

# Grants Training

Module 3, Lesson 1



Council on Financial Assistance Reform (COFAR)

**FEDERAL GRANTS MANAGEMENT 101**

# Uniform Guidance Administrative Requirements



## Course Overview

1

**Lesson 1:**

Acronyms, Definitions, and General Provisions

2

**Lesson 2:**

Subpart C - Pre-Federal Award Requirements and Contents of Federal Awards

3

**Lesson 3:**

Post Federal Award Requirements

4

**Lesson 4:**

Subrecipient Monitoring and Management



# 1

## Lesson 1:

Acronyms, Definitions, and General Provisions

At the completion of this lesson, you will have a basic understanding of key acronyms and definitions as well as a basic understanding of the general provisions of the Uniform Guidance.





## Key Definitions



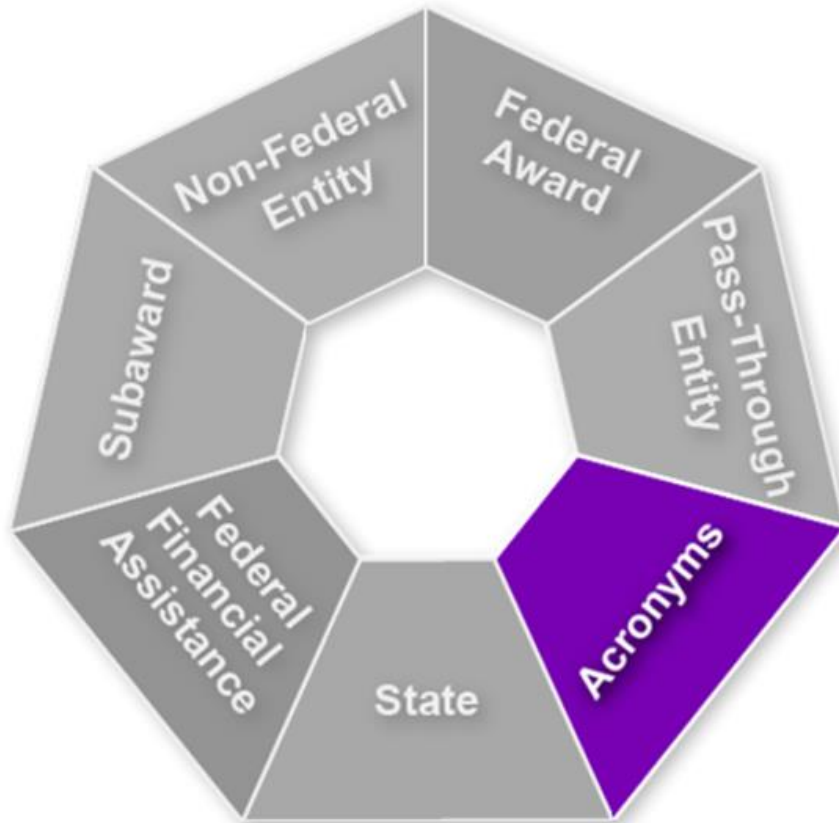
Consistent use of the definitions in technical assistance materials and standard operating procedures produced by the Federal awarding agency will strengthen recipient and subrecipient understanding of these terms and acronyms.

Select each shape to learn more about these key definitions.





## Key Definitions



- ❖ CFDA (Catalog of Federal Domestic Assistance)
- ❖ FAIN (Federal Award Identification Number)
- ❖ FAPIIS (Federal Awardee Performance and Integrity Information System)
- ❖ FAR (Federal Acquisition Regulation)
- ❖ FR (Federal Register)
- ❖ IHE (Institutions of Higher Education)
- ❖ MTDC (Modified Total Direct Cost)
- ❖ PII (Personally Identifiable Information)
- ❖ PTE (Pass-through Entity)
- ❖ SAM (System for Award Management)

Select to return to previous slide



### Key Definitions

Pass-through entity means a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal award. - 200.74



Select to return to previous slide



## Key Definitions



A Federal award is Federal financial assistance that a non-Federal entity receives directly from a Federal awarding agency or indirectly from a pass-through entity, or a cost-reimbursement contract under the Federal Acquisition Regulations that a non-Federal entity receives directly from a Federal awarding agency or indirectly from a pass-through entity.

A Federal award is also the grant, cooperative agreement, or other agreement setting forth the terms and conditions of the award, or the cost-reimbursement contract awarded under the Federal Acquisition Regulations.

