FEDERAL MEDIATION AND CONCILIATION SERVICE
LABOR-MANAGEMENT COOPERATION GRANT PROGRAM

FINANCIAL AND ADMINISTRATIVE GRANTS MANUAL FISCAL YEAR 2016

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FEDERAL MEDIATION AND CONCILIATION SERVICE
FINANCIAL AND ADMINISTRATIVE GRANTS MANUAL

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Provide assistance to committees at the plant area, or industry levels

This program encourages and supports the establishment and operation of joint labor-management committees to carry out objectives specified by Congress.

The term "labor" refers to employees represented by a labor organization and covered by a formal collective bargaining agreement.

A plant or company/institutional committee is generally characterized as restricted to one or more organizational or productive units operated by a single employer.

An area committee is generally composed of multiple employers from diverse industries, vocations, or professions, as well as corresponding multiple labor unions operating within and focusing upon a particular city, county, contiguous multicounty, or statewide jurisdiction.

An industry committee generally consists of a collection of organizations or enterprises and related labor union(s) producing/providing a common product or service on a local, state, regional, or nationwide level.

CHAPTER I

INTRODUCTION

1. ***Purpose and Arrangement of the Manual***. *This manual has been prepared to help FMCS applicants and recipients obtain and then maintain an FMCS labor management committee grant. The manual is arranged in a chronological sequence of administrative and managerial activities, from the time you decide to apply for FMCS funds until the day you receive notice from us that all your grant obligations have been met. You will find in Chapter 1 through Chapter IV applicant procedures and instructions for applying for an FMCS grant. A glossary of terms is included as Appendix 1.*

2. ***FMCS-Grantee Relationships*** *are partnerships, with the grantee providing the effort and experience and FMCS the funds to carry out approved activities under established policies and guidelines. You are encouraged to direct to FMCS any questions you may have about the regulations and policies contained in this manual. We also welcome all constructive suggestions for improvement in the manual's content and format.*

3. ***Federal Grant Regulations***. *Because the Federal Government supports a vast number of financial assistance programs, we are bound by regulatory consistency. This manual identifies laws and regulations that govern the FMCS grants program.*

   a. *Statutory Authority. For FMCS applicants and grantees, first among these documents is the Labor-Management Cooperation Act of 1978, which is a part of Public Law 95-524. The Act establishes our purpose and amends the Labor-Management Relations Act of 1947 to authorize and direct FMCS to provide financial assistance for the establishment and operation of labor-management committees.*

   b. *Congressional Appropriation. Our annual Appropriations Act establishes the amount of federal funds which are available for the FMCS Labor-Management Cooperation Program for the upcoming fiscal year which runs from October 1 through September 30.*

c. *Federal Regulations, Guidance, and Circulars. In addition to other regulatory requirements, the Office of Management and Budget (OMB), together with federal awarding agencies issued new guidance at 2 C.F.R. 200 titled Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) also known as the "omni-circular". Previous circulars have been superseded by 2 CFR 200.*

(1) *Uniform Administrative Requirements, Cost Priniciples and Audit Requirements for federal awards are found at 2 CFR 200 (Subparts A-F), which encompasses the uniform guidance: administrative requirements, cost principles, and audit requirements for grants. This FMCS Grants Manual contains selected points from the uniform guidance; grantees should also familiarize themselves with all applicable guidance and regulations.*

(2) *Other Federal Regulations which apply to the FMCS grants program and which are incorporated in this manual are the Federal Register in which are published the various policies and regulations for FMCS's particular grants program and projects; U.S. Treasury circulars which establish methods for federal payments on grant obligations; and the Code of Federal Regulations which address the rules of conduct within which FMCS as a grantor agency must work. Of particular note among these miscellaneous regulations is the Executive Order #12549 which prohibits federal grantees, their employees, contractors, sub-contractors, and other agents from using grant funds to purchase any direct goods or services from individuals or groups appearing on the Federal Government's debarment and suspension roster located at* ***SAM.gov.*** *FMCS requires all grantees to check the U.S. General Services Administration (GSA) List of Parties Excluded from Federal Non-procurement Programs located at the address above. Each grantee is expected to ensure that its employees, contractors, and subcontractors who are paid in whole in part under the grant or who are responsible for the obligation or expenditure of grant funds, neither appear on the List nor utilize grant project funds in grant project related business with listed individuals and organizations. The list is periodically revised by GSA; and grantees are responsible for checking the website prior to entry into any contacts. Grantee failure to observe the list's strictures may result in grant termination for cause (See Chapter VIII of this Manual).*

