



United States Department of the Interior

FISH AND WILDLIFE SERVICE

Washington, D.C. 20240



In Reply Refer To:
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To: Service Directorate
Acting

From: Director

Ma Parker

Subject: Reporting Requirements for Grant Programs Administered by Wildlife and Sport Fish Restoration

PURPOSE

The purpose of this memorandum is to rescind guidance that the U.S. Fish and Wildlife Service (Service) Director issued on May 2, 2003, under the title "Federal Aid Guidance for Reports – Questions and Answers". You may review the rescinded guidance at <http://training.fws.gov/fedaid/toolkit/rpts-fa.pdf>.

APPLICABILITY

The rescinded guidance applied to 12 programs administered by the Wildlife and Sport Fish Restoration (WSR) activity. These programs and their Catalog of Federal Domestic Assistance numbers are:

- 15.605 - Sport Fish Restoration
- 15.611 - Wildlife Restoration
- 15.614 - Coastal Wetlands Planning, Protection, and Restoration Act
- 15.615 - Cooperative Endangered Species Conservation Fund
- 15.616 - Clean Vessel Act
- 15.622 - Sportfishing and Boating Safety Act [Boating Infrastructure Grants]
- 15.626 - Hunter Education and Safety
- 15.628 - Multistate Conservation
- 15.633 - Landowner Incentive
- 15.634 - State Wildlife Grants
- 15.638 - Tribal Landowner Incentive
- 15.639 - Tribal Wildlife Grants.

NEED

The rescission is necessary because the two policies summarized below supersede the May 2, 2003, guidance.

Department of the Interior Policy – Financial Assistance Grants: Financial Reporting Requirements

The Department of the Interior (DOI) issued this policy on July 22, 2003, and amended it in May 2004. You may review it at <http://www.doi.gov/pam/SF269PolicyUpdate2.html>.

It provides that the Service must require grantees to submit interim financial status reports, (standard form [SF] 269 or 269A), at least annually. The Service may waive annual interim financial status reports only if:

- (a) the grantee provides adequate information to meet short-term or interim financial reporting needs on the Request for Advance or Reimbursement (SF 270) or the Report of Federal Cash Transactions (SF 272); and
- (b) a designated Service official makes that determination in writing.

Grantees in the 12 WSR-administered programs very rarely use the SF 270 or 272. Therefore, in almost all cases WSR grant administrators will not have the option of waiving the annual interim financial status reports, and grantees will have to submit such reports at least annually. This is a change from the rescinded guidance, which allowed WSR grant administrators to waive all annual interim reporting requirements under different circumstances than those in the DOI policy.

The rescinded guidance also provided an exception to annual interim reporting requirements if the grant period lasted 12-15 months or, in the case of longer grant periods, if a balance remained in the grant period greater than 12 months and up to 15 months after a previous 12-month anniversary date. The DOI's July 22, 2003, policy does not allow for this exception to annual interim reporting requirements.

The DOI policy also addresses: accounting basis (cash or accrual); financial status reporting due dates; reporting requirement notice to recipients; monitoring by grantees and Service grant administrators; requests for extensions; overdue reports; remedies for noncompliance; and records retention and access requirements.

Service Policy – Cost Accounting and Financial Reporting, 522 FW 17

The Service issued this policy as a Service Manual chapter on Oct. 13, 2005, and revised it on Apr. 27, 2006. You may review it at <http://www.fws.gov/policy/522fw17.html>.

The chapter stipulates that WSR grant administrators may not require grantees to report cost data in performance reports. This is a change from the rescinded May 2, 2003, guidance, which required that performance reports include costs of physical property financed by the Federal government, but owned by State and local governments

(stewardship investments). Under 522 FW 17, grantees must report these costs on the annual interim and final financial status reports (SF 269 or 269A) under item 12 *Remarks*.

More information on stewardship investments is in the Statement of Federal Financial Accounting Standards 8, Supplementary Stewardship Reporting, at <http://www.fasab.gov/pdffiles/sffas-8.pdf>. WSR grant administrators will address reporting requirements in conditional statements in each award letter.

ACTION

- (a) Discontinue application of guidance in the rescinded May 2, 2003, Director's letter on Federal Aid Guidance for Reports – Questions and Answers.
- (b) Implement:
 - (1) the DOI policy on Financial Assistance Grants: Financial Reporting Requirements issued on July 22, 2003 and amended in May 2004;
 - (2) Service Manual chapter 522 FW 17, "Cost Accounting and Financial Reporting" issued on Oct. 13, 2005, and revised on Apr. 27, 2006.

We are also sending a letter with this information to the directors of the fish and wildlife agencies of the States, Commonwealths, territories, and the District of Columbia.

Please feel free to contact Rowan Gould, the Assistant Director for Wildlife and Sport Fish Restoration, at (202) 208-7337 if you have any questions.