A Federal award does not include other contracts that a Federal agency uses to buy goods or services from a contractor or a contract to operate Federal Government owned, contractor operated facilities. - 200.38

Select to return to previous slide





## Key Definitions



Non-Federal entity means a state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a Federal award as a recipient or subrecipient. - 200.69

Select to return to previous slide



## Key Definitions



A subaward means an award provided by a pass-through entity to a subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract. - 200.92

Select to return to previous slide



## Key Definitions



Federal financial assistance means assistance that non-Federal entities receive or administer in the form of:

- ❖ grants, including fixed amount awards
- ❖ cooperative agreements
- ❖ non-cash contributions or donations of property
- ❖ direct appropriations
- ❖ food commodities
- ❖ other financial assistance

200.40

Select to return to previous slide



## Key Definitions



State means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, and any agency or instrumentality thereof exclusive of local governments. - 200.90

Select to return to previous slide





## Knowledge Check

Which type of entity means a state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a Federal award as a recipient or subrecipient?

Non-Federal  
Entity

Pass-Through  
Entity



## Knowledge Check

Which type of entity means a state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a Federal award as a recipient or subrecipient?

**Correct!**  
This would describe a non-Federal entity.



### Knowledge Check

Puerto Rico is considered a "State" for the application of the Uniform Guidance requirements.

True

False



### Knowledge Check

Puerto Rico is considered a “State” for the application of the Uniform Guidance requirements.

Correct!

Puerto Rico is considered a “State” for the application of the Uniform Guidance requirements.





### Knowledge Check

For the purposes of interpreting and applying the Uniform Guidance, a Federal award includes contracts that a Federal agency uses to buy goods or services from a contractor.

True

False



## Knowledge Check

For the purposes of interpreting and applying the Uniform Guidance, a Federal award includes contracts that a Federal agency uses to buy goods or services from a contractor.

**Correct!**

When interpreting and applying the Uniform Guidance, a Federal award does not include contracts that a Federal agency uses to buy goods or services from a contractor.



## General Provisions

The general provisions provide the framework and context for how the Uniform Guidance operates.

Some main points include:

- ❖ Purpose
- ❖ Applicability
- ❖ Exceptions
- ❖ Effective/Applicability Date
- ❖ Conflict of Interest
- ❖ Mandatory Disclosures

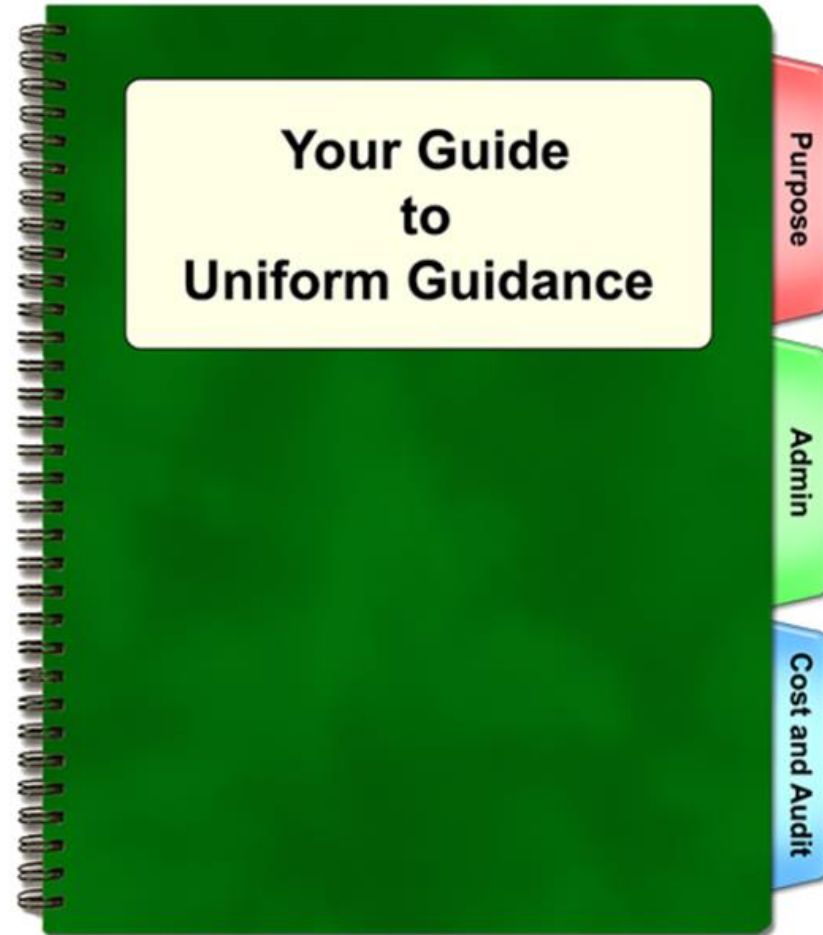






## Purpose

The Uniform Guidance creates a set of standards and requirements for all Federal grants and cooperative agreements irrespective of non-Federal entity type.







