

## 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

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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.

(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.

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

(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 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:

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

(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 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

Agency (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)
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	--
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.

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)).