

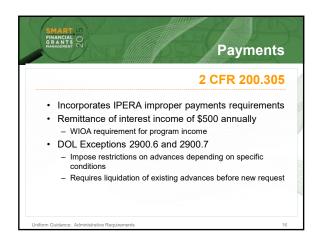
FINA GRA	Standards for Finan and Program Management (1 o	
	200.300 Statutory and national policy requirements	
•	200.301 Performance measurement	
•	200.302 Financial management	
•	200.303 Internal controls	
•	200.304 Bonds	
•	200.305 Payment	
•	200.306 Cost sharing or matching	
•	200.307 Program income	
•	200.308 Revision of budget and program plans	
	200.309 Period of performance.	

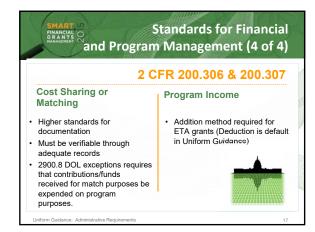
2 (CFR 200.300 & 200.301
Statutory and National Policy Requirements	Performance Measurement
All Federal awards must be expended and in compliance with U.S. statutory and public policies	Require <u>performance</u> metrics/goals to <u>improve</u> progran <u>outcomes</u> and use <u>cost effective</u> practices
FFATA, salary limits, SAM, whistleblower protection and more	

2 CFR 200.3	02 Financial system	s must provide:
Identification of all Federal cash receipts and expenditures	Comparison of expenditures to budgets and performance	Written policies and procedures
Source documentation	Accurate disclosure	Control and accountability

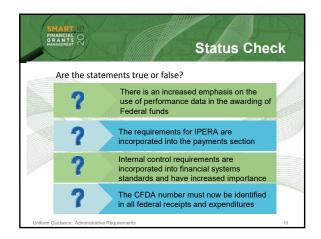
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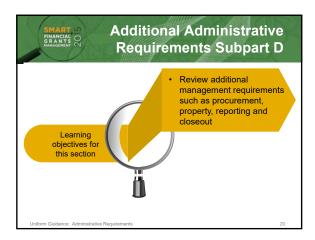
MANAGEMENT CV	Internal Controls	
	2 CFR 200.303	
 Increased emphasi 	s on Internal Controls	
	equate controls using sound	
management prac		
Standards for In Government (Gi	iternal Control in the Federal reen Book)	
	Integrated Framework (COSO)	
All reasonable pred	autions	





	Budget a	and Program Plans
		2 CFR 200.308
Revision of bu	idget and progra	am plans
Threshold		Simplified Acquisition needed for any cumulative f the total budget
- 2900.9-12	- DOL Exceptions	
	nket approval	
 Submis 	sion 30 days befor	re effective date





SMART LD FINANCIAL O G R A N T S MANAGEMENT O	Additional Post Award Requirements
• 200.310310	6 Property Standards
• 200.317326	Procurement Standards
• 200.327 Perfo	ormance and Financial Monitoring and Reporting
• 200.330332 Management	Subrecipient Monitoring and
• 200.338342	Remedies for Noncompliance
• 200.333337	Record Retention and Access
• 200.343 Clos	eout
200.344349 Responsibilities	Post-Closeout Adjustments and Continuing
Uniform Guidance: Administrative Re	iquirements 21



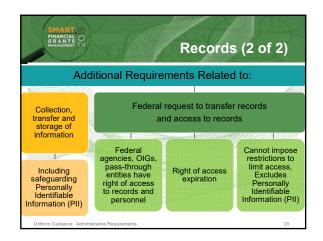




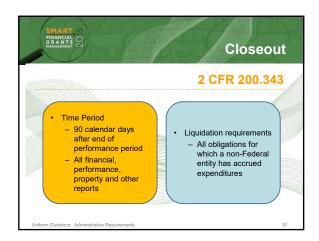


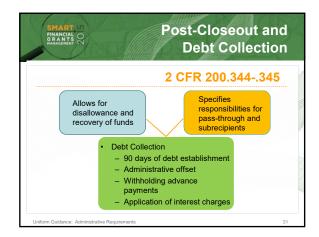


SMART ID FINANCIAL OG RANTS NAMAGEMENT N	Rec	ords (1 of 2)
2 CFR 200.33	33 Retention requirem	nents for records
All retention requirements consolidated in one section Specifies length of retention	Financial records — 3 years or until all matters are resolved Real property and equipment — 3 years Program income expended post- award	Indirect cost rate proposals/cost allocation plans – 3 years but start date may differ Allows for transfer of records to awarding agency

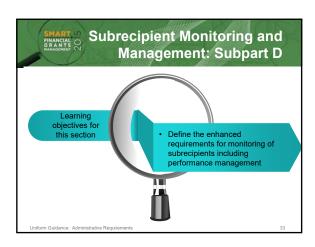




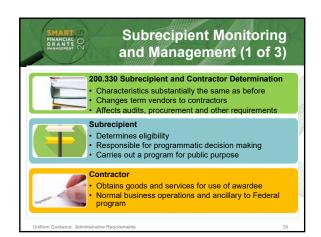












nt Monitoring ment (2 of 3)	GRANTS
R 200.331332	
rough Entities use judgment based on ia classify <u>each</u> subaward Subrecipient	Requirements for Pass- through Entities Subrecipient monitoring tools & guidance Indirect costs guidance
Δ	Uniform Guidance: Administrative Requirements

