

# TAG Recipient Manual

## Changing, Extending, or Ending Your TAG

This section discusses the steps necessary to change your TAG award agreement, how to extend your TAG, and what to do when your TAG ends. It also covers what happens when you, EPA, or both, decide to end your TAG before its scheduled completion date.

### 6.1 Changing Your TAG Award Agreement

Most of the time, you can make minor changes to your project without a formal amendment to your TAG assistance agreement, as long as you get approval from your EPA project officer/regional TAG coordinator. For example, you won't need a formal amendment if you decide to produce a newsletter rather than fact sheets about the site. However, a formal amendment usually is necessary if you want to change your TAG agreement in a substantive way. Formal amendments must be negotiated with, and signed by, the EPA/Award Official and your group.

Talk to your EPA project officer/regional TAG coordinator if you have to make any changes to your approved work plan or budget. He or she can tell you whether an amendment to your award agreement will be required.

You must obtain the Award Official's prior written approval (in the form of a grant amendment) in accordance with [40 CFR 30.25\(c\)\(1\)](#) for:

- A change in the scope or the objective of the grant project (even if there is no associated budget revision that requires prior written approval).
- A change that requires additional EPA funding.
- Costs that require prior approval in accordance with Cost Principles for Non-Profit Organizations: [OMB Circular A-122 \(2 CFR 230\)](#).

Other changes that require amendments include:

- Extending the project period for longer than one year with no changes in tasks or dollar value;
- Doing tasks not originally included in the TAG award agreement;
- Shifting funds among certain tasks that are included in the approved budget.

In some cases, you may make other changes without EPA approval. For example, you may:

- Extend the expiration date of the award one time, for up to 12 months, if:
  - The Terms and Conditions of the award do not prohibit the extension.
  - The extension does not require additional federal funds.
  - The extension does not involve any change in the approved objectives or scope of the project.
  - You notify the EPA/Award Official in writing with the supporting reasons and revised expiration date at least 10 days before the expiration date specified in the award. (You may not use this one-time extension merely for the purpose of using unobligated balances.)

If you have a question about whether a change requires EPA prior approval, it is best to contact your Project Officer to discuss the proposed change.

## 6.2 Extending Your TAG

TAG funds are set aside in funding periods negotiated by you and EPA when you apply for a TAG. You may apply for a continuation if you need more money after a funding period ends. There are two reasons why you might want to apply for a continuation:

- If you will need more money after you have spent the full \$50,000 in federal funds to complete the original scope of work.
- If your TAG project extends beyond the first funding period, you have funds remaining, and you wish to continue.

First, tell your TAG project officer/regional TAG coordinator if you plan to apply for an extension of your TAG.

You will have to submit a continuation application for each additional funding period. EPA uses the standard grant application ([Form SF 424](#)) as the continuation application. You also will have to submit a new statement of work, a new budget detail page, and any changes in assurances and certifications that EPA requires. EPA needs at least two to four weeks to review a continuation application.

### ***Requesting a One-Time No-Cost Time Extension***

If you have federal funds remaining towards the end of your first TAG funding period, *and* you do not anticipate a need for additional funds, *and* you expect to complete TAG work within 12 months, you can ask for a one-time, no-cost extension of your TAG.

To do this, you must notify your regional grants management office in writing at least 10 days before the current funding period expires. (Your grants management office is identified on the first page of your TAG award agreement.) It is a better idea to submit your written notice at least 30 days in advance.

You must explain why you need more time and specify a new expiration date that is no

more than 12 months after the original expiration date. A one-time no-cost extension could be a good idea if your need for technical advice changes due to schedule changes in site work and you expect that the work plan can be completed in one year or less.

Your group can ask for a one-time, no-cost extension of your TAG for up to one year. As long as the extension does not require any additional federal funds or involve a change in your approved work plan, this request usually is approved automatically.

