



**SMART**  
FINANCIAL  
GRANTS  
MANAGEMENT 2015

**Uniform Guidance:  
Introduction, Application, and Pre-Award  
Requirements**



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**SMART**  
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**Why This Session Is Needed**

First consolidation in many years.	Changes in the Guidance and DOL exceptions.	New definitions & pre-award requirements.
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**Lesson Overview & Module Objectives (1 of 2)**

Genesis  
Uniform Guidance Structure

- Discuss the rationale for grant management reform and overall new organization of the grant management requirements into the Uniform Guidance
- Review organizational structure and applicability of the Uniform Guidance
- Define DOL exceptions and technical corrections approved by OMB

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Lesson Overview & Module Objectives (2 of 2)

- Review key changes in definitions and noteworthy deletions
- List the key pre-award provisions related to awarding of grants and sub-grants.
- Discuss available implementation options for DOL-ETA recipients and their subrecipients

Definitions  
Pre-Award Requirements  
Implementation

Uniform Guidance: Introduction, Application and Pre-Award Requirements 4

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## 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 various OMB Circulars that are impacted by the issuance of the Uniform Guidance.
- I understand the new structure of the Uniform Guidance.
- I know where to find additional resources to assist in my understanding of the Uniform Guidance.
- I understand the options available for implementation.
- I am fully aware of the new pre-award requirements.

Uniform Guidance: Introduction, Application and Pre-Award Requirements 5

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Genesis

Learning objectives for this section

- Discuss the rationale for grant management reform and overall new organization of the Uniform Guidance

Uniform Guidance: Introduction, Application and Pre-Award Requirements 6

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## After Uniform Guidance

### 2 CFR Part 200 & 2 CFR Part 2900

Uniform Guidance

- Administrative Requirements
- Audit Requirements
- Cost Principles
- Acronyms, Definitions & Appendices

Uniform Guidance: Introduction, Application and Pre-Award Requirements 10

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## Status Check

Are the statements true or false?

- ? The COFAR was formed to develop Uniform Guidance.
- ? The Uniform Guidance consolidates requirements from 8 different OMB Circulars.
- ? The sections of the Uniform Guidance contain consolidated requirements that apply separately to type of organization.
- ? The Uniform Guidance emphasizes accountability and performance

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Uniform Guidance Structure

Learning objectives for this section

- Review organizational structure and applicability of the Uniform Guidance
- Define DOL exceptions and technical corrections approved by OMB

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Structure (1 of 5)

2 CFR Part 200 and 2 CFR Part 2900

- **Acronyms & Definitions**
  - Subpart A: New and updated terms
- **General Provisions**
  - Subpart B: Effective dates
- **Pre-Federal Award Requirements**
  - Subpart C
  - Appendix I : Full Text of Notice of Funding Opportunity

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Structure (2 of 5)

2 CFR Part 200 and 2 CFR Part 2900

- **Post Federal Award Requirements**
  - Subpart D
  - Appendix II : Contract Provisions
- **Cost Provisions**
  - Subpart E & 7 Appendices
- **Audit Requirements**
  - Subpart F & 2 Appendices

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Structure (3 of 5)

2 CFR Part 200 and 2 CFR Part 2900

**Cost Provisions: Subpart E & 7 Appendices**

- Appendix III — Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs)
- Appendix IV — Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations
- Appendix V — State/Local Government- wide Central Service Cost Allocation Plans
- Appendix VI — Public Assistance Cost Allocation Plans

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Structure (4 of 5)

### 2 CFR Part 200 and 2 CFR Part 2900

**Cost Provisions: Subpart E & 7 Appendices**

- Appendix VII — State, Local Government, and Indian Tribe Indirect Cost Proposals
- Appendix VIII — Nonprofit Organizations Exempted From Subpart E — Cost Principles of Part 200
- Appendix IX to Part 200—Hospital Cost Principles

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Structure (5 of 5)

### 2 CFR Part 200 and 2 CFR Part 2900

**Audit Requirements**

Subpart F & 2 Appendices

- Appendix X — Data Collection Form (Form SF-SAC)
- Appendix XI — Compliance Supplement
  - 2015 Edition released June 2015



