

SMART FINANCIAL GRANTS MANAGEMENT 2013

Knowledge Check

On a scale of 1 (lowest) to 5 (highest), rate your knowledge and understanding of the following by **circling** the appropriate number in the middle column of the sheet, labeled Pre-Training, for each of the statements.

- I am fully aware of the revisions to the Administrative Requirements
- I understand the changes to procurement definitions
- I am fully aware of the ten (mandatory) contractual provisions
- I understand the various requirements for pass-through entities
- I know the DOL exceptions that apply to administrative requirements

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Post-Award Requirements: Subpart D

Learning objectives for this section


- Identify applicability of and significant changes to Administrative Requirements

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Post-Award Requirements

Specifies responsibility for Federal Agencies	Specifies responsibility for Federal recipients
<ul style="list-style-type: none">Manage and administer awardsEnsure compliance with statutory and public policy requirements	<ul style="list-style-type: none">Must comply with all requirementsManage and administer subrecipients

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Applicability

All recipients and subrecipients of a Federal award including but not limited to the following:

- States and local governments
- Institutions of Higher Education (IHE)
- Non-profit organizations
- For-profit or commercial entities
- Indian tribes
- Foreign organizations and foreign public entities


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Post Federal Award Requirements

- 200.300 to 200.344
 - Subpart D of the Uniform Guidance
- 2900.6 to 2900.15
 - DOL published exceptions

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Status Check

Are the statements true or false?

- ? The Administrative Requirements incorporate former Circulars A-102 and A-110
- ? The Administrative Requirements are found in Subpart C
- ? The post award requirements apply only to non-federal entities

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Financial and Program Management Requirements: Subpart D

Learning objectives for this section

- Identify both new requirements and changes to financial system and program management requirements

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Standards for Financial and Program Management (1 of 4)

- 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.

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Standards for Financial and Program Management (2 of 4)

2 CFR 200.300 & 200.301

Statutory and National Policy Requirements	Performance Measurement
<ul style="list-style-type: none">All Federal awards must be expended and in compliance with U.S. statutory and public policies<ul style="list-style-type: none">FFATA, salary limits, SAM, whistleblower protection and more	<ul style="list-style-type: none">Require <u>performance metrics</u>/goals to <u>improve program outcomes</u> and use <u>cost effective practices</u>



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Standards for Financial and Program Management (3 of 4)

2 CFR 200.302 Financial systems must provide:

Identification of all Federal cash receipts and expenditures <ul style="list-style-type: none">• Source documentation	Comparison of expenditures to budgets and performance <ul style="list-style-type: none">• Accurate disclosure	Written policies and procedures <ul style="list-style-type: none">• Control and accountability
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States continue to follow their laws in expending federal awards

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Internal Controls

2 CFR 200.303

- Increased emphasis on Internal Controls
 - Must establish adequate controls using sound management practices:
 - Standards for Internal Control in the Federal Government (Green Book)
 - Internal Control Integrated Framework (COSO)
- All reasonable precautions

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Payments

2 CFR 200.305


- Incorporates IPERA improper payments requirements
- Remittance of interest income of \$500 annually
 - WIOA requirement for program income
- DOL Exceptions 2900.6 and 2900.7
 - Impose restrictions on advances depending on specific conditions
 - Requires liquidation of existing advances before new request

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Standards for Financial and Program Management (4 of 4)

2 CFR 200.306 & 200.307

<h4>Cost Sharing or Matching</h4> <ul style="list-style-type: none">• Higher standards for documentation• Must be verifiable through adequate records• 2900.8 DOL exceptions requires that contributions/funds received for match purposes be expended on program purposes.	<h4>Program Income</h4> <ul style="list-style-type: none">• Addition method required for ETA grants (Deduction is default in Uniform Guidance) 
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Budget and Program Plans

2 CFR 200.308

Revision of budget and program plans

- If Federal award is over the Simplified Acquisition Threshold, prior approval is needed for any cumulative change that exceeds 10% of the total budget
- 2900.9-12 - DOL Exceptions
 - No blanket approval
 - Submission 30 days before effective date
 - Must be in writing
 - Only approving official is the Grant Officer



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Status Check

Are the statements true or false?

- There is an increased emphasis on the use of performance data in the awarding of Federal funds
- The requirements for IPERA are incorporated into the payments section
- Internal control requirements are incorporated into financial systems standards and have increased importance
- The CFDA number must now be identified in all federal receipts and expenditures

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Additional Administrative Requirements Subpart D

Learning objectives for this section

- Review additional management requirements such as procurement, property, reporting and closeout

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Additional Post Award Requirements

- 200.310-316 Property Standards**
- 200.317-326 Procurement Standards**
- 200.327 Performance and Financial Monitoring and Reporting**
- 200.330-332 Subrecipient Monitoring and Management**
- 200.338-342 Remedies for Noncompliance**
- 200.333-337 Record Retention and Access**
- 200.343 Closeout**
- 200.344-345 Post-Closeout Adjustments and Continuing Responsibilities**

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Property Standards

2 CFR 200.310 - 200.316 & 2900.13

Facilities and Lease Agreements

- No use allowances allowable

Equipment

- Same threshold >\$5000
- Including information technology systems

Supplies

- Including computing devices

Intangible Property

- Creative Commons Licensing



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Procurement Standards


2 CFR 200.317 to 200.326

New or expanded items

- Micro-purchases
- Conflict of Interest
- Simplified acquisition threshold
- Consultants

