

OMB Grants Policy - Performance Reporting Requirements

OMB Circular A-110, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations

2 CFR 215 (OMB CIRCULAR A-110)

215.51 Monitoring and reporting program performance.

- (a) Recipients are responsible for managing and monitoring each project, program, subaward, function or activity supported by the award. Recipients shall monitor subawards to ensure subrecipients have met the audit requirements as delineated in Section 215.26.
- (b) The Federal awarding agency shall prescribe the frequency with which the performance reports shall be submitted. Except as provided in paragraph 215.51(f), performance reports shall not be required more frequently than quarterly or, less frequently than annually. Annual reports shall be due 90 calendar days after the grant year; quarterly or semi-annual reports shall be due 30 days after the reporting period. The Federal awarding agency may require annual reports before the anniversary dates of multiple year awards in lieu of these requirements. The final performance reports are due 90 calendar days after the expiration or termination of the award.
- (c) If inappropriate, a final technical or performance report shall not be required after completion of the project.
- (d) When required, performance reports shall generally contain, for each award, brief information on each of the following.
- (1) A comparison of actual accomplishments with the goals and objectives established for the period, the findings of the investigator, or both. Whenever appropriate and the output of programs or projects can be readily quantified, such quantitative data should be related to cost data for computation of unit costs.
 - (2) Reasons why established goals were not met, if appropriate.
 - (3) Other pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.
- (e) Recipients shall not be required to submit more than the original and two copies of performance reports.

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(f) Recipients shall immediately notify the Federal awarding agency of developments that have a significant impact on the award-supported activities. Also, notification shall be given in the case of problems, delays, or adverse conditions which materially impair the ability to meet the objectives of the award. This notification shall include a statement of the action taken or contemplated, and any assistance needed to resolve the situation.

(g) Federal awarding agencies may make site visits, as needed.

(h) Federal awarding agencies shall comply with clearance requirements of 5 CFR part 1320 when requesting performance data from recipients.

OMB Circular A-102, Grants and Cooperative Agreements with State and Local Governments

(Common Rule (see table of agency codifications at end of document)

§__.40 Monitoring and reporting program performance.

(a) *Monitoring by grantees.* Grantees are responsible for managing the day-to-day operations of grant and subgrant supported activities. Grantees must monitor grant and subgrant supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function or activity.

(b) *Nonconstruction performance reports.* The Federal agency may, if it decides that performance information available from subsequent applications contains sufficient information to meet its programmatic needs, require the grantee to submit a performance report only upon expiration or termination of grant support. Unless waived by the Federal agency this report will be due on the same date as the final Financial Status Report.

(1) Grantees shall submit annual performance reports unless the awarding agency requires quarterly or semi-annual reports. However, performance reports will not be required more frequently than quarterly. Annual reports shall be due 90 days after the grant year, quarterly or semi-annual reports shall be due 30 days after the reporting period. The final performance report will be due 90 days after the expiration or termination of grant support. If a justified request is submitted by a grantee, the Federal agency may extend the due date for any performance report. Additionally, requirements for unnecessary performance reports may be waived by the Federal agency.

(2) Performance reports will contain, for each grant, brief information on the

(Common Rule (see table of agency codifications at end of document)

following:

(i) A comparison of actual accomplishments to the objectives established for the period. Where the output of the project can be quantified, a computation of the cost per unit of output may be required if that information will be useful.

(ii) The reasons for slippage if established objectives were not met.

(iii) Additional pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.

(3) Grantees will not be required to submit more than the original and two copies of performance reports.

(4) Grantees will adhere to the standards in this section in prescribing performance reporting requirements for subgrantees.

(c) *Construction performance reports.* For the most part, on-site technical inspections and certified percentage-of-completion data are relied on heavily by Federal agencies to monitor progress under construction grants and subgrants. The Federal agency will require additional formal performance reports only when considered necessary, and never more frequently than quarterly.