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## Technical Corrections

Federal Register published December 19, 2014

<input checked="" type="checkbox"/> Procurement Standard	<input checked="" type="checkbox"/> Modified Total Direct Costs
<input checked="" type="checkbox"/> Unique Entity Identifier	<input checked="" type="checkbox"/> Clarification on Payments
<input checked="" type="checkbox"/> Cost Sharing or Matching	<input checked="" type="checkbox"/> Prior Approvals
<input checked="" type="checkbox"/> Program Income	<input checked="" type="checkbox"/> Should vs. Must

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### DOL Exceptions (1 of 2)

 <b>2900.2</b> Non-Federal Entity	 <b>2900.7</b> Payment
 <b>Multiple Provisions Concerning Budget</b>	 <b>2900.14</b> Financial reporting
 <b>2900.5</b> Federal awarding agency review of merit of proposals	 <b>2900.15</b> Closeout

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### DOL Exceptions (2 of 2)

 <b>2900.13</b> Intangible property
 <b>2900.17</b> Adjustment of negotiated IDC rates
 <b>2900.18</b> Contingency provisions
 <b>Subpart F – Audit Requirements (2900.20-.22)</b>

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Major Definitions: Uniform Guidance Subpart A

Learning objectives for this section

- Review key changes in definitions and noteworthy deletions

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Definitions

**Subpart A of the Uniform Guidance**

- Consolidates, updates, and clarifies
- Adds a number of new definitions
  - Also renames or deletes a number of definitions

**DOL Exceptions**

- Budget
- Non-Federal entity
- Questioned costs

**Resource #1**  
(Definition comparison)



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## Definitions and New Items



**Important additions or changes**

- Conflict of Interest
- Procurement Methods
- Support for Indirect Cost rates
- De Minimis Rate
- Computing Devices
- Internal Controls
- Improper Payments
- COSO

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## New Definitions (1 of 2)

- 200.8 Budget
  - DOL clarification at 2 CFR 2900.1
- 200.23 Contractor
- 200.45 Fixed Amount Awards
- 200.61 Internal Controls



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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## New Definitions (2 of 2)

- 200.67 Micro-Purchase
- 200.68 Modified Total Direct Cost (MTDC)
- 200.69 Non-Federal Entity
- 200.79 PII and Protected PII
- 200.88 Simplified Acquisition Threshold
- 200.74 Pass-through Entity
- 200.92 Subaward

**NEW**

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## Status Check

Are the statements true or false?

- ? The Uniform Guidance is divided into 6 subparts.
- ? Subpart B contains all the definitions.
- ? The simplified acquisition threshold is currently \$150,000.
- ? Internal Controls are now defined as a system of oversight.

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Pre-Award Requirements Uniform Guidance Subpart C

Learning objectives for this section

- List the key pre-award provisions related to awarding of grants and sub-grants.

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Notices of Funding Opportunity (1 of 2)

### 2 CFR 200.203 Notices of Funding Opportunities

-  Must be written in English and provide timely notification to public
-  Link funds to a CFDA number, authorization, and type of assistance (formula or discretionary)
-  Describe program purpose, goals, measurement, and eligibility requirements

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Notices of Funding Opportunity (2 of 2)

### 2 CFR 200.203 Notices of Funding Opportunities

-  Applicability of Single Audit requirements
-  Reference to merit review process
-  ETA term is "Funding Opportunity Announcement"

Uniform Guidance: Introduction, Application and Pre-Award Requirements 29

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Merit Review vs. Risk Assessment Process (1 of 2)

### Merit Review

- Specifies the criteria that the Federal awarding agency will use to evaluate all grant applications
- Appendix I of the Uniform Guidance provides additional detail

Applies to ETA discretionary awards

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Notice of Award Structure (2 of 2)

**Additional Elements**

- Requirements found at 200.208 & 200.113
- Certifications and Disclosures
  - To be submitted annually unless otherwise noted
  - Including written disclosure of all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award.