### ***Other Ways to Apply for an Extension to Your TAG Agreement***

Talk to your EPA project officer/regional TAG coordinator about requesting an extension if:

- You have federal funds remaining towards the end of your first TAG funding period, you do not think your group will need additional funds later on, and you think your group may need more than 12 additional months to complete its TAG work.
- You have federal funds remaining at the end of your current TAG funding period, but you have already used your one-time no-cost extension, described above.
- Your funding period is about to expire and your group will need more money after you have spent the full amount of federal funds to complete the original scope of work in your TAG award agreement. In this case, your group should submit a continuation application. If your request for additional funds raises your group's total TAG funding above \$50,000, you will have to request a funding waiver before you submit your continuation application (see next page).

Each EPA region has its own procedures for reviewing requests for TAG extensions. Your TAG project officer/regional TAG coordinator will tell you what you have to do and the specific documentation you must submit when you request an extension of your TAG agreement. A continuation application is required if your group is seeking additional funds.

If you are requesting a time extension of your TAG agreement but are not requesting additional funds, your regional office may not require your group to submit a full continuation application. You probably will have to submit all or some of the following documents:

- A letter requesting an extension for a specific period of time that includes the reasons why the extension is needed, why the work was not completed during the funding period, and what work remains.
- An interim financial status report showing all money that your group has spent (outlays) and any incurred costs that you have not yet paid (unliquidated obligations).
- Any revisions to the scope of work or the approved budget, or a statement that no revisions are needed.
- A revised schedule, including milestones and planned submission of products, corresponding to the amount of funds remaining in the grant and the amount of time requested.
- All quarterly progress reports, financial status reports, and Minority-owned Business Enterprise/ Woman-owned Minority Enterprise (MBE/WBE) Utilization Reports necessary to make your reporting requirements up-to-date (See *Section 2, Reporting Requirements*).

### **Preparing and Submitting a Continuation Application**

A continuation application is a slightly simplified version of the application you submitted to receive your TAG. EPA uses the standard grant application ([Form SF-424](#), [SF-424A](#), and [SF-424B](#)) as the continuation application.

Complete and submit the grant continuation application (SF 424, version 2), which is the same form used for the initial TAG application (see *Superfund Technical Assistance Grant [TAG] Handbook: The Application Forms with Instructions*, or download from <http://www.epa.gov/ogd/forms/adobe/SF424.pdf>).

Work closely with your EPA project officer/regional TAG coordinator to begin preparing your continuation application at least 90 days before the end of your current TAG funding period.

The instructions for completing the continuation form are the same as those for completing your initial TAG application, with the following exceptions:

- Form SF-424, #2: Enter “X” to indicate the application is a continuation.
- Form SF-424, #11: Enter the EPA identification number and title of the current grant.
- Form SF-424, #17: Enter the current start date of your TAG project and the date you are requesting for the new end date of the project.
- Form SF-424, #18: Enter on Line “a” the amount of additional federal funds you are requesting; enter on Line “b” the required matching share for these funds (If your request for additional funds raises your total TAG funding above \$50,000 in federal funds, you will have to request a funding waiver before you submit your continuation application. See below).
- Form SF-424, Section A (Budget Summary): Enter in columns (c) and (d) the estimated amounts of funds that will remain unspent at the end of the grant funding period only if the EPA regional office instructs you to do so. Otherwise, leave these columns blank. Enter in columns (e) and (f)

the amounts needed for the upcoming funding period. The amount in Column (g) should be the sum of the amounts in Columns (e) and (f). (See [Section 8, Blank Forms](#), for copies of SF-424 and SF-424, Section A, or download a fillable SF-424A from <http://www.epa.gov/ogd/forms/adobe/SF424A%20Page%201.pdf>)

Your EPA project officer/regional TAG coordinator will tell you what documentation is required for your continuation application. In addition to the SF-424, your TAG continuation application may include all or some of the following:

- A detailed progress report for the current funding period.
- An estimated financial status report (Form SF-269A) for the current funding period that includes the amount your group expects to spend by the end of the current funding period and the amount of any unspent funds that your group proposes to carry over into the new funding period. (See [Section 3.2, Completing Required Reports](#), for instructions. A blank Form SF 269A is included in [Section 8, Blank Forms](#) or you can download a fillable [SF 269A](#) form.
- A budget for the new funding period.
- An updated Statement of Work to provide more detail about projected activities during the upcoming funding period. You also should account for your group's accomplishments during the previous funding period, either in the application itself or in a cover letter requesting the funding extension.
- Any changes in assurances and certifications that EPA requires.