(a) *Also of note is the Drug-Free Workplace Act of 1988, which requires federal grantees to maintain a drug-free workplace. FMCS will not grant to any otherwise successful applicant until it has received from the applicant a signed copy of FMCS's Drug-Free workplace certification document. (See Appendix 5)*

(b) *All grantees must consult and sign the Certification Regarding Lobbying Requirement located as Appendix 9 in this manual.*

(c) *The Metric Conversion Act of 1975, as amended by the Omnibus Trade and Competitiveness-Act of 1988 (P.L. 100-148) states a policy preference for the use of the metric system of measurement except where use is impractical or likely to interfere with the accomplishments of Federally funded activities*

(d) *Applicants for federal funds under any grant program administered by federal agencies shall seek and obtain a Dun and Bradstreet (D&B) Data Universal Numbering System (DUNS) number for use as the Universal Identifier and to make use of the E-Grants system. A DUNS number can be obtained by contacting Dun & Bradstreet at 1-866-705-5711 or FEDGOV.DNB/webform*

(e) *The System for Award Management **(SAM.GOV)** is combining federal procurement systems and the Catalog of Federal Domestic Assistance into one new system. This consolidation is being done in phases. The first phase of SAM includes the functionality from the following systems:*

* Central Contractor Registry (CCR)
* Federal Agency Registration (Fedreg)
* Online Representations and Certifications Application
* Excluded Parties List System (EPLS)

If you were previously registered with CCR you may only need to verify that your account transferred to SAM. If you did not have an account with CCR, you will need to create a new account at SAM.gov before applying for a federal grant.

4. ***Cautionary Provisions and Prohibitions***. *In addition to its references to federal statutes, regulations, circulars and other documents, this manual also identifies certain grantee responsibilities. The broad nature of all federal grants programs requires that all concerned receive fair and equitable treatment and that taxpayers' investment is protected.*

a. *Conflict of Interest*.

(1) *Advice. No official or employee of a state or unit of local government or of non-government grantees may participate personally through (a) decision, (b) approval, (c)disapproval, (d) recommendation, (e) the rendering of advice (f) investigation, or (g) otherwise, in any (a) proceeding, (b) application, (c) request for a ruling or other determination, (d) contract, (e) grant, (f) cooperative agreement, (g) claim, (h) controversy, or (i) other particular matters in which grant funds are used, where to his/her knowledge he/she or (a) his/her immediate family, (b) his/her partners,*

(c) an organization other than a public agency in which he/she is serving as officer, director, trustee, partner, or employee, (d) or any person

or organization with whom he/she is negotiating or has any arrangement concerning prospective employment, has a financial interest.

(2) *Advice*. *No official or employee of a state or unit of local government or of non-government grantees may participate personally through (a) decision, (b) approval, (c)disapproval, (d) recommendation, (e) the rendering of advice, (f) investigation, or (g) otherwise, in any (a) proceeding, (b) application, (c) request for a ruling or other determination, (d) contract, (e) grant, (f) cooperative agreement, (g) claim, (h) controversy, or (i) other particular matters in which grant funds are used, where to his/her knowledge he/she or (a) his/her immediate family, (b) his/her partners, (c) an organization other than a public agency in which he/she is serving as officer, director, trustee, partner, or employee, (d) or any person or organization with whom he/she is negotiating or has any arrangement concerning prospective employment, has a financial interest.*

(3) *Appearance*. *In the use of federal grant funds, officials or employees of state or local units of government and non-governmental grantees must avoid any action, which might result in, or create the appearance of using his or her official position for private gain, (b) giving preferential treatment to any person, (c) losing complete independence or impartiality, (d) making an official decision outside official channels, or affecting adversely the confidence of the public in the integrity of the Government or the program.*

b. *Grantee responsibilities not covered elsewhere in this manual that apply to any FMCS grant applicant once it accepts an FMCS award, include:*

(1) *The grantee must administer the grant award in accordance with the governing FMCS regulations, policies, terms, and conditions in effect at the time of award. The grantee must also abide by any subsequent laws, Executive Orders, or relevant regulatory material issued during the life of the grant. The grantee may establish additional policies not covered by, nor contradictory to, FMCS policy.*