ETA's "Standard Terms and Conditions" can be found at [www.doleta.gov/grants/resources.cfm](http://www.doleta.gov/grants/resources.cfm)

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Status Check

Are the statements true or false?

- ? The pre-award requirements apply to both recipients and the Federal awarding agency.
- ? Performance is an integral part of the merit review process.
- ? ETA uses the term "Funding Opportunity Announcement" for all award solicitations. As issued, they will be available through grants.gov.

Uniform Guidance: Introduction, Application and Pre-Award Requirements 35

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Uniform Guidance Applicability and Implementation

Learning objectives for this section

- Discuss available implementation options for DOL-ETA recipients and their subrecipients

Uniform Guidance: Introduction, Application and Pre-Award Requirements 36

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## 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 column of the sheet, labeled Pre-Training, for each of the statements.

**?**

- I am fully aware of the various OMB Circulars that are impacted by the issuance of the Uniform Guidance.
- I understand the new structure of the Uniform Guidance.
- I know where to find additional resources to assist in my understanding of the Uniform Guidance.
- I understand the options available for implementation.
- I am fully aware of the new pre-award requirements.

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

**“There is no ignorance, there is knowledge.”**

*-The Jedi Code*

**Thank You!**

Please complete your evaluations

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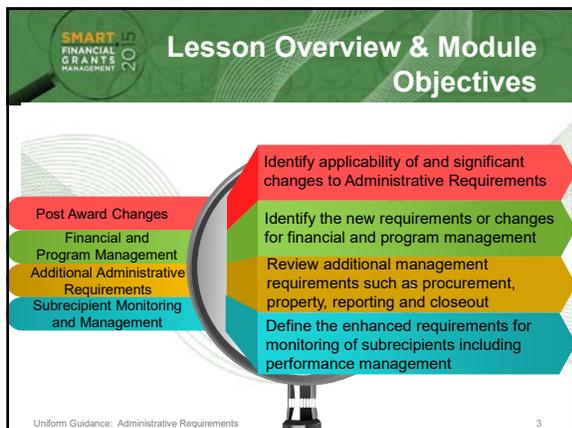
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**SMART FINANCIAL GRANTS MANAGEMENT 2013**

## 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.

- 1 I am fully aware of the revisions to the Administrative Requirements
- 2 I understand the changes to procurement definitions
- 3 I am fully aware of the ten (mandatory) contractual provisions
- 4 I understand the various requirements for pass-through entities
- 5 I know the DOL exceptions that apply to administrative requirements

Uniform Guidance: Administrative Requirements 4

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**SMART FINANCIAL GRANTS MANAGEMENT 2013**

## Post-Award Requirements: Subpart D

Learning objectives for this section

- Identify applicability of and significant changes to Administrative Requirements

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**SMART FINANCIAL GRANTS MANAGEMENT 2013**

## Post-Award Requirements

Specifies responsibility for Federal Agencies	Specifies responsibility for Federal recipients
<ul style="list-style-type: none"><li>Manage and administer awards</li><li>Ensure compliance with statutory and public policy requirements</li></ul>	<ul style="list-style-type: none"><li>Must comply with all requirements</li><li>Manage and administer subrecipients</li></ul>

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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

Uniform Guidance: Administrative Requirements 7

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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

Uniform Guidance: Administrative Requirements 8

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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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**SMART FINANCIAL GRANTS MANAGEMENT 2012**

## 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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**SMART FINANCIAL GRANTS MANAGEMENT 2012**

## 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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**SMART FINANCIAL GRANTS MANAGEMENT 2012**

## Standards for Financial and Program Management (2 of 4)

### 2 CFR 200.300 & 200.301

Statutory and National Policy Requirements	Performance Measurement
<ul style="list-style-type: none"><li>All Federal awards must be expended and in compliance with U.S. statutory and public policies<ul style="list-style-type: none"><li>FFATA, salary limits, SAM, whistleblower protection and more</li></ul></li></ul>	<ul style="list-style-type: none"><li>Require <u>performance metrics</u>/goals to <u>improve program outcomes</u> and use <u>cost effective practices</u></li></ul> 