**Application for Federal Assistance SF-424**

Version 02

**9. Type of Applicant 1: Select Applicant Type:**

M. Non-profit organization with IRS 501 (c)(3) status

Type of Applicant 2: Select Applicant Type:

Type of Applicant 3: Select Applicant Type:

\* Other (specify):

**\* 10. Name of Federal Agency:**

U.S. Environmental Protection Agency

**11. Catalog of Federal Domestic Assistance Number:**

#1-900000-01-0

CFDA Title:

EPA Superfund Technical Assistance Grant

**\* 12. Funding Opportunity Number:**

\* Title:

**13. Competition Identification Number:**

Title:

**14. Areas Affected by Project (Cities, Counties, States, etc.):**

Smithtown, Woodtown, and Litchfield, CT

**\* 15. Descriptive Title of Applicant's Project:**

Woodtown Landfill TAG Project

Attach supporting documents as specified in agency instructions.

**Application for Federal Assistance SF-424**

Version 02

**16. Congressional Districts Of:**

\* a. Applicant

\* b. Program/Project

Attach an additional list of Program/Project Congressional Districts if needed.

**17. Proposed Project:**

\* a. Start Date:

\* b. End Date:

**18. Estimated Funding (\$):**

* a. Federal	<input type="text" value="\$50,000.00"/>
* b. Applicant	<input type="text" value="\$12,500.00"/>
* c. State	<input type="text"/>
* d. Local	<input type="text"/>
* e. Other	<input type="text"/>
* f. Program Income	<input type="text"/>
* g. TOTAL	<input type="text" value="\$62,500.00"/>

**\* 19. Is Application Subject to Review By State Under Executive Order 12372 Process?**

- a. This application was made available to the State under the Executive Order 12372 Process for review on  .
- b. Program is subject to E.O. 12372 but has not been selected by the State for review.
- c. Program is not covered by E.O. 12372.

**\* 20. Is the Applicant Delinquent On Any Federal Debt? (If "Yes", provide explanation.)**

Yes  No

**21. \*By signing this application, I certify (1) to the statements contained in the list of certifications\*\* and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances\*\* and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001)**

**\*\* I AGREE**

\*\* The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.

**Authorized Representative:**

Prefix:  \* First Name:   
Middle Name:   
\* Last Name:   
Suffix:

\* Title:

\* Telephone Number:  Fax Number:

\* Email:

\* Signature of Authorized Representative:

\* Date Signed:

**Application for Federal Assistance SF-424**

Version 02

**\* Applicant Federal Debt Delinquency Explanation**

The following field should contain an explanation if the Applicant organization is delinquent on any Federal Debt. Maximum number of characters that can be entered is 4,000. Try and avoid extra spaces and carriage returns to maximize the availability of space.

Not applicable

**BUDGET INFORMATION - Non-Construction Programs**

OMB Approval No. 0348-0044

<b>SECTION A - BUDGET SUMMARY</b>						
Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1.		\$ 50,000.00	\$ 12,500.00			\$ 62,500.00
2.						0.00
3.						0.00
4.						0.00
5. Totals		\$ 50,000.00	\$ 12,500.00	\$ 0.00	\$ 0.00	\$ 62,500.00
<b>SECTION B - BUDGET CATEGORIES</b>						
6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY					Total (5)
	(1)	(2)	(3)	(4)	(5)	
a. Personnel						\$ 0.00
b. Fringe Benefits						0.00
c. Travel						0.00
d. Equipment						0.00
e. Supplies			7,000.00			7,000.00
f. Contractual		50,000.00	4,000.00			54,000.00
g. Construction						0.00
h. Other			1,500.00			1,500.00
i. Total Direct Charges (sum of 6a-6h)		50,000.00	12,500.00	0.00	0.00	62,500.00
j. Indirect Charges						0.00
k. TOTALS (sum of 6i and 6j)		\$ 50,000.00	\$ 12,500.00	\$ 0.00	\$ 0.00	\$ 62,500.00
7. Program Income						\$ 0.00

