CONNECTICUT
Policy and Management

Guide to Grants Management
For the State as Grantee and Grantor

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SECTION I. INTRODUCTION

A. <u>Purpose</u>

The purpose of this Guide is to provide guidance to executive branch Agencies administering and managing grants as a Grantee (the Recipient of grant funding) and as a Grantor (an entity awarding grant funding). This Guide provides a summary of pertinent grant management procedures and best practices with links to authoritative resources for grant program and fiscal managers to expand on the information provided. This Guide also includes State of Connecticut statutory requirements and other requirements promulgated in Connecticut State manuals applicable to the administration and management of grants; such statutory requirements and manuals are clearly noted. This Guide is not all-inclusive but covers the essential requirements of grants management.

Grant administration and management involves an array of team members from different disciplines internal and external to an Agency, and as such the process must be undertaken as a team approach. Agency team members involved in the administration and management of grants includes, but is not necessarily limited to, Agency Heads, senior management, program and fiscal employees, legal counsel, human resources/payroll employees, and public information officers. The administration and management of grants may also include the Office of the Governor and external stakeholders. Each of the aforementioned team members plays a critical role within the lifecycle of a grant, and as such clear and regular communication amongst all parties involved is instrumental in achieving accountability, transparency and success.

The guidance provided in this Guide is intended to achieve the following results:

- Consistent and uniform approach in the administration and management of grants awarded to and by the state;
- Compliance with state and federal requirements;
- Application of best practices;
- Facilitate clear and necessary communication amongst all involved parties, both internal and external to an Agency, in the administration and management of grants;
- Minimize risks in the administration and management of grants;
- Limit exposure to grant-related legal liability;
- Improve efficiency;
- Improve the impact of programs and services funded through grants;
- Allow for the seamless transfer of grant employees between Agencies;
- A resource to provide new grant employees employed by the State of Connecticut; and
- A resource document to provide external funding sources/entities.

B. Scope

Included in this Guide are the essential requirements and best practices associated with the stages in the grant lifecycle. This Guide does not address the policies and procedures related to specific programs required in statute that may be administered and managed by individual Agencies, which may be unique to such specific programs. Agencies are responsible for being in compliance with all statutory, regulatory and other requirements related to these specific programs and the awards administered through such programs. A best practice recommendation is for Agencies to develop a policy and procedure manual for all grants under their authority to administer.

This Guide does not assign tasks to a specific position as each Agency needs flexibility to manage its grants management responsibilities. Rather, the Guide references tasks that need to be completed and notes that grants management team members need to work with staff in the Agency who have been assigned certain responsibilities related to grants management based on their requisite knowledge and experience within the state's classification system to perform such tasks.

This Guide does not address Purchase of Service (POS) contracts between an Agency and a private provider organization or municipality for the purchase of ongoing direct health and human services for Agency clients. Procurement standards for Agencies to follow when entering into POS contracts is available at this link.

C. Definitions

Agency/Agencies – a State of Connecticut agency and/or agencies.

Core-CT – the state's enterprise human resources, payroll and financial system.

Eligible Entity -- a local government body, non-profit organization, business, individual, or other Agency, seeking and/or receiving funding to carry out an approved project or activity that supports a public purpose.

Grant -- a financial assistance support mechanism providing money to an Eligible Entity, usually a local government body, non-profit organization, business, individual, or other Agency, to carry out an approved project or activity that supports a public purpose.   A grant does not include the procurement of goods and services.

Grant Award -- An award from a governmental or private organization to an Eligible Entity to carry out an approved project or activity that supports a public purpose.

Grant Fiscal Manager -- Refers to any State of Connecticut personnel that are involved in the direct or indirect financial management of any Grant Awards/Subawards or grant programs.

Grant Program Manager -- Refers to any State of Connecticut personnel that are involved in the direct or indirect programmatic management of any Grant Awards/Subawards or grant programs.

Grantee -- An Eligible Entity receiving a Grant Award from a governmental or private organization to carry out an approved project or activity that supports a public purpose.

Grantor -- The governmental or private organization awarding funds to an Eligible Entity to carry out an approved project or activity that supports a public purpose.

Pass-through Entity -- A Recipient or Subrecipient that provides a Subaward to a Subrecipient (including lower tier Subrecipients) to carry out part of a Grant Award from the federal government or a non-federal entity.

Program Income -- Gross income earned by the Recipient or Subrecipient that is directly generated by a supported activity or earned as a result of the federal award during the period of performance.

Recipient -- An Eligible Entity that receives a Grant Award directly from a governmental or private organization to carry out an activity that supports a public purpose. The term Recipient does not include Subrecipients or individuals that are participants or beneficiaries of the award.

State Financial Assistance -- Defined in Connecticut General Statutes (C.G.S.) § 4-230 as assistance that a nonstate entity receives or administers which is provided by a state Agency or Pass-through Entity in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance or direct appropriations, but does not include direct state cash assistance to individuals or payments to a vendor.

Subaward -- An award provided by a Pass-through Entity to a Subrecipient for the Subrecipient to contribute to the goals and objectives of the project by carrying out part of a Grant Award received by the Pass-through Entity.

Subrecipient -- An Eligible Entity that receives a Subaward from a Pass-through Entity to carry out part of a Grant Award from the federal government or a non-federal entity. The term Subrecipient does not include a beneficiary or participant.

May – Indicates a permissible task or action.

Must – Indicates a required task or action.

Shall – Indicates a required task or action.

Should – Indicates a recommended task or action.

D. Acronyms

ACFR	Annual Comprehensive Financial Report
ALN	Assistance Listing Number
	• formerly known as the Catalog of Federal Domestic Assistance number
APA	Auditors of Public Accounts
CMIA	Cash Management Improvement Act

CFDA	Catalog of Federal Domestic Assistance
	• replaced with the term "Assistance Listing Number"
C.G.S.	Connecticut General Statutes
DAS	Department of Administrative Services
DOL	Department of Labor
E-Biz POC	Electronic Business Point of Contact
FAIN	Federal Award Identification Number
FFATA	Federal Funding Accountability and Transparency Act
GAAP	Generally Accepted Accounting Principles
GMS	Grants Management System
NOI	Notice of Intent
OPM	Office of Policy and Management
OAG	Office of the Attorney General
OSC	Office of the State Comptroller
OTT	Office of the State Treasurer
PSA	Personal Service Agreement
POS	Purchase of Service Contract
SEFA	Schedule of Expenditures of Federal Awards
SID	Special Identification Code
SEEC	State Elections Enforcement Commission
SWCAP	Statewide Cost Allocation Plan
SAM	System for Award Management
UEI	Unique Entity Identifier
	• replaced the use of the DUNS number in April 2022

E. Acknowledgement of Contributions to Guide

OPM thanks the following contributors for their review and input:

- The OSC, the Office of the State Treasurer (OTT), and the Auditors of Public Accounts (APA) for their review and input on content pertaining to their respective agencies.
- The Core-CT team.
- The following state Agencies:
  - Agriculture
  - Children and Families
  - Correction
  - Economic and Community Development
  - Education
  - Emergency Services and Public Protection
  - Housing
  - Medical Examiner
  - Motor Vehicles

- o Teachers' Retirement Board
- The following OPM divisions:
  - o Administration
  - o Budget and Financial Management
  - o Criminal Justice Policy and Planning
  - o Finance
  - o Health and Human Services Policy and Planning
  - o Legal Affairs

OPM also recognizes the efforts of former OPM Chief Administrative Officer MaryAnn Palmarozza for her dedication and partnership in producing this inaugural Guide to Grants Management.

F. Release Date

This Guide was released on September 29, 2025.

SECTION II. GRANT ADMINISTRATION OVERVIEW

A. Grant Lifecycle

The grant lifecycle refers to the entire process of a grant from planning, at the beginning, to closeout, at the end. The grant lifecycle is a linear process with comprehensive activities commonly grouped into four (4) phases. The activities are different depending on whether you are the Grantee or the Grantor. The following are the high-level activities of a Grantee during each phase of the lifecycle. Grantee activities during each phase of the grant lifecycle are described in detail in Sections III. through VI. below.

- Pre-award -- The pre-award phase represents the beginning of the grant lifecycle, which includes developing or refining the plan for the program you are seeking funding for, identifying and evaluating funding opportunities, submitting an application, and responding to questions from the Grantor.
- Award -- This phase includes notification from the Grantor regarding the disposition of the application, and if the application was approved, reviewing the Grant Award terms and conditions, and executing the Grant Award.
- Post-award -- This phase includes implementing the requirements of the Grant Award, developing and implementing a spending plan, submitting required reports (e.g., program, financial, and performance metrics) to the Grantor and drawing down funds from the Grantor, and if necessary, and allowable, requesting an amendment to the Grant Award for such things as an extension of time, change in scope, and/or budget adjustment.
- Closeout -- This phase includes submitting final required reports (e.g., program, financial, and performance metrics) to the Grantor and making the final drawdown of funds from the Grantor. The return of unexpended funds and/or disallowed expenditures to the Grantor also occurs during this phase.

The following are the high-level activities of a Grantor during each phase of the lifecycle. Grantor activities during each phase of the grant lifecycle are described in detail in Sections VII. through X. below.

- Pre-award -- The pre-award phase represents the beginning of the grant lifecycle, which includes developing or refining the plan for the program you will be awarding funds for, preparing the details of the funding opportunity, establishing an evaluation panel to review applications if a competitive grant process, announcing the funding opportunity, intaking and evaluating submitted applications, and selecting applications to fund.
- Award -- This phase includes notifying applicants regarding the disposition of their application and executing Grant Awards/Subawards for selected applications.
- Post-award -- This phase includes monitoring Recipients/Subrecipients of Grant Awards/Subawards to ensure all requirements are being met, providing funding to Recipients/Subrecipients, and if necessary, processing amendments to Grant

Awards/Subawards for such things as an extension of time, change in scope, and/or budget adjustment.

- Closeout -- This phase includes reviewing final required reports (e.g., program, financial, and performance metrics) from Recipients/Subrecipients and providing final funding to Recipients/Subrecipients. The determination of whether funds need to be returned to the state from Recipients/Subrecipients due to unexpended funds and/or disallowed expenditures, and the collection of such funds also occurs during this phase.

The Grantee and Grantor have different responsibilities during each phase of the grant lifecycle. There is a place in the lifecycle, however, where the responsibilities of a Grantee and Grantor intersect. Agencies frequently use grant funding to directly support their respective missions and operations, but some Agencies also serve as Grantors and pass-through funding via Subawards to Eligible Entities. In these cases, Agencies have combined roles and serve both as a Grantee receiving the funds and as a Grantor Sub-awarding the funds to others. The diagram below depicts how Grantee and Grantor roles intersect as well as the relationship between a Grantor and the Recipients of Grant Awards from the Grantor.
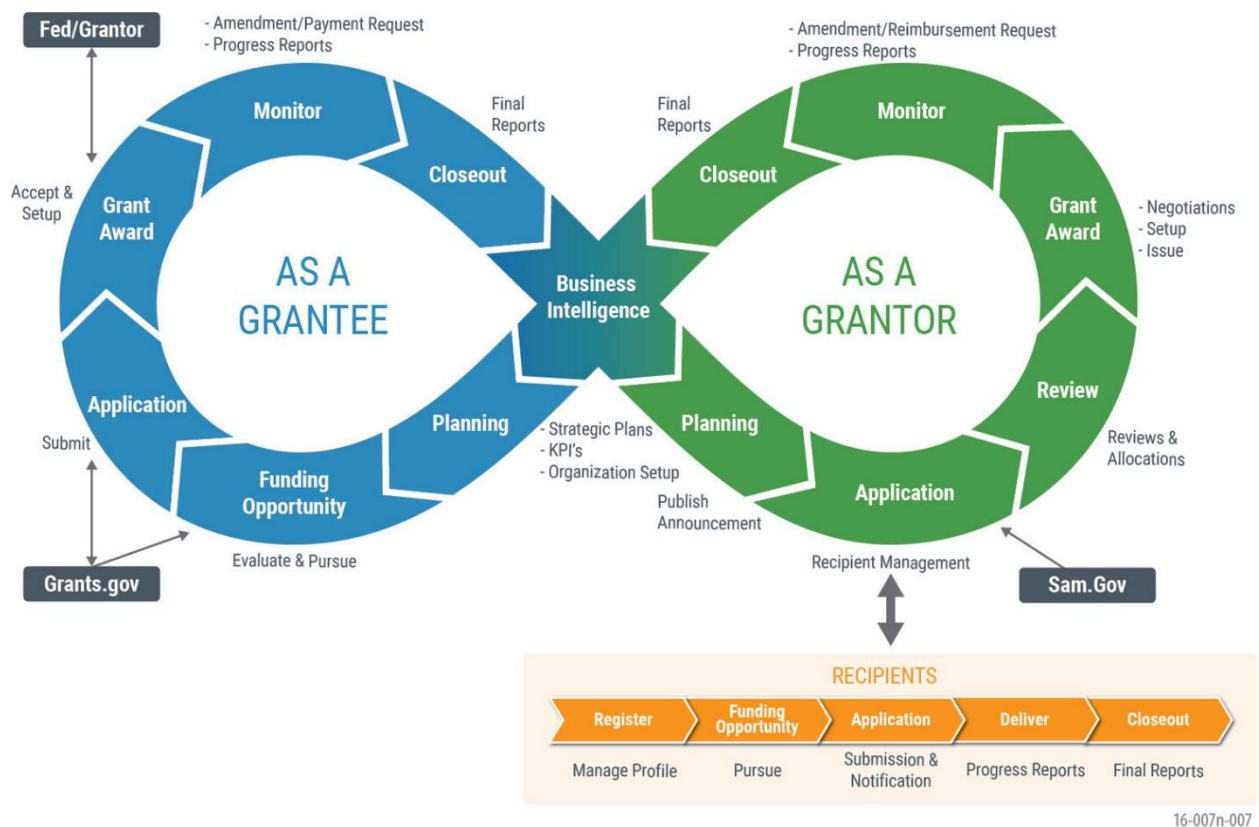
B. Grant Award Funding Sources

Funding Sources for the State as Grantee

Grant funding can be generally categorized as awards from the federal government and from non-federal entities, including but not limited to, banks, foundations, nonprofit organizations, and for-profit businesses. Such grants are typically restricted to meet a particular need or to advance philanthropic causes. Another funding source is the awarding of a grant from one Agency to another Agency, also referred to as a pass-through grant.

Grants.gov has a search function to find federal funding opportunities. There are various search filters including entering a keyword, by category, by eligibility, and by funding instrument.

Subscribing to newsletters, accessing online grant databases, researching banks and foundations, and internet searches are tools that can be used to find non-federal funding sources.

Funding Sources for the State as Grantor

Some Agencies that receive grant funding from the federal government and from non-federal entities, pass-through such funding via Subawards to Eligible Entities, referred to as Subrecipients. Such grants are typically restricted to meet a particular need or to advance philanthropic causes. In accordance with *§ 200.331 Subrecipient and Contractor Determinations of the Uniform Guidance*, Subrecipients are responsible for adherence to applicable federal program requirements specified in the federal award to the State of Connecticut.

In addition, the Connecticut General Assembly allocates state funds for specific grant programs for Agencies to administer. The sources of state funds include budgeted appropriations and bond authorizations. *See Section VII., Subsection D. State as Grantor: Pre-Award Phase, Verify Funds Are Available to Transact in Core-CT for additional information on bond authorizations*.

C. Registration Process for the State to Submit Grant Applications *(Federal Requirement)*

Note: Prior to applying for federal or private grant funds, in accordance with C.G.S. § 4-66a(e), Agencies are required to provide a notice of intent (NOI) to OPM and in accordance with the July 28, 2014 memorandum from OPM Secretary Barnes and Comptroller Kevin Lembo, receive approval from OPM prior to applying for funding. *See below for the July 28, 2014 memorandum, available on the OPM website, and Section III., Subsection D. State as Grantee: Pre-Award Phase, Identify Authority/Obtain Approval to Apply for Federal/Private Funds for additional information*.

Policy and Procedures for Grant Applications and Allotment of Grant-Related Funds, July 28, 2014

An Agency needs to be registered with both Grants.gov and the Federal System for Awards Management (SAM), and employees need to be credentialed as an Authorized Organization Representative in Grants.gov to apply for federal awards. Check with your Agency's program and

fiscal employees to determine if your Agency is already registered with Grants.gov and SAM. If not, determine who in your Agency should complete the following registration steps:

1. Register with the SAM.gov to obtain a Unique Entity Identifier (UEI).
    -   SAM.gov is a government-wide registry for organizations doing business with the federal government. SAM.gov centralizes information about grant Recipients and provides a central location for grant Recipients to change organizational information. There is no fee to register with SAM.gov and the registration must be renewed annually.
    -   The UEI is a 12-character alphanumeric identifier assigned to all entities (public and private companies, individuals, institutions, or organizations) that want to do business with the federal government. The UEI replaced the use of the DUNS number in April 2022. Each entity record in SAM.gov is assigned a single UEI.
2. Designate an Electronic Business Point of Contact (E-Biz POC) in SAM.gov. There can only be one (1) E-Biz POC per registered UEI with SAM.gov.
3. After obtaining the UEI and designating a E-Biz POC, return to Grants.gov to continue registration.
4. The E-Biz POC creates a Grants.gov account with the same email address as used in SAM.gov for the E-Biz POC.
5. The E-Biz POC adds a profile with Grants.gov using the UEI obtained from SAM.gov.
6. The E-Biz POC can then delegate administrative roles to other users.

While it is possible for an Agency to register multiple times in SAM.gov, it is not recommended as it will result in an Agency having multiple entity records with each record having its own UEI and profile to maintain and update, which can result in inaccurate reporting for an Agency.

Employees need to be credentialed with the role of Authorized Organization Representative to submit proposals in Grants.gov. To be credentialed to apply for federal grants, employees need to complete an online application at the Grants.gov registration page. Employees will need the Agency's UEI and Profile Name to complete the application process. This information is available from your Agency's E-Biz POC. Upon completing the online application, the E-Biz POC will receive a notification and if appropriate, will assign the role of Authorized Organization Representative.

The E-Biz POC is not credentialed to submit proposals in Grants.gov. An E-Biz POC can submit grants proposals but would need two (2) separate Grants.gov accounts; one for the E-Biz POC and one for an Authorized Organization Representative.

Additional information to register with Grants.gov is available at this link.

In addition to being registered with Grants.gov, Grant Program Managers may need to be credentialed with the particular federal agency to administer and manage Grant Awards. You need to contact your applicable Agency representative to get credentialed. Grant Program Managers also need to coordinate registration with the Grantor's payment system with staff in the Agency responsible for processing drawdowns.

Non-federal entities (e.g., banks, foundations, nonprofit organizations, and for-profit businesses) will have different registration requirements to submit an application and to receive funding.

D. Types of Federal Awards, Funding Instruments and Funding Types

Federal Government Awards

The federal government typically uses two types of awards: discretionary and non-discretionary. These awards are defined in *§ 200.1 Definitions of the Uniform Guidance* as follows:

Discretionary Award **--** An award in which the federal awarding agency, in keeping with specific statutory authority that enables the agency to exercise judgment ("discretion"), selects the Recipient or the amount of federal funding awarded through a competitive process or based on merit of proposals. A discretionary award may be selected on a non-competitive basis, as appropriate.

Non-discretionary Award **--** An award made by the federal awarding agency to specific Recipients in accordance with statutory, eligibility and compliance requirements, such that in keeping with specific statutory authority, the federal agency cannot exercise judgement ("discretion"). Non-discretionary awards include, for example, entitlement programs, block grants, and formula-based programs.

Federal Government Funding Instruments

The federal government primarily uses two types of funding instruments, defined in *§ 200.1 Definitions of the Uniform Guidance* as follows:

Cooperative Agreement -- A legal instrument of financial assistance between a federal agency and a Recipient or between a Pass-through Entity and a Subrecipient that:

a. Is used to enter into a relationship the principal purpose of which is to transfer anything of value to carry out a public purpose authorized by a law of the United States; and not to acquire property or services for the federal government or Pass-through Entity's direct benefit or use.

b. Is distinguished from a grant in that it provides for substantial involvement of the federal agency or Pass-through Entity in carrying out the activity contemplated by the federal award.

c. The term does not include: (1) A cooperative research and development agreement as defined in 15 U.S.C. 3710a; or (2) An agreement that provides only: (i) Direct United States Government cash assistance to an individual; (ii) A subsidy; (iii) A loan; (iv) A loan guarantee; or (v) Insurance.

Grant Agreement -- A legal instrument of financial assistance between a federal agency and a Recipient or between a Pass-through Entity and a Subrecipient that:

    a. Is used to enter into a relationship, the principal purpose of which is to transfer anything of value to carry out a public purpose authorized by a law of the United States; and not to acquire property or services for the federal agency or Pass-through Entity's direct benefit or use.

    b. Is distinguished from a cooperative agreement in that it does not provide for substantial involvement of the federal awarding agency in carrying out the activity contemplated by the federal award.

    c. Does not include an agreement that provides only: (1) Direct United States Government cash assistance to an individual; (2) A subsidy; (3) A loan; (4) A loan guarantee; or (5) Insurance.

