Overview

- SCBG Overview
- Acknowledgement of Funding
- Quarterly Ledgers
- Travel
- Procurement
- Equipment vs. Supplies
- Ledger Credits
- Unallowable Costs
- Performance Reporting
- Budget Revisions/Amendments
- Pass-through entity requirements

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SCBG Overview

- As a subrecipient you are required to adhere to all the USDA Terms & Conditions as well as all ISDA rules and regulations as set forth in your Disbursement Agreement

- Please review these documents carefully and reach out to ISDA with any questions. The Terms and Conditions vary slightly each year.

- When dealing with Federal grants with strict rules, it is ALWAYS better to ask for permission in advance than to ask for forgiveness afterwards. ☺

Acknowledgement of Funding

- ISDA and USDA require acknowledgement of funding support in all relevant publications, including press releases, signage, websites, and printed materials.

- USDA has specific language and logos that should be used when acknowledging their federal monetary support. Please reach out to ISDA with any questions.

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Cost Principles

Must ALSO follow applicable cost principles:

➢2 CFR Part 220: Educational Institutions

➢2 CFR Part 225: State, Local, and Tribal Governments

➢2 CFR Part 230: Non-Profit Organizations

➢2 CFR Part 3052: OMB Circular A-133 Audit Requirements

Grant Management Software – AmpliFund

- ISDA is transitioning to the use of grant management software called "Euna powered by AmpliFund" to streamline grant administration.

- Quarterly ledgers, progress reports, amendments, and other federally required documentation will need to be submitted through AmpliFund.

- Introductory Trainings for Amplifund:
  - "Amplifund Overview 10/23/2024" – Overview to cover system basics and navigation
  - "Payment Requests and Reporting 10/29/2024" – Processes to submit ledgers, performance reports, and other custom forms

Amendments – Budget Revisions

- **ALWAYS** <u>ask in advance</u> for changes in your project.

- Written approval from ISDA must be obtained in advance for a revision of the project budget that exceeds 10% of the total project budget. Budget revisions that do not exceed the 10% threshold do not need a formal revised workplan, but ISDA notification is required.

- USDA must approve in advance any changes to the scope, objectives, or outcomes/indicators. Also, the addition of any equipment, travel, or a new contractor needs pre-approval.

- To request budget changes, submit the following in Amplifund under Custom>Amendment:
  - Explanation of why change is needed
  - Revised workplan
    - <u>Underline</u> any new text where possible (the PDF requires you to use the keyboard shortcut: CTRL + U).

- Disbursement agreements will be executed for the full length of the grant. Be aware that no additional time extensions will be allowed for the projects.

Quarterly Ledgers - Sample

2019		Specialty Crop Block Grant:		*Title:*	Your Project Title Here			
				Entity:	Sub-Recipient Name Here			
		For the Period:			October 1 - December 31	2019		

Quarterly Financial Report - Grant Funds Only

Payment Method	Date	Vendor	Backup documentation label (A-Z)	Line item description *As listed on approved Line Item Budget*	Corresponding Budget Category *From approved Line Item Budget*	Expenditures occuring during this Quarter		Funds remaining
TOTAL AWARD							$	50,000.00
Credit Card	11/21/2019	Alaska Airlines	A	Economy Flight for John Smith to attend conference	Travel	$	500.00	49,500.00
Credit Card	11/21/2019	Enterprise Rental Car	B	Rental Car for John Smith to attend conference	Travel	$	115.00	49,385.00
Credit Card	11/23/2019	JW Marriott Hotel	C	Lodging for John Smith to attend conference	Travel	$	340.00	49,045.00
CK# 1001	11/24/2019	The Ad Agency	D	Creation of Marketing Brochures	Contractual	$	2,500.00	46,545.00
CK# 1001	11/24/2019	The Ad Agency	E	Printing Cost of Marketing Brochures	Contractual	$	375.00	46,170.00
								46,170.00
								46,170.00
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								46,170.00
								46,170.00
Totals					**AMOUNT TO BE DISBURSED:**	$3,830.00	$	46,170.00

Name of Person Submitting Ledger

Date

Ledgers - Overview

Before submitting Quarterly Ledgers:

- Check the **Title** to make sure it matches what is listed in the Agreement. Please do NOT change the title to your own liking. It needs to match the project name.

