

## District Finance Policy on

# Uniform Grant Guidance

### **Subpart D – Post Award Requirements**

#### **A. Performance measurement - 200.301**

The District will provide the grantor agency with data to measure all required performance goals established by the grantor agency. When applicable, cost information will be provided to demonstrate cost effective practices. The District will also use the data from performance measures to improve program outcomes, share lessons learned with other District programs, and spread the adoption of promising practices.

#### **B. Financial Management - 200.302**

The District will maintain a financial management system sufficient to permit the preparation of reports required by general and program specific terms and conditions of the grantor agency; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used in accordance with all local, state and Federal statutes, regulations and terms and conditions of the grantor agency. The District will expend and account for all grant awards in accordance with all local, state and Federal laws and procedures as required by the grantor agency.

The District will maintain a Fund Accounting System with transactions on all grant awards maintained separately and all awards clearly identified. Federal awards will include the award identification number and year, the CFDA title and number, the name of the Federal Agency, and the name of the pass-through entity if any. The District will maintain effective control over, and accountability for, all funds, property, and other assets as required from the grantor agency. The District will maintain sufficient supporting documentation on all funding sources and uses. The District will maintain a fixed asset accounting system to safeguard all fixed assets of the District. The District will maintain written procedures covering the acquisition, recording, and transfer or disposal of all fixed assets and the District performs an annual inventory of fixed assets.

The District will maintain budgetary accounting to identify budget variances within funding sources and funding uses for each grant award.

**C. Internal Controls - 200.303**

The District will establish effective internal controls over the grant award that provides reasonable assurance that the District is managing the award in compliance with all Federal, state and local statutes, regulations and terms and conditions of the award.

**D. Fidelity Bond Coverage – 200.304**

If the District is found to lack sufficient coverage to protect the Federal Government's interest as determined by the Federal awarding agency, the District will ascertain adequate fidelity bond coverage from bonding companies holding certificates of authority as acceptable sureties, as prescribed in 31 CFR Part 223, "Surety Companies Doing Business with the United States."

**E. Payments - 200.305**

For all grant awards, the District will request reimbursement of expenditures on at least a quarterly basis unless the grantor agency provides different requirements. No advanced funding will be requested, however; some local grantor agencies fully fund their grant awards upfront and expenditure reports are filed at year end. The district will fully comply with all grantor regulations concerning payment methods.

**F. Cost Sharing – 200.306**

**G. Program Income – 200.307**

The District will seek to generate program income whenever possible to defray program cost where appropriate. Any cost incidental to the generation of program income will be deducted from gross income to determine program income. Program income will be used for current costs unless authorized otherwise by the Federal awarding agency. Program income will be deducted from total allowable cost to determine the net allowable cost. Accounting for and use of program income will be verified with the Federal awarding agency for authorization when not clearly defined.

**H. Revision of budget and program plans – 200.308**

The original budget and any revisions to the budget will be related to performance for program evaluation whenever appropriate.

Prior approval from the Federal awarding agency is required for budget and program plan revisions. The District will comply with the “Code of Federal Regulations, Section 200.308 part (c)11 (i) through (viii) as needed for prior approval with the Federal awarding agency for non-construction awards and with Section 200.308 part (g)(1) through (5) as needed for prior approval with the Federal awarding agency for construction awards. Click the following link for the “Code of Federal Regulations”. [http://www.ecfr.gov/cgi-bin/text-idx?SID=51fe36054afd11b20bac5931e4e104e5&node=pt2.1.200&rgn=div5#sg2.1.200\\_1316.sg3](http://www.ecfr.gov/cgi-bin/text-idx?SID=51fe36054afd11b20bac5931e4e104e5&node=pt2.1.200&rgn=div5#sg2.1.200_1316.sg3)

**I. Period of performance – 200.309**

Only allowable costs incurred during the period of performance will be charged to the program and any cost prior to the Federal award as authorized by the Federal awarding agency.

**J. Insurance coverage – 200.310**

Adequate insurance coverage, (similar to other property coverage in the District), will be maintained on all real property and equipment acquired or improved with Federal funds.

**K. Real Property – 200.311**

Real property will be used for the originally authorized purpose as long as needed for that purpose. The District will not dispose of or encumber its title or other interest during that time. Prior to the disposal of real property when it is no longer needed, the District will obtain authorization and instructions from the Federal awarding agency.

**L. Federally-owned and exempt property – 200.312**

The District will submit an annual inventory list of all federally-owned property, if any, in its custody to the appropriate Federal awarding agency. If any such property is no longer needed, it will be reported to the appropriate Federal awarding agency for further utilization.

**M. Equipment – 200.439**

Equipment acquired under a Federal award will vest with the District subject to the following obligations and conditions:

- Use of the equipment for the authorized purposes of the project during the period of performance or until the property is no longer needed for the purposes of the project.
- Not encumber the property without approval of the Federal awarding agency or pass-through entity.
- Use and dispose of the property in accordance with all guidelines established by the Federal awarding agency and in the Code of Federal Regulations Section 200.313 part(3)(b),(c), and(e). See Appendix A for the “Code of Federal Regulations”.

**N. Supplies – 200.314**

Title to supplies will vest with the District upon acquisition. Upon termination or completion of the project, unused supplies exceeding \$5,000 in total aggregate value will be retained and used for other Federal award projects.

