

21st Century Community Learning Centers REQUIRED WRITTEN POLICIES & PROCEDURES

Authorizing Provision	Link to Authorizing Provision	Key Points
200.112 Conflict of Interest	https://www.ecfr.gov/current/title-2/section-200.112	Please see details provided below in: 200.318 General Procurement Standards (Conflicts of Interest)
200.302 Financial Management. 200.305 Federal payment. 200.403 Factors affecting allowability of costs. 200.404 Reasonable costs. 200.405 Allocable costs.	https://www.ecfr.gov/current/title-2/section-200.302 https://www.ecfr.gov/current/title-2/section-200.305 https://www.ecfr.gov/current/title-2/section-200.403 https://www.ecfr.gov/current/title-2/section-200.404 https://www.ecfr.gov/current/title-2/section-200.405	FINANCIAL MANAGEMENT: The financial management system must be able to provide effective control over and accountability for all funds, property, and other assets. The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes, must be able to provide identification of all Federal awards received and expended, and must be able to provide a comparison of expenditures with budget amounts for each Federal award. The 21st CCLC grant is a reimbursement grant allowable under 2 CFR 200.305 (3) and as such the financial management system must also meet the standards for fund control and accountability as established in 200.305 Payment with written procedures covering the reimbursement process. ALLOWABILITY: Required written procedures must address how the subrecipient is ensuring that costs on the federal grant are allowed under the 21st CCLC program and in accordance with the cost principles established in the Uniform Grant Guidance. Must encompass the Cost Principles set forth in sections 200.400 - 200.475 of the Uniform Grant Guidance, as well as provide guidance on the "Basic Considerations" stated in 200.402 - 200.405 regarding Factors affecting allowability of costs, Reasonable costs, and Allocable costs. All costs must be necessary, reasonable, and allocable to be considered allowable and able to be charged to the Federal award. The factors that apply to all costs, even those where additional clarification is not provided in the Cost Principles sections, including that all costs must be necessary, reasonable, and allocable in order to be considered allowable.
200.313 Equipment	https://www.ecfr.gov/current/title-2/section-200.313	Required written procedures for managing equipment must meet the following summarized requirements: (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding, who holds title, the acquisition date, and cost, percentage of Federal participation in the project costs, the location, use and condition of the property, and any ultimate disposition data. (2) A physical inventory every two years. (3) Safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated. (4) Adequate maintenance procedures. (5) Proper sales procedures, if applicable.
200.318 General Procurement Standards (Documented Procurement Procedures)	https://www.ecfr.gov/current/title-2/section-200.318	Subrecipients must have and use documented procurement procedures, and procedures must be the same used for procurements from its non-Federal funds. Subrecipient must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. Subrecipient must maintain records sufficient to detail the history of procurement, including: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price. Contracts must be awarded only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement.
200.318 General Procurement Standards (Conflicts of Interest)	https://www.ecfr.gov/current/title-2/section-200.318	Subrecipients must maintain written standards of conduct covering conflict of interest and governing the actions of its employees and/or officers engaged in the selection, award and administration of contracts. These written standards must include that: 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. A conflict of interest would exist if: The employee, officer, agent, any member of his or her immediate family or his/her partner engaged in the selection of a vendor but also had a potential financial or a tangible personal benefit created through the contract, including selecting an organization which employs or is about to employ any of the of the listed parties. These written standards must also include that: Officers, employees, and agents of the subrecipient must neither solicit nor accept gratuities, favors, or anything monetary value from contractors or parties to subcontracts. The written standards must provide for disciplinary actions to be applied for violations of conflict of interest or gratuities by officers, employees, or agents of the non-Federal entity. If subrecipient has a parent, affiliate,, or subsidiary organization, you must also maintain written standards of conduct covering organizational conflicts of interest. Organizational conflicts of interest means that because of relationships with a parent company, affiliate, or subsidiary organization, the subrecipient is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization.

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200.319 Competition (Competitive Procurement Transactions)	https://www.ecfr.gov/current/title-2/section-200.319	<p>Required written procedures for procurement transactions must ensure that:</p> <ol style="list-style-type: none"> 1) all solicitations are conducted in a manner providing full and open competition: 2) Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition.... 3) Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.
200.320 Methods of procurement to be followed	https://www.ecfr.gov/current/title-2/section-200.320	<p>Subrecipients must have and use documented procurement procedures, consistent with the standards in 200.318 and 200.319 for any of the following informal and formal methods of procurement used for the acquisition of property or services:</p> <ol style="list-style-type: none"> 1) Micro-purchases 2) Small Purchases 3) Sealed Bids 4) Noncompetitive procurement <p>Current thresholds for each method, as stated in the 21st CCLC Grant Guidance document, must be documented in the subrecipients documented procurement procedures and updated as needed.</p>
200.430 Compensation - personal services	https://www.ecfr.gov/current/title-2/section-200.430	<p>Required written procedures must address how the subrecipient will document and ensure that all compensation is allowable (necessary, reasonable, and allocable) based on the services rendered in that they are 1) consistent with that paid for similar work in the labor market in which the subrecipient competes, 2) based on records that accurately reflect the work performed, and 3) is consistently applied to both Federal and non-Federal activities</p>
200.431 Compensation - fringe benefits	https://www.ecfr.gov/current/title-2/section-200.431	<p>Fringe Benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages, and include, but not limited to: the costs of leave (vacation, sick, etc.), employee insurance, pensions, unemployment benefit plans. The cost of fringe benefits are allowable if they are provided under established written leave policies, if the costs are equitably allocated to all related activities, and the basis selected for eligibility and costing is consistently followed by the subrecipient.</p>
200.475 Travel Costs	https://www.ecfr.gov/current/title-2/section-200.475	<p>Required written procedures must address travel costs, which include the transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business. The basis for calculating travel costs must be documented and may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is consistently applied to both Federal and non-Federal travel and consistently applied throughout an entire trip. Documentation must justify that participation of the individual is necessary and that the costs associated with the travel are reasonable and consistent with the subrecipients established policies. Reimbursements made to staff for travel expenses must occur after the travel has been completed.</p>