Authorized for Local Reproduction

Standard Form 424A (Rev. 7-97)  
Prescribed by OMB Circular A-102

Previous Edition Usable



<b>SECTION C - NON-FEDERAL RESOURCES</b>					
(a) Grant Program	(b) Applicant	(c) State	(d) Other Sources	(e) TOTALS	
8.	\$ 12,500.00	\$	\$	\$ 12,500.00	
9.				0.00	
10.				0.00	
11.				0.00	
12. TOTAL (sum of lines 8-11)	\$ 12,500.00	\$ 0.00	\$ 0.00	\$ 12,500.00	
<b>SECTION D - FORECASTED CASH NEEDS</b>					
	Total for 1st Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
13. Federal	\$ 16,640.00	\$ 4,000.00	\$ 4,000.00	\$ 4,320.00	\$ 4,320.00
14. Non-Federal	4,160.00	1,000.00	1,000.00	1,080.00	1,080.00
15. TOTAL (sum of lines 13 and 14)	\$ 20,800.00	\$ 5,000.00	\$ 5,000.00	\$ 5,400.00	\$ 5,400.00
<b>SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT</b>					
(a) Grant Program	FUTURE FUNDING PERIODS (Years)				
	(b) First	(c) Second	(d) Third	(e) Fourth	
16.	\$ 20,580.00	\$ 20,850.00	\$	\$	
17.					
18.					
19.					
20. TOTAL (sum of lines 16-19)	\$ 20,580.00	\$ 20,850.00	\$ 0.00	\$ 0.00	
<b>SECTION F - OTHER BUDGET INFORMATION</b>					
21. Direct Charges:			22. Indirect Charges:		
23. Remarks:					

Authorized for Local Reproduction

Standard Form 424A (Rev. 7-97) Page 2

## 6.3 Applying for a Waiver of the 50,000 TAG Funding Limit

The TAG regulation limits to \$50,000 the amount that EPA can award for a TAG, but allows EPA to waive the \$50,000 limit under certain circumstances. A group that has a TAG for more than one site is eligible to

receive an initial grant of more than \$50,000 without applying for a waiver. For example, your group can receive \$100,000 if you are geographically close to two or more eligible sites and your group wishes to receive funding for technical assistance to address multiple eligible sites.

You may request a waiver of the funding limit if your group needs additional funds to complete more work on its TAG project. Since it is a lot of work for your group to prepare a continuation application, you should talk to your EPA project officer/regional TAG coordinator about requesting a waiver before you submit a continuation application. He or she will tell you whether the waiver will be possible. He or she also will tell you whether you should submit your waiver request first or with your continuation application.

Your request for a waiver must address the circumstances outlined below. The EPA regional office that awarded your TAG may waive the \$50,000 TAG limit if your group demonstrates that:

- Your group received previous TAG funds that were managed effectively; and
- Site characteristics indicate that additional funds are necessary due to the nature or volume of site-related information. In this case, three of the following ten factors below must occur:
  1. A Remedial Investigation/Feasibility Study (RI/FS) costing more than \$2 million is performed;
  2. Treatability studies or evaluation of new and innovative technologies are required as specified in the Record of Decision (ROD);
  3. EPA reopens the ROD;
  4. The site public health assessment (or related activities) indicates the need for further health investigations and/or health promotion activities;
  5. EPA designates one or more additional operable units after awarding the TAG;
  6. The agency leading the cleanup issues an *Explanation of Significant Differences* (ESD);
  7. A legislative or regulatory change results in new site information after EPA awards the TAG;
  8. EPA expects a cleanup lasting more than eight years from the start of the RI/FS through construction completion;
  9. Significant public concern exists, where large groups of people in the community require many meetings, copies of documents, etc.; and
  10. Any other factor that, in EPA's judgement, indicates that the site is unusually complex.