(d) *Significant developments.* Events may occur between the scheduled performance reporting dates which have significant impact upon the grant or subgrant supported activity. In such cases, the grantee must inform the Federal agency as soon as the following types of conditions become known:

(1) Problems, delays, or adverse conditions which will materially impair the ability to meet the objective of the award. This disclosure must include a statement of the action taken, or contemplated, and any assistance needed to resolve the situation.

(2) Favorable developments which enable meeting time schedules and objectives sooner or at less cost than anticipated or producing more beneficial results than originally planned.

(e) Federal agencies may make site visits as warranted by program needs.

(f) *Waivers, extensions.* (1) Federal agencies may waive any performance report required by this part if not needed.

(2) The grantee may waive any performance report from a subgrantee when

(Common Rule (see table of agency codifications at end of document)

not needed. The grantee may extend the due date for any performance report from a subgrantee if the grantee will still be able to meet its performance reporting obligations to the Federal agency.

Codification of Governmentwide Grants Requirements by Department

| Department (See Note 1) | Grants Management Common Rule (State & Local Governments) | OMB Circular A- 110 (universities & non-profit organizations) (See Note 2) | Nonprocurement Suspension & Debarment(See Note 3) | Drug-Free Workplace Act common rule | Byrd Anti- Lobbying Amendment common rule (See Note 4) |
|-----------------------------------|---|--|--|---|--|
| Agriculture | 7 CFR 3016 | 7 CFR 3019 | 7 CFR 3017 | 7 CFR 3021 | 7 CFR 3018 |
| Commerce | 15 CFR 24 | 15 CFR 14 | 2 CFR 1326 | 15 CFR 29 | 15 CFR 28 |
| Defense | 32 CFR 33 | 32 CFR 32 | 2 CFR 1125 | 32 CFR 26 | 32 CFR 28 |
| Education | 34 CFR 80 | 34 CFR 74 | 34 CFR 85 | 34 CFR 84 | 34 CFR 82 |
| Energy | 10 CFR 600 | 10 CFR 600 | 2 CFR 901 | 10 CFR 607 | 10 CFR 601 |
| Health & Human Services | 45 CFR 92 | 45 CFR 74 | 2 CFR 376 | 45 CFR 82 | 45 CFR 93 |
| Housing & Urban Development | 24 CFR 85 | 24 CFR 84 | 24 CFR 24 | 24 CFR 21 | 24 CFR 87 |
| Interior | 43 CFR 12 | 43 CFR 12 | 2 CFR 1400 | 43 CFR 43 | 43 CFR 18 |
| Justice | 28 CFR 66 | 28 CFR 70 | 2 CFR 2867 | 28 CFR 83 | 28 CFR 69 |
| Labor | 29 CFR 97 | 29 CFR 95 | 29 CFR 98 | 29 CFR 94 | 29 CFR 93 |
| State | 22 CFR 135 | 22 CFR 145 | 2 CFR 601 | 22 CFR 133 | 22 CFR 138 |
| Transportation | 49 CFR 18 | 49 CFR 19 | 49 CFR 29 | 49 CFR 32 | 49 CFR 20 |
| Treasury | -- | -- | 31 CFR 19 | 31 CFR 20 | 31 CFR 21 |
| Veterans Affairs | 38 CFR 43 | -- | 2 CFR 801 | 38 CFR 48 | 38 CFR 45 |

Codification of Governmentwide Grants Requirements by Agency

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|------------------------|---|--|---|---|--|
| ADF | -- | -- | 22 CFR 1508 | 22 CFR 1509 | -- |
| AID | -- | 22 CFR 226 | 22 CFR 208 | 22 CFR 210 | 22 CFR 227 |
| BBG | -- | 22 CFR 518 | 22 CFR 513 | -- | 22 CFR 519 |
| CNCS | 45 CFR 2541 | 45 CFR 2543 | 45 CFR 2200 | 45 CFR 2545 | -- |
| EPA | 40 CFR 31 | 40 CFR 30 | 2 CFR 1532 | 40 CFR 36 | 40 CFR 34 |
| EX-IM | -- | -- | 2 CFR 3513 | -- | 12 CFR 411 |
| FEMA | 44 CFR 13 | -- | 29 CFR 1471 | -- | 44 CFR 18 |
| FMCS | 29 CFR 1470 | -- | 29 CFR 1471 | 29 CFR 1472 | -- |
| GSA | 41 CFR 105-71 | 41 CFR 105-72 | 41 CFR 105-68 | 41 CFR 105-74 | 41 CFR 105- 69 |
| IMS | 45 CFR 1183 | -- | 45 CFR 1185 | 45 CFR 1186 | -- |
| IAF | -- | -- | 22 CFR 1006 | 22 CFR 1008 | -- |