<u>Federal Government Funding Types</u>

There are three (3) federal funding types:

1. Advance Funding -- For many grants the federal government advances funds on a monthly, quarterly, or annual basis to finance the grant activities.
2. Federal Receivables -- When the federal grant or contract provides for reimbursement after expenditures.
3. Letter of Credit -- A federal letter of credit is a commitment certified by an authorized official of a federal program agency, specifying a dollar limit available to a designated Grantee (i.e., state Agency). It is used in federal programs requiring large advances of cash to state Agencies, enabling the Agency to withdraw cash from the U. S. Treasury concurrently with disbursements and as frequently as such disbursements are made by the Agency.

See Section 2.3 of the [State Accounting Manual](#) for further information on federal funding types.

E. <u>Statewide GMS</u>

As noted in Subsection F. below, the Core-CT system has state as Grantee functionality but does not have state as Grantor functionality, therefore, on July 29, 2024, the Department of Administrative Services (DAS) on behalf of OPM and DAS released a Request for Proposal 24PSX0086 to obtain an enterprise GMS solution to:

1. Automate the administrative process of the full lifecycle of a grant, including pre-award, award, post award, and closeout for the state as both Grantee and Grantor;
2. Improve customer relationship management of Recipients/Subrecipients;
3. Increase the efficiency in managing programmatic and financial aspects of grants throughout the entire lifecycle; and
4. Provide statewide visibility into grant performance to support planning, analysis, and decision making across government.

As of the date of this publication, the state has executed a master contract with Euna Solutions Inc. to implement the GMS. The master contract is available on CTSource at this [link](). Implementation of Phase 1 with eleven (11) Agencies is scheduled to commence in September 2025. Additional Agencies are expected to be implemented into the new GMS throughout the contract term.

F. Core-CT Grants Management Functionality

The Core-CT system has a Grants Management module. This module provides "Grantee" functionality and requires that an Agency also use the Project Costing and Customer Contracts modules. These three (3) modules work in concert to create the proposal, convert it to a grant with a Project ID, and track all of the system transactions as well as the budget. The Grants Management module in Core-CT does not provide state as "Grantor" functionality.

There are only two (2) Agencies using the Grants Management, Project Costing and Customer Contracts modules as of May 2025.

The following is an overview of the Grants Management module functionality and its benefits.

Grants Management Module Functionality:

- Manage the complete grant life cycle from proposals to award including workflow and approvals
- Set up award from proposal including budget, revenue and billing, etc.
- Establish and track milestones
- Process facilities and administration costs
- Process bills for cash and letter of credit awards
- Generate standard financial reports (e.g. SF-425, Federal Financial Report)
- Capture profile data about your state Agency, sponsors/grantors, grantees, etc.
- Facilitates the submissions of Public Health Service proposal applications and forms
- Grants WorkCenter
- Support award closeout

Grants Management Module Benefits:

- Reduces duplicate entry and paper-based processes
- Single repository of proposals and awards
  - Improves Agency and statewide data analysis capabilities
  - Improves Agency and statewide transparency
- Builds upon existing Core-CT modules such as AR/Billing and Project Costing
  - Integrates with Project Costing for cost collections and budgeting
  - Integrates with AR, Billing, Contracts for Billing and Revenue
- Ability to copy previous proposals for continuation, resubmission, etc.
- Enforces a standard business process

The following is an overview of the functionality in the Pre-Award and Post-Award phases of the Core-CT Grants lifecycle in the Grants Management module:
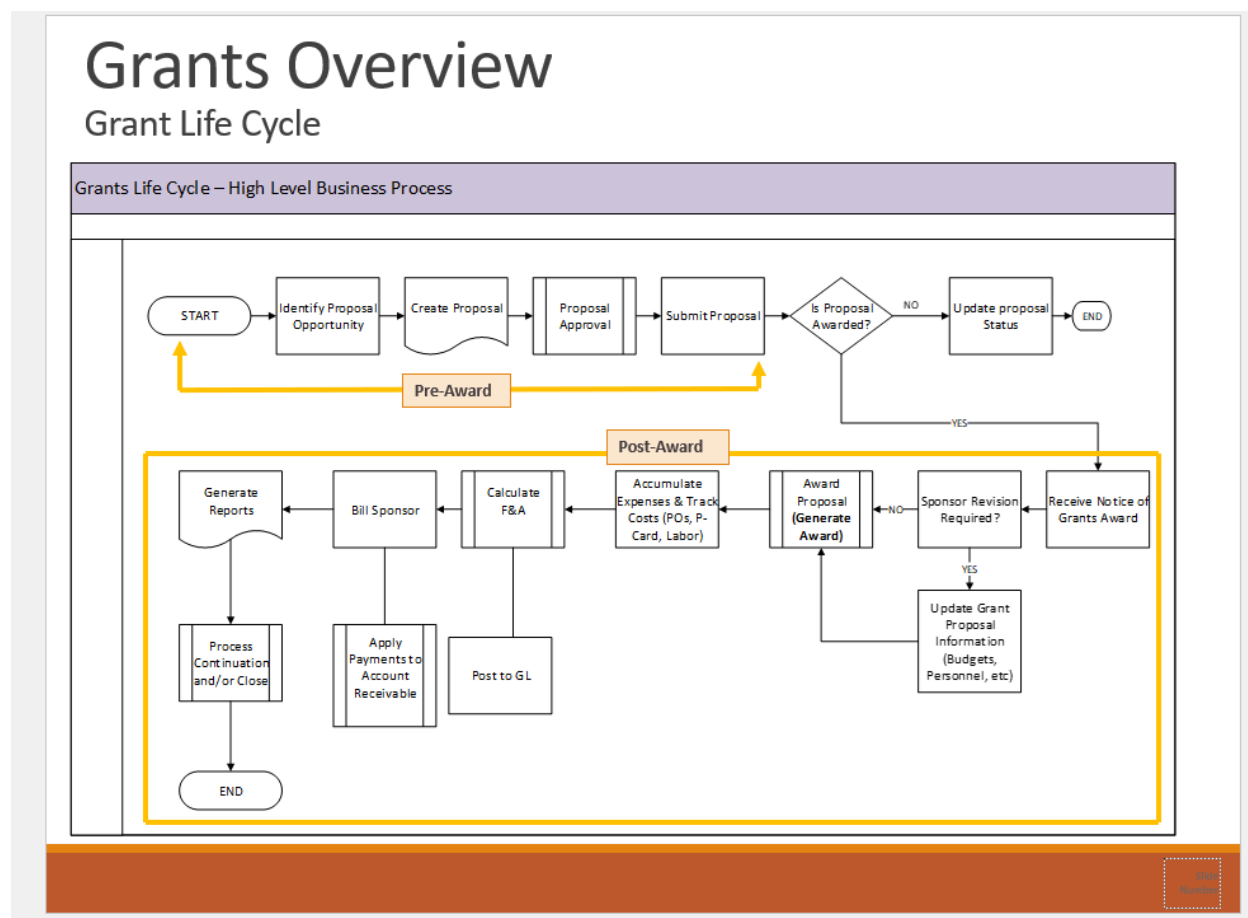
Further information about the Grants Management module is available at this link.

G. Core-CT Roles

No matter what your role is in the administration and management of a grant, you will need some level of access to the State of Connecticut's financial management system, Core-CT. Some roles are transactional, for example, creating a purchase order or approving a purchase order. Other roles only allow viewer access. Users with transactional access do not require corresponding viewer roles.

You should discuss with your supervisor what roles you will need to perform your responsibilities. A description of financial roles is available at this link. Once your roles have been identified, contact your Agency's Core-CT financial security liaison, who will review your request to determine whether any roles create a conflict of interest, resolve any conflicts, if necessary, and will submit the request to Core-CT for processing.

H. State Statutory and Regulatory Requirements

C.G.S. § 3-39a -- Funds to be paid to the state recorded as receivables. If the Grant Award is not advance funded by the Grantor, the state will upfront the funds based upon the letter of the award in order for the Agency to begin expending funds to implement the requirements of the Grant Award. The upfront state funds are recorded as a receivable in Core-CT, the Agency then makes claims to the Grantor, and when payments from the Grantor are received, they are applied as reductions to the initial receivable to reimburse the state for upfronting the funds.

C.G.S. § 3-125 -- The Office of the Attorney General (OAG) has general supervision over all legal matters in which the state is an interested party. As such, the OAG has to review state legal documents for legal form and sufficiency, including those related to Grant Awards/Subawards between the state as the Grantor and a Grantee. A review for legal form and sufficiency may not be required if the OAG and an Agency have entered into an agreement exempting such contract review.

C.G.S. § 4-31a -- Disposition of gifts, contributions, trust income or other aid from a private source or federal government shall be entered upon the records of the General Fund in the manner prescribed by the Secretary of the OPM. *See General Letter No. 185, issued jointly by OPM and OSC dated July 28, 2014, for guidance regarding Allotments for Non-Budgeted Funds.* When so recorded, such amounts shall be deemed to be appropriated to the purposes of such gift, contribution or other aid and shall be allotted in accordance with law. Note: General Letter No. 2018-01 supersedes General Letter No. 185 with regard to how B-107s are handled.

C.G.S. § 4-31d -- OPM shall, within available resources, (1) develop a system to track the state's federal and alternative grant funding; and (2) work in consultation with other Agencies to pursue specific federal revenue maximization efforts.

C.G.S. §4-33a -- Agencies shall promptly notify the APA and the OSC of any (1) unauthorized, illegal, irregular or unsafe handling or expenditure of state or quasi-public agency funds, (2) breakdowns in the safekeeping of any other resources of the state or quasi-public agencies, (3) breach of security, as defined in § 36a-701b, or (4) contemplated action to commit one of the acts listed in subdivisions (1) to (3), inclusive, of this section within their knowledge.

C.G.S. § 4-66a(e) -- Agencies are required to provide, to the OPM Budget and Financial Management Division, a NOI to apply for federal financial assistance or for any gift, contribution, income from trust funds, or other aid from any private source, and in accordance with the *July 28, 2014 Policy and Procedures for Grant Applications and Allotment of Grant Related Funds* guidance memorandum from OPM Secretary Barnes and Comptroller Kevin Lembo, receive approval from OPM prior to applying for funding. *See Section III., Subsection D. State as Grantee: Pre-Award Phase, Identify Authority/Obtain Approval to Apply for Federal/Private Funds* for additional information on this requirement.

C.G.S. § 4-67m -- OPM, in consultation with each budgeted Agency, shall develop, for state budgeting purposes, specific biennial goals and objectives and quantifiable outcome measures,

which shall not be limited to measures of activities, for each program, service and state grant administered or provided by such Agency.

C.G.S. §§ 4-212 to 4-219 (Chapter 55a) -- If using federal or non-federal award funds to hire a personal service contractor, as defined in C.G.S. § 4-212, you need to be aware of the procurement standards and guidance regarding consultants and personal service agreements (PSA) promulgated by OPM available at this link. In addition, be sure to understand whether there are any funding entity's conditions that need to be followed.

C.G.S. § 4-231 and Sections 4-236-18 to 4-236-30 of the Regulations of Connecticut State Agencies -- Single audit or program-specific audit requirements. Each nonstate entity which expends a total amount of State Financial Assistance equal to or in excess of $500,000 in any fiscal year of such nonstate entity beginning on or after July 1, 2024, shall have either a single audit or a program-specific audit made for such fiscal year. Additional information on the State Single Audit is available on the OPM website at this link.

The OPM Office of Finance annually publishes a Compliance Supplement to the State Single Audit Act to assist independent auditors and State Financial Assistance Recipients/Subrecipients in completing the compliance testing requirements of the State Single Audit.

C.G.S. §§ 4a-50 to 4a-99 (Chapter 58) -- If using federal or non-federal award funds to purchase goods and contractual services, you need to be aware of the procurement requirements set forth in Chapter 58. Note that contractual services under Chapter 58 does not include personal service contractors defined in C.G.S. § 4-212. An Agency procurement manual, prepared by DAS and available at this link, provides state Agencies the latest information about procurement topics to assist them in performing their purchasing functions in a legal and ethical manner. In addition, be sure to understand whether there are any funding entity's conditions that need to be followed.

C.G.S. § 8-23(a) -- Agencies cannot consider and fund applications for a discretionary program in excess of $25,000 from municipalities that have not amended and adopted a plan of conservation and development at least once every ten (10) years unless certain requirements have been met. Such requirements include the submittal of a copy of the municipality's Notice of Expired Plan of Conservation and Development with each application for discretionary state funding and notice from the OPM Secretary to the administering Agency as to whether or not the discretionary state funding prohibition is waived for the subject application. Discretionary state funding includes, but is not limited to, any source of funding that a state Agency administers through a competitive process. Discretionary funding does not include entitlement programs, block grants or formula-based programs.

Additional information regarding this requirement, including whether a municipality is eligible for funding from a discretionary program and the steps administering Agencies need to follow, is available on the OPM website at this link.

C.G.S. § 9-612(g)(1) -- Each Agency and quasi-public agency shall prepare and forward to the SEEC a list of the names of the state contractors and prospective state contractors with which such

Agency is a party to a contract having a value of $50,000 or more per C.G.S. § 9-612(f)(1)(C), and any state contract solicitations or prequalification certificates issued by the Agency. Not less than once per month, each Agency and quasi-public agency shall forward to said commission, on a form prescribed by the commission, any changes, additions or deletions to said lists, not later than the fifteenth day of the month.

Section 5-141c-1 to 5-141c-11 of the Regulations of Connecticut State Agencies -- Standard Travel Regulations can be used to meet related travel requirements supported with federal funds. Federal Grantor agencies may have additional requirements to be met.

I. Connecticut OSC Manuals, Guidelines, and Procedures

In accordance with C.G.S. § 3-112, the OSC is responsible to establish and maintain the accounts of the state government. The OSC has promulgated several manuals, which address the administration and management of grants as follows:

State Accounting Manual, available at this link, addresses the following grant topics:

1. General Information
2. Grant Types and Coding
3. Transfers of Grants Between State Agencies
4. Closing Grants
5. Requesting Grant Appropriation Codes (SIDs)
6. Fiscal Year End Grant Procedures

Indirect Costs and Fringe Benefit Cost Recovery Manual, available at this link, provides the procedures for determining and applying overhead and fringe benefits rates to federal and other than federal appropriations in the Grants and Restricted Accounts Funds.

Internal Control Guide
Agencies are required to annually conduct a self-assessment of proper internal controls and financial management integrity. The list of questions in the guide, available at this link, will help managers to identify possible deficiencies in internal control systems and to take steps to strengthen any identified weaknesses. The guide has specific sections applicable to federal funds as follows:

• Federal Funds -- General
• Federal Grants Administration
• Federal Grant Accounting
• Federal Funds -- Subgrants
• Federal Student Financial Assistance Programs

Property Control Manual

Adherence to the guidelines in the Property Control Manual, available at this link, can be used to meet related requirements governing the safeguarding, recording, use and disposition of property

purchased with federal funds. Federal Grantor agencies may have additional requirements to be met.

Statewide Cost Allocation Plan (SWCAP)

The OSC prepares an annual SWCAP to apportion central service costs to state departments/Agencies. The SWCAP is approved by the Federal Department of Health and Human Services and may be included as part of the costs of the department/Agency for further allocation to federal grants, contracts and other agreements performed at that department/Agency via the Indirect Cost rate.

J.   Federal Requirements

Title 2 – Grants and Agreements, Subtitle A, Chapter II, Part 200 of the Code of Federal Regulations includes uniform administrative requirements, cost principles, and audit requirements for federal awards. Federal agencies have the option, but are not required, to elect to apply the Guidance to federal awards issued prior to October 2, 2024. Check with your federal program managers to determine if the updated Guidance applies to federal awards received by your Agency prior to October 2, 2024. If your prior Grant Awards are not governed by the updated Guidance, you should follow the Guidance that was in effect at the time.

Below is the Table of Contents from the Uniform Guidance, available at this link.

Subpart A	200.0 – 200.1	Acronyms and Definitions
Subpart B	200.100-200.113	General Provisions
Subpart C	200.200 – 200.217	Pre-Federal Award Requirements and Contents of Federal Award
Subpart D	200.300 – 200.346	Post Federal Award Requirements
Subpart E	200.400 – 200.476	Cost Principles
Subpart F	200.500 – 200.521	Audit Requirements
Appendix I		Full Text of Notice of Funding Opportunity
Appendix II		Contract Provisions for Non-Federal Entity Contracts Under Federal Awards
Appendix III		Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs)
Appendix V		State/Local Governmentwide Central Service Cost Allocation Plans
Appendix VI		Public Assistance Cost Allocation Plans
Appendix VII		State and Local Government and Indian Tribe Indirect Cost Proposals

Appendix XII		Award Term and Condition for Recipient Integrity and Performance Matters

In addition to the Uniform Guidance, federal Grant Awards may include specific terms and conditions from the federal awarding agency applicable to the purpose of the Grant Award. For example, the U.S. Department of Justice requires financial management training for award Recipients responsible for the financial administration of discretionary and/or formula grants awarded from federal grant-in-aid programs administered by various program offices. It is critical that an Agency thoroughly review and understand the terms and conditions of federal awards.

Other examples of federal requirements Agencies are required to comply with include, but are not limited to, the following:

1. Federal funds cannot be used for partisan political activity of any kind by any person or organization involved in the administration of federally assisted programs. *See the Hatch Act Overview for additional information*.
2. *When required by the federal grant program legislation, all laborers and mechanics employed by contractors or subcontractors to work on projects financed by federal assistance must be paid wages not less than those established for the locality of the project by the Secretary of Labor. See Appendix II to Part 200 — Contract Provisions for Non-Federal Entity Contracts Under Federal Awards of the Uniform Guidance for additional information.*
3. Agencies that receive federal funding must certify that they will maintain a drug-free workplace. *See the Drug-Free Workplace Act of 1988 (41 U.S.C. 81) for additional information.*
4. Programs or activities receiving federal financial assistance must comply with Title VI of the Civil Rights Act of 1964, prohibiting discrimination on the basis of race, color or national origin; Section 504 of the Rehabilitation Act of 1973, which prohibits discrimination against qualified individuals with disabilities; and the Age Discrimination Act, which prohibits discrimination on the basis of age. Education programs or activities that receive federal financial assistance also must comply with Title IX of the Education Amendments of 1972, which prohibits employment discrimination on the basis of sex. *See U.S. Department of Labor, Federal Financial Assistance Programs for additional information.*

See the Questionnaire Sections Applicable to Federal Funds Only in the Internal Control Guide issued by the OSC for questions to identify possible deficiencies in internal control systems pertaining to Civil Rights, Political Activity, Davis-Bacon Act, and Drug-Free Workplace.

See § 200.208 Specific Conditions of the Uniform Guidance for additional information on federal award conditions.

It is critical that an Agency thoroughly review and understand the terms and conditions of federal awards and ensure an individual is designated and accountable for compliance.

K. Code of Ethics *(Statutory Requirement)*

Employees need to be in compliance with C.G.S. §§ 1-79 to 1-90a (Chapter 10), the Public Officials and State Employees Guide to the Code of Ethics, prepared by the Office of State Ethics, and their Agency's ethics policy in the discharge of their duties related to grants management. These sections of the statutes include the ethical rules for state employees and contain provisions that are intended to prevent a state employee from using his or her public position or authority for personal financial benefit. The guide prepared by the Office of State Ethics summarizes most of these rules.

C.G.S. §§ 1-85 and 1-86 provide direction when an employee is dealing with a substantial or a potential conflict.

Pursuant to C.G.S. § 1-85, an employee may not take any official action with regard to a matter if he or she has a substantial conflict of interest with respect to such matter. An employee is deemed to have a substantial conflict of interest if the employee has reason to believe or expect that he or she, or his or her spouse, dependent child or a business with which the employee is associated will derive a direct monetary gain or loss by reason of the employee's official activity.

C.G.S. § 1-86 provides guidance with respect to how an employee should act not only if he or she has a substantial conflict of interest as defined in C.G.S. § 1-85, but also a potential conflict (which includes conflicts that may arise by reason of an employee's spouse, or any of the employee's parents, brothers, sisters, children or spouses of children or any business with which an employee is associated). Employees should seek guidance before taking any official action if they believe they have any potential or substantial conflict of interest by consulting C.G.S. § 1-86, their Agency's Ethics Liaison, or a staff attorney at the Office of State Ethics.

SECTION III. STATE AS GRANTEE: PRE-AWARD PHASE

Sections III. through VI. describe the activities of the four (4) phases of the grant lifecycle when an Agency is the Grantee receiving a Grant Award from a governmental or private organization to carry out an approved project or activity that supports a public purpose.