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**SMART FINANCIAL GRANTS MANAGEMENT 2012**

## Standards for Financial and Program Management (3 of 4)

**2 CFR 200.302 Financial systems must provide:**

<b>Identification of all Federal cash receipts and expenditures</b> <ul style="list-style-type: none"><li>• Source documentation</li></ul>	<b>Comparison of expenditures to budgets and performance</b> <ul style="list-style-type: none"><li>• Accurate disclosure</li></ul>	<b>Written policies and procedures</b> <ul style="list-style-type: none"><li>• Control and accountability</li></ul>
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*States continue to follow their laws in expending federal awards*

Uniform Guidance: Administrative Requirements 13

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**SMART FINANCIAL GRANTS MANAGEMENT 2012**

## Standards for Financial and Program Management (3 of 4)

**2 CFR 200.302 Financial systems must provide:**

<b>Identification of all Federal cash receipts and expenditures</b> <ul style="list-style-type: none"><li>• Source documentation</li></ul>	<b>Comparison of expenditures to budgets and performance</b> <ul style="list-style-type: none"><li>• Accurate disclosure</li></ul>	<b>Written policies and procedures</b> <ul style="list-style-type: none"><li>• Control and accountability</li></ul>
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*States continue to follow their laws in expending federal awards*

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**SMART FINANCIAL GRANTS MANAGEMENT 2012**

## 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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**SMART FINANCIAL GRANTS MANAGEMENT 2013**

## 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

Uniform Guidance: Administrative Requirements 16

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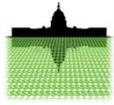
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**SMART FINANCIAL GRANTS MANAGEMENT 2013**

## Standards for Financial and Program Management (4 of 4)

### 2 CFR 200.306 & 200.307

<h4>Cost Sharing or Matching</h4> <ul style="list-style-type: none"><li>• Higher standards for documentation</li><li>• Must be verifiable through adequate records</li><li>• 2900.8 DOL exceptions requires that contributions/funds received for match purposes be expended on program purposes.</li></ul>	<h4>Program Income</h4> <ul style="list-style-type: none"><li>• Addition method required for ETA grants (Deduction is default in Uniform Guidance)</li></ul> 
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**SMART FINANCIAL GRANTS MANAGEMENT 2013**

## 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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**SMART FINANCIAL GRANTS MANAGEMENT 2012**

### 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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**SMART FINANCIAL GRANTS MANAGEMENT 2012**

### Additional Administrative Requirements Subpart D

Learning objectives for this section

- Review additional management requirements such as procurement, property, reporting and closeout

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**SMART FINANCIAL GRANTS MANAGEMENT 2012**

### Additional Post Award Requirements

- 200.310-316 Property Standards**
- 200.317-326 Procurement Standards**
- 200.327 Performance and Financial Monitoring and Reporting**
- 200.330-332 Subrecipient Monitoring and Management**
- 200.338-342 Remedies for Noncompliance**
- 200.333-337 Record Retention and Access**
- 200.343 Closeout**
- 200.344-345 Post-Closeout Adjustments and Continuing Responsibilities**

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**SMART FINANCIAL GRANTS MANAGEMENT 2013**

## Property Standards

**2 CFR 200.310 - 200.316 & 2900.13**

**Facilities and Lease Agreements**

- No use allowances allowable

**Equipment**

- Same threshold >\$5000
- Including information technology systems

**Supplies**

- Including computing devices

**Intangible Property**

- Creative Commons Licensing



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**SMART FINANCIAL GRANTS MANAGEMENT 2013**

## 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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**SMART FINANCIAL GRANTS MANAGEMENT 2013**

## 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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**SMART FINANCIAL GRANTS MANAGEMENT 2013**

## 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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**SMART FINANCIAL GRANTS MANAGEMENT 2013**