- Check **Period Date Range** (No overlapping ledgers, and it needs to correlate to dates on back-up documentation).
  - If back-up documentation does not match ledger period, provide explanation as to why

- Check to make sure all fields have been completed for all ledger entries (i.e. check# or invoice#, date, vendor, line item description, budget category, expenditure, etc.).

- ***Please check to make sure that everything you are submitting is part of your approved work plan.***

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Ledgers – Budget Categories

Use only defined USDA budget categories and match them to your budget and work plan

Seven Budget Categories Specified by USDA

- Personnel
- Fringe
- Travel
- Equipment
- Supplies
- Contractual
- Other

Ledgers - Overview

- Count only expenses for that quarter
  - (if there is an expenditure from a previous quarter provide an explanation as to why it was not on previous ledger – i.e. Had not received invoice yet)

- Make sure each column is filled out on Ledger

- Submit the ledger in AmpliFund. This submission will act as a digital signature.

- Provide proper supporting documentation for all expenses

Ledgers – Back up Documentation

Per USDA- AMS Terms & Conditions:

"Recipients must collect and maintain **source documentation** associated with costs incurred as a result of the Federal award and make it available to AMS upon request. Source documentation includes, but is not limited to: receipts, canceled checks, paid bills, payrolls, time and attendance records, contracts, invoices, and sub award documents. If recipients pays a portion of the total amount indicated on the source document, it must appropriately identify the specific expenses and total amount charged to the grant."

Source Documentation

USDA Site Visit to ISDA - 2013

- Through interviews with staff and a document review it was determined that ISDA did not originally collect source documentation in accordance with 7 CFR Part 3016.20(b)(6) and 2 CFR Part 225 Appendix A ¶C.1.j, which requires that accounting records be supported by adequate source documentation for ISDA to determine that costs are necessary and reasonable, allocable, and allowable. Consequently, all of the subgrant files for both grant agreements reviewed during the site visit (12-25-B-1065 and 12-25-B-1225) were incomplete.

Ledgers – Back up Documentation

- All entries on each ledger must be supported by source documentation and a general ledger report. Please make sure the source documentation is legible and we can tell exactly what was purchased and charged to the ledger.

- If there is an unusual charge, please explain why it is relevant to the project. Feel free to write on the receipt or invoice.

- Proof of payment is required for all expenses.
  - Copies of credit card statements, checks, wire transfers, etc. **AND**
  - A general ledger report from an acceptable accounting system is required to be submitted showing the expenses have been paid and are tied to your organization's accounting system.

Ledgers – Back up Documentation

Mark A, B, C on ledger and corresponding ledger receipts.

2019		Specialty Crop Block Grant:		*Title:*	*Your Project Title Here*			
				Entity:	Sub-Recipient Name Here			
		For the Period:		October 1 - December 31	2019			

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Totals					**AMOUNT TO BE DISBURSED:**	**$3,830.00**	$ 46,170.00

_____   _____
Name of Person Submitting Ledger   **Date**

Ledgers – Back up Documentation

For U of I example, label the itemized expenditure report, Chrome River Report/Jaggaer AND individual receipt

Ledgers – Back up Documentation

- Submit receipts for **all** expenses.

- Ensure costs are reasonable, allowable, and allocable.

- Maintain accurate records.

- Keep records for at least three years following grant end date per the Disbursement Agreement.

Ledgers – Splits/Cost Share

Splits/Cost Share

- If you are splitting the cost of something (supplies, airfare etc.), with another project and only charging a portion of the invoice/receipt to your Specialty Crop Block Grant project then you need to include the other program code you are using to bill the other portion(s) to on the invoice/receipt. We need to keep track if it's another SCBG project.

- A split must make sense as well. It can be split by percentage, unit cost, acreage etc. However, it cannot just be an arbitrary number to make it work within the budget. Random splits raise red flags and give the appearance that what you are charging to the SCBG project is not an accurate account of what should be allocated.