States continue to follow state standards

- Subrecipients of states follow the Uniform Guidance standards



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Contractual Provisions

2 CFR 200.326

- All contracts made must contain 10 possible contractual provisions at Appendix II
 - Simplified acquisition threshold determines which provisions are applicable
- December 19, 2014 Federal Register
 - Contractual provisions from H to K are reordered, and the Energy Policy and Conservation Act (42 U.S. 6201) is removed

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Reporting

2 CFR 200.327-329

Only OMB-approved formats

Financial Reporting	<ul style="list-style-type: none">2900.14 DOL exception<ul style="list-style-type: none">ETA requires accrual reporting using the ETA 9130
Program Performance Reporting	<ul style="list-style-type: none">Requires tracking of performance to achieve program outcomes
Real Property Reporting	<ul style="list-style-type: none">Must report annually unless Federal interest extends 15 years or more

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Records (1 of 2)

2 CFR 200.333 Retention requirements for records

<ul style="list-style-type: none">All retention requirements consolidated in one sectionSpecifies length of retention	<ul style="list-style-type: none">Financial records – 3 years or until all matters are resolvedReal property and equipment – 3 yearsProgram income expended post-award	<ul style="list-style-type: none">Indirect cost rate proposals/cost allocation plans – 3 years but start date may differAllows for transfer of records to awarding agency
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Records (2 of 2)

Additional Requirements Related to:

- Collection, transfer and storage of information
- Including safeguarding Personally Identifiable Information (PII)
- Federal request to transfer records and access to records
 - Federal agencies, OIGs, pass-through entities have right of access to records and personnel
 - Right of access expiration
 - Cannot impose restrictions to limit access, Excludes Personally Identifiable Information (PII)

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Remedies for Non-Compliance

2 CFR 200.338 to 200.342


Remedies for non-compliance

- Expansion of enforcement actions
- Options to object, hearings and appeal

Termination

- Sets requirements for both termination for cause and for convenience
- Notification of termination requirements

Effects of suspension or termination



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Closeout

2 CFR 200.343

- Time Period**
 - 90 calendar days after end of performance period
 - All financial, performance, property and other reports
- Liquidation requirements**
 - All obligations for which a non-Federal entity has accrued expenditures

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Post-Closeout and Debt Collection

2 CFR 200.344-.345

- Allows for disallowance and recovery of funds
- Specifies responsibilities for pass-through and subrecipients

- Debt Collection
 - 90 days of debt establishment
 - Administrative offset
 - Withholding advance payments
 - Application of interest charges

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Status Check

True or False?

- ? 200.301 requires awards to contain measurable performance metrics that will be used to measure success
- ? Property standards now address the use of Creative Commons licensing
- ? The Simplified Acquisition Threshold determines when certain contractual provisions must be included in awards
- ? There are few sanctions for non-compliance with the revised Uniform Guidance

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Subrecipient Monitoring and Management: Subpart D

Learning objectives for this section

- Define the enhanced requirements for monitoring of subrecipients including performance management

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Subrecipient Monitoring and Management (1 of 3)

200.330 Subrecipient and Contractor Determination

- Characteristics substantially the same as before
- Changes term vendors to contractors
- Affects audits, procurement and other requirements

Subrecipient

- Determines eligibility
- Responsible for programmatic decision making
- Carries out a program for public purpose

Contractor

- Obtains goods and services for use of awardee
- Normal business operations and ancillary to Federal program

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Subrecipient Monitoring and Management (1 of 3)

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Subrecipient Monitoring and Management (2 of 3)

2 CFR 200.331-.332

- Requirements for Pass-through Entities
 - Subrecipient monitoring tools & guidance
- Indirect costs guidance
- Pass-through Entities
 - Must use judgment based on criteria
 - Must classify each subaward as:
 - A Subrecipient
 - A contractor

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Subrecipient Monitoring and Management (3 of 3)

Ensure subawards appropriately identified	Evaluate risk of non-compliance
Specify required information for each award	Monitor subaward activities
Include Federal Award Identification Number (FAIN) and DUNS numbers	Verify audit coverage as required
CFDA Number and dollar amount of each	Honor ICR's or De minimis Rate

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Status Check

Are the statements true or false?

	Pass-through entities have increased responsibilities under the Uniform Guidance
	Pass-through entities may rely on the subawardee for a determination of contractor or subrecipient
	Monitoring of subawardees is an integral part of subgrant management


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Key Concepts

 Consolidated set of regulations	 Post Award requirements cover financial and administrative management of awards	 New responsibilities for pass-through entities.
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Knowledge Check

On a scale of 1 (lowest) to 5 (highest), rate your knowledge and understanding of the following by **circling** the appropriate number in the middle column of the sheet, labeled Post-Training, for each of the statements.

- I am fully aware of the standardized elements of the Notice of Funding Opportunities utilized by ETA
- I understand the merit review process for grant proposals
- I understand the various requirements for pass-through entities
- I am fully aware of the ten (mandatory) contractual provisions

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Life is really simple,
but we insist on making it complicated.
~Confucius

THANK YOU!

PLEASE COMPLETE YOUR EVALUATIONS
