

Grants Workgroup Contact Information

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Grants Information Sharing Website:

*Grants information
and grant job aids
posted on this website:
Click [here](#).*

Grants Related Article/Links:

What is a Government
Contract? And how does

Proposed Revisions to 2 CFR



The proposed revisions to 2 CFR (Code of Federal Regulations) have been published by the OMB for public inspection. The public comment period is open now – comments should be submitted no later than March 11th.

These revisions set the stage for enhanced result-oriented accountability for grants in the President's Management Agenda (PMA). Click [here](#) to view the proposed revisions to 2 CFR.

OMB will be hosting a listening session on the proposed revisions at 2:30 (CT) on February 4th. You can sign up for the listening session [here](#).

Click [here](#) for more information.

Grant Reporting Efficiency and Agreements Transparency Act (GREAT) ACT



The Great Act (Grant Reporting Efficiency and Agreements Transparency Act) was signed by the President and became public law 116-103 on 12/30/2019.

The GREAT Act requires the establishment and use of data standards for information reported by recipients of Federal grants.

Click [here](#) to access the NASACT article and [here](#) to access the related Congressional timeline. This public law [116-103](#) will eventually be posted to www.congress.gov.

Rollout of the Unique Entity Identifier (UEI)



As mentioned in the previous newsletter (September, 2019), the Unique Entity Identifier (UEI) will be replacing the D-U-N-S® number around the end of 2020.

Effective March, 2020, users of Grants.gov will see UEI instead of the D-U-N-S® number that was formerly labeled on an application. Continue to enter your D-U-N-S® number in the UEI field until further notice.

Check the GSA Resource Page for UEI information and Q&A.

4 Layers of Federal Grant Compliance

a contract differ from a grant? Read more [here](#).

The past Grants Innovation Exchange Session PowerPoint slides are available to look at. Click [here](#).

How much money did the federal government collect and spend in 2019? See more [here](#).

The Grants Management Standard Data Elements were developed based on the Federal Integrated Business Framework (FIBF) business capabilities and use cases. Click [here](#) to access the Standard Data Elements.

Important Dates:

March 31, 2020 – Single Audit Report and Corrective Action Plan

Next issue:

The next issue of our Newsletter will be in March, 2020.



Entities that expend over \$750,000 in federal grants within a year are required to undergo a Single Audit. A Single Audit is actually composed of two interrelated audits - a financial statement audit and a compliance audit. For financial statement audits, the audit criterion is GAAP. For the compliance audit, there are 4 key layers:

- 1) Cross-cutting administrative rules – provide general rules to grantees on how to manage a federal grant.
- 2) Cross-cutting cost principles – provide rules to grantees regarding how they can and can't spend their money.
- 3) Program regulations – Specific regulations apply to specific programs- these are usually listed in the Compliance Supplement.
- 4) Grant terms and conditions – Specific compliance requirements may be listed in the grant contract by the grantor.

["The Uniform Administrative Rules, Cost Principles and Audit Requirements for Federal Awards"](#) (aka the Uniform Guidance) was developed by the federal grant community to help guide federal grantors, grantees, and the auditors of those grants.

It's important to note that the grant terms and conditions in the grant contract (#4 above) can override any of the other criteria. For example, the grant terms and conditions may allow a grantee to do something that is not permitted in the program regulations.

The requirements in the Uniform Guidance are there to serve as general foundational guidelines. If a certain issue is not discussed in the compliance supplement or grant contract, then the cross cutting admin rules and cost principles in the Uniform Guidance would take precedence.

The above article can be viewed at [yellowbook-cpe.com](#). Training/CPE opportunities related to Single Audit can also be found [here](#).

Refunds and Advance Payment



Regarding refunds and advance payments, being aware of the related federal and state guidance will help agencies avoid noncompliance:

- Uniform Guidance [200.305 \(a\)](#): For states, payments are governed by Treasury-State CMIA agreements (TSA) and default procedures codified at 31 CFR Part 205 "Rules and Procedures for Efficient Federal-State Funds Transfers."
- [31 CFR part 205](#) requires state recipients to enter into agreements that prescribe specific methods of drawing down Federal funds (funding techniques) for selected large programs.
 - 1) *Subpart A – Applicable to programs exceeding the \$60M threshold of the Treasury-State Agreement.*
 - 2) *Subpart B – Applicable to programs below the \$60M*

threshold of the Treasury-State Agreement.