- If you are splitting travel costs, <u>be consistent</u>. Example: all airfare, lodging, per diem is split at 50% with another project. Do not split airfare in half and then charge 100% of per diem to another project, but all of the lodging to this project.

Amplifund Demonstration – Payment Requests

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Ledgers – Personnel/Fringe

Personnel/Salaries/Fringe

- Must provide payroll reports that show employees paid, dollar amount paid for each (broken down between salary and fringe), time period or pay date for each period paid, and grand total salary and fringe costs, that match what was reported on the ledger.

- For hourly employees: Provide timesheets or reports (can be incorporated into the payroll report) that show each employees **hours worked** for each pay period that is included in the ledger request.

- For salaried employees: Complete the Exempt Employee Time Reporting Affidavit form provided by ISDA for each salaried employee.

- Any deviations such as payroll incurred in a prior period needs documentation addressing why the payroll was not reported in the correct period and supporting documentation to verify the dates and hours worked.

- If there are any deviations from the work plan and budget on who is doing work on the grant, you must let ISDA know **before** requesting it on the ledger for payment.

Ledgers – Personnel/Fringe

Personnel continued --

- Provide a staff list with the first ledger to identify who is working on the project and their role
- Submit an update anytime staff changes

PERSONNEL

#	Name/Title	Level of Effort (# of hours OR % FTE)	Funds Requested
1	John Doe, Research Technician Sr.	25% year 1, and 20% year 2	$15,248
2	MS student	50% each year	$24,000
3	Summer worker1	240 hours each year	$5,760
4	Summer worker 2	240 hours each year	$5,760
5	Research Technician	15% each year	$10,166
6	IH worker	135 hours each year	$3,240

Ledgers – Travel

Travel

- All travel is governed by the State Travel Policy. See: http://www.sco.idaho.gov/web/sbe/sbeweb.nsf/pages/trvlpolicy.htm

- Check all travel costs against what was written in your work plan (i.e. mode, type, timeframes, conferences identified, etc.).

- Individuals who travel must match the work plan (i.e. employee A was identified as the sole traveler but travel costs for other employees are included - these would not be allowed without first asking for approval).

- Non-employee travel should be budgeted under the Other cost category.

- Prior approval from ISDA is required before deviations from the work plan can occur.

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Ledgers – Travel

Travel – Vehicles

- If you are claiming mileage for travel, then you cannot also claim direct vehicle expenses such as fuel, lube, etc. It is one or the other, but not both. If there are direct expenses such as lube and fuel for equipment such as tractors, then please explain on the receipt or ledger.

- Motor Pool and Fleet Vehicles - For mileage, provide the beginning and ending odometer readings, vehicle number, purpose of trip, destination, and traveler name. ISDA will NOT reimburse more than the Federal mileage rate regardless of what your own travel policy may state.

- Personal Vehicles – For mileage, provide the beginning and ending odometer readings with origination and destination or provide a map showing the origination and destination points with number of miles traveled, traveler name(s), and purpose of trip.

- Rental Cars - Provide a copy of the rental car receipt, gas receipts with dates, purpose of trip, destination, and traveler's name.

Ledgers – Travel

Travel – Hotel

- Hotel bills need to include the name of the traveler and dates of the stay. Names of additional room guests (if room was shared) should be written on the invoice.

- All Travel-Allowable with **prior** approval from USDA and ISDA, if not already included in the work plan or budget.

Ledgers - Travel

Meals

- They are considered per diem expenses and must be in accordance with the State Travel Policy or Federal GSA policy if out of state.

- If attending a conference or meeting, provide a copy of the agenda and note if any meals were provided.

- Per diem is only allowable while in official travel status per ISDA Travel Policy
  - Official travel status is when traveler is physically away from their official primary workplace by a distance of 50 miles for a minimum of 12 hours.

- Supporting documentation needs to include the departure and arrival time for the first and last day of travel to determine allowable per diem.

