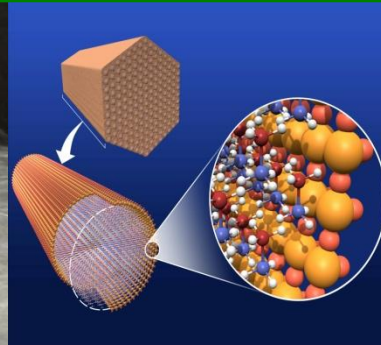




U.S. DEPARTMENT OF  
**ENERGY**



## DOE Financial Assistance Awards: Active Project Management

*Jim Alkire*

*Wednesday, May 15, 2013*

EERE Program	Posted Date	NOI or Solicitation/ FOA #	NOI/Solicitation/FOA Title	Anticipated Funding	Closing Date
Vehicle Technologies	12/3/2012	DE-FOA-0000722	Electrochemical Storage Technologies Suitable for Automobile Industry Applications	\$62.5M	1/31/2013
Vehicle Technologies	2/1/2013	DE-FOA-0000793	Vehicle Technologies Program-Wide FOA	\$56M	4/29/2013
Fuel Cell Technologies	10/05/2012	DE-FOA-0000748	Hydrogen Pathway Analyses	\$1M	11/13/2012
Fuel Cell Technologies	5/09/2013	Notice of Intent (DE-FOA-0000922)	Fuel Cell Hybrid Electric Medium Duty Trucks, Roof-top Backup Power, and Advanced Hydrogen Refueling Components	TBD	TBD

## Subscribe for News Alerts:

Fuel Cell Technologies: <https://www1.eere.energy.gov/hydrogenandfuelcells/subscribe.html>

Vehicle Technologies: <http://apps1.eere.energy.gov/news/subscribe.cfm>

- **Financial Assistance**

- Principal Purpose: to accomplish a **public purpose** of support or stimulation authorized by Federal Statute

- **Cooperative Agreement**

- Includes **substantial involvement** including but not limited to:
  - Agency power to halt an activity if detailed performance specifications are not met
  - Agency review and approval of one stage before work can begin on a subsequent stage during the period covered by the assistance instrument
  - Agency involvement in the selection of sub-grants or key personnel
  - Agency and recipient collaboration or joint participation
  - Agency monitoring to permit specific kinds of direction or redirection of work
- See Statement of Substantial Involvement provision in Award T&Cs

## Assistance Agreement

Special Terms and  
Conditions

Attachment 1:  
Statement of Project  
Objectives (SOPO)

Attachment 2:  
Federal Assistance  
Reporting Checklist  
& Instructions

Attachment 3:  
Budget Information  
(SF424A)

Attachment 4:  
IP Provisions

## Incorporated by Reference

10 CFR 600

F.D.P

Application /  
Proposal

National Policy  
Assurances

## Cost Principles

2 CFR

FAR31.205

Audit A-133/  
Section 316

- Standard Reporting Requirements
  - Found in the Federal Assistance Reporting Checklist and/or the Project Management and Reporting Task of the SOPO
  - Due 30 days after the end of each quarter
  - Reports are uploaded to the PMC (Project Management Center Website):  
<https://www.eere-pmc.energy.gov/SubmitReports.aspx>
- Quarterly Financial Report (SF425)
  - Report formatted to help DOE track project spending versus federal dollars released and cost share requirements
- Quarterly Performance Progress Report
  - Summarizes task specific work for the quarter & key programmatic issues
  - Includes information for tasks to be completed in the next quarter and any key issues that will affect progress
  - Do not include confidential or proprietary information
- Final Reporting Requirements Includes:
  - Final Scientific Report, Final Financial Status Report (SF-425), Patent Certification, & Property Certification Forms (SF-428 & SF-428B)
  - Due 90 days after expiration or termination of award
- **Participation in Annual Merit Review / Peer Evaluation Meetings**
- **Brief Annual Project Summary Report for Annual Program Progress Report**

- Recipients are encouraged to publish or otherwise make publicly available the results of the work conducted under the award.
- An acknowledgment of DOE support and a disclaimer must appear in the publication of any material, whether copyrighted or not, based on or developed under this project, as follows:

***Acknowledgment:*** “This material is based upon work supported by the Department of Energy under Award Number DE-EE#####.”

*Disclaimer: “This report was prepared as an account of work sponsored by an agency of the United States Government. Neither the United States Government nor any agency thereof, nor any of their employees, makes any warranty, express or implied, or assumes any legal liability or responsibility for the accuracy, completeness, or usefulness of any information, apparatus, product, or process disclosed, or represents that its use would not infringe privately owned rights. Reference herein to any specific commercial product, process, or service by trade name, trademark, manufacturer, or otherwise does not necessarily constitute or imply its endorsement, recommendation, or favoring by the United States Government or any agency thereof. The views and opinions of authors expressed herein do not necessarily state or reflect those of the United States Government or any agency thereof.”*

