vivian Hughes – (301) 443-9181**

**Email Address: [vhughes@psc.gov](mailto:vhughes@psc.gov)**

**Quarterly PSC 272 submissions are due 45 days after the close quarter**

**1st Quarter – October through December – Due February 15th**

**2nd Quarter – January through March – Due May 15th**

**3rd Quarter – April through June – Due August 15th**

**4th Quarter – July through September – Due November 15th**

**CSREES Liaison: Kenneth Keys, Team Leader, Recipient Reporting Team, Phone (202) 401-5310, Email address: [kkeys@csrees.usda.gov](mailto:kkeys@csrees.usda.gov)**

**Procedures for preparing the 272 Report are located on Division of Payment Management website: [www.dpm.psc.gov](http://www.dpm.psc.gov), Grant Recipient Info**



## | *Grant Fiscal Operations*

### *Post-Award Administration* *Manual Review* *What Is It?*

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Manual review is an administrative process used for post-award oversight, monitoring, and close-out.



## | *Grant Fiscal Operations*

### *Post-Award Administration Manual Review Why Is The Process Used?*

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Used for placing a grant account “on hold” at the Department of Health and Human Service, Payment Management System (DHHS-PMS) when an available fund balance remains.

The recipient has not submitted a final SF-269, Financial Status Report within 90 days of the award termination date.

The award performance period has expired.



## | *Grant Fiscal Operations*

### *Post-Award Administration* *Manual Review* *What Triggers It?*

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Monthly reviews are conducted of all awards that have unexpended balances.

The final SF-269 has not been received within the 90 days after the award termination date.



## | *Grant Fiscal Operations*

### *Post-Award Administration Manual Review*

#### *What Happens When Placed on Manual Review?*

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For awards issued from 2005 and prior, recipients will be contacted by CSREES Funds Management Section (FMS).

For awards issued from 2006 and forward, recipients will be contacted by CSREES Awards Management Branch (AMB).

If placed on manual review, recipients will contact AMB when they wish to request payments.

Recipients will be required to provide the appropriate documentation (invoices, sub-awards payments, and time and attendance/salary documentation) to support the draw request to AMB for approval.



## | *Grant Fiscal Operations*

### *Post-Award Administration Manual Review*

#### *What Happens When Placed on Manual Review?*

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AMB will notify the Funds Management Section (FMS) when payment requests are approved.

The FMS will forward the approval for payment request to the DHHS-PMS customer service representative to remove the administrative hold on the subaccount and request the account remain on manual review until funds have been expended or the final SF-269 has been received.

DHHS-PMS will ensure that the correct amount is withdrawn.



## | *Grant Fiscal Operations*

### *Post-Award Administration Manual Review*

#### *What Happens When Placed on Manual Review?*

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During this process, the appropriate program managers are consulted/ notified and the PD and the AOR is notified whenever an award is placed on manual review.



## | *Grant Fiscal Operations*

### *Post-Award Administration Manual Review*

#### *What Can I Do To Ensure That This Your Institution Is Not Placed On Manual Review?*

Ensure that all final SF-269s are received within the award 90 days after the termination date.

Request an extension to file the final SF-269. However, a provisional SF-269 is required.



## | *Grant Fiscal Operations*

### *Close-out Administration* **SF-269, Financial Status Report, Reporting Due Dates**

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**Formula Extension Activities (1890s) – *Annually on December 1st***

**Formula Research Activities (1862s, 1890s, and other Cooperating Institutions) – *Annually on December 31st***

**1994 Endowment Interest - *Annually on December 31<sup>st</sup>. Each year should be treated separately.***

**Formula Extension Activities (1862s) – *Annually on April 1st***

**Regular Grants – *Within 90 Days of the termination date of the grant***

**Equity Grants – *Within 90 days of the grant termination date.***



## | *Grant Fiscal Operations*

### *Close-Out Administration Common SF-269 Problems for Formula and Regular Grants*

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Unliquidated Obligations – The final SF-269 must not show any unpaid obligations. If the recipient still has valid obligations that remain unpaid when the final report is due, submit a provisional report (showing unliquidated obligations) by the report's due date and a final report when all obligations have been paid. The balance report on lines 10p (SF-269) and 10i (SF-269A), Unobligated balance of Federal funds, should be \$0.00 or a positive amount. The final report SF-269 or SF-269A unobligated balance must agree with the Department of Health and Human Services, Payment Management System undrawn authorization balance.

Unobligated Balances (carryover) – If the carryover amount exceeds the limit (either by percentage amount or by time) the funds are considered “excess carryover” and may be lost if they are not waived. Carryover balances should be monitored to ensure that funding is used in the term allowed. Tracking the carryover balances also ensures that balances are used as FIFO.