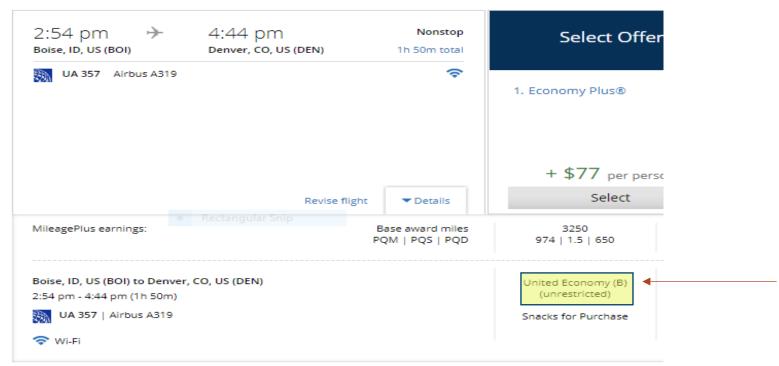- Under State Travel Policy, lunch within 50 miles of workplace is not eligible.

Ledgers - Travel

Airfare

- All airfare must be included in the budget; if not, prior approval from ISDA and USDA is required.

- Foreign travel must also comply with the Fly America Act, 49 U.S.C. 40101 *et. seq.* Use United States and EU member air carrier service for all travel and cargo transportation services funded by the United States Government. When traveling between countries, if there is not U.S. Carrier available, a foreign carrier may be used. If it is a code share, the flight must be booked with the U.S. carrier flight number.

- Must provide receipt that shows all payments for flights and itineraries

- Airfare purchased must be a coach or economy ticket – if you want to fly first class or business class you would need to pay the upgrade to first class out of non-grant funds. Documentation must show that upgrade was paid separately.

- "Airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable"
  - Unrestricted airfare is fully-refundable and fully–changeable

- If the traveler goes early to a destination, stays later or makes another stop in another destination, it is a deviation. ***Any deviation*** – you must print a quote for an unrestricted flight on the **same day** of purchase
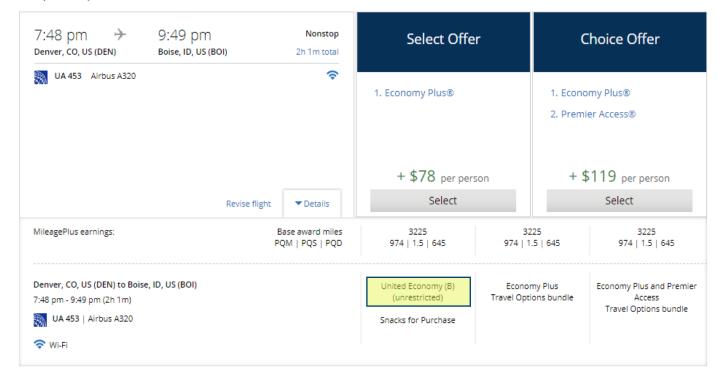
Ledgers - Travel

Airfare (continued)- Unrestricted Flight

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Ledgers - Travel

Airfare (continued)- Unrestricted Flight

Printed quote will have date of quote at bottom. Must be printed the same date actual airfare was purchased

Ledgers - Procurement

Procurement/Bidding

- Does your organization have its own procurement policy? If so, please send a copy to ISDA. If not, the Idaho State Policy will need to be followed: https://purchasing.idaho.gov/

- Procurement procedures must be followed for purchases that equal or exceed $15,000 (aggregated) for software, other property, and a mix of goods and services; OR $25,000 or more for services only. If any contracts/services/equipment purchase meets this threshold, procurement procedures must be followed prior to signing contracts, engaging services or purchasing equipment.

- Vendors and purchases approved in the work plan are not exempt from the procurement process.

- Appropriate procurement documentation must be submitted before ledger payments can be made. This includes:
  - Request for proposal
  - Three (3) Bids from <u>different</u> vendors
  - Winning bid with explanation if a higher bid was chosen

Ledgers - Contractual

Contractual Costs

- When submitting contractual costs make sure they match what was written in the work plan and budget

- Major contracts ($15,000 for software, other property, and a mix of goods and services OR $25,000 for services only) must be documented in the file with a copy of the contract between the subrecipient and the contractor in addition to copies of the procurement documents.