## Reporting

### 2 CFR 200.327-329

#### Only OMB-approved formats

<b>Financial Reporting</b>	<ul style="list-style-type: none"><li>2900.14 DOL exception<ul style="list-style-type: none"><li>ETA requires accrual reporting using the ETA 9130</li></ul></li></ul>
<b>Program Performance Reporting</b>	<ul style="list-style-type: none"><li>Requires tracking of performance to achieve program outcomes</li></ul>
<b>Real Property Reporting</b>	<ul style="list-style-type: none"><li>Must report annually unless Federal interest extends 15 years or more</li></ul>

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**SMART FINANCIAL GRANTS MANAGEMENT 2013**

## Records (1 of 2)

### 2 CFR 200.333 Retention requirements for records

<ul style="list-style-type: none"><li>All retention requirements consolidated in one section</li><li>Specifies length of retention</li></ul>	<ul style="list-style-type: none"><li>Financial records – 3 years or until all matters are resolved</li><li>Real property and equipment – 3 years</li><li>Program income expended post-award</li></ul>	<ul style="list-style-type: none"><li>Indirect cost rate proposals/cost allocation plans – 3 years but start date may differ</li><li>Allows for transfer of records to awarding agency</li></ul>
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Uniform Guidance: Administrative Requirements 27

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**SMART FINANCIAL GRANTS MANAGEMENT 2012**

## Records (2 of 2)

**Additional Requirements Related to:**

- Collection, transfer and storage of information
- Including safeguarding Personally Identifiable Information (PII)
- Federal request to transfer records and access to records
  - Federal agencies, OIGs, pass-through entities have right of access to records and personnel
  - Right of access expiration
  - Cannot impose restrictions to limit access, Excludes Personally Identifiable Information (PII)

Uniform Guidance: Administrative Requirements 28

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**SMART FINANCIAL GRANTS MANAGEMENT 2012**

## 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**

**NOTICE OF TERMINATION**

Uniform Guidance: Administrative Requirements 29

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**SMART FINANCIAL GRANTS MANAGEMENT 2012**

## 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

Uniform Guidance: Administrative Requirements 30

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**SMART FINANCIAL GRANTS MANAGEMENT 2013**

## 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

Uniform Guidance: Administrative Requirements 31

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**SMART FINANCIAL GRANTS MANAGEMENT 2013**

## 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

Uniform Guidance: Administrative Requirements 32

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**SMART FINANCIAL GRANTS MANAGEMENT 2013**

## Subrecipient Monitoring and Management: Subpart D

Learning objectives for this section

- Define the enhanced requirements for monitoring of subrecipients including performance management

Uniform Guidance: Administrative Requirements 33

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**SMART FINANCIAL GRANTS MANAGEMENT 2013**

## 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

Uniform Guidance: Administrative Requirements 34

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**SMART FINANCIAL GRANTS MANAGEMENT 2013**

## 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

Uniform Guidance: Administrative Requirements 35

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**SMART FINANCIAL GRANTS MANAGEMENT 2013**

## 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

Uniform Guidance: Administrative Requirements 36

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**SMART FINANCIAL GRANTS MANAGEMENT 2012**

### 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

Uniform Guidance: Administrative Requirements 37

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**SMART FINANCIAL GRANTS MANAGEMENT 2012**

### 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

Uniform Guidance: Administrative Requirements 38

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**SMART FINANCIAL GRANTS MANAGEMENT 2012**

### 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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Uniform Guidance: Administrative Requirements 39

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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 Post-Training, for each of the statements.

- I am fully aware of the standardized elements of the Notice of Funding Opportunities utilized by ETA
- I understand the merit review process for grant proposals
- I understand the various requirements for pass-through entities
- I am fully aware of the ten (mandatory) contractual provisions

**?**

Uniform Guidance: Administrative Requirements 40

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Life is really simple,  
but we insist on making it complicated.  
~Confucius

## THANK YOU!

PLEASE COMPLETE YOUR EVALUATIONS

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## Uniform Guidance: Cost Principles



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## Why This Session Is Needed

Changes to many Cost Principles and Selected Items of Cost

Impact of changes on current operations

Required systems updates

Uniform Guidance: Cost Principles 2

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## Lesson Overview & Module Objectives

General Cost Principles

Significant Changes

Selected Items of Cost

- Identify applicability to recipients and sub-recipients
- Describe the DOL exceptions and major changes
- Identify additions and deletions
- Apply requirements the determination of allowable costs

Uniform Guidance: Cost Principles 3

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### 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 structure of the revised Cost Principles.