Review Program → Identify Funding Opportunities → Research and Evaluate Funding Opportunities → Identify Authority/ Obtain Approval to Apply for Federal/Private Funds

Draft Application → Conduct Final Review → Submit Application → Determine if Need for Press Release → Answer Questions/ Provide Additional Information to Grantor
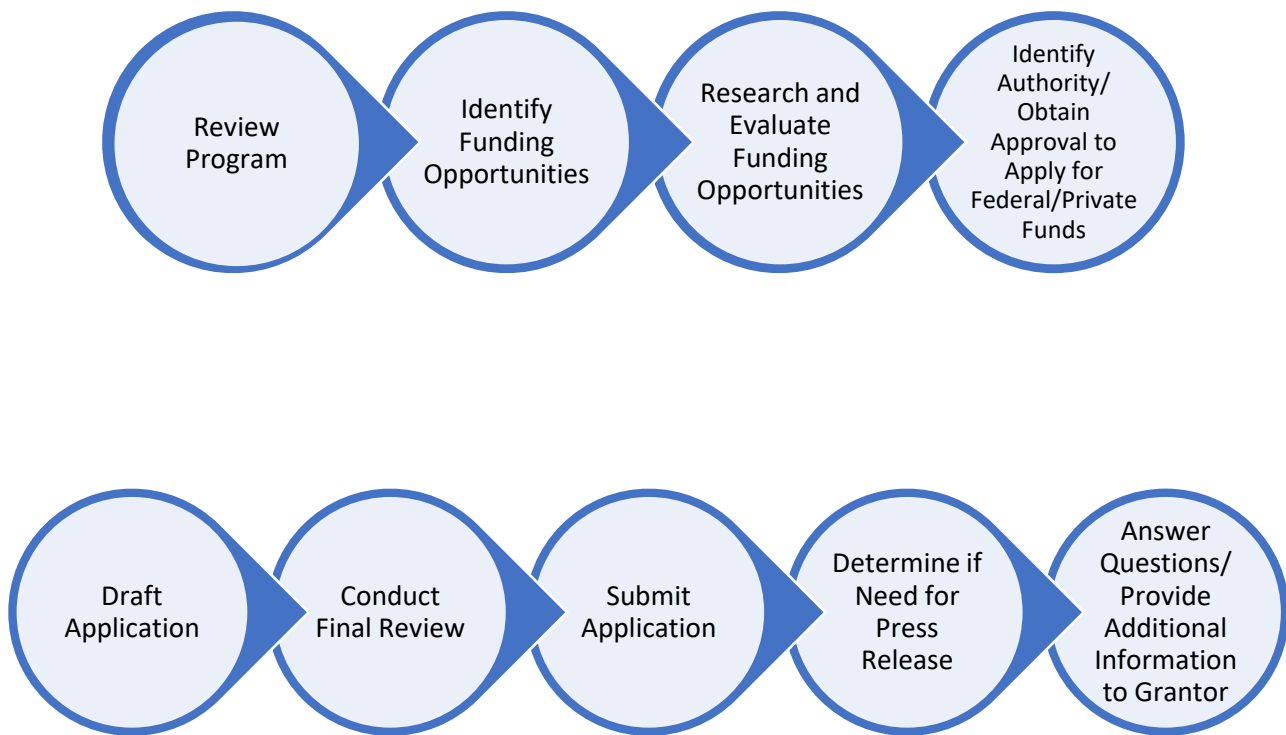
A. Review Program

Complete an internal review of the grant program you are seeking funding for. Your review should include but not be limited to the following: your Agency's mission, the problem you want to resolve, program description, program parameters, program goals and objective, project plan to achieve your objectives, quantifiable measures of progress and success, and a budget proposal and narrative, which should be related to the activities to help achieve your goals. Also be able to articulate how the funding you are seeking will be used to supplement and not supplant current programs and services. Try to identify funding opportunities compatible with your program but expect you will have to adjust your program to meet the availability of funding.

B. Identify Funding Opportunities

Funding opportunities can include applying for succeeding awards of currently funded programs and/or identifying new funding opportunities. New opportunities can be found, for example, by searching on grants.gov, registering with applicable federal websites, joining a subscription service, subscribing to newsletters, accessing online grant databases, researching banks and foundations, and internet searches.

C. Research and Evaluate Funding Opportunities

When identifying a funding opportunity, it must be in accordance with the following:

- Statutory authority of your Agency;
- Mission of your Agency;
- Strategic plan of your Agency;
- Priorities of the Governor; and
- Priorities of your Agency's leadership.

Other factors to evaluate include the following:

- Eligibility – Does your Agency meet the eligibility requirements to apply for the grant?
- Terms and Conditions (Including Special Conditions) – Can your Agency meet the terms and conditions of the grant? Are the terms and conditions in alignment with the state's and your Agency's policies? The terms and conditions must be reviewed and approved by your Agency. You should also check, depending on exigent circumstances, whether other parties need to review the Terms and Conditions.

    Effective July 9, 2025, Agencies need to follow guidance from the Office of Governor prior to the certification of federal terms and conditions as follows:

    - Agencies shall review general and specific grant conditions any time that your Agency:

        o becomes aware that a federal funding agency has updated its general terms and conditions;
        o is entering into a new grant, renewing a grant, or responding to a notice of funding opportunity; or
        o is asked or directed to certify new terms and conditions during a grant period.

    - Be aware that your Agency may be certifying compliance with terms and conditions every time your Agency is drawing down funds:

        o While a review of terms and conditions will not be feasible prior to every drawdown of funds, it is important to let grant and fiscal staff know when terms and conditions for a grant are pending review so that they do not inadvertently certify compliance prior to completion of the review.

- Sustainability – Will the grant have to be replaced with state funding in the future?
- Sufficient Resources – Does your Agency have sufficient existing resources to apply for, implement, manage and administer the requirements of the grant including, but not limited, to the following?

  1. Positions
  2. Capital expenditures
  3. Operating expenditures

  These questions will also be asked when notifying and requesting OPM for approval to apply for federal/private funds *(see Subsection D. below)*. If your Agency needs funding for any of the above, there should be internal discussions and discussions with your OPM budget analyst to assess whether there is a commitment to fund additional funding requirements during the period of the anticipated award and beyond the Grant Award period.

- Match Requirement – Does your Agency have existing resources to meet match requirements, if applicable? Matching requirements must be reviewed and approved by your Agency's fiscal employees to ensure your Agency has sufficient resources to meet the requirement. *§ 200.0 Acronyms of the Uniform Guidance* defines cost sharing or matching as the portion of project costs not paid by federal funds or contributions. The amount of the cost sharing or matching is the responsibility of the non-federal entity and cannot include contributions from another federal award unless authorized by federal statute. The cost sharing or matching is typically defined as a percentage of the total cost of the project/program. *See § 200.306 Cost Sharing of the Uniform Guidance for further information.*

- Supplanting – Will the grant supplement and not supplant (i.e., reduce) state funding for the program? As defined by the U.S. Department of Justice, Office of Justice Programs, unless approved by the Grantor, a state government cannot reduce state funds for an activity specifically because federal funds are available (or expected to be available) to fund that same activity. Additionally, federal funding may not replace state funding that is required by law.

- Maintenance of Effort – Can your Agency continue to allocate a certain level of its resources at a level that is equal to and not less than the level of a previously defined period?

- Community Provider – Is a community provider a requirement to apply for the grant?

You also need to review the requirements of the funding opportunity application process and plan accordingly. For example, some funding opportunities require submission of a Strategic Plan and/or Implementation Plan with the application. Others may have pre-application requirements such as posting a public notice of intent to apply to allow for public comments or may require approval before submitting the application.

The results of your evaluation must be shared with applicable program and fiscal team members, and stakeholders, if applicable, to determine whether you should proceed with applying for the identified grant.

Determine whether you need to register in a portal to submit an application and if you have the proper credentials. Applicants applying for federal funds need to be registered with Sam.gov and Grants.gov. *See Section II., Subsection C. Grant Administration Overview, Registration Process for the State to Submit Grant Application for additional information.* If not credentialed, take the necessary steps in advance of the application deadline to get credentialed.

D. Identify Authority/Obtain Approval to Apply for Federal/Private Funds *(Statutory Requirement)*

In accordance with your Agency's grant administration and management procedures, share the results of your research and evaluation to obtain internal approval to apply for funding.

In accordance with C.G.S. § 4-66a(e), Agencies are required to provide, to the OPM Budget and Financial Management Division, a NOI to apply for federal financial assistance or for any gift, contribution, income from trust funds, or other aid from any private source, and in accordance with the *July 28, 2014 Policy and Procedures for Grant Applications and Allotment of Grant Related Funds* memorandum from OPM Secretary Barnes and Comptroller Kevin Lembo, receive approval from OPM prior to applying for funding. Such NOI to apply for federal or private grants is regardless of the dollar value and if the grant would be advance funded or recorded as a receivable. *See the July 28, 2014 Policy and Procedures for Grant Applications and Allotment of Grant Related Funds memorandum (above) for a list of funds exempt from this NOI requirement.* There are other categories of grants exempt from this requirement that are not specifically exempted in the *July 28, 2014 Policy and Procedures for Grant Applications and Allotment of Grant Related Funds* guidance memorandum. Questions about grant programs exempt from the requirements of C.G.S. § 4-66a(e) should be directed to your Agency's OPM budget analyst.

The purpose of this NOI to OPM is to allow the OPM to be knowledgeable about commitments the state intends to make and review them for conflicts with other Agency objectives or the state's overall budget obligations, including, but not limited to, additional resources for the following:

1. Positions
2. Capital expenditures
3. Operating expenditures

The NOI to OPM is submitted using the automated OPM Federal or Restricted Grant System; *see below for a link to the System.* The information submitted includes, but is not limited to, identification of the specific grant, the program from which the funding will be requested, the Grantor, funding amount to be requested, a summary of the project for which the funding will be utilized, and a description of any state requirement to commit resources, such as state match funding. Agencies also need to upload with the NOI (1) a signed memo from an authorized signatory approving submission of the grant application including the name of the grant, the amount of the requested funding, and if applicable, the amount of required match funds, and (2)

a copy of the draft grant application or a copy of the solicitation if the draft grant application is not available.

Upon completion of OPM's review, the Agency designated Grant Program Manager and Grant Fiscal Manager will receive a system-generated email notification regarding the status of the request. After OPM approval of the NOI, you can proceed to submit the application for funding.

Contact your Agency's Chief Financial Officer or your Agency's assigned OPM budget analyst for additional information regarding the automated OPM Federal or Restricted Grant System. The following additional information pertaining to federal and private grant applications and the automated OPM Federal or Restricted Grant System is available on the OPM website:

- **Policy and Procedures for Grant Applications and Allotment of Grant-Related Funds, July 28, 2014**
- OPM Federal or Restricted Grant System Instructions , which includes NOI Module
- Link to OPM Federal or Restricted Grant System , which includes NOI Module
    - This link takes you to the OPM Automated Budget System. After logging in, go to drop down menu, select Grants – Menu. This takes you to the agency Home Page – NOI Module.

E. Draft Application

Upon approval from OPM to apply for federal or private funds, you can proceed to complete and submit the required application. Common components of a grant application include basic organizational information, an executive summary, a program narrative, scope of work, goals and objectives, project timeline, budget narrative, budget, performance measures and evaluation plan. Other common components include demographics, statistics and reports to support the application, and letters of support.

The Uniform Guidance requires federal agencies to conduct a risk evaluation before funds can be awarded. The identification of a risk does not necessarily mean an application will be denied. Rather, the Uniform Guidance allows for the award of a grant including specific conditions to mitigate an identified risk. If not provided with the grant application for federal funding, you may be asked during the review of your application to submit information used by the federal agency to assess the following:

1. Financial stability.
2. Management systems and standards. Quality of management systems and ability to meet management standards.
3. History of performance. The applicant's record in managing federal awards, if it is a prior Recipient of federal awards, including timeliness of compliance with applicable reporting requirements, conformance to the terms and conditions of previous federal awards, and if applicable, the extent to which any previously awarded amounts will be expended prior to future awards.

4. Audit reports and findings. Reports and findings in Federal Single Audits or reports and findings of any other available audits.
5. Ability to effectively implement requirements. The applicant's ability to effectively implement statutory, regulatory, or other requirements imposed on non-federal entities.

Additional information on risk evaluation can be found in *Subpart C. of the Uniform Guidance, § 200.206 Federal Awarding Agency Review of Risk Posed by Applicants*.

 Other factors to consider as you begin drafting the application include the following:

- Develop a timeline for the development and review of the application to prevent missing the application deadline.
- Read the application and guidelines to identify the application requirements, documentation, and format.
- Read the application to understand the evaluation criteria.
- Identify whether there are unallowable costs and if so, do not include such costs in the budget and assess what impact, if any, such unallowable costs will have on the requirement for additional state resources and successfully implementing the grant proposal.
- Determine whether indirect costs can be included in the budget. Indirect costs, also referred to as overhead or administrative costs, are costs incurred for purposes common to a number or to all of the specific projects, programs, or activities of an Agency. *See Section V., Subsection K. State as Grantee: Post-Award Phase, Indirect Costs for additional information.*
- Assemble a team to complete the application, which is usually a collaborative process with your Agency's program and fiscal employees and can also include external stakeholders. Because the application is prepared by different people, ensure the various components support each other and are consistent. It is also important that technical terms in an application are explained, acronyms are defined, and the final proposal reads as if drafted by one individual.
- Determine whether you have access and are credentialed to submit the grant application to the federal government or private entity. If you do not have access and are not credentialed, see the designated employee in your Agency to get credentialed. *See Section II., Subsection C. Grant Administration Overview, Registration Process for the State to Submit Grant Application for additional information.*

You need to follow the grant application procedure developed for your Agency.

See Appendix I to Part 200 of the Uniform Guidance for information on the sections and text included in federal announcements of available funding, including, for example, the following:

1. Basic Information
2. Eligibility
3. Program Description

4. Application Format and Contents
5. Submission Requirements and Deadline
6. Application Review Information
7. Award Notices
8. Post-Award Requirements and Administration
9. Other Information -- Optional

F. Conduct Final Review

The team that drafted the application should conduct a final review. Determine in accordance with your Agency's grant application procedure, if anyone else needs to review and give final approval to submit the grant application.

Do the following after the final review but before submission:

- Review the grant instructions to verify you have addressed all of the requirements.
- Confirm all required documents are in-hand and ready to submit.
- Run spell check and correct any errors.
- Check for accuracy the budget, footings, and the range of values in a data set.
- If the grant instructions include a checklist, review for completeness.
- If required, obtain authorized signatory on the final approved application.

G. Submit Application

Submit the application once it has received final approval in accordance with the grant instructions. It is recommended to submit an application in advance of the deadline in the event there are technical difficulties or other developments preventing a timely submission.

If available electronically by the federal or private entity, set up a system to track its review progress. Set up a tickler to track its review progress if electronic tracking is not available.

H. Determine if Need for Press Release

Determine in accordance with your Agency's grant application procedure whether submission of the grant application should be announced in a press release. If this is not covered in your Agency's procedure, the matter should be raised with your Agency's public information officer.

I. Answer Questions/Provide Additional Information to Grantor

You need to be prepared to respond to questions and/or provide additional information to the reviewers of the grant application. You may need to consult with applicable program and/or fiscal team members, and/or stakeholders to respond to questions and/or provide additional information. You also need to keep interested parties informed of all communications you have with the reviewers of the grant application.

The Uniform Guidance requires federal agencies to conduct a risk assessment to evaluate the risks posed by applicants before funds can be awarded. If not provided with the grant application for

federal funding, you may be asked during the review of your application to submit information which will be used by the federal agency to conduct a risk assessment. *See Subsection E. above, Draft Application, for further information on federal agencies conducting a risk assessment*.

SECTION IV. STATE AS GRANTEE: AWARD PHASE
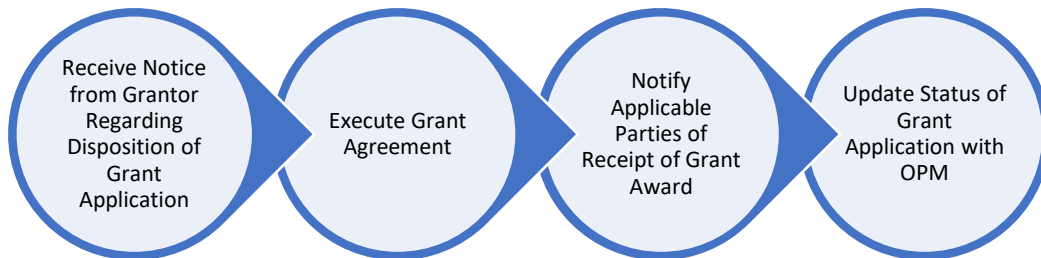
A. Receive Notice from Grantor Regarding Disposition of Grant Application

The federal or private entity will notify you whether your application was approved for funding or denied. Notify interested parties of the disposition.

If denied, you need to assess the impact of not receiving the award. You may want to consider inquiring why the application was denied and how you can improve future submissions for a successful outcome. You may also want to review and refine internal processes in order to be more competitive in the future.

In accordance with *§ 200.213 Reporting a Determination that a Non-Federal Entity is not Qualified for a Federal Award of the Uniform Guidance,* a federal agency must report in SAM.gov if it does not make a federal award to an applicant because it determines that the applicant does not meet the minimum qualification standards as described in *§ 200.206(a)(2) Federal Agency Review of Risk Posed by Applicants of the Uniform Guidance*. Agencies should take the necessary steps to remedy the qualification standards that were not met for future applications.

If approved for funding, the federal or private entity will prepare an award package, including a legally binding grant agreement that needs to be executed by both parties, and the terms and conditions, including special conditions, of the award the receiving entity needs to comply with.

The legally binding grant agreement and terms and conditions, including special conditions, need to be reviewed in accordance with the review procedure developed by your Agency. Such review should include program, fiscal, and contracting team members. You should also check, depending on exigent circumstances, whether other parties need to review the terms and conditions. The review process is done to verify nothing has changed since the application process and that your Agency can implement the program requirements within the approved budget, can comply with the terms and conditions of the grant agreement, and that the terms and conditions are not in conflict with and/or violate state laws and regulations.

Effective July 9, 2025, Agencies need to follow guidance from the Office of Governor prior to the certification of federal terms and conditions as follows:

- Agencies shall review general and specific grant conditions any time that your Agency:

  o becomes aware that a federal funding agency has updated its general terms and conditions;
  o is entering into a new grant, renewing a grant, or responding to a notice of funding opportunity; or
  o is asked or directed to certify new terms and conditions during a grant period.

- Be aware that your Agency may be certifying compliance with terms and conditions every time your Agency is drawing down funds:

  o While a review of terms and conditions will not be feasible prior to every drawdown of funds, it is important to let grant and fiscal staff know when terms and conditions for a grant are pending review so that they do not inadvertently certify compliance prior to completion of the review.

See § 200.211 Information Contained in a Federal Award of the Uniform Guidance for additional information on the content of federal awards.

B. Execute Grant Agreement

If after the review of the grant agreement the decision is to proceed, the grant agreement needs to be signed by the Agency employee who has the statutory authority to bind the Agency and then returned to the awarding agency.

C. Notify Applicable Parties of Receipt of Grant Award

Inform employees who need to be aware of the approved Grant Award, including but not limited to, the Agency head; program and fiscal team members; and those employees who participated in developing the application. Also determine whether the Governor's Office needs to be informed and if the award should be announced in a press release. Provide relevant information to the Agency's public information officer if needed for a press release.

D. Update Status of Grant Application with OPM (*Statutory Requirement*)

Prior to applying for funding, an Agency submitted a NOI and received approval from the OPM Budget and Financial Management Division to submit the application. Such NOI was submitted in the automated OPM Federal or Restricted Grant System. An Agency needs to update the status of the grant application by selecting "Create Grant Award Report" in the automated OPM Federal or Restricted Grant System, which will take the user to the Grant Application Status Report. Once the Grant Application Status Report is accessed, select whether the application has been approved or denied.

The next step for applications that have been approved is to complete a "Grant Award Report Form" in the automated OPM Federal or Restricted Grant System. The Grant Award Report Form is also available at this link. Information to be completed includes:

1. Whether the award is federal or private.
2. Total amount of the award.
3. Amount of variance from original application.
4. Amount of state match, if required.
5. Beginning and end dates of the award.
6. Number of positions funded by the Grant Award.
7. Budget details.
8. Whether the award requires (a) use of advance funding; (b) establishment of receivable; or (c) receivable for letter of credit.

In addition to filling out the Grant Award Report, the Agency may also provide any supporting grant documentation (e.g., copy of the Federal Notice of Grant Award).

Information on the automated OPM Federal or Restricted Grant system is available at the following links:

- **Policy and Procedures for Grant Applications and Allotment of Grant-Related Funds, July 28, 2014**
- OPM Federal or Restricted Grant System Instructions , which includes the NOI Module
- Link to OPM Federal or Restricted Grant System , which includes the NOI Module
    - This link takes you to the OPM Automated Budget System. After logging in, go to drop down menu, select Grants – Menu. This takes you to the agency Home Page – NOI Module.

SECTION V. STATE AS GRANTEE: POST-AWARD PHASE

Below are activities during the post-award phase. They may not be completed in the order depicted below but do reflect the pertinent steps during the post-award phase of the grant lifecycle.