(2) *The grantee is responsible for fiscal, administrative, and program management as well as the fulfillment of all special conditions, which may be prescribed for the conduct of the project.*

(3) *The grantee must comply completely with Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which provides in substance that no*

person in the United States shall on the ground of race, creed, color, national origin, gender, political affiliation or beliefs be excluded from participation in, be denied the benefits of, or be otherwise subject to discrimination under any program or activity for which the grantee received federal financial assistance.

c. *Two Prohibitions, not covered elsewhere in this manual are that:*

(1) *The grantee may not, in whole or in part, delegate or transfer responsibility for the management of the grant, or stewardship and control of grant funds, to any other organization, institution, or entity, except as authorized in writing by FMCS.*

(2) *The grantee may not represent himself or the grantee organization or its affiliates or delegates as the Federal Government agency providing the financial support for the project activity.*

5. ***Deviations**. Should you as an FMCS applicant or grantee determine that a requirement or requirements in this manual should not or cannot be applied to your particular grant project, you must submit to FMCS your written request for a deviation. The request must specify the pertinent requirements, your reasons why they are inappropriate to your circumstances, and any provisions or requirements you wish to substitute. No grantee may implement a proposed deviation until it receives from FMCS written authorization to do so.*

6. ***Freedom of Information**. Applicants for FMCS Labor-Management Cooperation Program grants should be aware that, under the Freedom of Information Act (U.S.C. 552), all information contained in an application is available to members of the general public upon written request.*

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CHAPTER II.

GRANT APPLICATIONS

1. ***General***. *FMCS* ***grants must be awarded*** *to labor-management committees comprised of members* ***representing individuals*** *covered by a* ***Collective Bargaining Agreement, including organizations or governmental*** *units with demonstrated interest in the furtherance of labor-management cooperation and which meet Act and Program Announcement requirements. Applications from labor-management committees* ***must*** *be signed by the committee chairperson(s) and* ***must*** *be signed by authorized representatives of* ***both*** *labor and management.*

2. ***Applications for FMCS Funds*** *are entertained by FMCS only for those kinds of projects described in FMCS Application Solicitation. Applications for grant funds must be submitted to FMCS on the Federal Assistance Application for Non-Construction Programs form, (Standard Form 424), a sample copy is located in Appendix 4 to this manual.*

3. ***Application Preparation***.

   a *General. Follow the applicant procedures and instructions laid out in the SF-424 and Application Solicitation. An example of completed application forms is contained in Appendix 3. The individual listed as the contact person in Item 5 on the application form will be the only person with whom FMCS will communicate during the application review process.*

   b. *Budget Information. A completed example of a Budget Information page and an accompanying budget narrative are included in Appendix 4 to this manual. In determining what anticipated project costs will comprise a reasonable budget acceptable to FMCS, refer to Chapter III, Grant Costs. Also, keep in mind that the budget you are preparing, if and as approved, will be the budget document against which your financial management of the grant will be compared and for purposes of audit. Unless you are*

specifically instructed to the contrary, assume that your application pertains to "a single federal grant program, which does not require a financial or activity breakdown." Thus, only totals need ordinarily be shown in ***Sections A and B*** *of this part of the application.* ***Sections C, D, and E of the SF-424 form need not be completed when applying for a FMCS grant.***

c. *Special FMCS Requirements for Application Budget Narratives.*
The FMCS Application Solicitation provides for the attachment to each grant application of a separate page or pages which detail within each of the several federal object class categories listed in Budget Information Section B, the project's proposed individual budget line items broken down and their estimated cost. The need for all line items, if not self-evident, must be ascertainable within the application's program narrative. A budget narrative sample is included in Appendix 4 to this manual. However, the $ amounts listed for various line items in the Appendix (i.e., executive director @ $2,500/month) are only examples. They are not intended as suggestions, allowed maximums or proven minimums. Costs requested should be reasonable, allowable, and acceptable in keeping with the applicant's local standards and those in this manual's Chapter III.