- Submit the copy that has been signed by BOTH parties.

- Provide detailed receipts showing the products or services purchased.

- Contracts for less than $15,000 OR $25,000 (respectively per above) do not need to be submitted to ISDA.

Ledgers - Equipment

Equipment Purchases (Tangible Items Over $5,000)

- All equipment purchases must have prior approval from USDA.

- Make sure all equipment costs correlate with what is written in your work plan and budget.

- If any individual equipment purchase equals or exceeds $15,000, procurement documentation must be submitted before expenses are paid.

- Special Purpose vs General Purpose – general purpose equipment are unallowable under the grant. Special purpose equipment may be allowed.

- Inventory Tracking for Equipment: Annually you must sign a form, provided by ISDA, which will verify location of equipment. Additionally, ownership of equipment must be retained for life. If you want to dispose of equipment there are stringent federal disposal requirements. If so, let us know and we will work on the process with you.

Ledgers - Supplies

Supplies (Tangible Items Under $5,000)

- Check all supplies against what was written in the work plan. If supplies are not in the work plan, but essential for the project, provide a justification.

- Make sure supplies are actually supplies and not equipment.

- If you need to change the type of supplies that are listed in your work plan and budget, notify us for approval beforehand of the change.

- Office supplies such as printer toner, printers, paper, pens, pencils, etc. are considered "shared use supplies" that fall into overhead cost categories and will not be allowed.
  - If requesting reimbursement of office supplies, provide concrete justification of how the supplies will be used <u>solely</u> for the project.
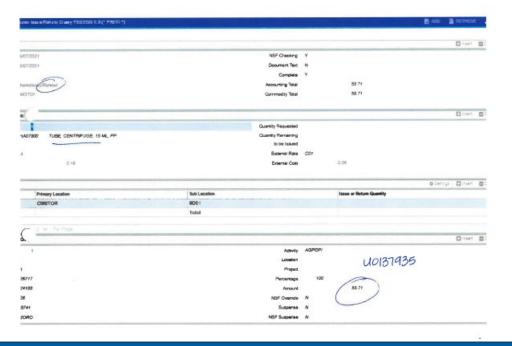
Ledgers - Supplies

Supplies

- Internal Journal entries such as U of I Chemstores are not sufficient

- Chemstore backup with actual item purchased must accompany the journal entry

Ledgers - Other

Other

Publication Costs

- Allowable if in work plan and budget
- Provide copy of published article
- USDA acknowledgement is required on printed materials they have strict guidelines. Please check in with ISDA prior to ensure compliance.

Registration Fees/Conferences

- Allowable only if in work plan and budget
- Registration fees are allowable for attendance at conference if necessary to accomplishing project or program objectives
- Conferences are allowable if the primary purpose of attendance is dissemination of technical information and/or is reasonable for successful project performance under the grant
- Travel must be approved in the work plan

Ledgers – End of Grant Purchasing

- Grant funds for purchasing supplies, marketing materials, etc., must be used for activities that occur within the 3-year duration of the grant.

- Having leftover supplies is acceptable, however, funds cannot purposely be spent at the end of the grant for things that you know will not be used during the grant period.

- Replenishing supplies used on the project that were originally purchased with non-grant funds is allowable, such as replenishing consumables.

- Purchases made at the end of the grant will need adequate justification to ensure allowability.

Ledgers – Credit Balance

- Ledgers that incur credit balances require the same approval process.
- All entries on the ledger must be supported by source documentation and a general ledger report.
- Submit receipts for **all** expenses and credits.
- Ledgers with a credit balance will need to be resolved in the subsequent quarter or ISDA may request for a refund of overpayment.