Your waiver request must also include the following:

- A description of the work for which additional funds are needed.
- A description of how the money, including matching share, will be spent to meet the objectives of the TAG program.

The amount of a waiver will be based on your statement of work for the proposed funding period. If it appears that your waiver request meets the basic requirements, your EPA project officer/regional TAG coordinator will let your group know, and help you develop a clear, well thought out application that is consistent with anticipated site activities.

If your group believes that it will need more than \$50,000 in TAG funds, you may request a waiver of the funding limit.

If your waiver request and application are approved, EPA may approve your group's full request for funding or a smaller amount, and may award funding incrementally, depending on the availability of funding.

## 6.4 When Your TAG Ends

When a TAG ends, there are several things that you must do to ensure that records for your TAG are complete, all federal funds are accounted for, and you have fulfilled all of your responsibilities as a TAG recipient. Your EPA project officer/regional TAG coordinator may contact you about 90 days before your TAG ends to tell you what you have to do to end, or "close out" your TAG.

When your TAG ends, you must provide EPA with all required reports, account for all TAG funds, and make sure your TAG records are complete and in order. This will protect your group if it is audited.

To close out your TAG, your group must:

- Pay all bills before submitting a final financial status report. If this will take more than 90 calendar days after the end of the approved project period, you must send EPA a written request for an extension for submitting the financial status report.
- Send EPA all required financial, progress, and other reports, including the final project progress report and the final financial status report, within 90 calendar days of the end of your TAG. Your EPA project officer/regional TAG coordinator may approve an extension of this time period, if your group requests it in writing.
- Return to EPA any unused cash that has been drawn down, advanced, or paid to you.
- Pay back the government for any equipment with a current per unit value over \$5,000 or supply inventory worth more than \$5,000. Most TAG groups will not have equipment and supplies that exceed this amount.

Once all required reports are approved and all outstanding financial and technical issues are resolved, your group must keep its TAG records for 10 years from the date of the final Financial Status Report, or until any audit, litigation, cost recovery, and/or disputes initiated before the end of the ten-year retention period are settled, whichever is longer. You must get written approval from EPA before disposing of the records. If you prefer, you can send your records to EPA for safekeeping when you submit the final Financial Status Report (see 2.5 in *Section 2, Tracking TAG Activities and Finances*).

## 6.5 Checklist for Changing, Extending, or Ending Your TAG

*(This checklist is a reminder to read and follow the full instructions provided throughout this section. Appropriate sub-sections are shown so you can easily reference this important information.)*

### **Changing Your TAG Award Agreement**

- Request a one-time no-cost extension by preparing and sending a letter to the regional Grants Management Office at least 10 days before the current funding period expires (see 6.2).
- Request a project extension, if needed, by submitting the following items (see 6.2):
  - ( ) A written request for extension prior to the expiration date of the grant
  - ( ) An interim financial status report
  - ( ) A revised scope of work or a statement indicating that no revisions to the scope of work are required
  - ( ) A revised schedule
  - ( ) All quarterly progress reports, financial status reports, or other required reports
- Prepare and submit a continuation application by completing the following items (see 6.2):
  - ( ) SF-424
  - ( ) A detailed progress report for the current funding period
  - ( ) An estimated financial status report for the current funding period
  - ( ) A budget for the new funding period
  - ( ) An updated statement of work
  - ( ) Any changes in assurances and certifications that EPA requires
  - ( ) All quarterly progress reports, financial status reports, or other required reports
- Request waiver for additional funds that includes (see 6.3):
  - ( ) A description of the work for which additional funds are needed
  - ( ) A description of how the money will be spent

### **When Your TAG Ends**

- Pay all bills before submitting final reports to EPA (see 6.4)
- Submit final financial status report, EPA Form SF 269A, within 90 calendar days after the end of the project period or termination of your TAG project (see 6.4).
- Submit final project report and any other reports required under the agreement within 90 calendar days after the end of the approved project period. Or, submit a written extension request for submitting the reports (see 6.4).