(1) *Personnel. List each project position by job title. Show annual salary rate and percentage of time to be devoted to the project by each employee, and the total salary cost for each, if for more than 12 months. Indicate the estimated amount of project funds to be utilized for each employee's salary.* ***[Neither federal nor matching funds may be used to support personnel positions currently in existence].***

(2) *Fringe Benefits. Indicate each type of benefit included in your computation and also salary percentages or amounts per employee, as applicable.*

(3) *Travel. Itemize anticipated expenses by purpose (i.e., staff field work, training, meetings, etc.) and by numbers of travelers, by transportation costs and by subsistence rates. Differentiate between in-state and out-of-state travel. Show out-of-state destinations, if they are known. If they are not known, provide narrative justification for out-of-state estimates. Show all computation bases (i.e., six people to a 3-day meeting with $100 plane fare and a*$50/day per diem or lodging and subsistence rate).

(4) *Equipment. Indicate equipment to be purchased by type, number of pieces, unit price and total price (e.g., 3 office desk chairs at $100: $300). See Chapter VI, Sections B and C, of this manual for procurement and property management regulations.*

- *As it deems necessary, FMCS has the right to approve, disapprove and/or limit the number of items of equipment purchased with grant money (federal or match).*

- ***Applicants may budget to purchase not more than five (5)of the following items in each category:*** *whiteboards, computers, TV monitors, tables, and 10 chairs, per applicant. FMCS has the right to approve or disapprove the number of items listed.*

(5) *Supplies. Include consumable office supplies; training materials, forms and postage. List items by type and provide estimated unit or monthly cost. The reasonable maximum dollar amount per person per month for consumable office supplies is* ***$25.***

(6) *Contractual. Include all contracts for individuals or services, which are not specifically mentioned elsewhere in this manual. Set forth the proposed procurement method (small purchase, formal bid, negotiation, sole source). For individual consultants show name or type, proposed daily fee and amount of time to be devoted to the project (e.g.,* ***consultants @$950/day*** *x 5 days). For organization contracts (professional associations, educational institutions, etc.), describe the type of service to be performed and the estimated contract cost. See Chapter VI, Section B, of this manual for additional procurement requirements.*

(7) *Other. Include here any items of direct cost not covered in the other object class categories: space (e.g., rental 400 sq. feet @ $4 per square foot for 1.5 years) and equipment rentals, printing and photo copying, communications other than postage, equipment and building maintenance (if they are contracted items), security services, audit, etc. List items by major type and by estimated unit price (i.e., square footage, number of phones, long distance vs. local call charges, number of copies to be printed, etc.).*

(8) ***Indirect Cost. FMCS does not honor requests for indirect costs or overhead.***

(9) *Project Income. Project income is money earned by a project, either intentionally (participant/attendee registration fees for a project-funded conference) or unintentionally (interest on project funds deposited in a NOW account). Project income is money above and beyond the federal or the grantee cash share of the project cost.* ***PROJECT INCOME MAY NOT BE USED AS MATCH.***

(10) *About Grantee Contributions (Match). Consult the Application Solicitation for current requirements regarding minimum grantee contributions. Assume that the cost of every line item in the budget is to be shared by FMCS and the grantee at a ratio that is the same as that of the project's overall required cash sharing ratio. Indicate in the budget narrative the source (budget allocation, public appropriation, private contribution, dues, etc.,) of the grantee share of the project costs.* ***FMCS does not allow in-kind contributions as part of grantee match in the budget****. Remember that match is calculated on total project cost, NOT on federal dollars requested.*

d. *Assurances An application is not complete unless all assurances are included in it, and no award will be made without their inclusion.*

e. *Program Narrative. To comply with FMCS program requirements, see the Application Solicitation.*

4. ***Application Submission***. *The original signed application must be submitted to FMCS, Office of Labor-Management Grants Program by the deadline provided in the Soliciatation. All awards will be made by September 30th.*

5. ***Financial Capability Questionnaire***. *As a part of post-application, pre-award negotiations, an applicant for FMCS initial funding may be requested to complete a financial capability questionnaire, which is a survey of the applicant's current accounting system and financial status. If so requested, the applicant must fill out the form, have it certified by an independent accountant, and submit it to FMCS. (See Appendix 6)*

6. ***Drug-Free Workplace Certification***. *See Appendix 5.*

7. ***Lobbying***. *See Appendix 9.*

8. ***Dun and Bradstreet (D&B).*** *Data Universal Numbering System (DUNS) for use as the Universal Identifier.*

CHAPTER III.