## | *Grant Fiscal Operations*

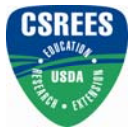
### *Close-Out Administration Common SF-269 Problems for Formula and Regular Grants*

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Consolidating Fund Reporting – A separate SF-269 or SF-269A is required for each formula or regular grant award. Although the CSRS retirement, FERS retirement, Smith Lever 3(b)&(c), IPM, CPM, PSEP, and EFNEP grants are all authorized under the Smith Lever Act, each grant constitutes a separate award. Therefore, the recipient may not consolidate reporting for the various awards on a single SF-269.

Delinquent reports for formula grants – Funds are withheld from recipients who are delinquent in submitting their SF-269s.

Delinquent reports for regular grants – Funds are placed on an administrative hold as discussed in earlier slides.



## | *Grant Fiscal Operations*

### *Close-Out Administration Common SF-269 Problems for Formula and Regular Grants*

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Revising the form – If forms are revised, the recipient should write “Revising Report dated” and place the date of the previous report on top of the revised form.

Matching Requirements – Each formula grant has a particular matching requirement. The recipient should note the amounts and dates of matching requirement waivers granted for an award in Block 12 of the SF-269.

Authorized Signatures – The SF-269 or SF-269A should be signed by either the Director, President, Administrator, Administrative Technical Representative, Dean, or their designees.

Mathematical Errors – The SF-269 or SF-269A should be checked for mathematical accuracy. CSREES may make minor corrections on the SF-269 due to mathematical error; however, material changes must be made by the recipient.



## | *Grant Fiscal Operations*

### *Close-out Administration How to obtain Extension of Time for Financial Reporting*

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**Send all requests for a No-Cost Extension of Time (reporting only) via e-mail (preferably) or fax**

**Kenneth Keys, Team Leader, Recipient Reporting Team, Fax number: (202) 401-1302, E-mail address:  
[kkeys@csrees.usda.gov](mailto:kkeys@csrees.usda.gov)**



## | *Grant Fiscal Operations*

### *Close-Out Administration Cancel Year*

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All awards issued from an annual appropriation during Fiscal Year 2003 will expired on September 30, 2008.

The latest end date for the 2003 awards will be August 31, 2008.

All funds for FY 2003 awards must be withdrawn from the Payment Management System by August 31<sup>st</sup>.



## | *Grant Fiscal Operations*

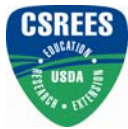
### *Close-out Administration Cancel Year*

### *Current Awards with September Expiration Dates*

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Letters will be sent directing awardees to withdraw funds by August 31, 2008.

Final Financial Reporting is due by September 30, 2008.



## | *Grant Fiscal Operations*

### *Close-out Administration Cancel Year Expiring Awards*

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Awards ending March 31, 2008 or earlier termination dates must be withdrawn from the Payment Management System by June 30, 2008. Final financial reporting (SF-269) should be submitted by September 30, 2008.

Awards from April 2008 to August 2008 termination dates must be withdrawn from the Payment Management System by August 31, 2008. Final financial reporting (SF-269) should be submitted by September 30, 2008.

All withdrawals from the Payment Management System must relate to expenses pertaining to commitments or obligations made prior to expiration date of awards.



## | Grant Fiscal Operations

### *Post-Awards and Close-out Administration*

#### *Who Do I Contact When?*

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I have questions concerning::

#### *Problems*

Inability to withdraw funds  
Processing a Principal Investigator Transfer  
Discrepancies with authorization amounts  
in the Payment Management System  
Need assistance with completing the PSC272  
Need assistance with completing the SF-269

#### *Contact Person/Team*

Payments & Operations Team  
Payments & Operations Team  
  
Payments & Operations Team  
Recipient Reporting Team  
Recipient Reporting Team



## | *Grant Fiscal Operation*

### *Post-Award & Close Administration Federal Financial Reporting (FFR)*

#### *Where Are We With Implementation?*

The Department of Health and Human Services conducted a FFR pilot two years ago.

Conducted pilot with 24 recipients (small, midsize universities, and non-profits)

Active grants of 25 or less

Needed to modify access rights for preparing 272 reports and the SF-269 reports.



## | *Grant Fiscal Operations*

### *Post-Awards and Close-out Administration Federal Financial Reporting (FFR)*

#### *Where Are We With Implementation?*

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Uncertain when it will be implemented. Still awaiting approval from the Office of Management and Budget (OMB).

Department of Health and Human Services has problems with the proposal FFR form and still are reviewing federal register comments which was published in December 2007.

There is information captured on the SF-269 that is not captured on the PSC272.

Department of Health and Human Services does not want to make system changes before all issues have been resolved.



CSREES' mission is to advance knowledge  
for **agriculture**, the **environment**,  
**human health** and **well-being**, and **communities**.

visit us at: [www.csrees.usda.gov](http://www.csrees.usda.gov)