



Policy Title & Number	Policy 721: Uniform Grant Guidance Policy Regarding Federal Revenue Sources
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Date Created:	07/12/2018
Past Policy Revision Date(s):	
Related Policy(ies):	
Policy Type (Operating, Board)	Operating

A. Purpose

The purpose of this policy is to ensure compliance with the requirements of the federal Uniform Grant Guidance regulations by establishing uniform administrative requirements, cost principles, and audit requirements for federal grant awards received by the school district.

B. Definitions

A. Grants

- “State-administered grants” are those grants that pass through a state agency such as the Minnesota Department of Education (MDE).
- “Direct grants” are those grants that do not pass through another agency such as MDE and are awarded directly by the federal awarding agency to the grantee organization. These grants are usually discretionary grants that are awarded by the U.S. Department of Education (DOE) or by another federal awarding agency.

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

C. “Federal award” has the meaning, depending on the context, in either paragraph 1. or 2. of this definition:

- 1 The federal financial assistance that a non-federal entity receives directly from a federal awarding agency or indirectly from a passthrough entity, as described in 2 C.F.R. § 200.101 (Applicability); or

- The cost-reimbursement contract under the federal Acquisition Regulations that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 C.F.R. § 200.101 (Applicability).
- The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (b) of 2 C.F.R. § 200.40 (Federal Financial Assistance), or the cost-reimbursement contract awarded under the federal Acquisition Regulations.
- “Federal award” does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate federal-government-owned, contractor-operated facilities.

D. “Contract” means a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term, as used in 2 C.F.R. Part 200, does not include a legal instrument, even if the non-federal entity considers it a contract, when the substance of the transaction meets the definition of a federal award or subaward.

E. Procurement Methods : See Procurement Procedures as part of the Accounting Manual.

Conflict of Interest

A. Employee Conflict of Interest.

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The employees, officers, and agents of the school district may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, the school district may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by employees, officers, or agents of the school district.

B. Organizational Conflicts of Interest.

The school district is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization because of relationships with a parent company, affiliate, or subsidiary organization.

C. Disclosing Conflicts of Interest.

The school district must disclose in writing any potential conflict of interest to MDE in accordance with applicable federal awarding agency policy.

C. Policy Statement

General Statement of Policy:

School board members complete an annual review of the accounting manual and the procurement procedures as defined under the Uniform Grant Guidance, updating and highlighting any changes as required by Federal, State, or local laws. Please see the most recently approved documents via the business manager, Nicole Thompson, 218.444.1888, ext 101, nthompson@treknorth.org,

This policy may be revised at any time without notice. All revisions supersede prior policy and are effective immediately upon approval by the Director.

Associated Procedures or Other Information

E. Associated Forms/References

Legal References:

- 2 C.F.R. § 200.12 (Capital Assets)
- 2 C.F.R. § 200.112 (Conflict of Interest)
- 2 C.F.R. § 200.113 (Mandatory Disclosures)
- 2 C.F.R. § 200.205(d) (Federal Awarding Agency Review of Risk Posed by Applicants)
- 2 C.F.R. § 200.212 (Suspension and Debarment)
- 2 C.F.R. § 200.300(b) (Statutory and National Policy Requirements)
- 2 C.F.R. § 200.302 (Financial Management)
- 2 C.F.R. § 200.303 (Internal Controls)
- 2 C.F.R. § 200.305(b)(1) (Payment) 2 C.F.R. § 200.310 (Insurance Coverage)
- 2 C.F.R. § 200.311 (Real Property)
- 2 C.F.R. § 200.313(d) (Equipment)
- 2 C.F.R. § 200.314 (Supplies)
- 2 C.F.R. § 200.315 (Intangible Property)
- 2 C.F.R. § 200.318 (General Procurement Standards)
- 2 C.F.R. § 200.319(c) (Competition)
- 2 C.F.R. § 200.320 (Methods of Procurement to be Followed)
- 2 C.F.R. § 200.321 (Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms)
- 2 C.F.R. § 200.328 (Monitoring and Reporting Program Performance)
- 2 C.F.R. § 200.338 (Remedies for Noncompliance)
- 2 C.F.R. § 200.403(c) (Factors Affecting Allowability of Costs)
- 2 C.F.R. § 200.430 (Compensation – Personal Services)
- 2 C.F.R. § 200.431 (Compensation – Fringe Benefits)
- 2 C.F.R. § 200.447 (Insurance and Indemnification)
- 721-17 2 C.F.R. § 200.463 (Recruiting Costs)
- 2 C.F.R. § 200.464 (Relocation Costs of Employees)
- 2 C.F.R. § 200.473 (Transportation Costs)
- 2 C.F.R. § 200.474 (Travel Costs)