GRANT COSTS

1. ***Allowable Direct Project Costs*** *are those specified in the Application Solicitation, this manual, 2 CFR 220, 2 CFR 225 and 2 CFR 230 and other appropriate circulars that may be issued, or as specified in cost principle policies current at the time of grant award and reflected in the grantees Notice of Award (LM-1). The cost of a grant project is comprised of its allowable direct costs less program income or other applicable credits.*

2. ***Certain General Cost Allowability Provisions*** *apply to grants and must be followed. They comprise the framework within which specific cost allowability provisions lie. They are:*

   a. *The cost of a particular item must be reasonable;*

   b. *Each cost item must contribute to the purpose and execution of the grant project;*

   c. *Each cost item must be allowable under the grantee's own laws, regulations and policies;*

   l. *Each cost item must be treated consistently by the grantee within both its grant and its non-grant activities; and*

   e. *The grantee's own cost allowability provisions are to be utilized by the grantee in determining allowable grant costs, except where such provisions do not exist or where federal provisions are more strict. In such cases, federal provisions apply.*

3. ***Allowable and Unallowable Grant Items of Cost***

   This section identifies a ***selected*** *list of allowable and unallowable cost items. The omission from the list of a particular cost item does not imply the allowability or unallowability of that item. The items on the list are only those most ordinarily considered for possible expenditures of funds in the conduct of a grant supported project.*

a. *Costs requiring FMCS prior approval are designated in this manual. Cost items specified in the budget narrative of an application are considered approved upon FMCS acceptance of the budget and subsequent award of federal funds.*

b. *Prior approval of cost items not appearing in the application budget must be requested in writing. Grantees may not consider a request approved until receipt of written authorization from FMCS.*

c. *When purchasing or planning to purchase goods or services with grant funds, grantees must follow the provisions of Executive Order #12549. See Chapter I of this manual.*

d. *Questions regarding cost items not covered by the following list, or by this manual generally should be directed to FMCS.*

e. *Selected List of Allowable and Unallowable Costs.*

(1) *Accounting. Allowable.*

(2) *Advertising. Allowable for personnel recruitment and the procurement of goods and services for the execution and performance of a grant project and for other purposes specifically provided for in the approved budget. Applies to newspapers, magazines, radio, television, direct mailing, etc.*

(3) *Auditing. Allowable,* ***if required*** *and performed in accordance with the Single Audit Act, as implemented by 2 CFR 200.*

(4) *Bad Debts.* ***Unallowable****. Includes actual and estimated losses arising from uncollectible accounts and other claims, and related collection and legal costs.*

(5) *Bonding. Allowable when required by the grantee for employees handling grant funds.*

(6) *Bonuses.* ***Unallowable,*** *but see Incentive Compensation, under Personnel in this list of costs.*

(7) *Conferences. Allowable for certain costs associated with meetings and conferences, including cost of renting facilities and speakers' fees.* ***Grant funds cannot be used for food. Refreshments which exclude alcoholic beverages may be*** *served at mid-morning and mid-afternoon breaks. Also see Entertainment and Honoraria, in this list of costs.*

(8) *Consultant Services. Allowable. See Chapter V, Section B, for details.*

(9) *Contingency Funds.* ***Unallowable****. Applies to any provision made for events the occurrence of which cannot be foretold with certainty as to time, intensity, or with an assurance of their happening. But also see Insurance; and under Personnel, see pensions and severance pay.*

(10) *Depreciation. Allowable pursuant to terms of grant award.*

(11) *Donations and Contributions (by the grantee to others).* ***Unallowable.***

(12) *Donations and Contributions (to the grantee by others). Allowable for purposes of match that may be required in the FMCS Application Solicitation or offered voluntarily by the applicant or grantee. The donation must be cash. All donations and contributions must be necessary and reasonable for accomplishment of project objectives and must be supported by grantee written records.*

(13) *Dues. Allowable for a grantee's organizational or institutional membership in a professional organization. Membership fees for individuals are unallowable.*

(14) *Entertainment.* ***Unallowable****. Applies to amusements, social activities, business luncheons, office coffee breaks, etc. However, cost of coffee and other non-alcoholic beverages are allowable pursuant to terms of award when incurred as a conference or meeting cost when part of the approved budget.*

(15) *Equipment. Allowable with FMCS prior approval and under Please see Chapter II.*