## *Technical and Financial Oversight of Projects*

- SMART Milestones used to gauge project progress
- DOE site visits and regular communications with TM
- Go/No-Go Decision Points aligned with Budget Periods
  - Quantitative criteria used to measure project performance and determine whether project will continue to next phase
- Provide supporting documents with invoice approval requests
- Project Management Plan
  - Schedule of tasks, milestones, and decision points
  - Baseline quarterly spend plan for both the DOE share and non-federal cost share
  - Update as required

## *Prime Recipient Responsibilities*

- Ensure appropriate billing and incurred costs are allowable, reasonable and allocable
- Require and maintain sufficient records and supporting documentation for subrecipient invoicing
- Informing subrecipient of the flow down of DOE requirements



## *Important highlights from the 10CFR600:*

(incorporated by reference into all DOE financial assistance agreements). Link to 10CFR600 ([E-link to 10 CFR 600 at Electronic Code of Fed Regulations](#)). Also found in MS word form on PMC Website Recipient Forms Tab.

- **Prior Approvals are required:**

For All Recipients required for:

- Change in scope or objectives
- Need for additional Federal funds

For Universities and Non-Profits (600.125) required for:

- Change in key personnel or 25% reduction in key personnel effort
- Transfer or contracting out of any work under the award
- Transfer of amounts budgeted for indirect costs to absorb increases in direct costs, or vice versa

For State and Local Governments (600.230) required for:

- Changes in key personnel
- Obtaining the services of a third party to perform activities which are central to the purposes of the award

For Profit Entities (600.315) required for:

- Change in Project Director, key personnel listed, or 25% reduction in key personnel effort
- Sub-award or contracting out of substantive program performance

Entity	Type	Regulation	Due Date
Commercial Organization	Compliance audit	10 CFR 600.316 Policy Flash 2012-39**	6 months after Recipient Fiscal Year End
Non-Profit Organization	Compliance audit	OMB Circular A-133	9 months after Recipient Fiscal Year End
Educational Institution	Compliance audit	OMB Circular A-133	9 months after Recipient Fiscal Year End
All Entities charging Indirect Costs	Annual Indirect Cost Proposal	FAR 52.216-17	6 months after Recipient Fiscal Year End. Send to Cognizant Agency.

\*\*Additional Information Provided at <http://energy.gov/management/downloads/final-profit-audit-guidance-fy-2011-and-following>

- Billing costs to the Government that were not incurred
  - An appropriate time-tracking system not in place
  - Accounting system is not in full operation
  - Lack of Internal Controls
  - Billed unallowable costs to the Government
  - Expressly unallowable costs in its indirect cost pools
  - Not segregating costs by cost objectives (i.e., project)
  - Not segregating direct and indirect costs appropriately
  - Review of billings is inadequate; not monitoring its indirect rates and costs
  - Financial reporting is not accurate
- ❖ *Reminder: Document all costs including those of the subcontractor / vendor (e.g., document why one vendor was selected over another)*

- Alcoholic beverages
- Entertainment
- Meals in your home town/not traveling, including working lunches
- Unauthorized airfare upgrades
- Auto expenses, when already being reimbursed for mileage
- Car washes
- Most expenses for which receipts are not provided
- Pre-award costs not previously approved in writing by DOE Contracting Officer
- Cost of fines paid
- Cost overruns incurred on other Federal awards
- Contributions or donations, including cash, property, and services
- Goods or services above market prices
- Fee or profit for award recipients
- Direct Expenses not related to the Federal project
- Expenses not ordinary and necessary for the performance of the Federal award
- Overtime that should be compensated as regular time
- Advertising and public relations costs not related to the performance of the Federal award
- Bad debt, and related collection and legal costs
- Cost incurred for an organized fund raising activity
- Contributions or donations, including cash, property, and services
- Interest on borrowings
- Merger & Acquisition costs
- Lobbying expenses
- Certain patent expenses not required by the Federal award

- ASK your DOE Project Officers and Technology Managers
- Consult DOE online resources at the following links:

***Fuel Cell Technologies Home Page:***

<https://www1.eere.energy.gov/hydrogenandfuelcells/>

***Vehicle Technologies Home Page:***

<https://www1.eere.energy.gov/vehiclesandfuels/>

***EERE Project management Center Recipient Resources:***

<https://www.eere-pmc.energy.gov/Resources.aspx>

***EERE Exchange (Find and Apply for Funding Opportunities):***

<https://eere-exchange.energy.gov/>

***Grants.gov (Find and Apply for Federal grants):*** <http://grants.gov/>

Recipient Type:	State & Local Government	Non Profit Organization	Educational Institutions	Commercial Organizations
Administrative Requirements	10CFR600.000 10CFR600.200	10CFR600.000 10CFR600.100	10CFR600.000 10CFR600.100	10CFR600.000 10CFR600.300
Cost Principles	2 CFR 225	2 CFR 230	2 CFR 220	FAR 31.205
Audit	A-133	A-133	A-133	Section 316

## Other Relevant Laws, Regulations, and Authorities

- **Public Law 95-224: Federal Grant and Cooperative Agreement Act (FGCAA)**
- **Public Law 106-107: Federal Financial Assistance Management Improvement Act**
- **Energy Policy Act of 2005 and Energy policy Act of 1992 (EPAAct)**
- **Code of Financial Regulations (CFR)**