Establish SID in Core-CT for New Grant Award → Register with Grantor's Payment System to Drawdown Funds → Set up Receivable or Drawdown Advance Funds → Develop Spending Plan → Develop Plan to Meet Reporting Requirements

Implement Program Requirements → Use Core-CT to Track Grant Award Budget and Expenditures → Establish Project Budget(s) in Core-CT → Payroll Costs Supported with Grant Funds → Fringe Benefits → Indirect Costs

Submit Required Reports → Drawdown Funds from Grantor → Track Program Income and Expenditures → Program and Fiscal Collaboration → Request Amendments

A. Establish SID in Core-CT for New Grant Award

This step needs to be completed by the applicable employee in your Agency responsible for the establishment of SIDs in Core-CT. NOTE: This step cannot be completed until the Grant Award Report has been submitted. The Grant Award Report is available in the automated OPM Federal or Restricted Grant System or at this link. *See Section IV., Subsection D. State as Grantee: Award Phase, Update Status of Grant Application with OPM for further information on completion of the Grant Award Report.*

Upon receipt of a new Grant Award, initiate request to establish a SID in Core-CT to separately and distinctly track the revenue and expenditures of the Grant Award from other sources of revenue or funding. This is done using the Request SID process in the automated OPM Federal or Restricted Grant System. The System enables Agencies to also submit chartfield requests to the OSC. You will receive a notification when the SID has been established.

A separate SID is also needed for each federal grant or federal program in order to ensure accurate reporting of federal grant expenditures by the OSC, and to facilitate compliance with the Federal Single Audit Act and the Federal Cash Management Improvement Act (CMIA). Federal programs are identified by Assistance Listing Number (ALN), formerly known as the Catalog of Federal Domestic Assistance (CFDA) number, assigned to each Grant Award. Each SID should contain only one federal program as identified by the ALN. A determination should be made on a case-by-case basis as to whether a change to an ALN requires a new SID or an update to an existing SID.

Multiple year grants do not require a separate SID for each year; yearly awards may be commingled in a single SID using the Budget Reference Year chartfield to distinguish each year. Some Agencies may also elect to establish a separate SID for multiple year grants.

Federal Grant Awards are assigned to the applicable program ALN by the funding federal agency. ALNs have five (5) digits; the first two (2) digits represent the federal agency, followed by a decimal point, and the last three (3) digits indicate the federal program funding the project. ALN field is captured in Core-CT.

Federal Grant Awards are also assigned a Federal Award Identification Number (FAIN), which is a unique identifier used for tracking purposes throughout the federal Grant Award's life. The difference between ALN and FAIN is that the ALN is a unique identifier for a federal program, the FAIN is a unique identifier for a specific federal Grant Award. Also, a program ALN can be identified with multiple federal awards, the FAIN is used only once to identify a specific federal Grant Award. ALNs can be entered into Core-CT as an attribute. FAINs are currently not entered into Core-CT.

Agencies need to use the various chartfields in Core-CT to separately track the expenditures of each federal award. Agencies use the available chartfields in Core-CT differently to track Grant Award expenditures, therefore, it is critical for the Grant Program Manager to work closely with employees with knowledge of Core-CT chartfields to set up a Grant Award in Core-CT. *See Section*

V., Subsection G. State as Grantee: Post-Award Phase, Use Core-CT to Track Grant Award Budget and Expenditures for additional information on the Core-CT system.

In addition, Agencies must have a system in place to crosswalk the FAIN with the Core-CT chartfields assigned to each federal Grant Award.

B. Register with Grantor's Payment System to Drawdown Funds

Grant Program Managers need to coordinate registration with the Grantor's payment system with applicable employees in your Agency responsible for processing drawdowns. For internal control purposes, there should be a separation of duties between the program and fiscal employee responsible for the drawdown of funds. In accordance with the *Internal Control Guide (Federal Funds – General Questionnaire Number 5.a.)*, issued by the OSC, it is a weakness in internal control if an Agency does not have a designated unit and/or individual who has the principal responsibility for developing and controlling the cash advance/Letter of Credit drawdown process from federal Grantors. Agencies should recommend solutions to address weaknesses in internal control and whenever remedial action is required, prepare and implement an action plan to correct the deficiency.

The Grantor entity will provide instructions to register with the system they use for Grantee's to access their grant funds. The registration process will include providing certain information and credentialing a team member to access the drawdown system. Some information that may be required to register with the payment system includes the following. Contact the OTT, Cash Management Division at ott.ar@ct.gov if you need assistance with bank information.

- Name of financial institution to receive the funds
- Bank Routing Number
- Routing Transit Number
- Bank Account Number
- Account Title
- Account Type (Checking or Savings)
- Payment Method (ACH, FEDWIRE, ACH/FEDWIRE)
- Financial Institution Point of Contact
- Financial institution Contact information

C. Set up Receivable with OSC or Drawdown Advance Funds *(Statutory Requirement)*

This step needs to be completed by the applicable employee in your Agency responsible for processing allotments and drawdowns in coordination with the Grant Program Manager.

Some Grantors allow the advance of funds to finance the grant activities. The terms and conditions of the Grant Award will indicate whether you can do an advance draw. The terms and conditions will also indicate whether advance funds need to be deposited into an interest-bearing account and if there are any restrictions on the use of the interest income. In some cases, interest income is restricted for only program expenditures. In accordance with C.G.S. § 3-39b, if the terms

of a grant restrict the use of interest income, submit a request to establish an interest-bearing account to the OTT, Cash Management Division. The OTT regularly advises state Agencies of the interest earned. The state Agency then processes the required paperwork to record interest income earned in the Core-CT system.

If the Grant Award is not advance funded by the Grantor, the state will upfront the funds based upon the letter of the award in order for the Agency to commence implementing the requirements of the Grant Award. In accordance with *Section 2.3.2.1, Receivable Record, of the State Accounting Manual*, the upfront state funds are recorded as a receivable in Core-CT and the Agency then makes claims to the Grantor and when payments are received, they are applied as reductions to the initial receivable to reimburse the state for upfronting the funds. In accordance with *Section 2.3.2.2, Deposit of Receipts Against Receivables of the State Accounting Manual*, Agencies should request reimbursement by the Grantor for expenditures as frequently as allowable.

To set up the receivable, the Agency completes a OPM Federal or Restricted Grant Allotment/Adjustment Request in the automated OPM Federal or Restricted Grant System to request a partial or full allotment of a grant receivable, and to reflect any balances remaining against an established receivable appropriation. Allotment/Adjustment Requests are submitted to the OPM and to the OSC for review and approval. Upon completion of OPM's review, the Grant Program Manager and Agency designated Fiscal Officer will receive a system-generated email notification regarding the status of the request.

If the Grant Award is advance funded by the Grantor, the Grant Program Manager needs to determine when funds need to be available to transact business. The Grant Program Manager then needs to coordinate processing the drawdown with the applicable employee in your Agency responsible for processing drawdowns.

See the State Accounting Manual for further instructions on how to process federal or private advance funding (Section 2.3.1) and federal or private receivable funding (Section 2.3.2). A Grants Matrix is also available in State Accounting Manual with additional information on grant processing (Section 2.3.2.2).

For internal control purposes, there should be a separation of duties between the program and fiscal employee responsible for the drawdown of funds. In accordance with the *Internal Control Guide (Federal Funds – General Questionnaire Number 5.a.)*, issued by the OSC, it is a weakness in internal control if an Agency does not have a designated unit and/or individual who has the principal responsibility for developing and controlling the cash advance/Letter of Credit drawdown process from federal Grantors. Agencies should recommend solutions to address weaknesses in internal control and whenever remedial action is required, prepare and implement an action plan to correct the deficiency.

D. Develop Spending Plan for the Grant Award

In accordance with the approved Grant Award budget, develop a spending plan for the use of the Grant Award funds. Examples of Grant Award expenditures include payroll, fringe benefits, travel, equipment, supplies, procurement contracts, other costs, and indirect costs. A Grant Award may also fund awards to third parties. ***See the State as Grantor Sections VII. through X. for information pertaining to the Subaward of funds to Subrecipients.***

In accordance with *§ 200.317 Procurements by States and Indian Tribes of the Uniform Guidance*, when conducting procurement transactions under a federal award, a state must follow the same policies and procedures it uses for procurements with non-federal funds. The procurement policies and procedures must be documented as they will be the standards referred to for compliance when monitored by the funding entity. *See Section II., Subsection H. Grant Administration Overview, State Statutory and Regulatory Requirements for standards to hire a personal service contractor pursuant to Chapter 55a of the C.G.S. and for standards to procure goods and contractual services pursuant to Chapter 58 of the C.G.S.*

In addition to its own policies and procedures, a state must also comply with the following procurement standards:

- § 200.321 Contracting with small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms.
- § 200.322 Domestic preferences for procurements.
- § 200.323 Procurement of recovered materials.
- § 200.327 Contract provisions.

Be sure to understand whether there are any funding entity's conditions that need to be followed. For example:

- Administrative costs -- Grantors may limit the amount of the award that can be spent on the cost of administering the Grant Award.
- Contractors – Grantors may define the process to hire contractors as well as the amount they can be paid.
- Suspension and Debarment -- *§ 200.214 Suspension and Debarment of the Uniform Guidance* restricts making federal awards, Subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from receiving or participating in federal awards. You can check whether an entity is eligible to receive federal funds by searching in SAM.gov by "Entities" or "Exclusions". You need to be registered in SAM.gov to search by "Entities"; you do not need to be registered in SAM.gov to search by "Exclusions".

  To search by "Entities", log into SAM.gov. Click the "Search" tab, select "Entities", and enter the name of the entity in the search bar. You can also use other identifiers like DUNS number or CAGE code if available. Note, individuals do not have a DUNS number

or CAGE code. Click "SEARCH" to retrieve the results. Entities with a status of "Active" are registered to receive federal funding. If the status is "Inactive," the entity may need to register to receive federal funding. Entities with a status of "Exclusion" are currently debarred.

If you search by "Exclusions", you will obtain a list of entities that are currently debarred that you will have to search to find the entity which you are checking.

Note: There are private websites that can be used to look up "Entities" in SAM.gov. Search options include the name of the entity, or if known, the UEI or CAGE code. Searching by name may not provide accurate results if you do not enter information closely resembling how the entity name is registered in SAM.gov.

- Supplanting -- as defined by the U.S. Department of Justice, Office of Justice Programs, unless approved by the Grantor, a state government cannot reduce state funds for an activity specifically because federal funds are available (or expected to be available) to fund that same activity. Additionally, federal funding may not replace state funding that is required by law.
- Unallowable Expenses -- some Grantors define costs that are unallowable, for which grant funds cannot be used.

When hiring a contractor, determine whether they are a Subrecipient or a vendor. Such determination will dictate the type of contracting vehicle and whether the contractor must adhere to federal program compliance requirements. A Subrecipient uses the federal funds to carry out a program whereas vendors provide goods or services that are ancillary to the operation of the federal program. *See the [Code of Federal Regulations Title 29, Subpart B, §99.210](#) for additional information on Subrecipient and vendor determinations.* A Grant Award must not be used when hiring a contractor; a different contracting vehicle must be used, such as a PSA. See OPM's procurement standards for PSA and POS contracts available at this [link](#).

Agencies must also check the debarment list maintained by the Connecticut Department of Labor (DOL) before contracting with an entity. In accordance with [C.G.S. § 31-53a(a)](#), the debarment list includes the names of persons or firms who have been found by the Labor Commissioner to have (1) disregarded their obligations to pay prevailing wage or overtime rates on public works projects, or (2) been barred from federal government contracts in accordance with the provisions of the Davis-Bacon Act. The debarment list is available on the DOL website at this [link](#).

Irrespective of the funding source, before the award/subaward and/or the procurement of goods and services with grant funds, staff should check with other program, contracting, and legal staff to determine if there are other entities the Agency should not contract with due to, for example, performance issues and/or conflicts of interest.

In accordance with the *[Internal Control Guide (Federal Funds – General Questionnaire Numbers 8.a. and 8b)](#)* issued by the OSC, it is a weakness in internal control if an Agency does not have a designated unit, or individual, which has the primary responsibility for contracts/procurement

matters, including a prescribed set of procedures covering the various aspects of procurement requirements. Agencies should recommend solutions to address weaknesses in internal control and whenever remedial action is required, prepare and implement an action plan to correct the deficiency.

E. Develop Plan to Implement Reporting Requirements of the Grant Award

Grant Awards typically require the filing of program, financial, and performance metric reports. Below are examples of tasks to complete to meet the reporting requirements of the Grant Award:

- Identify reporting requirements;
- Identify reporting deadlines and develop a schedule to meet such deadlines;
- Identify review and approval process;
- Assign tasks; and
- Develop system(s) to collect required information to meet reporting requirements. The early development of systems to track data is critical to meet reporting deadlines as well as to use the data to evaluate the progress of meeting the objectives and goals of the Grant Award.

Regarding program performance, Agencies should be prepared to report on (1) a comparison of actual accomplishments to the objectives of the grant award established for the reporting period, and (2) the reasons why established goals were not met, if appropriate.

Regarding financial management, Agencies must be able to (1) document compliance with federal statutes and regulations, if applicable, and the terms and conditions of the grant award, (2) provide the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes and regulations, if applicable, and the terms and conditions of the grant federal award, and (3) if applicable, provide an analysis and explanation of cost overruns or high unit costs.

Regarding performance measurement, the grant award may include specific program goals, indicators, targets, baseline data, data collection, or expected outcomes with an expected timeline for accomplishment. Where applicable, performance measures or independent sources of data may be used to measure progress. The awarding agency will determine how performance progress is measured, which may differ by program. Agencies must be able to (1) show achievement of program goals and objectives, (2) share lessons learned, improve program outcomes, and (3) foster adoption of promising practices.

See § 200.301 Performance Measurement and § 200.302 Financial Management of the Uniform Guidance for information on performance measurement and financial management. Also see § 200.328 Financial Reporting and § 200.329 Monitoring and Reporting Program Performance of the Uniform Guidance for additional information on performance and financial monitoring and reporting requirements.

F. Implement the Program Requirements of the Grant Award

Review the requirements of the Grant Award to ensure a full understanding of the requirements. Review the workplan that was submitted with the grant application to determine if any changes are needed to implement the goals and objective of the Grant Award, including milestones and deadlines. If a workplan was not submitted with the application, develop one.

Do the following:

- Distribute the workplan to the team members responsible for its implementation;
- Assign tasks;
- Assign budget(s), if applicable;
- Receive regular updates from team members implementing the Grant Award, including but not limited to, the following:
  - The overall status of the project. Is it progressing on schedule or behind schedule?
  - Will the project be completed by the end date of the Grant Award?
  - Will funds be expended in accordance with the budget categories?
  - Will there be a lapse in funding?
- Manage the information received during regular updates.
  - Are budget revisions required to create a new budget line item or move funds between existing budget line items?
  - Is an extension of time needed?

G. Use Core-CT To Track Grant Award Budget and Expenditures

Grant Awards must be maintained in a manner to separately and distinctly track the revenue and expenditures of the Grant Award from other sources of revenue or funding. Core-CT can account for Grant Award funds separately and distinctly from other sources of revenue/funding. Income is recorded in accordance with the executed Grant Award and expenditures are incurred in accordance with the Grant Award budget cost categories. Core-CT is able to track expenditures and outlays with budgeted amounts for each Grant Award.

Agencies shall expend and track grant funds in accordance with GAAP, the *State Accounting Manual* and the Grant Award. Accurate coding in Core-CT is essential to ensure expenditures are charged to the proper Grant Award and cost category; to make sound programmatic and financial decisions; and to ensure that reports are reliable. Grant Program Managers should work closely with employees with knowledge of Core-CT chartfields to maximize use of the Core-CT system to budget and track expenditures in accordance with the approved Grant Award.

Below is an overview of the chartfields that comprise the accounting string in Core-CT. Agencies may use the available chartfields in Core-CT differently to track Grant Award expenditures, therefore, it is critical for the Grant Program Manager to work closely with employees with knowledge of Core-CT chartfields to set up a Grant Award in Core-CT. For example, the "project"

chartfield may be used to help differentiate between approved Grant Award cost categories. Additional information regarding the chartfields used in Core-CT can be found at this link.

Chartfields in the Core-CT Accounting String

Title	Required	Field Length	Description
Fund	Yes	5	Statewide codes. Fund 12060 is used for Federal and Other Restricted Activities. Fund 12062 is used for Transportation Grants Restricted Accounts.
Department	Yes	8	Unique for every Agency.
SID	Yes	5	The SID for appropriations and authorizations approved by the Connecticut General Assembly are usually statewide. Federal and private funds received by the State of Connecticut are unique. *See below for the schema used in assigning appropriation (SID) numbers in General and other budgeted funds.*
Program	Yes	5	Statewide codes.
Account	Yes	5	Statewide used to specify the type of financial transaction; specifically, whether it is a balance sheet or operating account. A list of revenue accounts is available in the State Accounting Manual at this link. A list of expense accounts is available in the State Accounting Manual at this link. *See below for common grant payment account codes.*
Chartfield 1	Optional	6	Unique as set up by an Agency.
Chartfield 2	Optional	8	Unique as set up by an Agency.
Chartfield 3	Optional	10	Statewide use for special case scenarios. Values to be determined by Central Agencies (i.e., OSC and OPM).
Budget Reference Year	Optional	4	The fiscal year in which the funding is received is usually used as the Budget Reference. Not used for Budgeted Funds. Optional for other funds as determined by an Agency.
Project	Yes	15	Captures and controls project and grant information.

Schema Used in Assigning SID Numbers

The following is the schema used in assigning appropriation (SID) numbers in the General and other budgeted funds. *See* *Section 2.0, Appropriation Codes, Types and Uses, of the State Accounting Manual* *for additional information.*

Section of State Accounting Manual	SIDs/Type	Description
Section 2.3.5	SIDs - 20050s Federal Grants	These appropriations are used for federal receivable and federal advanced funded grants. These SIDS are also used when federal money is transferred to another state Agency. The unexpended balance continues at fiscal year-end.
Section 2.3.6	SIDs - 30000s Private Grants	For appropriations of restricted gifts, non-federal grants, donations, and other restricted revenues which come from any source other than the federal government (either directly or indirectly). The unexpended balance continues at fiscal year-end.
Section 2.3.7	SIDS 34900s Non-Federal Grants	These appropriations are federal funds that are passed through directly to a private source and then indirectly to a state Agency. The unexpended balance continues at fiscal year-end.

Common Grant Payment Account Codes

Account Code for Grant Payments	Core-CT Description	Use
55050	Pass thru Grant Non-State	Grant payment from a non-budgeted fund to a non-state entity. Nonbudgeted funds do not receive an annual appropriation from the Connecticut General Assembly.
55070	State Aid Grants	Grant payment from a budgeted fund to a non-state entity. Budgeted funds receive an annual appropriation from the Connecticut General Assembly to be used for a specific purpose.
55080	State Aid Grants – State Agency	Grant payment from a budgeted fund to another Agency. Budgeted funds receive an annual appropriation from the Connecticut General Assembly to be used for a specific purpose.
55110	Transfer – Grant – State Agencies	For state Agencies passing grant money from SIDs in fund 12060 or 12062 to another Agency that will be depositing those transfers into SIDs within fund 12060 or 12062. Account code 55110 is not available for use in any funds other than 12060 or 12062.
55120	Transfer Grant Expenditures – State Agency	For Agencies passing grant money to another Agency not from fund 12060 or 12062.

H. Establish Project Budget(s) in Core-CT

Project budget(s) must be set up in Core-CT if an Agency is using the "project" chartfield in Core-CT to help differentiate between approved Grant Award cost categories.

The Grant Program Manager needs to coordinate with the applicable employee in your Agency to establish project budgets in Core-CT in accordance with the Grant Award and spending plan. With the exception of payroll costs, you cannot commence obligating and/or expending grant funds until the project budget(s) are established in Core-CT. The establishment of project budgets in Core-CT is the control mechanism to prevent obligating and expending funds beyond the Grant Award and cost categories.

See Section V., Subsection G. State as Grantee: Post-Award Phase, Use Core-CT to Track Grant Award Budget and Expenditures for additional information on the Core-CT system.

I. Payroll Costs Supported with Grant Award Funds

In accordance with *§ 200.430 Compensation—Personal Services of the Uniform Guidance* and the *Internal Control Guide*, standards for documentation of payroll expenses paid with federal funds includes, but is not limited to, the following:

- Reflects the total activity for which the team member is compensated. *See paragraph (g)(1)(iii) of the Uniform Guidance*.
- Supports the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one federal award; or a federal award and non-federal award. *See paragraph (g)(1)(vi) of the Uniform Guidance*.
- Charges reflect an *after-the-fact* determination of the actual activity of each employee. Budget estimates (i.e., estimates determined before the services are performed) do not qualify as support for charges to awards. *See paragraph (g)(1)(vii) of the Uniform Guidance.*
- Charges for the salaries and wages of nonexempt employees must also be supported by records indicating the total number of hours worked each day. *See paragraph (g)(3) of the Uniform Guidance.*
- Payroll used to meet matching requirements for awards must be supported in the same manner. *See paragraph (g)(4) of the Uniform Guidance.*
- Charges are supported by timekeeping records, such as personnel activity reports. *See Internal Control Guide (Federal Grant Accounting Questionnaire Number 7).*
- Time records are entered by the team member, or by a responsible supervisory official having firsthand knowledge of the activities performed by the team member, or by the Payroll Unit; and approved by the team member's supervisor. *See Internal Control Guide (Employee Compensation – Payroll and Personnel Questionnaire Number 16).*

The federal government may require personnel activity reports, including prescribed certifications, for a Recipient or Subrecipient whose records do not meet the standards described in paragraph (g) of *§ 200.430 Compensation—Personal Services of the Uniform Guidance*, or equivalent documentation supporting the required records. *See paragraph (g)(8) of the Uniform Guidance*.