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Unallowable Costs

Costs need to be directly attributable to the grant project's goals and objectives and be included in the approved workplan and budget

Indirect Costs Unallowable by ISDA

- We do not accept indirect costs for reimbursement under the grant
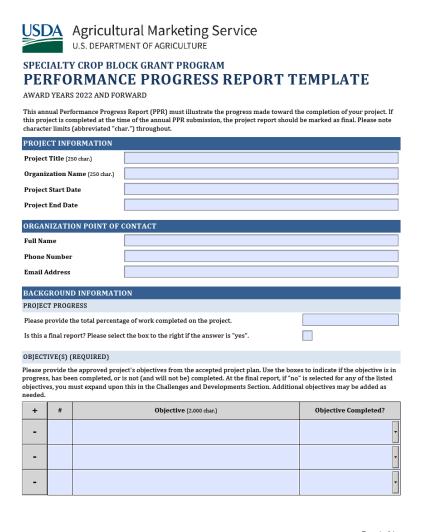
Tuition Unallowable by ISDA

- We do not accept tuition as a cost under the grant
  - Some states do allow it but we have decided not to because tuition covers all of a student's educational course work and does not correlate directly to work done on the grant

WRITTEN REPORTS

Performance Progress Reports

- Progress Reports are due by November 15th of each year.

- List objectives and outcome indicators exactly as written in approved application

- Give detailed summary of accomplishments, challenges and upcoming activities

- Use format provided by ISDA found at ISDA's Specialty Crop Block Grant section of the website

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Questions on topics to this point?

Additional Training for Pass-through entities coming up next

Relevant Definitions

- ***§2 CFR 200.74 Pass-Through Entity*** – a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program.

- ***§2 CFR 200.92 Subaward –*** an award provided by a pass-through entity to a subrecipient for the 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.

- ***§2 CFR 200.93 Subrecipient –*** a non-Federal entity that receives a subaward from a pass-through entity to carry out a part of a Federal Program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.

- ***Contractor –*** a non-Federal entity that receives a contract for the purpose of providing goods and services for the awarding non-federal entity's own use. The contract creates a procurement relationship with the contractor.

Subrecipient VS. Contractor

§2 CFR 200.331 contains the determinations of a subrecipient and a contractor.

CHARACTERISTICS OF A SUBRECIPIENT:

- The entity has the ability to make decisions about how services will be delivered.
- The entity is carrying out completion of the goal of the grant (or part, if applicable) as stated in the award.
- Funding to the entity depends on the entity's ability to best meet the objectives of the award. Although performance is measured against Federal award objectives, the entity assumes little risk if the objectives are not met.
- The entity will be reimbursed for only actual costs incurred.

Subrecipient VS. Contractor

CHARACTERISTICS OF A CONTRACTOR:

- Procurement policies were applied in the selection of the entity.
- The entity's proposed price was a factor in the selection process.
- The entity will derive a profit from the agreement.
- The entity provides the same goods or services to other organizations.
- The entity's normal business is to provide the goods or services being purchased in the agreement.
- The entity assumes financial risk if they fail to deliver the goods or services agreed upon.

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You Have a Subrecipient – Now What?

§2 CFR 200.332 contains the requirements for pass-though entities. These requirements MUST be met to be in compliance with Federal regulations.

Overview

- Pass-through Entity Acknowledgement
- Contract between Pass-Through entity and Subrecipient
- Written subrecipient monitoring plan
- Risk Assessment
- Audit
- Site Visit
- Record Keeping

Pass-Through Entity Requirements - Monitoring

The activities of the subrecipient must be monitored as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward, and that the subaward performance goals are achieved.

In other words, the goals of subrecipient monitoring are:

- Determine compliance
- Identify and prevent any deficiencies
- Design corrective action to improve

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Pass-Through Entity Requirements

§200.332 All pass-through entities must: (a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modifications. When some of the information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes:

On next slide

Pass-Through Entity Requirements

Federal Award Identification:

- Subrecipient name and Unique Entity Identifier (UEI)
- Federal Award Identification Number (FAIN)
- Federal Award Date of award to the recipient by the Federal agency
- Subaward Period of Performance Start and End Date
- Subaward Budget Period Start and End Date
- Amount of Federal Funds obligated by this action by the pass-through entity to the subrecipient
- Total Amount of Federal Funds Obligation to the subrecipient by the pass-through entity including current obligation
- Total Amount of Federal award committed to the subrecipient by the pass-through entity
- Federal award project description
- Name of Federal awarding agency, pass-through entity, and contact information for awarding office of the pass-through entity
- Assistance Listings number and Title
- Identification of whether the award is Research and Development (R&D)

Recommend covering the above information in a contract

Pass-Through Entity Requirements – Contract

If you need a template for the subrecipient contract, you can find one at the following link under Subaward Templates:

https://thefdp.org/demonstrations-resources/subaward-templates-and-tools/.