I understand the significant changes to Subpart E.

I know the applicability of DOL exceptions to specific sections.

I am knowledgeable regarding the Selected Items of Cost.

I understand the various requirements for prior approval as described in the Selected Items of Cost.

Uniform Guidance: Cost Principles 4

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### General Cost Principles

Learning objectives for this section

- Identify applicability to recipients and sub-recipients

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Standards

Factors Affecting Allowability:

 Necessary and reasonable	 Conform with federal law, guidelines and grant terms
 Adequately documented	 Accorded consistent treatment
 Not used for cost sharing or matching funds	 Consistent with policies and procedures
 In accordance with GAAP	 Legal under state and local law

Uniform Guidance: Cost Principles 6

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Necessary and Reasonable (1 of 2)

**200.404 Reasonable cost** does not exceed what would be incurred by a prudent person under prevailing circumstances when decision was made to incur the cost.

**A foundation for allowable costs**

- Necessary for the performance or administration of the grant
- Follow sound business practices
- Fair market prices
- Act with prudence
- No significant deviation from established prices

Uniform Guidance: Cost Principles 7

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Necessary and Reasonable (2 of 2)

**A foundation for allowable costs**

**Practical aspects of necessary**

- Is this item or service needed to meet grant goals? Is this the minimum amount I need to spend to meet my need?

**Practical aspects of reasonable**

- Do I have the capacity to use what I am purchasing?
- Did I pay a fair rate?
- If I were asked to defend this purchase, would I be comfortable?

Uniform Guidance: Cost Principles 8

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Adequately Documented

- Amount of funds and how funds are used
- Total cost of the project
- Percentage of costs provided by other sources
- Records that show compliance/performance
- Other records to facilitate an effective audit
- Allocable benefit to the grant

Uniform Guidance: Cost Principles 9

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Additional Standards

-  **Applicable Credits**
-  **Composition of Costs**
-  **Prior Written Approval**
-  **Special Considerations**

Uniform Guidance: Cost Principles 10

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Program Regulations

Program regulations may have prohibited costs

- SCSEP  
2 CFR 641
- WIA  
20 CFR 667.260-268
- WIA  
20 CFR 668.340-350

See the Selected Items of Cost for details

Uniform Guidance: Cost Principles 11

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Program Limitations

-  **Salaries & Bonus Limitations**  
TEGL 5-06
-  **Public Service Employment Programs**
-  **SESA Real Property**
-  **Legal expenses for prosecution of claims, ALJ audit appeals or civil actions**

Uniform Guidance: Cost Principles 12

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## WIOA Limitations

WIOA – Section 181(e)  
Prohibits use of funds for:

- ✗ Employment-Generating activities
- ✗ Revolving loan funds
- ✗ Business capitalization
- ✗ Economic development
- ✗ Foreign travel

Uniform Guidance: Cost Principles 13

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Applicability

- Must be used to determine allowable costs
  - Work performed by non-Federal entity under Federal award
- Used as guide in pricing of fixed-price contracts and subcontracts

**Exceptions**

- Fixed amount awards
- Loans, scholarships, fellowships, etc
- Awards to Hospitals

Uniform Guidance: Cost Principles 14

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Status Check

Are the statements true or false?