The charging of payroll costs to a Grant Award needs to be completed in collaboration with the Grant Program Manager and the applicable employee in your Agency responsible for (1) maintaining human resources combination payroll codes in Core-CT, and (2) entering employee budgets in the Core-CT human resources module.

All employees have a budget in the Core-CT human resource module for purposes of payroll expenditures. The budget has two components – (1) the approved funding source; and (2) the percentage to be charged to the funding source. Core-CT uses "Combination Codes" to define the funding source. Combination Codes are comprised of the chartfields in the state's accounting string. Payroll expenditures are charged in accordance with the employee's budget.

Furthermore, Core-CT charges fringe benefits to the same funding source as the payroll expenditure.

The Core-CT's human resources module allows employees to override their payroll budget and to charge the actual amount of time and effort worked each day to the applicable Grant Award by selecting the associated Combination Code. If employees do not override their biweekly payroll to reflect the actual amount of time and effort worked on a Grant Award, an Agency will need to process an adjustment, so payroll expenses reflect the actual grant activity time of the employee.

There needs to be collaboration between Grant Program Managers and Human Resources employees to ensure employee payroll budgets are aligned with the correct Grant Award budget. It is critical to update an employee's payroll budget when funds are exhausted or when a Grant Award ends and there is a succeeding Grant Award funding payroll. Unlike other controls in the Core-CT system, payroll expenditures will continue to be processed even if such expenditure will exceed the approved budget. The OSC notifies Agencies when payroll expenditures exceed an approved budget, but this requires an Agency to subsequently process adjustments to align expenditures with the applicable Grant Award. Therefore, Combination Codes need to be reviewed regularly to ensure Combination Codes for Grant Awards that have ended are terminated and Combination Codes for new Grant Awards that fund payroll are established.

To summarize, to ensure the accuracy and allowability of payroll and fringe benefits charged to a Grant Award, Agencies need to:

- Maintain proper payroll Combination Codes;
- Charge to the correct Grant Award (i.e., Combination Code), especially when a Grant Award ends, and a succeeding Grant Award needs to be used; and
- Meet the standards for documentation of payroll expenses in accordance with *§ 200.430 Compensation—Personal Services of the Uniform Guidance* and the *Internal Control Guide*.

In accordance with *OSC Memorandum 99-4* and *OSC Indirect Costs and Fringe Benefit Cost Recovery Manual*, payments for accrued sick Leave or vacation at the time of separation from state service cannot be charged directly to a federal grant. All such payments made on behalf of terminating or retiring employees whose salaries and wages are charged directly to federal grants must be charged to other funding sources within the employing Agency and treated as an indirect cost.

J. Fringe Benefits

Since November 2003, with the implementation of the Core-CT human resources module, the state's share of the cost of certain fringe benefits have been charged to Agencies on an actual cost basis per person. This includes costs for the following benefits:

1. Retirement
2. Unemployment Compensation

3. Group Life Insurance, based on the actual cost of the state's share of insurance premiums
4. Medical Insurance, based on the actual cost of the state's share of insurance premiums
5. FICA Social Security, based on the existing federal tax rates
6. FICA Medicare, based on the existing federal tax rates

Core-CT charges fringe benefits to the same funding source as the payroll expenditure. If an employee is paid from the correct funding source, Core-CT will charge the actual cost of fringe benefits to the proper funding source. Therefore, coordination is needed between Agency payroll/financial employees and Grant Program Managers to ensure every effort is made to pay employees from the correct funding sources.

If an Agency pays an employee from the wrong funding source, fringe benefits will be charged to the wrong funding source as well. The Agency will be responsible for identifying the salary amounts and fringe benefit amounts that need to be corrected.

K. Indirect Costs

An indirect cost rate is a percentage used to allocate and recover indirect costs, also referred to as overhead or administrative costs, from federally and privately sponsored programs covered by a grant. Indirect costs are defined in the *OSC Indirect Costs and Fringe Benefit Cost Recovery Manual* as those that have been incurred for purposes common to a number or to all of the specific projects, programs, or activities of an Agency or institution, but which cannot be identified and charged directly to such projects, programs, or activities with a reasonable degree of accuracy and/or without an unreasonable amount of accounting effort.

Agencies receiving federal and other than federal appropriations in the Grants and Restricted Accounts Funds are required to develop and submit an Indirect Cost Proposal to their federal cognizant agency for approval within six months after the close of the fiscal year. Generally, cognizance is assigned to the federal department which has the greater dollar involvement with an Agency. The approval will be in the form of a "Negotiation Agreement" from the federal cognizant agency. Upon receipt of approval, the plan is considered binding on all other federal agencies whose programs come under 2 CFR Part 200 Subpart E.

In accordance with Section 3.2 of the *OSC Indirect Costs and Fringe Benefit Cost Recovery Manual,* indirect costs must be charged periodically (at least annually) to each eligible grant or program by completing and submitting a Cost Recovery Report, *Form CO-826*, to the OSC Management Services Divisions. A best practice to prevent the underreporting of indirect costs is to charge indirect costs more frequently than annually, such as quarterly or monthly.

An Agency can request a written exemption from the OSC to prepare an indirect cost proposal. In accordance with Section 2.5 of the *OSC Indirect Costs and Fringe Benefit Cost Recovery Manual,* exemptions will generally be granted only when an Agency receives no federal or other funding to which an indirect cost rate can be applied.

See the [Indirect Cost and Fringe Benefit Cost Recovery Manual](#) for further information regarding the procedure for determining and applying indirect cost rates to grants.

L. Submit Required Reports

Grant Awards typically require the filing of program, financial, and performance metric reports. The frequency of reports is included in the terms and conditions of federal Grant Awards and is usually no less frequently than annually nor more frequently than quarterly.

Agencies are required to submit interim reports to the Grantor using the format prescribed by the Grantor, covering the applicable reporting period, and in accordance with the schedule included in the terms and conditions of the Grant Award. Agencies need to determine the review and approval process of such reports prior to submission.

All reports should be analyzed prior to submission for reasonableness and to aid in determining the overall status of the project. Examples include:

- Have milestones been achieved?
- Is the project progressing on schedule or behind schedule?
- Will the project be completed by the end date of your Grant Award?
- Is an extension of time needed?
- Will funds be expended within the budget categories?
- Will there be a lapse in funding?
- Are budget revisions required to create a new budget line item or move funds between existing budget line items?

Depending on the format required by the awarding entity, financial reports can include information on the following:

- Grant Award cash receipts, disbursements, and cash on hand
- Award expenditures and obligations
- Recipient match expenditures and obligations
- Program Income and expenditures
- Indirect costs

Financial reports should be reconciled to the Core-CT system, with differences noted in a file for audit purposes. The expenses should be analyzed to ensure that they are within the latest approved budget, with overages between the budget categories within limits allowed by the Grantor. The expenses should also be analyzed to ensure that they relate to the grant and are strictly only for approved grant purposes.

Program reports provide a narrative of Grant Award activities to assess whether the goals, objective and results of the Grant Award are being achieved and that the activities are in accordance with the intent and purpose areas of the Grant Award.

Performance reports provide quantitative information to assess whether the goals, objectives and results of the award are being achieved.

M. Drawdown Funds from Grantor

Grant Program Managers/Fiscal Managers need to coordinate the drawdown of funds from the Grantor with applicable employees in your Agency responsible for processing drawdowns. For internal control purposes, there should be a separation of duties between the program and fiscal employee responsible for the drawdown of funds. In accordance with the *Internal Control Guide (Federal Funds – General Questionnaire Number 5.a.)*, issued by the OSC, it is a weakness in internal control if an Agency does not have a designated unit and/or individual who has the principal responsibility for developing and controlling the cash advance/Letter of Credit drawdown process from federal Grantors. Agencies should recommend solutions to address weaknesses in internal control and whenever remedial action is required, prepare and implement an action plan to correct the deficiency.

In accordance with *Section 2.3.2.2, Deposit of Receipts Against Receivables of the State Accounting Manual*, Agencies should request reimbursement by the Grantor as frequently as allowable, but no less frequently than quarterly, if the Grant Award was not advance funded by the Grantor and there was an upfront of state funds recorded as a receivable. Payments received from the Grantor are then applied as reductions to the initial receivable to reimburse the state for upfronting the funds.

Agencies should establish a procedure to track receipts and expenditures for each Grant Award received from federal/non-federal entities. This record should reflect the following:

1. The remaining Grant Award Balance (original Grant Award less cumulative drawdowns from the funding entity).
2. The current amount collectible from the funding entity (cumulative expenditures less cumulative drawdowns from the funding entity).

Agencies are required to understand the drawdown requirements promulgated by the Grantor entity. Common requirements include:

1. Initiating cash drawdowns only when needed to meet actual disbursements and in minimum amounts necessary for immediate disbursement needs. Agencies are required to have procedures in place to minimize the time between receipt of funds from a federal funder and the disbursement of such funds for allowable expenditures; and
2. The imposition of these same standards if grant funds are awarded to secondary Recipients so there is minimal amount of time between the drawdown of funds from the Agency and the disbursement of such funds by the secondary Recipient.

The Budget and Financial Analysis Division in the OSC monitors collections versus expenditures on receivables and quarterly sends a Negative Cash Balance Report to all Agencies reflecting the amount of receivables by SID per OSC's records. Agencies need to reconcile the report with their

receivable records and advise the OSC whether the Agency records agree or disagree with the OSC's records.

Federal programs subject to the CMIA have funding techniques set by the Treasury-State Agreement. The funding technique described in that agreement defines when the drawdown is to take place. All drawdowns for CMIA covered programs must be in compliance with the funding technique outlined in the agreement to avoid payment of interest to the federal government. Questions regarding compliance with CMIA can be directed to the OSC, Budget and Financial Analysis Division at generalaccountingosc@ct.gov.

N.   Track Program Income and Expenditures

The *Uniform Guidance* defines Program Income as gross income earned by the Recipient or Subrecipient that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Program Income includes but is not limited to income from fees for services performed, the use or rental of real or personal property acquired under federal awards, the sale of commodities or items fabricated under a federal award, license fees, and royalties on patents and copyrights, and principal and interest on loans made with federal award funds. Interest earned on advances of federal funds is not Program Income. Except as otherwise provided in federal statutes, regulations, or the terms and conditions of the federal award, Program Income does not include rebates, credits, discounts, and interest earned on any of them.

The use of Program Income is typically specified in a federal agency's regulations or in the terms and conditions of the federal award. If not, typically Program Income must be deducted from total allowable costs to determine the net allowable costs. Additional information on the use of Program Income is available in *§ 200.307 Program Income of* the *Uniform Guidance*.

Program Income and expenditures need to be tracked in Core-CT and reported to the awarding entity. Grant Program Managers should work closely with employees with knowledge of Core-CT to use available chartfields to differentiate between cost categories to track Program Income and expenses. Grant Program Managers need to ensure that if Subawards are funded with Program Income associated with a federal award, as the Grantor of Program Income, such funds are planned for accordingly throughout the Grantor lifecycle to ensure such costs are tracked in the Core-CT system and reported to the awarding entity. *See Section V., Subsection G. State as Grantee: Post-Award Phase, Use Core-CT to Track Grant Award Budget and Expenditures for additional information on the Core-CT system.*

O.   Collaboration Between Program and Fiscal Team Members

An ongoing collaboration is recommended between employees responsible for implementing the programmatic requirements of a Grant Award and the employees responsible for tracking expenditures against the approved Grant Award budget and the drawdown of funds.

Important collaboration includes:

- Are funds expended in accordance with the approved budget categories?
- Will there be a lapse in funding?
- Are budget revisions required to create a new budget line item or to move funds between existing budget line items?
- Will the project be completed by the end date of the Grant Award?
- Is an extension of time needed?

P. Request Amendments

Amendments or modifications are subject to the Grantor's terms and rules. Grantor entities have different requirements regarding eligibility for an amendment. Common eligibility requirements include:

1. The time period when an amendment can be requested.
2. The maximum number of amendments.

Amendments are typically requested for the following:

1. Change in scope.
2. Extension of time.
3. Budget revision to create a new budget line item or move funds between existing budget line items.
4. Carryover of unspent, unobligated balance of funds from a previous budget period to a subsequent budget period, allowing for the completion of previously approved, but unmet activities.
5. Change in personnel.

Amendments for an extension of time need to be executed prior to the expiration date of the Grant Award. You cannot amend a Grant Award after the expiration date as there is no existing contract in place to amend. Grant Program Managers need to plan accordingly to ensure that Grant Awards that need to be amended are amended before the expiration date of the Grant Award.

Grant Program Managers should also review whether other procurement contracts, for example, PSAs, will need to be amended in a timely manner if the Grant Award is amended.

See § 200.308 Revision of Budget and Program Plans of the Uniform Guidance and § 200.309 Modifications to Period of Performance of the Uniform Guidance for additional information on amendments.

SECTION VI. STATE AS GRANTEE: CLOSEOUT

A. Overview

The closeout process includes confirmation that all required work under the Grant Award has been completed. This includes the resolution of all financial, administrative, and performance metric requirements for the program or project funded through the award. Below are examples of closeout activities.

Typically, the closeout process begins at the conclusion of the Grant Award. Early closeouts can commence upon completion of the required activities associated with the Grant Award and the expenditure of all funds.

Additional information on federal closeout requirements is available at *§ 200.344 Closeout of the Uniform Guidance*. Additional information on closing grants is also available in the State Accounting Manual at this link.
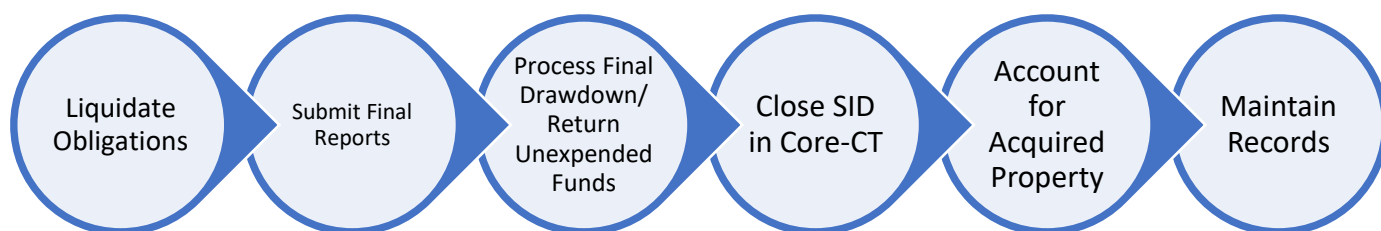
B. Liquidate Obligations

Liquidate all obligations within the timeline established by the Grantor.

C. Submit Final Reports

A Grant Award usually includes closeout requirements. Final reports (e.g., program, financial, and performance metrics) are where you demonstrate what you have accomplished and the benefits of the Grant Award. This data can also be used to plan for the development of future applications for funding. Areas to reflect on include (a) what could you do to have a bigger impact; (b) is there a way to streamline your process; and (c) how do actual expenditures compare to the budget. The final financial report needs to be reconciled with Core-CT.

You will have a certain number of days to meet the reporting requirements following the end date of the Grant Award. These dates are included in the terms and conditions of the Grant Award. The awarding agency will not closeout the Grant Award until they are satisfied that all requirements of the award have been met.

Failure to submit the required reports to a federal awarding agency may likely result in the federal agency reporting non-compliance with the Office of Management and Budget-designated integrity and performance system. Federal awarding agencies may also pursue other enforcement actions for failing to comply with the terms and conditions of the Grant Award.

D. Process Final Drawdown/Return Unexpended Funds

Compare the amount of actual, allowable expenditures per the Core-CT system to the amount of drawdowns processed to date to determine if a final drawdown is required. If applicable, work with your Agency's fiscal employees to return unobligated cash to the awarding agency if not authorized to retain by processing a voucher payable to the Grantor coding the expenditure to account number 55050, Grant Funds Returned.

E. Closeout SID in Core-CT

Follow your Agency's procedure to close SIDs established for funding from federal and non-federal entities at the end of the Grant Award. For example, the remaining allotted funds and project budgets need to be reduced in Core-CT after the final financial report has been submitted, the final drawdown processed, funds have been returned to the awarding agency, if applicable, Recipients/Subrecipients have returned funds to the state, if applicable, and expenditures have been reconciled with Core-CT.

F. Account for Property Acquired with Grantor Funds

Account for any real and personal property acquired with federal funds or received from the federal government. *See the Grant Award, § 200.310 -- § 200.316 Property Standards of the Uniform Guidance, and the OSC Property Control Manual for guidance.*

G. Maintain Records

Determine the retention of records required in accordance with (1) the Connecticut State Library and (2) the awarding entity. Comply with the longer of state or Grantor retention policies and create a reminder to follow the required steps to dispose of records when the required retention period has been met.

In accordance with Section 10. Federal Funds Record Retention in the Federal Funds – General questionnaire of the Internal Control Guide issued by the OSC, it is a weakness in internal control if an Agency does not have an individual or unit that has principal responsibility for monitoring and meeting federal retention requirements. Agencies should recommend solutions to address weaknesses in internal control and whenever remedial action is required, prepare and implement an action plan to correct the deficiency.

Information on state retention requirements for Administrative and Fiscal records is available on the *Connecticut State Library website*. Information on federal records retention requirements is available in *§ 200.334 Retention Requirements for Records of the Uniform Guidance*.

SECTION VII. STATE AS GRANTOR: PRE-AWARD PHASE

Sections VII. through X. describe the activities of the four (4) phases of the grant lifecycle when an Agency is the Grantor awarding funds to an Eligible Entity to carry out an approved project or activity that supports a public purpose.

Below are the typical steps undertaken by a Grantor in the pre-award phase of the grant lifecycle. The activities for some of these steps may be different if the funding opportunity is for a discretionary ("competitive") grant versus a non-discretionary ("non-competitive") grant.   The following subsections focus on the steps for discretionary ("competitive") funding opportunities with an annotation if activities are different for non-discretionary ("non-competitive") funding opportunities. Annotations are included in the following steps below:

- Subsection B. Identify Selection Process to Award Funds
- Subsection E. Assemble Team to Evaluate Grant Applications
- Subsection F. Draft Grant Application Package
- Subsection G. Draft Grant Application Evaluation Plan
- Subsection M. Select Grant Applications to Fund

```
Review          Identify        Obtain          Verify          Assemble
Program         Selection       Approval        Funds are       Team to
                Process to      to Fund         Available       Evaluate
                Award           Grant           to Transact     Grant
                Funds           Program         in Core-CT      Applications
```

```
Draft Grant     Draft Grant     Conduct Final   Announce        Respond to
Application      Application     Review of       Funding         Questions;
Package         Evaluation      Application     Opportunity     Receive
                Plan            Package and                     Letters of
                                Evaluation                      Intent; Hold
                                Plan                            Workshops
```

```
Intake and      Report to       Select Grant
Evaluate        SEEC            Applications
Grant                           to Fund
Applications
```

A. Review Program

Complete an internal review of the grant program you want to fund. The grant program needs to be consistent with your Agency's mission, statutory responsibilities, and the priorities of your Agency and the Governor. Grant programs carrying out part of a Grant Award received by a federal or non-federal entity also need to meet all the requirements of the underlying federal/non-federal program. Your review should include but not be limited to the following: the problem you want to resolve, program description, program eligibility, program parameters, program goals and objectives, quantifiable measures of progress and success, identification of funding source, and a spending plan for awards to Recipients/Subrecipients.

Grant Program Managers need to ensure that if Subawards are funded with Program Income associated with a federal award, as the Grantor of Program Income, such funds are planned for accordingly throughout the Grantor lifecycle to ensure such costs are tracked in the Core-CT

system and reported to the awarding entity. *See Section V., Subsection N. State as Grantee: Post-Award Phase, Track Program Income and Expenditures for additional information.*

See § 200.332 Requirements for Pass-through Entities of the Uniform Guidance for further information regarding programs funded with federal funds.

B. Identify Selection Process to Award Funds

There are two common methods to award funds:

1. Discretionary ("Competitive") Grant Award/Subaward, which enables an Agency to exercise judgement in terms of selecting the Recipient/Subrecipient and/or the amount of funding, and is typically based on a competitive process such as, but not limited to, a Request for Applications process.

2. Non-discretionary ("Non-competitive") Grant Award/Subaward (e.g., entitlement programs, block grants, formula-based programs), which does not enable an Agency to exercise judgment as the Grant Award/Subaward is made to a predetermined Recipient/Subrecipient pursuant to statutory, authorizing legislation, eligibility or compliance requirements. A non-discretionary award amount could be specifically determined or by formula.