### Purpose

#### Purpose

The Uniform Guidance establishes:

- ❖ uniform administrative requirements
- ❖ cost principles
- ❖ audit requirements for Federal awards to non-Federal entities

200.100

#### Administrative Requirements

Administrative requirements provide non-Federal entities the management and award requirements needed to manage their Federal award.

Subparts B Through D

Purpose

Admin

Cost and Audit



### Purpose

#### Cost Principles

Cost Principles are used for determining the allowable costs incurred by non-Federal entities under Federal awards.

The principles are for the purpose of cost determination and are not intended to identify the circumstances or dictate the extent of Federal Government participation in the financing of a particular program or project.

Subpart E

#### Audit Requirements

The Single Audit requirements sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of non-Federal entities expending Federal awards.

Subpart F

Purpose

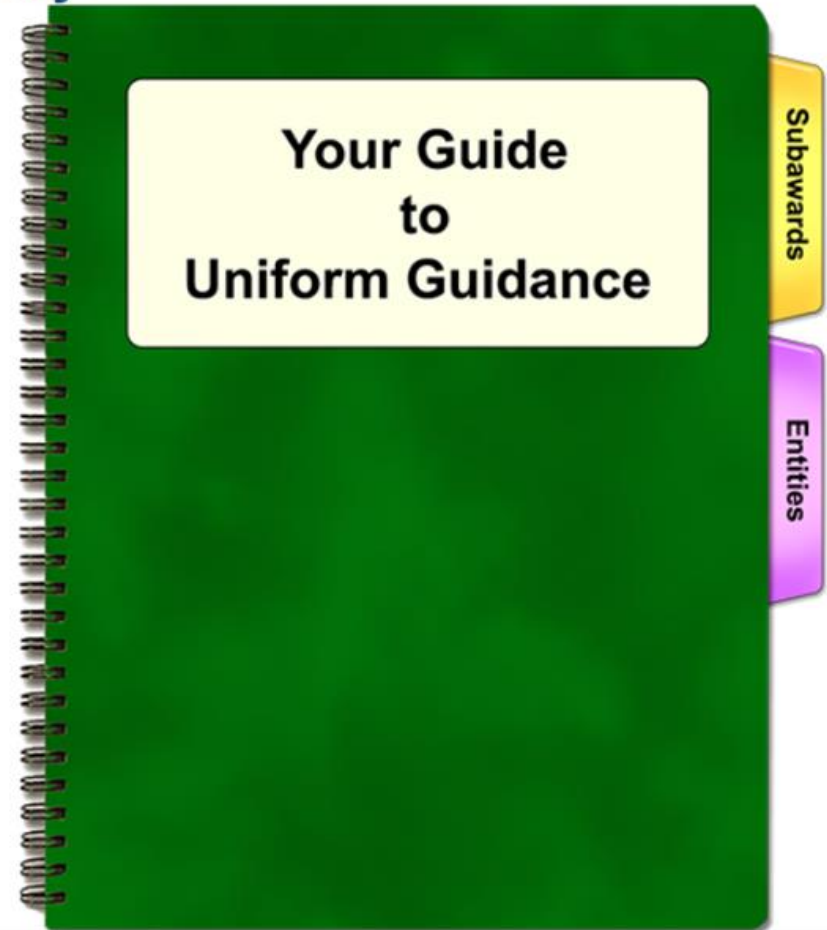
Admin

Cost and Audit



## Applicability

The requirements established in 2 CFR 200.101 apply to Federal agencies that make Federal awards to non-Federal entities. These requirements are applicable to all costs related to Federal awards.







### Applicability Table

Subpart	Application
Subpart A: Acronyms and Definitions	Acronyms and Definitions are applicable to all types of Federal Awards, Federal Financial Assistance and Fixed-Price Awards and Subcontracts.
Subpart B: General Provisions	General Provisions are applicable to all types of Federal Awards, Federal Financial Assistance and Fixed-Price Awards and Subcontracts. <a href="#">Tell me more.</a>
Subpart C: Pre-Federal Award Requirements and Contents of Federal Awards	Pre-Federal Award Requirements and Contents of Federal Awards only apply to Grant Agreements and Cooperative Agreements.
Subpart D: Post Federal Award Requirements	Post Federal Award Requirements are applicable to all types of Federal Awards, Federal Financial Assistance and Fixed-Price Awards and Subcontracts.
Subpart E: Cost Principles	Cost Principles are applicable to Grant Agreements and Cooperative Agreements. <a href="#">Tell me more.</a>
Subpart F: Audit Requirements	This part sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of non-Federal entities expending Federal awards.





