

a material non-compliance with the terms and conditions of the award. Non-compliance may result in withholding of future payments, suspension or termination of the agreement, recovery of funds paid under the agreement, and withholding of future awards.

**A. FINANCIAL REPORTS** – All financial reports shall be signed by an Authorized Certifying Official of the Nebraska DNR.

**1. SF-269 or SF-269a Financial Status Report** – This form is utilized to report total expenditures for the reporting period. The SF-269 must be used if the Nebraska DNR is accountable for the use of program income; otherwise, the SF-269a may be used.

An original and two copies of this form shall be submitted semi-annually within 30 days following the reporting period.

A final SF-269 or SF-269a shall be submitted within 90 days following completion of the agreement.

**2. SF-272, Report of Federal Cash Transactions** - This report shall be submitted by the Nebraska DNR if they choose to draw down cash advances by means of electronic funds transfer or Treasury check. The Nebraska DNR shall identify in the 'Remarks' section the amount of cash advances received in excess of 3 days prior to disbursement and explain actions taken to reduce excess balances.

An original and two copies of this form shall be submitted on a semi-annual basis within 15 days following the end of the reporting period.

**B. PROGRAM PERFORMANCE REPORTS**

**1. Interim Reports** – The Nebraska DNR shall submit an original and two copies of program performance reports on a semi-annual basis within 30 days following the end of the reporting period. Program performance reports shall contain the following:

- (a) A comparison of actual accomplishments with the goals and objectives established for the reporting period;
- (b) Where project output can be quantified, a computation of the cost per unit of output;
- (c) When appropriate, reasons why goals and objectives were not met; and
- (d) Other pertinent information including, when appropriate, analysis and

explanation of cost overruns or high unit costs.

**2. Annual Reports** – An original and two copies of an annual program performance report shall be submitted within 90 days following the end of each year of the agreement. Copies of this report may be required to be included with any application for continuing support of the agreement.

**3. Final Report** – An original and two copies of the final program performance report shall be submitted no later than 90 days following expiration or termination of the agreement.

### C. SIGNIFICANT DEVELOPMENTS

During the term of the agreement, the Nebraska DNR must immediately notify the GCAO if any of the following conditions become known:

1. Problems, delays or adverse conditions which will materially impair their ability to meet the objectives of the agreement;
2. Favorable developments which enable the Nebraska DNR to meet time schedules and objectives sooner than or at less cost than projected or to produce more beneficial results than originally planned.

### D. REPORT DISTRIBUTION

Copies of reports shall be distributed as follows:

	GCAO (Block 6, Page 1)	GCAOR (Block 8, Page 1)
Financial Reports	2	1
Performance Reports	1	2
Significant Developments	2	1

### VII. PAYMENT POLICY

Acceptance of a financial assistance agreement from Reclamation creates a legal responsibility on the part of the Nebraska DNR to use the funds and property provided in accordance with the terms and conditions of the agreement. Reclamation has a reversionary interest in the unused balance of funding and in any funds improperly applied.

Payments to the Nebraska DNR are made in accordance with the basic standards and methods stated in the payment regulations at 43 CFR 12.61 or 43 CFR 12.922, as applicable to this agreement. These requirements are intended to minimize the time elapsing between the transfer