- When a refund/rebate of Federal funds is deposited to a State account, Uniform Guidance [200.406- Applicable credits](#) will explain how these transactions should be treated. Additionally, [F&A Policy 2](#) is in place to ensure proper accounting /procedures for refunds and recoveries.
- Uniform Guidance [200.305 \(b\)](#) is applicable when a State makes an award to a subrecipient. Payment methods must minimize the time elapsing between the transfer of funds from the pass-through entity (State agency) and the disbursement by the subrecipient.

For more information related to refunds and advance payments, please consider attending one of the Grants Workshops offered below.

Training Opportunities



Grants Workshop – Refunds and Advance Payments

A Grants Workshop-Refunds and Advance Payments will be held on January 30, 2020. This workshop will provide an opportunity for attendees to learn about the Federal and State guidance related to Refunds and Advance Payments.

The course can be found through ELM in Edison via the following: Navigator>ELM>Self Service>Learning>Find Learning >Type in "RRAP2020." Please contact a member of the workgroup if you have difficulty registering.

The Workshop is scheduled for the following times and location:

- Thursday, January 30, 2020 8:30-9:30 AM.
- Thursday, January 30, 2020 10:00-11:00 AM.
- Location – TN Tower 3rd floor, Conference Room A (3.101_A)



Basic Grant Training

The courses can be found through ELM in Edison and please contact a member of the workgroup if you have difficulty registering.

The training is scheduled for the following times, location and navigation in Edison:

1. Analysis Types and Accounting

i) 1st Session, GRAT2020:

- Time: Tuesday, January 28, 2020, 10:00 AM to 12:00 PM
- Location: TN Tower 3rd floor, Conference Room P

(3.251_P)

- Navigator>ELM>Self Service>Learning>Find Learning >Type in "GRAT2020"

ii) 2nd Session, GRAT2020-2nd:

- Time: Tuesday, February 4, 2020, 12:00 PM to 2:00 PM
- Location: TN Tower 3rd floor, Conference Room K (3.134_K)
- Navigator>ELM>Self Service>Learning>Find Learning >Type in "GRAT2020"

2. Unbilled AR Reconciliation

i) 1st Session, GUAR2020:

- Time: Tuesday, February 4, 2020, 10:00 AM to 12:00 PM
- Location: TN Tower 3rd floor, Conference Room K (3.134_K)
- Navigator>ELM>Self Service>Learning>Find Learning >Type in "GUAR2020"

ii) 2nd Session, GUAR2020-2nd:

- Time: Tuesday, February 6, 2020, 10:30 AM to 12:30 PM
- Location: TN Tower 3rd floor, Conference Room P (3.251_P)
- Navigator>ELM>Self Service>Learning>Find Learning >Type in "GUAR2020"

3. AR Reconciliation

- Time: Tuesday, February 11, 2020, 12:00 PM to 2:00 PM
- Location: TN Tower 3rd floor, Conference Room K (3.134_K)
- Navigator>ELM>Self Service>Learning>Find Learning >Type in "GRAR2020"

4. Modifications to Customer Contracts & Project Budget

- Time: Tuesday, February 25, 2020, 10:00 AM to 12:00 PM
- Location: TN Tower 3rd floor, Conference Room N (3.253_N)
- Navigator>ELM>Self Service>Learning>Find Learning >Type in "MCPB2020"

5. Rate Sets and Accounting Rules

- Time: Tuesday, March 10, 2020
 - 1) 1st Session: 8AM-10AM
 - 2) 2nd Session: 10:00AM to 12:00 PM
- Location: TN Tower 3rd floor, Conference Room K (3.134_K)
- Navigator>ELM>Self Service>Learning>Find Learning >Type in "RSAR2020"

6. Recoveries and Refunds

- Time: Tuesday, March 24, 2020, 10:00 AM to 12:00 PM
- Location: TN Tower 3rd floor, Conference Room E (3.109_E)
- Navigator>ELM>Self Service>Learning>Find Learning >Type in "GRRR2020"

7. Indirect Cost

- Time: Tuesday, April 7, 2020, 10:00 AM to 12:00 PM
- Location: TN Tower 3rd floor, Conference Room N (3.253_N)
- Navigator>ELM>Self Service>Learning>Find Learning >Type in "GRIC2020"