### Applicability Table

Subpart	Application
Subpart A: Acronyms and Definitions	Acronyms and Definitions are applicable to all types of Federal Awards, Federal Financial Assistance, and Fixed Price Awards and Subcontracts.
Subpart B: General Provisions	General Provisions are applicable to all types of Federal Awards. <a href="#">Tell me more.</a>
Subpart C: Pre-Federal Award Requirements and Contents of Federal Awards	English Language, Conflict of Interest, and Mandatory Disclosures requirements only apply to Grant Agreements and Cooperative Agreements.
Subpart D: Post Federal Award Requirements	Post Federal Award Requirements, Federal Acquisition Regulation, and Federal Acquisition Subcontracts.
Subpart E: Cost Principles	Cost Principles apply to all types of Federal Awards, Federal Financial Assistance, and Fixed Price Awards and Subcontracts. <a href="#">Tell me more.</a>
Subpart F: Audit Requirements	This part sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of non-Federal entities expending Federal awards.



### Applicability Table

Subpart	Application
Subpart A: Acronyms and Definitions	Acronyms and Definitions are applicable to all types of Federal Awards, Federal Financial Assistance, and Fixed-Price Awards and Subcontracts.
Subpart B: General Provisions	General Provisions of Financial Assistance apply to all Federal Awards. <a href="#">Tell me more.</a>
Subpart C: Pre-Federal Award Requirements and Contents of Federal Awards	Pre-Federal Award Requirements apply to Grant Agreements.
Subpart D: Post Federal Award Requirements	Post Federal Award Requirements apply to Grant Agreements, Federal Financial Assistance, and Fixed-Price Awards and Subcontracts.
Subpart E: Cost Principles	Cost Principles apply to Grant Agreements. <a href="#">Tell me more.</a>
Subpart F: Audit Requirements	This part sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of non-Federal entities expending Federal awards.

Cost Principles are applicable to Grant Agreements and Cooperative Agreements, except those providing food commodities, Cost-Reimbursement contracts awarded under the Federal Acquisition Regulations and cost-reimbursement subcontracts under these contracts, and Fixed-price contracts and subcontracts awarded under the Federal Acquisition Regulation whenever cost analysis is performed or the contract requires the determination or negotiation of costs.





### Applicability

#### Subawards and Subrecipients

The terms and conditions of Federal awards flow down to subrecipients unless a particular section of this part or the terms and conditions of the Federal award specifically indicate otherwise. This means that the non-Federal entities must comply with requirements regardless of whether it is a recipient or subrecipient of a Federal award.

200.101



Subawards

Entities



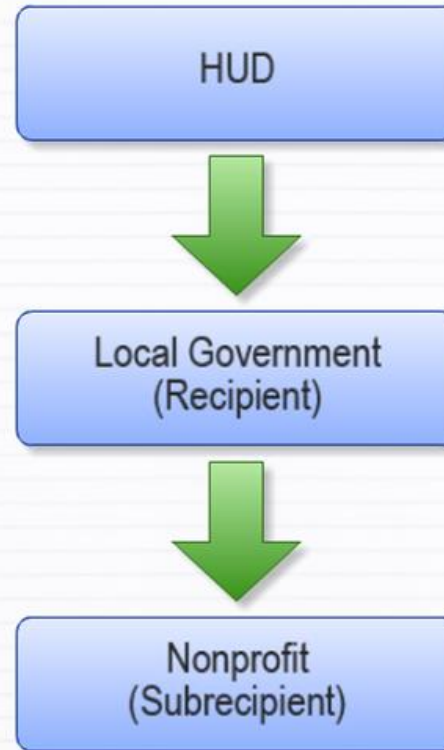


### Applicability

#### Pass-Through Entities

Pass-through entities must comply with the requirements of the Uniform Guidance, unless the terms and conditions of the Federal award indicate otherwise.