Annotation for Non-Discretionary ("Non-Competitive") Funding Opportunity -- Identify the specific Recipients/Subrecipients eligible for non-discretionary ("non-competitive") funding in accordance with statutory, eligibility and compliance requirements.

C. Obtain Approval to Fund Grant Program

In accordance with your Agency's grant management procedure, obtain the required approval to fund grant program.

D. Verify Funds Are Available to Transact in Core-CT

You cannot set up executed Grant Awards/Subawards to Recipients/Subrecipients in Core-CT if funds have not been allotted and if a budget(s) is not set up in Core-CT. To ensure there is no delay in setting up executed Grant Awards/Subawards to Recipients/Subrecipients in Core-CT, it is recommended to take the necessary steps to have funds available to transact in Core-CT before applications are selected to fund. Grant funding sources include:

1. Awards from a federal or non-federal entity
2. State funds appropriated by the Connecticut General Assembly
3. Bond funds authorized by the Connecticut General Assembly

If the grant program is supported with funds from a federal or non-federal entity, determine, as part of receiving a Grant Award, whether (a) a SID has been established; (b) funds allotted; and (c) project budget(s) set up in Core-CT. If not, *see Subsections A., C., and H. of Section V., State as*

Grantee: Post-Award Phase for information to establish a SID, set up receivable or drawdown advance funds, and establish project budget(s) in Core-CT, respectively.

If the grant program is funded with state appropriated funds, work with your Agency's fiscal team to determine (a) the SID assigned to the grant program; (b) whether funds have been allotted; and (c) whether project budget(s) have been set up in Core-CT. If not, work with your Agency's fiscal team to allot funds and set up project budget(s) in Core-CT. *See Section V., Subsection H. State as Grantee: Post-Award Phase, Establish Project Budget(s) in Core-CT* for additional information.

If the grant program is funded with state bond funds, work with your Agency's fiscal team to determine whether (a) the funds have been allocated by the State Bond Commission; (b) allotted; and (c)project budget(s) set up in Core-CT. If the bond funds have not been allocated, your Agency needs to work with the Economics, Capital and Revenue Forecasting section in the OPM Budget and Financial Division to get on the State Bond Commission's agenda to request an allocation of funds; this allocation process can take several months to complete depending on the schedule of the Bond Commission. Once funds are allocated, work with your Agency's fiscal team members to allot the funds and set up project budget(s) in Core-CT.

The establishment of project budgets in Core-CT is the control mechanism to prevent obligating and expending funds beyond the total amount of the grant program and cost categories.

Grant Program Managers should work closely with employees with knowledge of the Core-CT system to maximize the use of available chartfields when setting up budgets to track specific requirements of a grant program. Utilizing available chartfields can be a powerful tool and should be used at the time when budgets are established in Core-CT to facilitate reporting when needed.

See *Section V., Subsection G. State as Grantee: Post-Award Phase, Use Core-CT To Track Grant Award Budget and Expenditures* for further information on the Core-CT system.

E. Assemble Team to Evaluate Grant Applications

Follow the Evaluation Team procedure used by your Agency. Contact the procurement subject matter experts in your Agency for further guidance.

Members of the Evaluation Team should have the expertise necessary to evaluate the grant applications. All members must be non-biased parties and have no association or relationship with any potential applicant. The utmost care should be taken in selecting members to avoid possible claims of bias or conflict of interest. All individuals who are members of the Evaluation Team must complete and sign an Ethics and Confidentiality Agreement. By signing this Agreement, each member of the Evaluation Team declares and attests that neither they nor any member of their immediate family, as defined by C.G.S. § 1-79(6), has any personal or financial interests in the outcome of the funding opportunity process and that their participation in the funding opportunity process shall not raise any question of conflict of interest or breach of ethics under C.G.S. §§ 1-84 and 1-85. A sample Ethics and Confidentiality Agreement form, created by

OPM to assist executive branch Agencies in complying with OPM's procurement standards for PSA and POS contracts, is available at this link. The Ethics and Confidentiality Agreement form has two (2) sections. The top section is completed and signed when an individual begins participation in the funding opportunity process. The bottom section is completed and signed after the grant applications are opened and the identities of the applicants become known.

It is a best practice to assemble the Evaluation team and complete execution of the Ethics and Confidentiality Agreement forms prior to the release/announcement of the funding opportunity.

Annotation for Non-Discretionary ("Non-Competitive") Funding Opportunity -- At least one evaluator, not necessarily a team, who is professionally and technically qualified, can conduct the review of applications for non-discretionary ("non-competitive") funding opportunities.

F. Draft Grant Application Package

The Evaluation Team, or a subset of its members, draft the application package, which is usually a collaborative process with your Agency's program and fiscal employees and can also include external stakeholders.

The application package usually includes a grant application and program guidelines. Common components of a grant application include basic organizational information, organization's qualifications, an executive summary, a program narrative, scope of work, goals and objectives, project timeline, milestones, budget narrative, budget, performance measures and evaluation plan. Other common components include demographics, statistics and reports to support the application, and letters of support.

The application package should also include the opportunity for prospective applicants to ask questions about the funding opportunity, submission requirements, and applicable deadlines. Responses to questions received must be compiled into a written amendment to the funding opportunity.

Determine whether the grant application should require the applicant to provide information to conduct a risk assessment. A risk assessment is a systematic process to identify and evaluate potential risks that could impact the achievement of objectives. The Uniform Guidance requires federal agencies to conduct a risk evaluation before funds can be awarded. Section *200.332, Requirements for Pass-through Entities, of the Uniform Guidance* also requires pass-through entities to evaluate each Subrecipient's fraud risk and risk of noncompliance with a Subaward to determine appropriate Subrecipient monitoring. The following are factors the Uniform Guidance recommends pass-through entities consider:

1. The Subrecipient's prior experience with the same or similar Subawards;
2. The results of previous audits;
3. Whether the Subrecipient has new personnel or new or substantially changed systems; and
4. The extent and results of any federal agency monitoring.

You should also consider whether you want to conduct a risk assessment when granting state funds.

OPM created the following documents to be used when the state was receiving American Rescue Plan Act funds and processing Subawards to Subrecipients. These documents are still available on the OPM website at this link and can be used as a resource to conduct a risk assessment for other grants.

- Subrecipient Risk Assessment Template
- Subrecipient Risk Assessment and Monitoring Procedures

You may want to consider the following as part of the application process:

1. Require prospective applicants to submit a letter indicating their intent to submit an application in response to a funding opportunity, commonly referred to as a "Letter of Intent".
2. Hold an application workshop and/or technical assistance workshop for prospective applicants.

If your Agency wants a letter of intent, decide whether such letter of intent is optional or mandatory. The benefit of a mandatory letter of intent is early knowledge of interest in the funding opportunity. The drawback of a mandatory letter of intent is if an interested prospective applicant misses the deadline to submit their letter of intent, the interested prospective applicant is precluded from submitting an application. Another drawback is letters of intent are non-binding and do not obligate the prospective applicant to submit a proposal. The decision to use a letter of intent is an Agency decision but if used, must be clearly stated in the funding opportunity instructions.

If your Agency wants to hold a workshop, decide whether participation in the workshop is optional or mandatory. A workshop should be scheduled well in advance of the application deadline to provide applicants with sufficient time to consider information acquired during the workshop in their proposal. The decision to hold a workshop is an Agency decision but if held, the date, time and location for the workshop, and whether or not participation by prospective applicants is mandatory or optional, must be clearly stated in the funding opportunity. In addition, questions asked during the workshop must be compiled into a written amendment to the funding opportunity.

Contact the procurement subject matter experts in your Agency for further guidance on the use of letters of intent and holding application and/or technical assistance workshops.

Common components of program guidelines include funding authority, the problem you want to resolve, program description, eligibility, allowable and unallowable expenses, any match and maintenance of effort requirements and clear definition of what can and cannot be used as match, application deadline and instructions, evaluation process and criteria, Grant Award/Subaward process, general and special grant conditions, and post-award requirements, such as type(s) and

frequency of reporting, drawdown process, monitoring requirements, and the amendment process.

General and special grant conditions for Agency programs must be developed and approved in accordance with your Agency procedure.   Team members involved in this process should include those with knowledge about the specific program, knowledge of fiscal requirements, and knowledge of the legal form and sufficiency to meet OAG requirements. Program guidelines and special grant conditions for grant programs carrying out part of a Grant Award received by a federal or non-federal entity also need to meet all the requirements of the underlying federal/non-federal program and need to be included in the grant conditions.

You can also use as a guide the following information included in federal funding announcements. *See Appendix I to Part 200 of the Uniform Guidance for additional information.*

1. Basic Information
2. Eligibility
3. Program Description
4. Application Format and Contents
5. Submission Requirements and Deadline
6. Application Review Information
7. Award Notices
8. Post-Award Requirements and Administration
9. Other Information -- Optional

See § 200.332 Requirements for Pass-through Entities of the Uniform Guidance for further information regarding programs funded with federal funds.

Annotation for Non-Discretionary ("Non-Competitive") Funding Opportunity -- A grant application is required for non-discretionary ("non-competitive") funding opportunities for the evaluator(s) to review to ensure the applicant submits an acceptable plan or application and meets the eligibility and compliance requirements of the grant program.

G. Draft Grant Application Evaluation Plan

The Evaluation Team, or a subset of its members, prepares a draft Evaluation Plan, which describes the step-by-step process for receiving, reviewing and evaluating applications, including development of the rating form and weights. Examples of factors to include in the evaluation of applications include:

- Alignment with Program Goals -- The proposal aligns with the goals of the funding opportunity and meets the needs of the target audience/target population as evidenced by the applicant's response.
- Statement of Work -- Understanding of and ability of the proposer to meet the objectives of the funding opportunity as evidenced by the applicant's response.

- Operational Capacity -- Ability of the applicant to meet the objectives of the funding opportunity as demonstrated through background, qualifications, relevant experience, organizational structure, and financial conditions.
- Staffing Plan -- The key personnel have the necessary experience to meet the objectives of the funding opportunity.
- References -- Confirmation and evidence of relevant experience, capabilities, reputation, integrity including, if available, previous Agency evaluations of applicant.
- Budget -- Budget is clear, competitive, justified, and outlines how funds will be used.
- Risk Assessment -- Identify and evaluate factors that could impact the achievement of objectives.

Other components to consider including in the evaluation plan are grant interviews and site visits, which complement written proposals and can provide a clearer understanding of the grant application.

If processing awards to carry out part of a Grant Award received by a federal or non-federal entity, the Evaluation Plan needs to address how applications meet the requirements of the underlying federal/non-federal program and requirements of pass-through entities including but not limited to, eligibility, and whether the applicant is suspended, debarred or otherwise excluded from receiving federal funds. *See § 200.332 Requirements for Pass-through Entities of the Uniform Guidance* for further information regarding programs funded with federal funds.

The Evaluation Plan should also address the specific method to award grant funds *(see Subsection B. above, Identify Selection Process to Award Funds)*.

The Evaluation Plan must be completed prior to the release/announcement of the funding opportunity.

Contact the procurement subject matter experts in your Agency for further guidance on drafting the Evaluation Plan.

Annotation for Non-Discretionary ("Non-Competitive") Funding Opportunity -- An Evaluation Plan for a non-discretionary ("non-competitive") funding opportunity is needed to ensure the application is complete and to outline the information to be reviewed to determine whether the applicant has submitted an acceptable plan or application and meets the eligibility and compliance requirements of the grant program. A rating form with weights is not required as the applicant is entitled to receive funding if they submit an acceptable plan or application and meet the eligibility and compliance requirements of the grant program.

H. Conduct Final Review and Approval of the Grant Application Package and Evaluation Plan

The Evaluation Team should conduct a final review of the Application Package and Evaluation Plan. Ensure the various components of the application package support each other and are consistent if prepared by different people.

Determine in accordance with your Agency's procedure, if anyone else needs to review and give final approval to announce the funding opportunity.

I. Announce Funding Opportunity

Depending on the selected process to award grant funds *(see Subsection B. above, Identify Selection Process to Award Funds)*, announce the funding opportunity as an open or targeted process in accordance with your Agency's procedure.

Determine in accordance with your Agency's procedure whether the funding opportunity should be announced in a press release. If this is not covered in your Agency's procedure, the matter should be raised with your Agency's public information officer.

As noted above in *Section II., Subsection E. Grant Administration Overview, Statewide GMS*, OPM and DAS are in the process of obtaining an enterprise GMS solution that will include a portal for Agencies to post and entities to view, sort, filter, and apply for funding opportunities from the state. The plan at the time of releasing this Guide is to implement the GMS with Phase 1 Agencies commencing in state fiscal year 2026.

J. Respond to Questions; Receive Letters of Intent; Hold Workshops

If applicable:

1. Respond to questions from prospective applicants about the funding opportunity. Responses to questions received must be compiled into a written amendment to the funding opportunity.
2. Receive letters of intent from prospective applicants indicating their intent to submit an application in response to a funding opportunity.
3. Hold application workshop and/or technical assistance workshop for prospective applicants. A workshop should be held well in advance of the application deadline to provide applicants with sufficient time to consider information acquired during the workshop in their proposal. Questions asked during the workshop(s) must be compiled into a written amendment to the funding opportunity.

Contact the procurement subject matter experts in your Agency for further guidance on the use of letters of intent and holding application and/or technical assistance workshops.

K. Intake and Evaluate Grant Applications

Receive and evaluate applications in accordance with the Evaluation Plan.

In accordance with *§ 200.214 Suspension and Debarment of the Uniform Guidance*, Agencies are restricted from making Subawards with federal funds to parties that are debarred, suspended, or otherwise excluded from receiving or participating in federal awards. You can check whether an entity is eligible to receive federal funds by searching in SAM.gov. *See Section V., Subsection D. State As Grantee: Post-Award Phase, Develop Spending Plan for the Grant Award for information*

on how to check whether an entity is debarred suspended, or otherwise excluded from receiving or participating in federal awards.

Agencies must also check the debarment list maintained by the DOL before contracting with an entity. In accordance with C.G.S. § 31-53a(a), the debarment list includes the names of persons or firms who have been found by the Labor Commissioner to have (1) disregarded their obligations to pay prevailing wage or overtime rates on public work projects, or (2) been barred from federal government contracts in accordance with the provisions of the Davis-Bacon Act. The debarment list is available on the DOL website at this link.

Irrespective of the funding source, before the award/subaward of grant funds, staff should check with other program, contracting, and legal staff to determine if there are entities the Agency should not contract with due to, for example, performance issues and/or conflicts of interest.

Agencies cannot consider and fund applications for a discretionary grant program in excess of $25,000 from municipalities that have not amended and adopted a plan of conservation and development at least once every ten (10) years unless certain requirements have been met. *See Section II., Subsection H. Grant Administration Overview, State Statutory and Regulatory Requirements* for information regarding C.G.S. § 8-23(a) *and additional information regarding this requirement on the OPM website at this link.*

L. Report to SEEC *(Statutory Requirement)*

In accordance with C.G.S. § 9-612(g)(1), provide team members responsible for the monthly report to the SEEC with information on applications received for grant funding having a value of $50,000 or more. *See Section II., Subsection H. Grant Administration Overview, State Statutory and Regulatory Requirements* *for additional information regarding C.G.S. § 9-612(g)(1) and reporting to the SEEC.*

M. Select Grant Applications to Fund

Recommend and obtain final approval of applications to fund in accordance with the Evaluation Plan.

Annotation for Non-Discretionary ("Non-Competitive") Funding Opportunity -- Agencies are required to award non-discretionary ("non-competitive") funding opportunities to an applicant if they submitted an acceptable plan or application and meet the eligibility and compliance requirements of the grant program.

SECTION VIII. STATE AS GRANTOR: AWARD PHASE

Determine if Need for Press Release → Notify Applicants on Status of Grant Application → Execute Grant Award/ Subaward → Set Up Executed Grant Award/ Subaward in Core-CT → Report to SEEC → Comply with FFATA
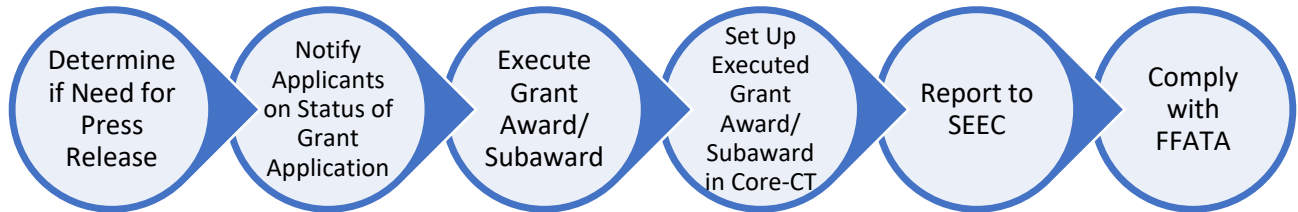
A. Determine if Need for Press Release

Determine in accordance with your Agency's procedure whether Grant Awards/Subawards should be announced in a press release. If this is not covered in your Agency's procedure, the matter should be raised with your Agency's public information officer.

B. Notify Applicants on Status of Grant Application

Notify all applicants on whether their application was approved for funding or denied.

C. Execute Grant Award/Subaward

Prepare an award package, including a legally binding Grant Award/Subaward and the terms and conditions, including special conditions, the receiving entity needs to comply with. The legally binding Grant Award/Subaward and terms and conditions need to be reviewed and approved in accordance with the procedure developed by your Agency.

To the extent Agencies use other contracting vehicles to execute grant commitments, the Agency is also subject to any policy requirements specific to those contracting vehicles.

Agencies processing awards to carry out part of a Grant Award received by a federal or non-federal entity must include references to the statutes, regulations, guidelines and other requirements, to the extent applicable and mandated, of the controlling underlying federal/non-federal program in the legally binding Subaward. This is in accordance with *§ 200.332 Requirements for Pass-through Entities of the Uniform Guidance*, which requires Subawards include "requirements imposed by Federal statutes, regulations, and the terms and conditions of the Federal award". For example, *§ 200.317 Procurements by States and Indian Tribes of the Uniform Guidance* requires Subrecipients of a federal award, unless another state Agency, to follow the procurement standards in §§ 200.318 through 200.327 of the Uniform Guidance.

The approved award package needs to be executed by the Agency employee who has the statutory authority to bind the Agency and the Recipient/Subrecipient of the Grant Award/Subaward. In addition, in accordance with C.G.S. § 3-125, the OAG has to review state

legal documents for legal form and sufficiency, including those related to Grant Awards/Subawards between the state and Recipients/Subrecipients. A review for legal form and sufficiency may not be required if the OAG and an Agency have entered into an agreement exempting such contract review.

D. Set Up Executed Grant Award/Subaward in Core-CT

Follow your Agency's procedure to set up executed awards to Recipients/Subrecipients in Core-CT, which will track obligations and expenditures for each Recipient/Subrecipient and for the total grant program. This requires creating a contract and a purchase order for each executed award. Purchase orders of $1 million or more issued by Agencies must be pre-audited and approved by OSC/Account Payable Division. *See the State Accounting Manual at this link for further instructions on how to process Purchase Orders over $1 Million (Section 2.1.2). Also see Memorandum 2014-11 http://osc.ct.gov/2014 memos/numbered/201411.htm.*

Grant Program Managers need to ensure that if Subawards are funded with Program Income associated with a federal award, as the Grantor of Program Income, such funds are planned for accordingly throughout the Grantor lifecycle to ensure such costs are tracked in the Core-CT system and reported to the awarding entity.

Note: You cannot set up executed Grant Awards/Subawards in Core-CT unless funds have been allotted and a budget(s) have been established in Core-CT. *See Section VII., Subsection D. State as Grantor: Pre-Award Phase, Verify Funds are Available to Transact in Core-CT for further information on allotments and setting up budgets in Core-CT.* In addition, drawdown requests from Recipients/Subrecipients cannot be processed until an executed award has a purchase order in Core-CT.

Grant Program Managers should work closely with employees with knowledge of the Core-CT system to maximize use of available chartfields to track specific requirements of a grant program. Utilizing available chartfields can be a powerful tool and should be used at the time the award is established in Core-CT to facilitate reporting when needed.

See *Section V., Subsection G. State as Grantee: Post-Award Phase, Use Core-CT To Track Grant Award Budget and Expenditures* for further information on the Core-CT system.

E. Report to SEEC *(Statutory Requirement)*

In accordance with C.G.S. § 9-612(g)(1), provide team members responsible for the monthly report to the SEEC with updated information on the status of applications for grant funding having a value of $50,000. The update should include which applications having a value of $50,000 or more were awarded a grant and which applications were not awarded a grant. *See Section II., Subsection H. Grant Administration Overview, State Statutory and Regulatory Requirements for additional information regarding C.G.S. § 9-612(g)(1) and reporting to the SEEC.*

F. Comply with FFATA

Agencies sub-awarding federal funds need to be incompliance with the FFATA. FFATA was signed into law in 2006 and requires information about federal awards to be posted on a single, searchable website that is open for public access.