(16) *Fines and Penalties.* ***Unallowable.***

(17) *Food.* ***Unallowable*** *in FMCS grant projects.*

(18) *Fund Raising.* ***Unallowable.***

(19) *Honoraria.* ***Unallowable.*** *Applies to payments and rewards the intent of which is to confer distinction upon or to symbolize respect, esteem or admiration for the recipient. Excludes compensation for documented services rendered.*

(20) *Indirect Costs.* ***Unallowable*** *in FMCS grant projects.*

(21) *Insurance and Indemnification. Allowable pursuant to terms of award.*

(22) *Interest on Loans.* ***Unallowable.***

(23) *Labor Relations.* ***Unallowable.***

(24) *Lobbying.* ***Unallowable.*** *Applies to publicity or propaganda designed to support or defeat legislation pending before legislative bodies; also to any direct or indirect personal service, advertisement, social media, telephone, letter, printed or written matter, or any other device intended or designed to influence in any manner a member of Congress to favor or oppose by vote or otherwise any legislation or appropriation by Congress, whether before or after the introduction of any bill or resolution proposing such legislation or appropriation; also to payment for a publicity expert. Excludes activities such as testimony before legislative bodies reviewing statutory reform or the effectiveness of grant programs.*

(25) *Losses on Other Grant Awards.* ***Unallowable.***

(26) *Meetings. Allowable. But also see Conferences, Entertainment, and Food in this list of costs.*

(27) Personnel. ***Unallowable for salary and wages of federal employees,*** *for reimbursement of an organization or an individual for personnel services by an individual in excess of that individual's official salary; for an increase in an individual's salary beyond the amount regularly set under the grantee's established policies; for payment of any portion of that share of a salary in excess of current federal maximums; for existing staff; for personnel services that would otherwise be unallowable elsewhere in this list of costs or under other paragraphs and subparagraphs in this manual.*

(a) *Cost of Living and Merit Increases. Allowable to the extent that such payments are made under formally established and consistently applied grantee organization policies, and are uniformly charged as a cost on an actual rather than an estimated basis.*

(b) *Incentive Compensation; Pensions Severance Pay. Allowable pursuant to organization/employee prior established agreements or to established and consistent organization plans.*

(c) *Overtime. Allowable pursuant to terms of award and to organization/employee prior established and consistent organization plans.*

(d) ***Under an FMCS grant personnel costs must be reasonable and not exceed $60,000 per year/per person.***

(28) *Pre-Award Costs. Allowable only with FMCS prior written approval. Applies only to costs incurred which are necessary to comply with a non-negotiable project performance delivery schedule and only to the extent that such costs would have been allowable had they been incurred after the beginning date of the grant period.*

(29) *Publications. Allowable for both purchase and development. These costs must be identifiable with a project objective. However, all publication development including that for videos, websites, brochures, newsletters, and program announcements,* ***which is financed in whole or in part with project funds must acknowledge FMCS involvement by including in the publication the sentence: "This document/website was financed in whole or in part by a grant from the Federal Mediation and Conciliation Service."***

(30) *Public Information. Allowable. But also see Lobbying in this list of costs.*

(31) *Rearrangement, Alteration, Renovation. Allowable with FMCS prior approval.*

(32) *Rentals. **Unallowable** for privately owned and publicly owned equipment, space or buildings purchased or constructed with federal financing.*

(33) *Recruitment Costs. Allowable pursuant to terms of award.*

(34) *Taxes. **Unallowable** for taxes from which exemptions are available to the grantee directly; for taxes on which exemptions have been afforded by the Government and where exemption certificates are available; for special assessments representing capital improvements on land; for federal income tax; for excise taxes on accumulated deficiencies and other penalties imposed under the Employee Retirement Income Security Act.*

(35) *Travel. Allowable. Applies to costs directly attributable to specific work under a grant; to costs charged on an actual or on a per diem and mileage basis, or a reasonable combination of the two.*

CHAPTER IV.

GRANT AND ADJUSTMENTS TO GRANTS

This chapter identifies the documents that make up the official record of an FMCS grant, discusses their relevance, and describes their use. Grants to support projects under the Labor Management Cooperation Act of 1978 are subject to an annual appropriation of funds by Congress.

SECTION A.