- ? The cost principles are the criteria for charging costs to a Federal award
- ? The standards for documentation include performance information
- ? Salary and bonus restrictions no longer apply with the new Principles

Uniform Guidance: Cost Principles 15

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Significant Changes

Learning objectives for this section

- Describe the DOL exceptions and major changes

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Prior Written Approval

Grant Officer is the only authorized official to provide written approval (2900.12)

Request for approval must be submitted not less than 30 days before requested action occurs (2900.16)

Significant changes in the Cost Principles have added prior written approval requirements (200.407)

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Prior Approval Applicability

As a discretionary (non-formula) Grantee	As the State Formula Grantee
<ul style="list-style-type: none"><li>Must obtain prior ETA approval in the same way as other direct recipients of discretionary grant funds</li></ul>	<ul style="list-style-type: none"><li>For approval of State and Local Workforce Investment Area (LWIA) costs</li><li>Prior approval authority is delegated to the Governor</li><li>No additional ETA approval is required</li></ul>

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### Applicability

Recipients, sub-recipients, pass-through entities

- 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

Uniform Guidance: Cost Principles 19

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### Cost Allocation and Indirect Costs

- DOL clarification at 2900.17
  - Adjustments or refunds and effect on IDC rates
- 200.413—Discussion of Direct Costs
- 200.418 – Distinctions
- Use of Appendices

Uniform Guidance: Cost Principles 20

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### De Minimis Rates

Type of Indirect Cost Rate discussed at 200.616(e)		Covered in Indirect Cost Module	
Has costs classified as indirect costs	+	Entity has never received or does not currently have a negotiated indirect cost rate	=
		Entity eligible to receive rate	
			May charge an indirect cost rate of 10% of modified total direct costs (MTDC)

Uniform Guidance: Cost Principles 21

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Selected Items of Cost

Learning objectives for this section

- Identify additions and deletions
- Apply requirements the determination of allowable costs

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Types of Costs

Allowable	Unallowable	Allowable with conditions
<ul style="list-style-type: none"><li>• Training Costs</li><li>• Collection of Improper Payments</li><li>• Health and Welfare</li></ul>	<ul style="list-style-type: none"><li>• Entertainment</li><li>• Fines and Penalties</li><li>• Bad Debts</li></ul>	<ul style="list-style-type: none"><li>• Personnel</li><li>• Donations</li><li>• Interest</li><li>• (Most Costs)</li></ul>

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Advisory Councils 2 CFR 200.422

Unallowable Conditions

- Authorized by statute
- Authorized by Federal agency
- As an indirect cost where allocable

Uniform Guidance: Cost Principles 24

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Advertising 2 CFR 200.421

- Costs of media including electronic media  
- Incorporates "Communication Costs"
- Recruitment of Personnel  
- Procurement of goods and services
- Advertising and Public Relations are distinct types of cost

Uniform Guidance: Cost Principles 25

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Public Relations 2 CFR 200.421

<p><b>Allowable</b> ✓</p> <ul style="list-style-type: none"><li>• Communication Costs</li><li>• Community Outreach</li><li>• Program specific awards</li><li>• General program liaison</li></ul>	<p><b>Unallowable</b> ✗</p> <ul style="list-style-type: none"><li>• Memorabilia</li><li>• Organizational Recognition</li><li>• Promotional Items</li></ul>
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Uniform Guidance: Cost Principles 26

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Capital Assets 2 CFR 200.12

Applies to:

 Equipment	 Real Property
 Major Renovations	 Intellectual property

Expenditures capitalized in accordance with GAAP

Uniform Guidance: Cost Principles 27

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Child Care 2 CFR 200.432

See Conference costs

Cost of actual child care is **unallowable**

Cost of searching for and obtaining child care is **allowable**

Uniform Guidance: Cost Principles 28

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Collection of Improper Payments 2 CFR 200.428

New item of cost

Allowable ✓

Either direct or indirect

Use of amounts collected specified

Uniform Guidance: Cost Principles 29

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Contingency Provisions 2 CFR 200.433 & 2900.18

Generally unallowable

Allowable only under strict conditions:

- Included in budgets
- Broadly accepted cost estimating methods
- For budget purposes only

Any type of "reserve" is unallowable

Uniform Guidance: Cost Principles 30

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Conferences 200.432 (1 of 2)

**Allowable with conditions**

- Meeting
- Retreat
- Seminar
- Workshop
- Rental cost
- Speaker fees
- Meals and refreshments
- Local transportation

Primary purpose is dissemination of technical information beyond the non-federal entity

Unless further restricted by the terms of the federal award

Uniform Guidance: Cost Principles

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Conferences 200.432 (2 of 2)

- Must exercise discretion and judgment in ensuring conference costs are appropriate, necessary, and minimize costs to the federal award.