What to Report:

- New Subawards in the amount of $30,000 or more and the names and annual compensation of the sub-awardee's five highest paid executives.
    - Report on the amount of the Subaward (i.e., the obligation); do not report on payments.
    - Report on both discretionary and non-discretionary Subawards.
- Modification to Subawards require updating the original report with the new information.
    - Modifications include both increases and decreases.

When to Report:

- By the end of the following calendar month from when new or modified Subawards are executed.
- You are not required to report monthly. Only report when there are new Subawards or modifications to Subawards.

Where to Report:

- As of March 8, 2025, FSRS.gov was retired, and all Subaward reporting data is now done in Sam.gov. Sam.gov collects data from the federal prime awardees and sends it to USASpending.gov, the transparency website, for public display.
- Entities that need to report Subawards will need a role in SAM.gov.
- Go to Sam.gov at this link for information on how to set up reporting in Sam.gov and for other information.

Other Resources:

- *See Part 170 of the Uniform Guidance at this link for additional information on reporting Subaward and executive compensation.*

SECTION IX. STATE AS GRANTOR: POST-AWARD PHASE

Develop Process to Administer Post-Award Requirements

Monitor Performance of Recipients/ Subrecipients

Process Drawdown Requests from Recipients/ Subrecipients

Track Obligations and Expenditures in Core-CT

Submit Required Reports

Process Amendments

Collaboration Between Program and Fiscal Team Members
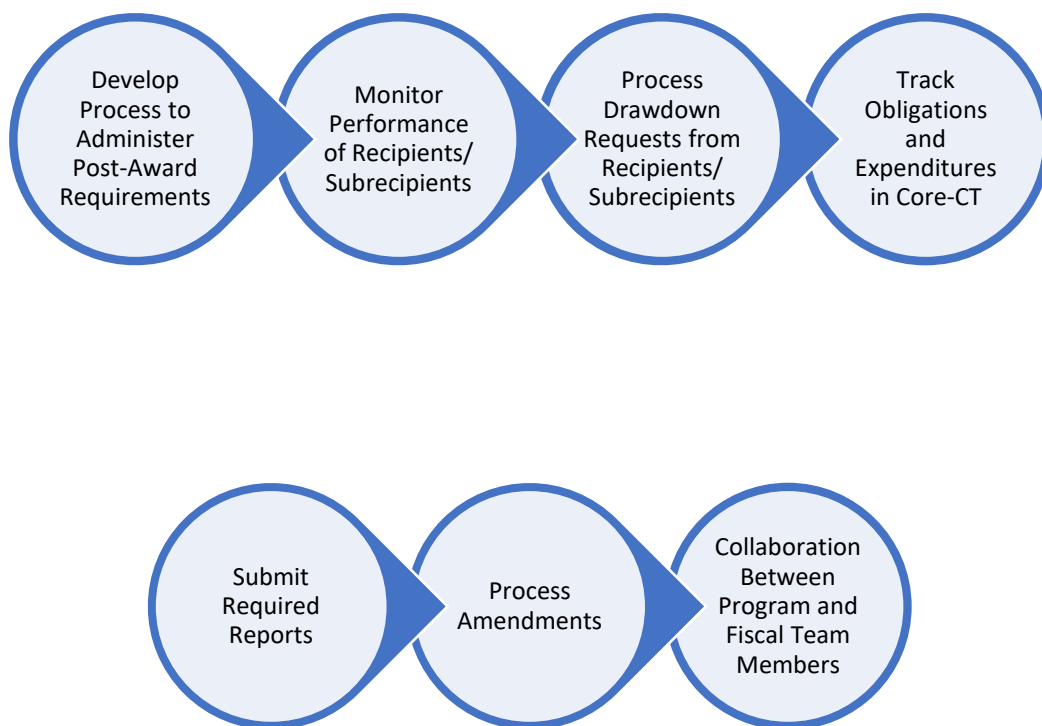
A. <u>Develop Process to Administer Post-Award Requirements</u>

Grant Awards/Subawards require post-award requirements including but not limited to the monitoring of Recipients/Subrecipients, the processing of drawdown requests, the tracking of obligations and expenditures, and the processing of amendment requests. Tasks need to be assigned to all team members to know their post award responsibilities. Systems also need to be developed to collect required information from Recipients/Subrecipients. The early development of systems to track data is critical to meet reporting deadlines as well as to use to evaluate the progress of meeting the objectives and goals of the Grant Award/Subaward.

B. <u>Monitor Performance of Recipients/Subrecipients</u>

Agencies are responsible for monitoring the overall performance of Recipients and Subrecipients of state and federal funding, respectively. In accordance with the Internal Control Guide issued by the OSC, it is a weakness in internal control if an Agency does not have monitoring procedures in place to monitor Recipients of state funds and Subrecipients of federal funds; and *§ 200.332 of the Uniform Guidance* includes monitoring requirements for pass-through entities of federal funds.

A best practice recommendation is for Agencies to develop written procedures to maintain effective internal controls over both state and federal awards. The procedures should include how to document post-award efforts by the Agency. Written procedures ensure the Recipient/Subrecipient's compliance with the regulations, terms, and conditions for each grant under review, ensure that the goals and objectives of the award/Subaward are achieved, examine the programmatic progress of each grant, provide consistency and accountability, and validate information that has been reported. In addition, written procedures are available during both state Agency and federal audits to demonstrate procedures are in place and are used by auditors to assess whether an Agency is in compliance with the procedures they established.

Monitoring the performance of Recipients/Subrecipients can take many forms as follows:

- Receive and review required program, fiscal, and metric reports. Examples of a review include:
    - Have milestones been achieved?
    - Is the project progressing on schedule or behind schedule?
        - Will the project be completed by the end date of the award?
        - Will funds be expended within the budget categories?
        - Will there be a lapse in funding?
    - Do expenditures reconcile with Core-CT?
    - Are budget revisions required to create a new budget line item or move funds between existing budget line items?
    - Is an extension of time needed?
- Conduct on-site or desk audits
    - Are corrective action plans needed?
- Review Recipient/Subrecipient's applicable State and Federal Single Audit Reports
    - Do reports reconcile with fiscal reports on file?
    - Are there audit findings that require follow-up?

    Refer to the Compliance Supplement to the State Single Audit Act published annually by the OPM Office of Finance to assist independent auditors and State Financial Assistance Recipients/Subrecipients in completing the compliance testing requirements of the State Single Audit.

- Ensure non-profit Recipients/Subrecipients have up-to-date filings with the Connecticut Secretary of the State (i.e., Certificate of Legal Existence), Department of Consumer Protection (i.e., Charitable Organization Registration unless exempted by C.G.S. § 21a-190d), and Internal Revenue Service (i.e., Return of Organization Exempt from Income Tax Form 990).
- Ensure compliance and oversight is related to any risk management plans.

For additional information on monitoring requirements see the following:

- *Internal Control Guide, Procurement and Payables Part B Questionnaire and Federal Funds – Subgrants Questionnaire*;
- *§ 200.332 Requirements for Pass-through Entities of the Uniform Guidance for detailed information on Agency monitoring requirements of Subrecipients receiving federal funds.*
- *§ 200.328 and § 200.329 of the Uniform Guidance for additional information on federal Performance and Financial Monitoring and Reporting requirements.*

C. Process Drawdown Requests from Recipients/Subrecipients

Agencies should develop written procedures to manage drawdowns from Recipients/Subrecipients including, but not limited to, the following:

1. The payment model Recipients/Subrecipients need to follow to drawdown funds. There are two typical models:
    a. The reimbursement model, which provides funds to Recipients/Subrecipients after they have incurred expenses.
    b. The advance model, which provides funds to Recipients/Subrecipients before they have incurred expenses.
2. Schedule for Recipients/Subrecipients to submit drawdowns requests.
3. Format of drawdown requests from Recipients/Subrecipients.
4. The type of documentation Recipients/Subrecipients need to submit with drawdown requests, such as copies of invoices, cancelled checks, subsidiary ledgers from the Recipient/Subrecipient's financial system.
5. Procedure for Agencies to track Recipient/Subrecipient drawdown payments and expenditures by Grant Award/Subaward. This record should reflect the following:
    a. The remaining Grant Award/Subaward balance (original Grant Award/Subaward less cumulative drawdowns).
    b. The amount of cash on hand/drawdown currently collectible by the Recipient/Subrecipient (cumulative expenditures less cumulative drawdowns).
6. Requirement in Subawards is that Subrecipients have to conform to the cash management requirements federal/non-federal entities require of primary Recipients.
7. The internal Agency review and approval process of drawdown requests. Examples of a review include:
    a. Is the purchase order in valid status?
    b. Are there sufficient funds remaining on the Purchase Order to process the drawdown request?
    c. Are incurred expenditures/advance payments for expenditures in accordance with the approved budget?
    d. Are incurred expenditures/advance payments for expenditures allowable?
    e. Were expenditures incurred/are advance payments for expenditures during the approved Grant Award/Subaward period?

f. Is the drawdown request for expenditures not previously billed and paid for?
g. Was the drawdown request submitted before the liquidation period of the Grant Award/Subaward?
h. Was the drawdown request submitted by an authorized official?
i. Was the required documentation submitted with the drawdown request?
j. Is the Recipient/Subrecipient current in the submittal of required reports?

The preferred model is to process reimbursement payments to Recipients/Subrecipients as the advance model may lead to overfunding or misuse of funds. Recipients/Subrecipients may not have sufficient cash flow to effectively manage their Grant Award/Subaward from the state, in which case funds can be advanced to Recipients/Subrecipients under the following conditions:

- The Agency and the Recipient/Subrecipient have written cash management procedures to manage and account for advance payments;
- Requests from Recipients/Subrecipients for advance payments need to delineate how and when the advance funds will be used;
- Procedures are in place to verify advance payments have been expended in accordance with the initial request from the Recipient/Subrecipient;
- Procedures are in place to minimize the time elapsing between the transfer of funds from the state and the disbursement of funds by the Recipient/Subrecipient;
- Advance payments to a Recipient/Subrecipient must be limited to the minimum amounts needed and be timed with actual, immediate cash requirements of the Recipient/Subrecipient in carrying out the purpose of the approved program or project; and
- The Agency has a procedure in place to ensure the Recipient/Subrecipient does not have excess cash on hand.

Procedures need to be in compliance with the *State Accounting Manual*, *Internal Control Guide* for federal Funds, if applicable, the funding entities cash management requirements, including *§200.305 Federal Payment of the Uniform Guidance* if a federal award, and the CMIA.

D. Track Obligations and Expenditures in Core-CT

Grant Program Managers should regularly review the available balance of an approved grant program in the Core-CT system to assess whether Recipients/Subrecipients are expending funds in accordance with the approved budget and to project whether the grant program will be lapsing funds. This should be done regularly and in advance of the end date of an approved grant program in order to allow sufficient time to re-program funds, if allowable and desired, before they expire.

Grant Program Managers need to ensure that if Subawards are funded with Program Income associated with a federal award, as the Grantor of Program Income, such funds are planned for accordingly throughout the Grantor lifecycle to ensure such costs are tracked in the Core-CT system and reported to the awarding entity. *See Section V., Subsection N. State as Grantee: Post-Award Phase, Track Program Income and Expenditures for additional information.*

E. Submit Required Reports

Federal and non-federal entities awarding funds to the state typically require the filing of program, financial, and performance metric reports. The frequency of reports is included in the terms and conditions of such Grant Awards and is usually no less frequent than annually nor more frequently than quarterly. Grant Program Managers need to ensure that if Subawards are funded with Program Income associated with a federal award, as the Grantor of Program Income, such funds are planned for accordingly throughout the Grantor lifecycle to ensure such costs are tracked in the Core-CT system and reported to the awarding entity. *See Section V., Subsection L. State as Grantee: Post-Award Phase, Submit Required Reports for additional information on Grantee reporting requirements.*

The Connecticut legislature and Governor's Office may also have reporting requirements for state funds that have been appropriated and authorized for grant programs. Agencies need to develop a plan to ensure they collect the required data from their Recipients/Subrecipients to be in compliance with reporting requirements and that such reports are submitted in accordance with required deadlines.

F. Process Amendments

Follow your Agency's procedure for the review and approval of amendment requests from Recipients/Subrecipients. You need to follow the requirements of the funding entity if the amendment is for an award funded by a federal grant or non-federal entity.

Amendments are typically requested for the following:

1. Change in scope.
2. Extension of time.
3. Budget revision to create a new budget line item or move funds between existing budget line items.
4. Carryover of unspent, unobligated balance of funds from a previous budget period to a subsequent budget period, allowing for the completion of previously approved, but unmet activities.
5. Change in personnel.

Amendments for an extension of time need to be executed prior to the current expiration date of the active Grant Award/Subaward. You cannot amend a Grant Award/Subaward after the expiration date as there is no existing contract in place to amend. Grant Program Managers need to plan accordingly to ensure that Grant Awards/Subawards that need to be amended are amended before the expiration date of the Grant Award/Subaward.

G. Collaboration Between Program and Fiscal Team Members

Program and fiscal team members both play a critical role within the lifecycle of a grant, and as such clear and regular communication amongst them is instrumental. Program team members need to ensure that they are implementing the goals and objectives of Grant Awards/Subawards and advancing the priorities of their grantmaking entity. At the same time, grantmaking entities

require proper stewardship of grant funds. Through collaboration, program and fiscal staff can achieve accountability, compliance, and success.

See Section V., Subsection O. State as Grantee: Post-Award Phase, Collaboration Between Program and Fiscal Team Members for additional information.

SECTION X. STATE AS GRANTOR: CLOSEOUT

Closeout is the last phase of the grant lifecycle. This phase commences after the end date of the Recipient/Subrecipient's Grant Award/Subaward or sooner if the Recipient/Subrecipient completes their scope of work before the end date or if the Grant Award/Subaward needs to be terminated.

The closeout process includes confirmation that all required work under the Grant Award/Subaward has been completed. This includes the resolution of all financial, administrative, and performance metric requirements for the program or project funded through the award. Below are examples of closeout activities.

Additional information on federal closeout requirements is available at *§ 200.344 Closeout of the Uniform Guidance*. Additional information on closing grants is also available in the State Accounting Manual at this link.
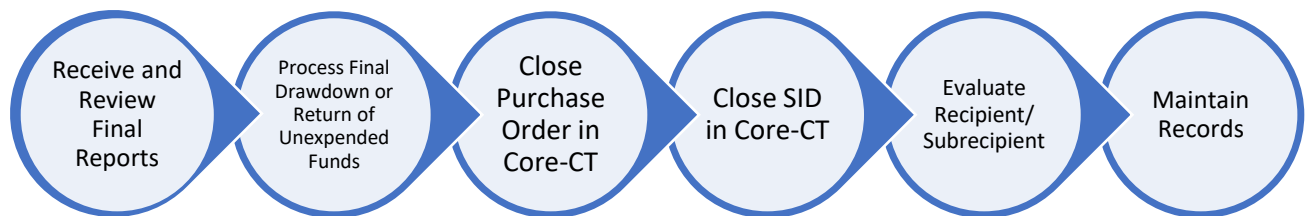
A. Receive and Review Final Reports

Receive and review final reports (e.g., program, financial, and performance metrics) from Recipients/Subrecipients

Review final program and performance metric reports to obtain a summary of what was accomplished by the Recipient/Subrecipient and to determine whether the Recipient/Subrecipient met all of the requirements of the award. The final reports are also used to determine whether the goals and objectives of the award were achieved, and if not, why. This information can be used to assess whether the grant program is progressing as planned or whether future changes are needed.

Review the final financial report and verify the following:

- All obligations have been liquidated by the Recipient/Subrecipient in accordance with the defined liquidation period. The terms and conditions associated with the funding source of the award may prevent the processing of a drawdown request beyond the defined liquidation period;
- Funds were expended in accordance with the approved budget;

- Expenditures were allowable and all transactions are supported with required documentation;
- If applicable, that cost sharing/matching requirements were achieved;
- Expenditures reconcile with Core-CT; and
- Drawdowns equal allowable expenses.

  o If the Recipient/Subrecipient processed drawdowns less than the allowable expenses, review final drawdown request from the Recipient/Subrecipient.
  o If the Recipient/Subrecipient processed drawdowns that exceeded allowable expenses, the Recipient/Subrecipient needs to return funds to the state. Work with the fiscal team to create an invoice to establish a receivable in Core-CT and to send an invoice to the Recipient/Subrecipient.

Similar to the program and metrics final report, use the financial data to assess whether the grant program is progressing as planned or whether future budgetary changes are needed.

Compile data from the Recipients/Subrecipients for reporting purposes, as required.

B. Process Final Drawdown or Return of Unexpended Funds

If the Recipient/Subrecipient processed drawdowns less than the allowable expenses, review and process final drawdown request from Recipients/Subrecipients. Note: The terms and conditions associated with the funding source of the award may prevent the processing of a drawdown request if submitted beyond the defined liquidation period.

If the Recipient/Subrecipient processed drawdowns that exceeded allowable expenses, receive and deposit return of unexpended funds.

C. Close Purchase Order

Work with the fiscal team to close the purchase order with the Recipient/Subrecipient after the final financial report has been reviewed and approved, and the final drawdown request has been processed.

D. Closeout SID in Core-CT

Follow your Agency's procedure to close SIDs established for federal and non-federal programs, and other non-budgeted SIDs established for the administration of grants. For example, the remaining allotted funds and project budgets need to be reduced in Core-CT after expenditures have been reconciled, funds have been returned to the awarding agency, if applicable, and Recipients/Subrecipients have returned funds to the state.

E. Evaluate Recipient/Subrecipient

Recipients/Subrecipients should be evaluated after completion of their award. Such evaluation can be used to assess whether you can rely on the outcomes and impact of the award, there is confidence to award future grants to the Recipient/Subrecipient and can be used by colleagues

when evaluating the performance of the Recipient/Subrecipient for a different award. In addition, the performance of the Recipient/Subrecipient can be used to assess whether there are ways to improve the outcomes of the grant program.

Common evaluation criteria include but is not necessarily limited to the following:

1. Were goals and objectives achieved?
2. Were reporting requirements met?
3. Were timelines met?
4. Were the terms and conditions met?
5. Was the project at or below budget?
6. What was the quality of the work performed?
7. Was the Recipient/Subrecipient responsive?
8. Did the state have to implement a corrective action plan during the award?

F. Maintain Records

Determine the retention of records required in accordance with (1) the Connecticut State Library and (2) the awarding entity. Comply with the longer of state or Grantor retention policies and create a reminder to follow the required steps to dispose of records when the required retention period has been met.

Information on state retention requirements for Administrative and Fiscal records is available on the *Connecticut State Library website*. Information on federal records retention requirements is available in *§ 200.334 Retention Requirements for Records of the Uniform Guidance*.

SECTION XI. ANNUAL GRANT MANAGEMENT RESPONSIBILITIES

A. Internal Control Guide *(OSC Administrative Requirement)*

Each year, before June 30, the OSC requires state Agencies to conduct a self-assessment of proper internal controls and financial management integrity. The list of questions in the guide, available at this link, will help managers to identify possible deficiencies in internal control systems and to take steps to strengthen any identified weaknesses.

The guide has specific sections applicable to federal funds as follows:

- Federal Funds -- General
- Federal Grants Administration
- Federal Grant Accounting
- Federal Funds -- Subgrants
- Federal Student Financial Assistance Programs

In addition, the *Procurement and Payables/Payment Questionnaire*, applicable to all Agency programs, includes a separate section on Procurement and Payables for Agencies that administer grants or entitlement payments for the state as a Grantor; and the *Receivables and Revenue Questionnaire*, applicable to all Agency programs, includes separate sections on Intergovernmental Grant and Entitlement Monitoring Grants, and Entitlements for the state as a Grantee.

The OSC recommends Agencies distribute sections of the questionnaire to the appropriate employees for completion.

The APA reviews the questionnaires as part of their regularly scheduled audits of state Agencies.

See § 200.303 Internal Controls of the Uniform Guidance for additional information. Note that § 200.303, updated October 2, 2024, now requires that internal controls are documented.

B. GAAP Closing Package *(OSC Administrative Requirement)*

Annually Agencies are responsible for completing and submitting GAAP worksheets to the OSC. The GAAP forms include information on Grant Receivables and other grant related information.

OSC uses the GAAP reports to prepare the Annual Comprehensive Financial Report (ACFR). The ACFR contains the basic financial statements of the state which is prepared in conformity with GAAP. The statements provide information about the state's financial position and results of operations or changes in net assets, and where appropriate, cash flows for the fiscal year audited and are an integral part of the statewide Federal Single Audit Report prepared by the APA.

In addition to submitting GAAP forms to OSC, Agencies are responsible to provide the GAAP forms and supporting documentation to the APA, which may be reviewed by the APA during their annual audit of each state department and preparation of the statewide Federal Single Audit Report.

For instructional purposes, a copy of the GAAP Closing Package for 2025 is available at this link.

C. SEFA (*OSC Administrative Requirement*)

The OSC is required to annually prepare a supplemental statement to the state's financial statements listing all federal awards expended by ALN. Each Agency is required to submit a report to OSC regarding the expenditure of federal awards during the state's fiscal reporting year.