"Standard Data Elements for Reports under Section 1512 of the American Recovery and Reinvestment Act
of 2009, Public Law 111-5"
Supporting Statement - Attachment 1

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|-------------|-------------|-------------|-------------|-------------|-------------|
| NASA | 14 CFR 1273 | 14 CFR 1260 | 2 CFR 180 | 14 CFR 1267 | 14 CFR 1271 |
| NARA | 36 CFR 1207 | 36 CFR 1210 | 2 CFR 2600 | 36 CFR 1212 | -- |
| NEA | 45 CFR 1157 | -- | 2 CFR 3254 | 45 CFR 1155 | 45 CFR 1158 |
| NEH | 45 CFR 1174 | -- | 2 CFR 3369 | 45 CFR 1173 | 45 CFR 1168 |
| NSF | 45 CFR 602 | -- | 2 CFR 2520 | 45 CFR 630 | 45 CFR 604 |
| ONDCP | 21 CFR 1403 | -- | 21 CFR 1404 | 21 CFR 1404 | -- |
| OPM | -- | -- | 5 CFR 919 | -- | -- |
| OPIC | -- | -- | -- | -- | 22 CFR 712 |
| Peace Corps | -- | -- | 22 CFR 3700 | 22 CFR 312 | 22 CFR 311 |
| SBA | 13 CFR 143 | -- | 13 CFR 145 | 13 CFR 147 | 13 CFR 146 |
| SSA | -- | -- | 2 CFR 2336 | 20 CFR 439 | -- |
| TVA | -- | -- | -- | -- | 18 CFR 1315 |

NOTES:

1. Abbreviations used for the following independent agencies:

African Development Foundation (ADF),
 Agency for International Development (AID),
 Broadcasting Board of Governors (BBG), Corporation for National & Community Service (CNCS),
 Environmental Protection Agency (EPA),
 Export-Import Bank of the United States (EX-IM),
 Federal Emergency Agency (FEMA),
 Federal Mediation & Conciliation Service (FMCS),
 General Service Administration (GSA),
 Institute of Museum Services (IMS),
 Inter-American Foundation (IAF),
 National Aeronautics & Space Administration (NASA),
 National Archives & Records Administration (NARA),
 National Endowment for the Arts (NEA),
 National Endowment for the Humanities (NEH),
 National Science Foundation (NSF),
 Office of National Drug Control Policy (ONDCP),
 Office of Personnel Management (OPM),
 Overseas Private Investment Corporation (OPIC),
 Small Business Administration (SBA), Tennessee Valley Authority (TVA), and

2. Additional agencies are expected to codify OMB Circular A-110 (2 CFR 215); in the meantime, the Circular's requirements apply to them and their awards.
3. Executive Order 12549 provided that agencies, including those which have not yet codified the common rule, are covered by OMB's governmentwide guidelines which are identical to the common rule (see OMB's memorandum to the agencies at 60 FR 33036 and OMB's notice at 53 FR 34474). For additional information about implementation of the Drug-Free Workplace Act, see OMB's notices at 54 FR 4946 and 55 FR 21679.

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4. The law only required major agencies, as identified by OMB, to codify the common rule; all other agencies are covered by OMB's governmentwide guidance ([54 FR 52305](#) (28 pages, 1,673 kb)) which is identical to the common rule (also see OMB's clarification notices at [55 FR 24540](#) (3 pages, 337 kb) and [57 FR 1772](#) (2 pages, 260 kb)). Because of a new law on lobbying, OMB issued amendments to its governmentwide guidance, effective 1/1/96 ([61 FR 1412](#) (2 pages, 34 kb)).