Uniform Guidance: Cost Principles

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Equipment 2 CFR 200.33 & 200.439

Definition		
Tangible personal property (use life > 1 year)	\$5000 cost or entity capitalization level	Computing devices IT systems General and special purpose

Management Requirements		
Specifies acquisition and use requirements	Prior approval required	Expensed in period acquired

Uniform Guidance: Cost Principles

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Fines and Penalties 2 CFR 200.441

Defined as fines, penalties, damages, violations of Federal and/or local laws

**Unallowable**

Examples are parking tickets, DUI equipment, late payment penalties

Cross reference - Defense of claims against the government - unallowable

Uniform Guidance: Cost Principles 34

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Employee Health and Welfare Costs 2 CFR 200.437

Allowable with conditions

Conditions

- Health and welfare of staff
- In accordance with documented policies
- Must be allocated

Losses generally unallowable

Eliminates "morale costs"

Uniform Guidance: Cost Principles 35

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Entertainment 2 CFR 200.438

Limited exceptions

CAUTION

Programmatic purpose AND Authorized within budget OR Authorized by awarding agency (prior approval)

Unallowable

Examples:  
• Sports event tickets  
• Gift cards  
• Movie tickets

Uniform Guidance: Cost Principles 36

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Intellectual Property 2 CFR 200.448 & 2900.13

**PATENT PROTECTED** Combines patent and royalties from Circulars  
Does NOT address licensing requirements

 Further clarifies allowable and unallowable costs associated with each

 Reference requirements for intangible property

- DOL exception includes use of Creative Commons license
- Allows subsequent use in manner specified by the awardee

Uniform Guidance: Cost Principles 37

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Lobbying 2 CFR 200.450

 Costs of lobbying are unallowable

 Lobbying includes any actions

- Designed to influence the obtaining of grants
- Designed to influence or give special consideration to acting on an award or regulatory matter

Governed by multiple statutes

Uniform Guidance: Cost Principles 38

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Participant Support Costs 2 CFR 200.456 & 469, 2900.19

Allowable as defined 

 Student Activity fees are unallowable

Check your grant agreement

-  DOL exception at 2900.19
-  Allowable if meet a program requirement
-  Have prior written approval

Uniform Guidance: Cost Principles 39

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Status Check

Are the statements true or false?

- ? Advertising costs include electronic media
- ? Conference costs include the cost of meeting space
- ? DOL requires a Creative Commons license for intellectual property developed with grant funds
- ? The costs of collecting bad debts are unallowable.

Uniform Guidance: Cost Principles 40

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## For Your Consideration

Are there changes that you should be making in your award documents for future awards?

How will the written prior approval requirements impact your program operations?

Will some of the new restrictions on costs affect your program design in future awards?

**!** Complete the QSAP to help identify next steps

Uniform Guidance: Cost Principles 41

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Key Concepts

- A - Z**  
The Uniform Guidance consolidates the definitions and many have been changed or deleted.
- economic**  
No change to premise of necessary and reasonable.
- E**  
The Cost Principles have been consolidated into Subpart E of the Uniform Guidance.
- cost**  
The Selected Items of Cost have been clarified and many are new.

Uniform Guidance: Cost Principles 42

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## 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 structure of the revised Cost Principles.
- I understand the significant changes to Subpart E.
- I know the applicability of DOL exceptions to specific sections.
- I am knowledgeable regarding the Selected Items of Cost.
- I understand the various requirements for prior approval as described in the Selected Items of Cost.

Uniform Guidance: Cost Principles 43

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**SMART FINANCIAL GRANTS MANAGEMENT 2015**

*"Procrastination is the art of keeping up with yesterday."*  
-Don Marquis

**THANK YOU!**  
PLEASE COMPLETE YOUR EVALUATIONS

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