GRANT DOCUMENTS AND TYPES

1. ***Notice of Award (LM-1)***. ***Grants in response to approved applications for FMCS funds are awarded on an FMCS Notice of Award (LM-1).*** *This Notice obligates and reserves federal funds for the grantee's use for a specific period of time in order to execute the project covered by the Notice. The Notice also commits the grantee to its share of the project's financial support. All correspondence concerning the grant should refer to the award number shown on the Notice.*

2. ***Special Conditions***. *Where necessary, the Notice of Award (LM-1) includes a list of special conditions which the grantee must meet in order to receive the grant.*

3. ***Award Acceptance***. *No obligations or commitments of FMCS funds to a project are valid and no FMCS funds may be disbursed to or expended by the grantee until authorized representatives of both FMCS and the grantee have signed the Notice of Award and any applicable special conditions, and until FMCS has in its possession copies of the Notice and its special conditions which bear the grantee representative's original signature of acceptance. FMCS may terminate an award without further notice if acceptances are not received by FMCS within 45 days of the date of award appearing on the Notice of Award.*

4. ***Match Change.*** *Any grantee request to lower the approved match funds must be in writing and submitted prior to the end of the first 3 months of the grant. If FMCS approves lowering the approved match, the federal amount will be lowered as well. After the 3 months, grantee is obligated to the required percentage of match as shown on the signed award notice.*

5. ***Grant Types***. *There are two:*

   a. *Initial Grant. This grant obligates FMCS funds to a project for an initial award period shown on the Notice of Award (LM-1). The grant is based upon an approved application from the grantee. The award of an initial grant does not constitute a commitment for future FMCS funding beyond the scope and/or timeframe specified.*

   b. *Supplemental Grant. When allowed by FMCS, this grant obligates FMCS funds for a specific period beyond the initial award period. When awarded, the additional amount is added to the current grant amount. The award is based on an approved application from the grantee. On a Notice of Award, a supplemental grant is identified by the letter* ***S*** *following the grant number. FMCS awarded funds which are unexpended by a grantee at the end of the current award period shall, subject to FMCS approval, be used to partially defray the amount of federal support required during the supplemental period.*

6. ***Grant Adjustment Notices (LM-2) or (GAN)*** *are issued by FMCS as its acknowledgment of grantee compliance with special conditions or in favorable answer to grantee written requests for grant project changes concerning one or more of the following circumstances: award period extensions; budget revisions; changes in project scope. GANs (LM-2), become a part of the official record of a grant. No GANs approving time extensions or changes in budgets or project scope will be issued if the grantee is delinquent in responding to any official FMCS reporting requirements.*

SECTION B.

GRANT DURATION ADJUSTMENTS

1. ***Award Periods***. *Grantee obligations and expenditures of both the federal and the approved grantee shares of project costs may be made only within the confines of the current award period as shown on the Notice of Award.*

2. ***Time Extensions***. *Additional time to complete a project phase or a total project with grant funds may sometimes be necessary. In such cases, FMCS will consider grantee requests for time extensions, and will issue a written notice if and when it approves the request.*

a. *Grantee requests for time extensions must be submitted to FMCS at least 30 days but no more than 60 days before the currently scheduled award period ends.*

b. *Grantee requests for time extensions must identify the circumstances that necessitate the extension and, if applicable, be accompanied by a request for a budget revision or a change in project scope.* ***The maximum extension period is six months.***

SECTION C.

BUDGET ADJUSTMENTS

1. ***Grant Budgets****. A grant budget as approved per the application's budget narrative is the official financial plan for the grantee's utilization of both the federal and the grantee share of project costs. Grant expenditures within the various federal object class categories, (Personnel, Fringe benefits, Travel, etc.) must generally conform to the amounts set forth for those categories in the approved budget and may not be made for any purpose contrary to the approved application and to the regulations and policies of the Federal Government, FMCS and the grantee.*

2. ***Major Budget Revisions****. If a grantee finds that the currently approved budget no longer reflects anticipated expenditures necessary to support the project, a budget revision may be required. All grantees must obtain prior approval from FMCS for budget revisions when:*

   a. *The revision results from changes in the scope of objectives of the project; or*

   b. *Funds approved for trainee costs are transferred to other expense categories; or*

   c. *The federal share of the grantee budget is over $100,000 and the cumulative amount of transfers among object class categories is expected to exceed 10% of the total grant budget; or*

d. *The revision includes the addition to the budget of a cost item or items requiring FMCS prior approval in accordance with the provisions of 2 CFR 220, 2 CFR 225, 2 CFR 230 and/or this manual.*