- Use and dispose of the supplies exceeding \$5,000 in total aggregate in accordance with all guidelines established by the Federal awarding agency and in the Code of Federal Regulations Section 200.313 part(3)(b),(c), and(e). See Appendix A for the “Code of Federal Regulations”.

**O. Intangible property – 200.315**

Upon acquisition, title to intangible property vests with the District.

- Use of the property for the authorized purposes of the project during the period of performance or until the property is no longer needed for the purposes of the project.
- Not encumber the property without approval of the Federal awarding agency or pass-through entity.
- Use and dispose of the property in accordance with all guidelines established by the Federal awarding agency and in the Code of Federal Regulations Section 200.313 part(3)(b),(c), and(e). See Appendix A for the “Code of Federal Regulations”.

**P. Property trust relationship – 200.316**

Real property, equipment, and intangible property acquired or improved with a Federal award will be held in trust by the District for the beneficiaries of the project or program under which the property was acquired or improved.

**Q. Procurement Standards - 200.317-200.326**

District Procurement Policy and Procedures will apply to all Federal awards the same as non-Federal funds. Please refer to our Procurement Policy for the sections referenced above covering:

- Oversight of contractors performance
- Conflicts of interest
- Economical approach to purchases and avoidance of unnecessary or duplicative items
- Value engineering
- Contractor awarding criteria
- Records retention and requirements
- Competition of transactions, solicitations, prequalified requirements
- Evaluation of bids
- Cooperative purchasing
- Methods of procurement
- Contracting with minority businesses
- Contract cost and price
- Bonding requirements

See a copy of the District's Procurement Policy and Procurement Procedures.

**R. Financial reporting – 200.327**

The District will comply with all Federal, State and local annual financial reporting requirements. The annual external audit due to the State DOE by December 1<sup>st</sup> each year will be posted to the District's website along with prior years' audits.

**S. Monitoring and reporting program performance – 200.328**

Federal award programs will be monitored the same as all funding sources for the District. All Federal programs are assigned a fund custodian by the District with overall responsibility for the program.

The District's Finance Department and Procurement Department also monitor all purchases for compliance with all Federal, State and Local requirements, budget compliance, and proper ledger account coding, All claims for reimbursement are reviewed and filed through the District's Finance Department at least quarterly.

**T. Reporting on real property – 200.329**

The District will comply with all Federal, State or local reporting requirements for real property purchased or improved with Federal award funds.

**U. Sub-recipient and contractor determinations – 200.330**

Some Federal awards for the District may include the use a sub-recipient or a contractor as part of the program. If the program includes the use of a sub-recipient or a contractor, the District will comply with all additional requirements imposed by the Federal awarding agency. The District will follow all Federal guidance in making the determination of a sub-recipient or a contractor relationship.

**V. Requirements for pass-through entities – 200.331**

If a Federal program involves a sub-recipient and the District serves as a pass-through entity, the District will notify the sub-recipient at the time of the sub-award. The District will provide the sub-recipient with all of the information that is available as required in the Code of Federal Regulations Section 200.331. See Appendix A for the “Code of Federal Regulations”.

**W. Fixed amount sub-awards – 200.332**

The District will request prior approval from the Federal awarding agency before providing any sub-awards based on fixed amounts. The sub-award will have to meet the requirements for fixed amount awards as defined in the Code of Federal Regulations under section 200.201. See Appendix A for the “Code of Federal Regulations”.

**X. Retention Requirements for Records - 200.333**

The District will maintain all financial records and supporting documentation for a period of not less than seven years beyond the current fiscal year. Certain payroll records and others considered as permanent records will be retained indefinitely. Records in litigation will be maintained until all litigation, claims and audit findings involved have been satisfied. Records will be maintained in accordance with any grantor agencies requirements if longer than seven years is required.

The District began archiving some financial records including supporting documentation in electronic format in 2009 and will continue to do so.

**Y. Request for transfer of records – 200.334**

The District will comply with any Federal awarding agency's request for transfer of records or extended record retention request as deemed necessary.

**Z. Methods for collection, transmission & storage of information – 200.335**

The District will archive all records in open and machine readable formats whenever practicable.

**AA. Access to records – 200.336**

The District will provide access to all Federal, State or local authorities for all pertinent records related to the award or program. Access to District personnel will also be available as needed to facilitate this process.

**BB. Restrictions on public access to records – 200.337**

**CC. Remedies for noncompliance – 200.338**

**DD. Termination – 200.339**

**EE. Notification of termination requirement – 200.340**

**FF. Opportunities to object, hearings and appeals – 200.341**

**GG. Effects of suspension and termination – 200.342**

**HH. Closeout – 200.343**

The District will complete all actions necessary to closeout a program as required by the Federal awarding agency. All closeout actions will be completed within the lessor of ninety (90) days or sooner if required the Federal awarding agency. The District will promptly refund any remaining unused advance or over claims due back to the Federal awarding agency. The District will account for any real and personal property acquired with Federal funds or received from the Federal Government in accordance with §§200.310 Insurance coverage through 200.316 Property trust relationship and 200.329 Reporting on real property.

**II. Post-closeout adjustments & continuing responsibilities – 200.344**

**JJ. Collections of amounts due – 200.345**

Amounts determined due back to the Federal awarding agency during the closeout process will be repaid within ninety (90) days of demand by the Federal awarding agency.