

Uniform Guidance Subpart D



Post Federal Award Requirements

§200.300-345

(previously A-110)

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Performance Management

- Relate financial data to performance
- Provide cost information to demonstrate cost effective practices
- Standard OMB-approved information collection for performance & financials
- Agency to provide clear performance goals, indicators, and milestones



Internal Controls

- Increased focus on maintaining internal controls
 - COSO & federal “Green Book” principles:

Control Environment

1. Demonstrates commitment to integrity and ethical values
2. Exercises oversight responsibility
3. Establishes structure, authority and responsibility
4. Demonstrates commitment to competence
5. Enforces accountability

Risk Assessment

6. Specifies suitable objectives
7. Identifies and analyzes risk
8. Assesses fraud risk
9. Identifies and analyzes significant change

Control Activities

10. Selects and develops control activities
11. Selects and develops general controls over technology
12. Deploys through policies and procedures

Information & Communication

13. Uses relevant information
14. Communicates internally
15. Communicates externally

Monitoring Activities

16. Conducts ongoing and/or separate evaluations
17. Evaluates and communicates deficiencies

Cost Sharing / Matching

- Clarifies policies on voluntary committed CS
 - VC CS not expected under proposals and cannot be used in merit review
 - CS can only be considered when required by regulation & transparent in notice of funding opportunity
- Valuation of CS largely unchanged
 - 3rd party
 - Unrecovered F&A
 - Etc.





Program Income

- Default method for IHEs – Addition Method
 - Example: \$20k award + \$10k income = \$30k to spend
 - Award amount does not change (\$20k)
 - Invoice sponsor for \$20k
- Awaiting clarification/technical correction – prior approval for addition?
- Read award T&C!
- Can be used as CS to meet requirement

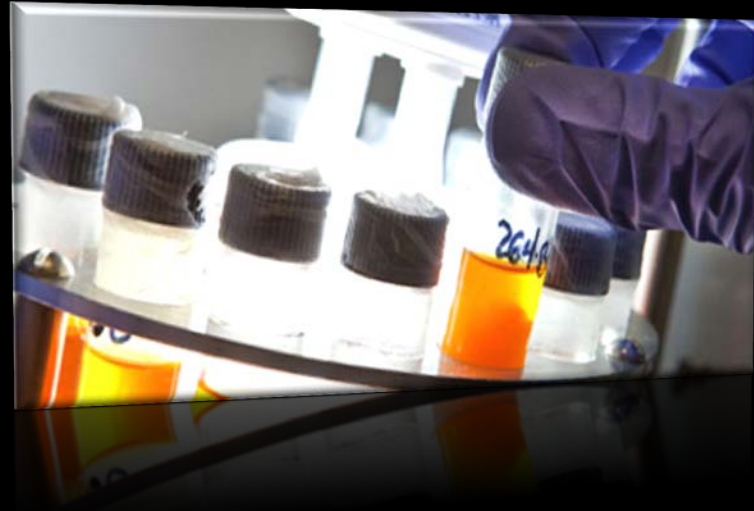
Revision of budget & program plans



- No major changes EXCEPT:
- Faculty disengagement requires prior approval from agency
 - Unable to work on project > 3 months
 - OR 25% time reduction to project
 - *will need to assess at closeout*

Equipment

- “Conditional Title” – new term, no major changes
 - Title vests in recipient under certain conditions:
 - Use equipment for authorized purposes
 - Not encumber property without approval
 - Use and dispose of properly



Residual Inventory



- Federal government must be compensated for their share of residual supplies remaining on project >\$5,000 (no change from A-110)
 - Based on FMV
 - Computing Devices

Procurement (IN PROGRESS)

- New micropurchase threshold <\$3,000
- For NCSU, Small Purchases on ledger-5 now begin at \$3,000 instead of \$5,000
- Working with other central offices to implement
- Per UG, effective 7/1/2016
- NCSU will implement 7/1/2015

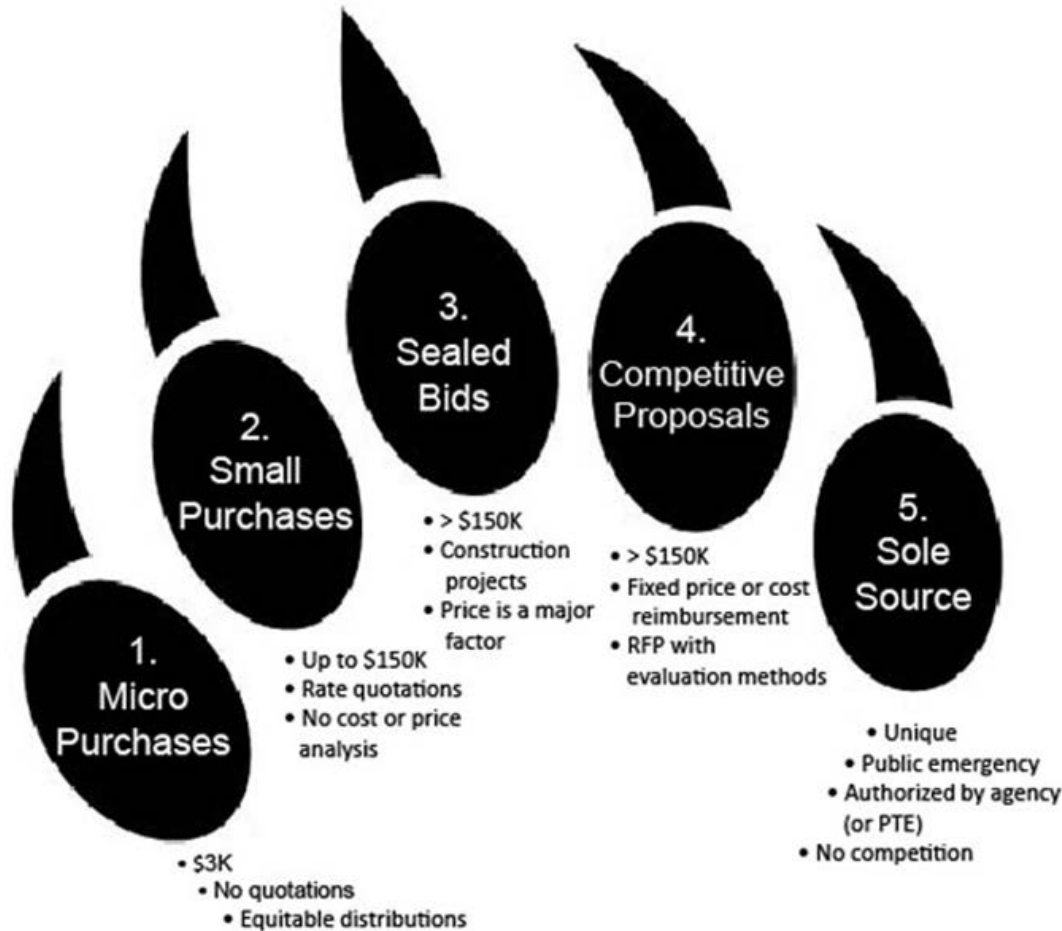
Procurement (In progress)