Pass-Through Entity Requirements – Risk Assessment

RISK ASSESSMENT- Evaluate each subrecipient's risk (<u>before award</u>) of non-compliance with Federal statutes, regulations, and the terms and conditions of the subaward. §2 CFR 200.206 provides an explanation of risk analysis. Areas to look at to determine risk include:

- Size and complexity of the program (total dollar amount of award, lots of procurements, excessive travel in budget)
- Past Performance (prior written approval for activities and/or purchases, timely submission of required reporting, previous non-compliance issues)
- Policy Management Systems (internal controls to guide the grant process and ensure regulations are followed)
- Audit (does the entity receive a single-audit and if yes, have there been any material findings related to the grant?)

Consider imposing specific subaward conditions upon a subrecipient, if appropriate, as described in §2 CFR 200.208 (additional reporting requirements, additional monitoring etc.) Special conditions may be applied even after the project has been awarded and may change throughout the term of the grant.

Pass-Through Entity Requirements – Audit Review

AUDIT REVIEW: Per 2 CFR Subpart- F §200.501 - A non-Federal entity that expends $1,000,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year.

- The $1,000,000 is cumulative among all Federal monies expended by that entity (not just the Specialty Crop Block Grant)

Determine if the subrecipient receives a single-audit. If they do receive a single-audit, the audit must be obtained and reviewed for any material findings related to the grant. If there are any material findings related to the grant, there must be documentation as to corrective action and follow up with the subrecipient. <u>This must be done on an annual basis throughout the term of the grant.</u>

Pass-Through Entity Requirements – Site Visit

SITE VISIT: At least one site visit to the place of performance must be conducted over the term of the grant (for each subrecipient). During the site visit the following actions must be performed and documented:

- Meet with the Principal Investigator (PI) on the project if possible, or other persons working directly on the project if the PI is unavailable.
- If any equipment (as defined by the USDA-AMS Terms & Conditions) was purchased using grant funds, verify that it is on site.
- Go over the current status of the project and any issues that may be occurring; develop a plan for the resolution of any problems if necessary.

Pass-Through Requirements – Record Keeping

- Per the USDA-AMS Terms and Conditions the "recipient must retain all records relating to the grant for a period of **three years** after the final SF-425 is received by AMS or until final resolution of any audit finding or litigation. See §2 CFR 200.334 for exceptions and qualifications to the retention requirement and period for other types of grant-related records, including property records."

- Records to retain include contracts, amendments, budget revisions, quarterly ledgers and their proper backup documentation, any semi-annual or annual reports as required by the grant agreement, risk assessments & subrecipient monitoring performed, single-audit reviews, and any other pertinent general correspondence.

- Equipment verification and documentation must be kept in perpetuity.

What's Next?

- The following documentation must be provided via AmpliFund within 30 days of the acknowledgement:
  - Monitoring plan detailing how your organization will meet these requirements
  - Fully executed contract between your organization and your subrecipient
  - Risk assessment evaluating your subrecipient's risk of non-compliance
- ISDA will follow up regarding progress being made on the requirements as well as address any challenges you might be experiencing.
- **PLEASE reach out regarding ANY questions you may have.**

IDAHO STATE DEPARTMENT OF AGRICULTURE

Resources

- §2 CFR 200.332 Requirements for Pass-Through Entities
- Subrecipient VS. Contractor Checklist- from the Association of Government Accountants (AGA)
- Subrecipient Monitoring and Self-Assessment Guide- from AGA
- USDA-AMS Terms & Conditions

Questions?