

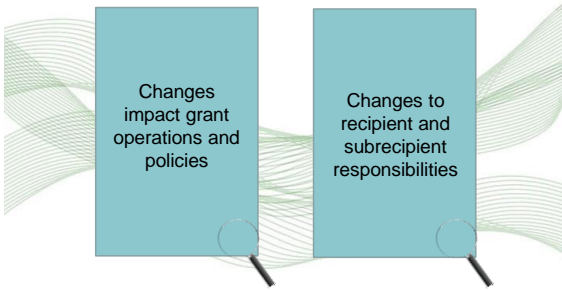


Uniform Guidance Subpart D Administrative Requirements





Why This Session Is Needed

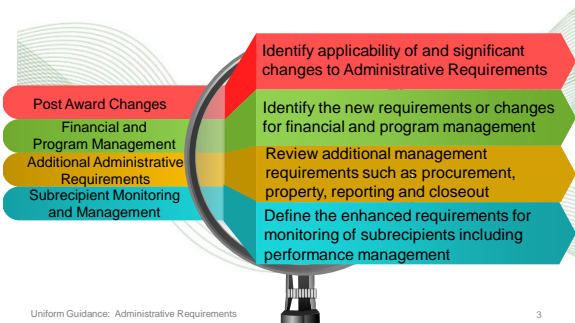


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Lesson Overview & Module Objectives




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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 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

- 
- Manage and administer awards
 - Ensure compliance with statutory and public policy requirements
 - Must comply with all requirements
 - Manage 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

- All Federal awards must be expended and in compliance with U.S. statutory and public policies
 - FFATA, salary limits, SAM, whistleblower protection and more

Performance Measurement

- Require performance metrics/goals to improve program outcomes and use cost effective practices



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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	Comparison of expenditures to budgets and performance	Written policies and procedures
<ul style="list-style-type: none"> • Source documentation 	<ul style="list-style-type: none"> • Accurate disclosure 	<ul style="list-style-type: none"> • Control and accountability

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)

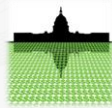
2 CFR 200.306 & 200.307

Cost Sharing or Matching

- 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.

Program Income

- 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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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

- 2900.14 DOL exception
 - ETA requires accrual reporting using the ETA 9130

Program Performance Reporting

- Requires tracking of performance to achieve program outcomes

Real Property Reporting

- 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

- 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

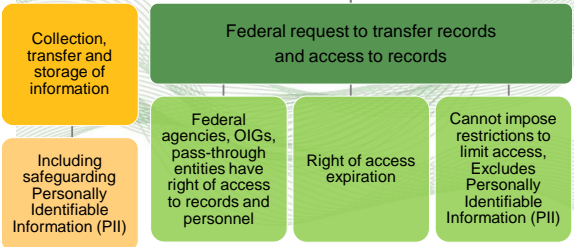
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Records (2 of 2)

Additional Requirements Related to:




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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 (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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