The deadline for Agencies to submit their report to OSC is September 30th. OSC allows Agencies to submit changes/corrections to their original report up to November 1st. OSC does not accept changes after November 1st in order to meet their audit timeline agreement with the APA. Agencies are instructed to submit changes/corrections after November 1st directly to the APA. The APA includes the SEFA in the Federal Single Audit Report, which is due nine (9) months from the state's fiscal year end. The APA reviews the SEFA at selected Agencies.

For informational purposes, a copy of the instructions for 2024 from the OSC is available at this link.

D. Indirect Cost Proposal *(OSC Administrative Requirement)*

Agencies receiving federal and other than federal appropriations in the Grants and Restricted Accounts Funds are required to develop and submit an Indirect Cost Proposal to their federal cognizant agency for approval within six months after the close of the fiscal year. Generally, cognizance is assigned to the federal department which has the greater dollar involvement with an Agency. The approval will be in the form of a "Negotiation Agreement" from the federal cognizant agency. Upon receipt of approval, the plan is considered binding on all other federal agencies whose programs come under 2 CFR Part 200 Subpart E.

An Agency can request a written exemption from the OSC to prepare an indirect cost proposal. In accordance with Section 2.5 of the *OSC Indirect Costs and Fringe Benefit Cost Recovery Manual,* exemptions will generally be granted only when an Agency receives no federal or other funding to which an indirect cost rate can be applied.

See the Indirect Cost and Fringe Benefit Cost Recovery Manual for further information regarding the procedure for determining and applying indirect cost rates to grants.

E. Federal Single Audit for the State of Connecticut *(Federal Requirement)*

Non-federal entities that expend $1,000,000 or more during the non-Federal entity's fiscal year in federal awards must have a Federal Single Audit conducted to monitor how well the entity administers federal financial assistance, to review the entity's controls over federal funds and for compliance with federal program requirements. The threshold was increased from $750,000 to $1,000,000 effective for fiscal years beginning on or after October 1, 2024. The federal government also uses the Single Audit Report to follow up on prior audit findings. The APA is responsible for compliance with this requirement.

The APA conducts an annual audit of the State of Connecticut's compliance with federal statutes, regulations, and the terms and conditions of federal awards that may have a direct and material effect on its major federal programs. In addition, the APA audits the effectiveness of the state's internal control over compliance. The APA uses a risk-based approach in accordance with Uniform Guidance to determine which federal programs are major programs.

Agencies are responsible to promptly provide the APA with access to all records needed to complete their annual audit.

Agencies are responsible to assist in responding to the APA and federal funding agencies regarding federal audit findings pertaining to their Agency and in resolving such findings. Such responses are coordinated through the OPM Office of Finance.

Copies of Federal Single Audit reports completed by the APA are available at this link.

See Subpart F, § 200.500 -- § 200.521 of the Uniform Guidance for additional information on Audit Requirements.

F. Compliance Supplement to the State Single Audit Act *(Regulatory Requirement)*

The OPM Office of Finance annually publishes a Compliance Supplement to the State Single Audit to assist independent auditors and State Financial Assistance Recipients/Subrecipients in completing the compliance testing requirements of the State Single Audit. In accordance with Section 4-236-21(b) of the Regulations to the State Single Audit, Agencies are required to provide annual updates to the Compliance Supplement to the OPM Office of Finance. *See Section II., Subsection H. Grant Administration Overview, State Statutory and Regulatory Requirements for additional information about C.G.S. § 4-231 and the State Single Audit.*

G. Recipient/Subrecipient Audit Requirements

Recipients of State Financial Assistance and/or federal awards need to comply with the State Single Audit Act and Federal Single Audit Act if they meet certain expenditure thresholds. A best practice recommendation is for Agencies to annually remind their Recipients/Subrecipients of the requirements of the State Single Audit Act and the Federal Single Audit Act. *See Section II., Subsection H. Grant Administration Overview, State Statutory and Regulatory Requirements for additional information about C.G.S. § 4-231 and § 200.500 Audit Requirements of the Uniform Guidance for information about federal audit requirements.*

H. Statement of Financial Interests *(Statutory Requirement)*

In accordance with the standard adopted by the Governor, all persons in the Executive Branch and Quasi-Public Agencies who exercise (i) significant policy-making, regulatory or contractual authority; (ii) significant decision-making and/or supervisory responsibility for the review and/or award of State contracts; or (iii) significant decision-making and/or supervisory responsibility over staff that monitor State contracts must file an annual Statement of Financial Interests with the

Office of State Ethics on or before May 1st.   Your Agency's ethics liaison officer will advise if you have been designated to file an Annual Statement of Financial Interests if your grants management responsibilities meet the standard set by the Governor.

See the Office of State Ethics website for additional information on [*Statements of Financial Interests Standard and Designation Guidelines*](.).

I.   Code of Ethics Training *(Statutory Requirement)*

In accordance with [C.G.S. Sec. 1-81(a)(5),](.) all state employees are required to take annual training on the Code of Ethics provided by the Office of State Ethics.

SECTION XII. OTHER GRANT MANAGEMENT RESPONSIBILITIES

A. Documentation

Documentation is a critical component of grants management. Documentation provides a clear record or evidence of an activity, decision, or transaction.

Documentation is important to support accounting and cost records as it is used to verify the segregation of expenditures associated with a Grant Award. Documentation is also used to verify that expenditures charged to a Grant Award/Subaward align with the approved budget and are allowable. Documentation is also important to support compliance with Grant Award/Subaward requirements; state statutory, regulatory and administrative requirements; and Agency policies and procedures.

Documentation has other benefits such as:

- Tracking progress in meeting the goals and objectives of a Grant Award/Subaward;
- Facilitating the completion of required reports to funding entities;
- Facilitating knowledge transfer and the training of employees; and
- Reducing audit findings.

The following are examples of transactions and activities requiring documentation:

- The submittal of program and financial reports to a funding entity,
- The drawdown of Grant Award funds from a funding entity,
- The evaluation and selection of grant applications,
- Requests from Recipients/Subrecipients to drawdown Grant Award/Subaward funds,
- The monitoring of Recipients/Subrecipients,
- The procurement of goods or services, and
- The allocation of payroll costs to a Grant Award.

Remember the "Golden Rule" of documentation throughout the lifecycle of a grant - If it isn't documented, it did not happen.

B. Cost Sharing/Matching and Maintenance of Level Requirements

Some federal and non-federal grants may require a cost sharing or matching requirement. *§ 200.0 Acronyms of the Uniform Guidance* defines cost sharing or matching as the portion of project costs not paid by federal funds or contributions. The amount of the cost sharing or matching is the responsibility of the non-federal entity and cannot include contributions from another federal award unless authorized by federal statute. The cost sharing or matching is typically defined as a percentage of the total cost of the project/program. *See § 200.306 Cost Sharing or Matching of the Uniform Guidance for further information.*

Some federal and non-federal grants may require a maintenance of effort requirement, which requires the state to continue to allocate a certain level of its resources at a level that is equal to and not less than the level of a previously defined period.

C.   Monitoring by Federal and Non-Federal Grantor Entities

Grantor monitoring by federal and non-federal Grantor entities can take many forms during the Grant Award period and after closed. In addition to monitoring the submission of required reports, a Grantor could ask questions, request the completion of questionnaires, conduct desk audits, and conduct site visits to perform grant monitoring and oversight of the financial, administrative, and programmatic activities of Grantees. The focus of monitoring is to assess and ensure the Grantee's compliance with the regulations, terms, and conditions for each grant under review, examine the programmatic progress of each grant, validate information that has been reported, and provide technical assistance for grant management requirements.

Examples of grant monitoring tasks include, but are not limited to, observing grant program activities and discussing programmatic progress, as well as reviewing the award file, Grantee policies and procedures, expenditure documents, performance measurement data collection and validation, and other documentation. In anticipation of a desk audit or site visit, team members should ensure that all programmatic and financial reports have been filed and documentation is available to support requirements of the award. As noted in *Section II., Subsection E. Grant Administration Overview, Statewide GMS*, OPM and DAS are in the process of obtaining an enterprise GMS solution. The Request for Proposal requires the following functionality, which should facilitate the completion of programmatic and financial reporting requirements and prevent untimely or missed reporting deadlines.

1. Offer flexible reporting functions to query and organize report information as needed to meet the reporting requirements.
2. Set, track, measure, and report on program goals.
3. Generate required federal financial reports, such as the Federal Financial Report ("SF 425"), based on defined start and end dates.
4. Send out ad hoc and scheduled notices reporting deadlines.
5. Create schedules of important grant dates.

Federal awarding agencies also use the Federal Single Audit to monitor how well the state administers federal financial assistance. *See Section XIV. Federal Single Audit Findings for the State of Connecticut for additional information.*

D.   Biennial Goals and Objectives and Quantifiable Outcome Measures *(Statutory Requirement)*

In accordance with C.G.S. § 4-67m, OPM, in consultation with each budgeted Agency, shall develop, for state budgeting purposes, specific biennial goals and objectives and quantifiable outcome measures, which shall not be limited to measures of activities, for each program, service and state grant administered or provided by Agency.

E.   Ability to React to Changing Priorities

Agencies need to be able to react to changing priorities of their funding sources, as well as changing priorities of their Agency leadership, the Governor, and/or the Connecticut legislature that could impact program requirements and/or levels of funding. Employees need to monitor emerging policy matters at the state level. Agency communication and legislative employees could also be helpful resources. Agency Grant Program Managers and Grant Fiscal Managers should also join national and professional associations that represent their area of expertise and also sign up to receive newsletters and notifications that include policy updates and emerging issues.

Keeping abreast of emerging policy matters, implementing best practices, and maintaining up-to-date policies and procedures are critical to be able to react quickly to changes that will impact an Agency's operations and Grant funding.

F.   Agency Grant Policy and Procedure Manual

Agencies should have a policy and procedure manual which documents in detail how their Agency administers and manages grants. To the extent applicable, Agencies, by reference or incorporation, should include the requirements of this Guide in their policy and procedure manual. Whereas the requirements in this Guide address "what" is required and "why," Agency manuals should focus on "how" to implement the requirements. Agencies should also consider incorporating in their Manual the other guidance and best practices provided in this Guide.

There are many reasons for having a grant policy and procedure manual, including but not limited to, the following:

- Increases compliance with statutory and regulatory requirements;
- Increases compliance with Agency policies and procedures;
- Provides guidelines and clarity to Agency procedures;
- Promotes consistency in the administration of grants;
- Reduces audit findings;
- Available during both state Agency and federal audits to demonstrate procedures are in place and can be used by auditors to assess whether an Agency is in compliance with the procedures they established;
- Facilitates both refresher training and training of new employees; and
- Increases productivity.

In accordance with the *Internal Control Guide (Federal Grants Administration Questionnaire Number 10)*, it is an internal control weakness if Agencies do not maintain grant guidelines in an orderly manner. Examples of grant guidelines include, but are not limited to the following:

1.   Funding Authority
2.   Description
3.   Purpose

4. Program Goals and Objectives
5. Program Measures
6. Legislative authority
7. Eligible Recipients
8. Priorities
9. Eligible Projects
10. Allowable and Unallowable Costs
11. Match and Maintenance of Effort Requirements
12. Evaluation Process and Criteria
13. General and Special Grant Conditions
14. Post-Award Requirements, such as type(s) and frequency of reporting, drawdown process, monitoring process, and the amendment process.
15. Program specific procedures not included in their Agency grant policy and procedure manual.

See the following resources for additional content to include in grant specific guidelines:

1. *Appendix I to Part 200 - Full Text of Notice of Funding Opportunity of the Uniform Guidance*
2. *Internal Control Guide questionnaires applicable to federal funds as follows:*

   a. Federal Funds -- General
   b. Federal Grants Administration
   c. Federal Grant Accounting
   d. Federal Funds -- Subgrants
   e. Federal Student Financial Assistance Programs

SECTION XIII. STATE AGENCY AUDIT FINDINGS

In accordance with the provisions of C.G.S. § 2-90, the APA audit the books and accounts, records of operations and activities, systems and data of each Agency. A review of the two (2) most recent audit reports of seventeen (17) Agencies completed by the APA as of July 2024 includes the following findings. Agencies should carefully review this Section and ensure they have policies and procedures in place to mitigate audit findings. Agencies are also encouraged to read the audit reports of other Agencies as this provides an opportunity to conduct a self-assessment and if necessary, to make improvements to existing policies and procedures to reduce the chance of similar audit findings.

A. Findings Applicable to Both State as Grantee and Grantor

- Establish procedures to ensure compliance with eligibility requirements.
- Establish procedures to ensure compliance with grant guidelines, laws, regulations, and award requirements throughout the grant lifecycle.
- Ensure grant funds are used for eligible costs.
- Ensure grant funds are used during the approved award period.
- Establish cash management procedures to ensure the drawdown of funds is used for immediate needs.
- Strengthen internal controls to ensure the amount of the grants receivable reported to the OSC on the annual GAAP report is accurate and includes estimated uncollectible receivables.
- Ensure completion of the annual internal control questionnaire.
- Ensure compliance with applicable federal regulations when calculating and reporting maintenance of effort.
- Ensure only allowable payroll costs are charged to Grant Awards/Subawards.

B. Findings Applicable to State as Grantor

- Document the services to be provided in the scope of work.
- Ensure Grant Awards/Subawards are executed timely.
- Establish policies and procedures to ensure that Grantees submit required reports (e.g., program, financial, and performance metrics).
- Review grant Recipient State Single Audit Reports to understand and respond to deficiencies identified in those reports.
- Establish monitoring procedures.
- Establish procedures to document monitoring efforts.
- Establish procedures to ensure that Grantees promptly refund any overpayments.
- Establish procedures to collect unexpended funds from Grantees and from inactive providers.
- Close out Grant Awards/Subawards.
- Establish procedures to complete evaluation to better assess the Grantee's quality of work, reliability, and cooperation.

- Establish procedures to improve the collection of quality data from Grantees and use the collected data to research, develop, track, and report on appropriate quantifiable outcome measures.
- Ensure that the amount of financial assistance is not greater than amounts allowed under the General Statutes and awards from federal and/or private funding sources.

SECTION XIV. FEDERAL SINGLE AUDIT FINDINGS FOR THE STATE OF CONNECTICUT

A. Summary of 2023 Statewide Single Audit Findings

The APA released the *2023 Statewide Single Audit* on March 27, 2024. The Summary of Findings included the following:

B. Classification of Audit Findings

The fifty (50) findings were classified as follows:

Category	Conditions Leading to Findings	Total Findings	Percentage
Special Tests and Provisions	Unique requirements of a federal program were not met.	13	26%
Allowable Costs/Cost Principles	Includes processing reimbursement without proper documentation or approval, and improper determination of program eligibility.	8	16%
Subrecipient Monitoring	Includes lack of monitoring, no required site visits, did not review single audit reports, did not receive financial, performance and programmatic reports.	6	12%
Reporting	Did not report Subawards pursuant to the FFATA, did not submit required disbursement records, did not submit required financial information, submitted reports contained incomplete and inaccurate information, did not perform	6	12%

	supervisory review and failed to update reporting procedures.		
Special Reporting	Includes the submission of reports without management approval, lack of documentation supporting the accuracy and completeness of submitted reports, and either late or no submission of subward information pursuant to the FFATA.	5	10%
Eligibility	Includes providing benefits to ineligible individuals, federal reimbursement of unallowed expenditures, lack of monitoring, and lack of following procedures.	5	10%
Financial Reporting	Federal financial reports were not accurate.	2	4%
Cash Management	Excess cash was not returned within the required deadlines, and required monthly reconciliations of receipts and disbursements were not completed.	2	4%
Maintenance of Effort	Failure to meet maintenance of effort.	1	2%
Level of Effort	Failure to meet maintenance of effort.	1	2%
Activities Allowed or Unallowed	Federal reimbursement was received for unallowed costs.	1	2%
	Total	50	100%

C. Financial Statement Related Findings

The 2023 report also included the following finding related to the Financial Statement:

1. Inadequate Financial Reporting Process – GAAP Forms and Other Adjustments

Agencies are encouraged to read the annual Federal Statewide Single Audit relating to the state's administration of federal financial assistance programs as this provides an opportunity to conduct a self-assessment and if necessary, to make improvements to existing policies and procedures to reduce the chance of similar audit findings.

SECTION XV. RESOURCES

A. Resources Included in Guide

Auditors of Public Accounts -- Audit Reports

Cash Management Improvement Act

Compliance Supplement to the State Single Audit

Connecticut General Statutes

- Chapter 10 (§§ 1-79 to 1-90a) – Code of Ethics
- Chapter 55a -- Consultants and Personal Service Agreements
- Chapter 58 -- Purchases and Printing
- § 1-79(6) -- Definition of Immediate Family.
- § 1-81(a)(5) – State personnel training in ethics.
- § 1-84 -- Codes of Ethics Prohibited Activities.
- § 1-85 -- Codes of Ethics Interest in Conflict with Discharge of Duties.
- § 1-86 -- Procedure when discharge of duty affects official's or state employee's financial interests.
- § 2-90 – Powers and duties of the Auditors of Public Accounts.
- § 3-39a -- Funds to be paid state recorded as receivables.
- § 3-112 -- Powers and duties of Comptroller.
- § 3-125 -- Duties of Attorney General.
- § 4-31a -- Disposition of gifts, contributions, trust income or other aid from private source or federal government.
- § 4-31d -- System to track federal and alternative grant funding.
- § 4-33a -- Illegal, irregular or unsafe handling of state or quasi-public agency funds. Breakdown in safekeeping of agency resources. Breach of security. Notification.
- § 4-66a(e) -- Notice of application to OPM for federal financial assistance or for any gift, contribution, income from trust funds, or other aid from any private source.
- § 4-67m -- Development of goals, objectives and measures; implementation and revision; report.
- § 4-212 – Definition of Personal Service Contractor.
- § 4-230 -- Definition of State Financial Assistance.
- § 4-231 -- Single audit or program-specific audit requirements.
- § 8-23(a) -- Preparation, amendment or adoption of plan of conservation and development.
- § 9-612 -- Other contributions by individuals. Principals of investment services firms, state contractors, principals of state contractors, prospective state contractors or principals of prospective state contractors.

- [§ 21a-190d](#) -- Charitable organizations that engage in solicitation exempted from registration and financial disclosure requirements.
- [§ 31-53a(a)](#) – Responsibility of Labor Commissioner to compile and distribute a Debarment List.

[Core-CT Financials Role Assessment Handbook](#)

[Core-CT Grants Management Module](#)

[Cost Recovery Report Form CO-826](#)

[DAS Procurement Agency Procurement Manual](#)

[DOL Debarment List](#)

[Drug-Free Workplace Act of 1988 (41 U.S.C. 81)](#)

[Enterprise Grants Management System Solution Contract #24PSX0086AA](#)

[Ethics and Confidentiality Agreement Form](#)

[Federal Single Audit Report 2023, State of Connecticut](#)

[General Letter No. 185 Allotments for Non-Budgeted Funds](#)

[General Letter No. 2018-01 Updated OPM Form for Requesting Adjustments to Allotment or Appropriation of Budgeted and Non-Budgeted Funds (B-107)](#)

[Generally Accepted Accounting Principles (GAAP) Closing Package for 2025 Instructions](#)

[General Records Retention Schedules for State Agencies](#)

[Grant Award Report](#)

[Grants.gov](#)

[Grants.gov registration](#)

[Grants Matrix](#)

[Hatch Act Overview](#)

[Indirect Costs and Fringe Benefit Cost Recovery Manual](#)

[Internal Control Guide](#)

[Internal Control Guide Sections Applicable to Federal Funds](#)

[Municipal Plans of Conservation and Development](#)

[OPM Federal or Restricted Grant System](#), which includes the NOI Module

OPM Federal or Restricted Grant System Agency Software Instructions, which includes the NOI Module

OSC Memorandum 99-4 Payment of Accrued Leave from Federal Programs

OSC Memorandum 2014-11 Procedural changes to post-audit of vouchers and pre-audit of certain purchase orders $1 million or more

Policy and Procedures for Grant Applications and Allotment of Grant-Related Funds, July 28, 2014

Procurement Standards: For Personal Service Agreements and Purchase of Service Contracts

Property Control Manual

Public Officials and State Employees Guide to the Code of Ethics

Regulations of Connecticut State Agencies

- Subtitle 4-236 -- State Single Audits
- Subtitle 5-141c -- Reimbursement of State Employees for Expenses Incurred in the Performance of Their Duties

Schedule of Federal Awards Instructions

State Accounting Manual

State Accounting Manual Section Applicable to Grants

Statements of Financial Interests Standard and Designation Guidelines

State Single Audit

Subaward Reporting in System for Awards Management

Subrecipient Risk Assessment and Monitoring Procedures

Subrecipient Risk Assessment Template

System for Awards Management

Uniform Guidance

U.S. Department of Labor, Federal Financial Assistance Programs

B. Other Resources

ALNs are available at SAM.gov

Federal Audit Clearing House

Framework for Managing Fraud Risks in Federal Programs

Grants Management Federal Integrated Business Framework

National Grants Management Association

Standards for Internal Control in the Federal Government

USAspending

U.S. Department of the Treasury Subrecipient Monitoring and Management