200.101



Subawards

Entities

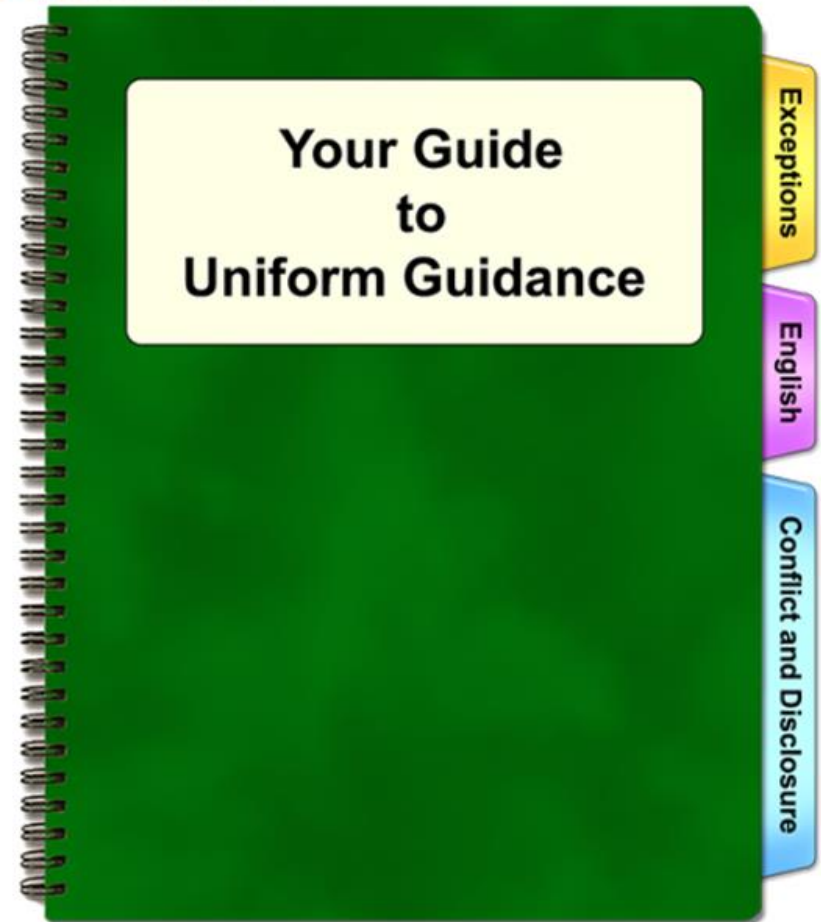




## Other Important Provisions

In this next section we will cover other important provisions:

- ❖ Exceptions
- ❖ English
- ❖ Conflict of Interest
- ❖ Mandatory Disclosures





### Exceptions

#### Exceptions

Only OMB may allow exceptions for classes of Federal awards or non-Federal entities. In the interest of maximum uniformity, OMB permits exceptions only in unusual circumstances.

Exceptions on a case-by-case basis may be authorized by the Federal awarding agency.

The Federal awarding agency may apply more restrictive requirements to a class of Federal awards or non-Federal entities when approved by OMB, or required by Federal statutes or regulations.

There are no exceptions from the audit requirements.

200.102

Exceptions

English

Conflict and Disclosure



### English Language

#### English Language

All Federal financial assistance announcements, applications and award information must be in the English language.

Applications in another currency will be converted to United States currency using the date specified for receipt of the application.

Non-Federal entities may translate the Federal award and other documents into another language.

Where a significant portion of the non-Federal entity's employees who are working on the Federal award are not fluent in English, the non-Federal entity must provide the Federal award in English and the language(s) with which employees are more familiar.

200.111

Exceptions

English

Conflict and Disclosure





## Effective/Applicability Date

The Uniform Guidance was made effective on December 26, 2014.

For the procurement standards in non-Federal entities may continue to comply with the procurement standards in previous OMB guidance (superseded by this part as described in 200.104) for two additional fiscal years after this part goes into effect.





### Conflict of Interest and Disclosure

#### Conflict of Interest

The non-Federal entity must disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity in accordance with applicable Federal awarding agency policy.

200.112

#### Mandatory Disclosures

The non-Federal entity or applicant must disclose, in writing to the Federal awarding agency or pass-through entity all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award.

200.113

Exceptions

English

Conflict and Disclosure



## Knowledge Check

Non-Federal entities may not translate the Federal award and other documents into another language.

True

False



## Knowledge Check

Non-Federal entities may not translate the Federal award and other documents into another language.

**Correct!**

Non-Federal entities can translate the Federal award and other documents into another language.



## Knowledge Check

A non-Federal entity or applicant must disclose, in writing to the Federal awarding agency or pass-through entity all violations of Federal criminal law involving fraud, bribery, or gratuity violations.

True

False





## Knowledge Check

A non-Federal entity or applicant must disclose, in writing to the Federal awarding agency or pass-through entity all violations of Federal criminal law involving fraud, bribery, or gratuity violations.

Correct!

A non-Federal entity or applicant must disclose, in writing all violations of Federal criminal law involving fraud, bribery, or gratuity violations.