

Fiscal Requirements for Federal Programs Guidance Document



The Office of Management and Budget (OMB) new grant management regulations became effective for any new federal grant issued after December 26, 2014. The new grant regulations are intended to reduce the administrative burden of non-Federal entities that receive federal awards while reducing the risk of waste, fraud and abuse. This new Circular consolidates eight grant related circulars (i.e. A-21, A-87, A-133, etc.) into one Super-Circular. The official name of the regulations is the ‘Uniform Administrative Requirements, Cost Principles, and Audit Requirements’ and can be found at <http://www.ecfr.gov> (2 CFR 200). These revised regulations will be in effect for any federal grant given by the Department of Public Instruction after July 1, 2015.

What exactly does this mean to local education agency personnel? There have been a few changes from the prior federal grants management regulations. One example of reducing the administrative burden of non-Federal entities is increasing the threshold for the Single Audit requirement (previously called the A-133 audit based on the old circular). The threshold for requiring a Single Audit has been increased from the previous level of \$500,000 to \$750,000. So, if an entity expends greater than \$750,000 of federal funds in a given fiscal year, a Single Audit is required.

The Fiscal Unit staff in the Department have created a new guidance manual titled “Fiscal Requirements for Federal Programs”. We hope this guidance document is a useful tool in navigating the fiscal requirements of federal grants. It was written as a general document (please contact your NDDPI program officer for program specific guidance) that would apply to all federal funds granted by the Department. This guidance document can be found on the NDDPI website under: <https://www.nd.gov/dpi/Administrators/fiscal/FederalRequirements/>

If you have any questions related to the federal grant requirements, please contact Stephanie Gullickson, Fiscal Management Director at (701) 328-2176 or sgullickson@nd.gov