Procurement "Claw" (Sections 200.317-326)



Procurement (in progress)

Procurement "Claw" (Section 200.320)



Financial Reporting

- Federal agencies required to use Federal Financial Report
- Submission frequency requirements not largely changed BUT can require more frequent reporting if necessary to effectively monitor progress

FEDERAL FINANCIAL REPORT				
(Follow form instructions)				
1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)		Page 1 of _____ pages
3. Recipient Organization (Name and complete address including Zip code)				
4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual
8. Project/Grant Period From: (Month, Day, Year)		To: (Month, Day, Year)	9. Reporting Period End Date (Month, Day, Year)	
10. Transactions			Cumulative	

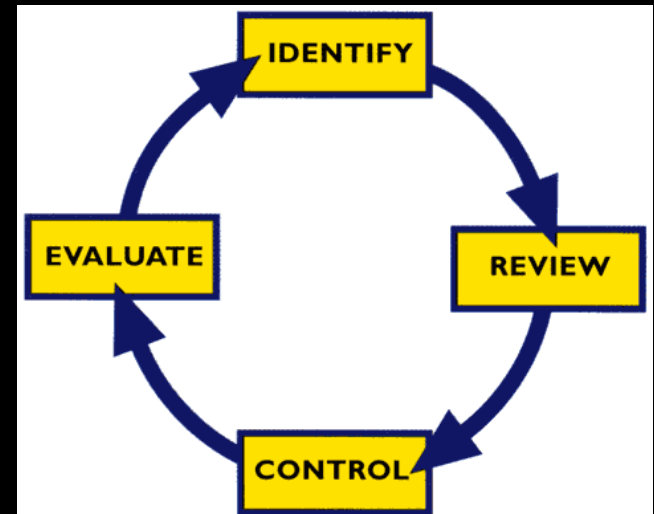
Monitoring & Reporting Program Performance

- Submission frequency requirements largely unchanged (at least annually, not more than quarterly), BUT may be requested more often to effectively monitor



Subrecipient Monitoring & Management

- Increased requirements for subrecipient review and monitoring
 - Risk Assessment
 - Analyze financial and programmatic reports
 - Follow up on all deficiencies
 - Issue management decisions



Subrecipient Monitoring & Management

- Subrecipient F&A rate determination
 - Federally negotiated F&A rate
 - If no federal rate, negotiated rate between pass-through entity and sub., or
 - De minimis rate (10% MTDC)



Subrecipient Monitoring & Management

- Fixed amount subawards
 - May issue fixed amount subawards up to \$150k with prior approval
 - Increased focus on performance management
 - See §200.201 for conditions of Fixed Amount Awards



Record Retention & Access

- Default = 3 years from submission date of final expenditure report (no change)
- Rights of access not limited to record retention period, but last as long as records are retained
 - Even if paper records are destroyed, electronic info exists and should be made available!



Remedies for Noncompliance



- Withhold cash payments pending corrective action
- Deobligation
- Stricter enforcement?

Post-Closeout Adjustments

- Adjustment to Federal award amount based on an audit or other review after closeout must be made within record retention period



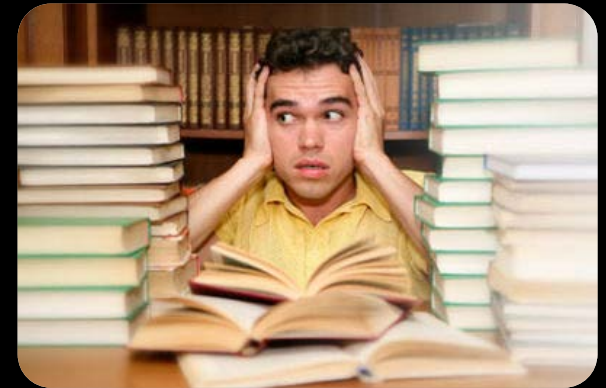
Collection of Amounts Due



- Refunds must be PAID within 90 calendar days of submission of final financial report (change from “reasonable period”)
 - If not, may offset other reimbursement requests or withhold advance payments

Resources

- OMB UG Crosswalks (Old→New & New→Old)
- OMB UG Cost Principles Comparison Chart
- COFAR training
- COFAR FAQs
- NCURA YouTube Tuesdays videos
- COGR Technical Corrections
- COGR Guide to UG
- FDP/COGR White Paper
- Maximus Webinars



Questions?