3. ***Budget Revision Requests*** *as required by #2 above must be in writing and describe the proposed revision.*

   a. *The request must justify the revision in narrative form;*

   b. ***The request must identify clearly the federal object class categories between which funds are to be transferred;***

   c. *The request must indicate the dollar amounts of change between each currently approved category total and each pending category total; and*

   d. ***The request must list currently approved cost items proposed for deletion and each pending addition to each object class category, and provide unit prices.***

4. ***Submission of Requests****. Budget revision requests should be submitted to FMCS at least 30 days before the request is to be effected.*

5. ***FMCS Responsibility****. FMCS will contact grantees within 14 days of its receipt of a budget revision request, either to notify the grantee informally of its decision, to request additional information, or with official revision approval.*

6. ***FMCS Official Approval*** *of a budget revision request will be contained in a Grant Adjustment Notice.*

7. ***After-The-Fact Budget Revision Requests*** *may not be approved.*

8. ***Minor Budget Revisions****. Budget changes other than those described above do not require FMCS approval. These changes include the use of grantee funds over and above any grant budget's approved grantee minimum share to further project or program objectives.*

SECTION D.

CHANGES IN PROJECT SCOPE

1. ***Changes-in-Project Scope***. *Events may occur during the course of a project, which have a significant impact upon the project's execution. The grantee must promptly inform FMCS of events or developments that affect the project's ability to attain its objectives or to meet its established time schedules and goals. They may be either favorable or detrimental. Examples are:*

   a. *any revision of the scope or objectives of the project regardless of whether there is an associated budget revision requiring project approval;*

   b. *a change in a key person specified in the application or grant award document;*

   c. *the project director is replaced, or absent for more than three months;*

   d. *additional use of the services of a third party to perform activities central to the purposes of the grant;*

   e. *in the event the grantee undergoes a change in ownership or name, FMCS must be notified in writing immediately.*

   f. *grantees should inform FMCS of minor changes in the scope of a project within the framework of the grantee's regular reporting responsibilities and procedures. Minor changes might include the addition of one more member to the labor-management committee.*

2. ***Change-In-Scope Requests***. *A grantee must inform FMCS of any deliberate intent to effect a major change in the project scope, submitting a change-in-scope request. The contents of this request should normally include the following:*

   a. *A description of the proposed change and the date when such change is to go into effect;*

   b. *A justification of the proposed change; and*

   c. *A discussion of the positive program and fiscal implications in approving the change as well as potential negative effects if such a change is not approved.*

3. ***Submission of Requests***. *Change-in-scope requests should be submitted to FMCS at least 30 days before the intended change.*

4. ***FMCS Responsibility*** *for handling change-in-scope requests is the same as identified for budget revision requests.*

5. ***FMCS Official Approval*** *of a change-in-scope request will be contained in a Grant Adjustment Notice.*

6. ***The Budget and Changes-in-Scope***. *If any change in project scope necessitates a project budget revision in accordance with the criteria provided above, the grantee must submit to FMCS a budget revision request.*

GRANT PAYMENTS AND REPORTS

SECTION A.

PAYMENTS

1. ***Payment of Funds***. *FMCS funds are obligated to a grant project by FMCS when the Notice of Award is signed. They are thus reserved for the project's purposes until they are expended by the grantee, in the case of non-expenditure within the time limits set in the Notice of Award or subsequent GANs, until they are deobligated by FMCS by means of Grant Adjustment Notices and thus revert to the Government.*

2. ***Payment Issuance***. *In accordance with the Debt Collection Improvement Act of 1996 all FMCS grantees receive funds via Electronic Funds Transfer (EFT) on a reimbursement or monthly advance basis. The EFT requests are provided to the grantees at the time of award. The U.S. Treasury issues the EFT after FMCS has approved the requests.*

   FMCS grantees receiving a federal payment shall designate a financial institution or authorized payment agent through which a federal payment may be made. ***Grantees may qualify for a waiver of the EFT requirement if one of four circumstances applies: hardship; impossibility; excessive costs; or endangerment of law enforcement or national security interests. Grantees must certify in writing for a waiver outlining the circumstances that apply.***

3. ***Cash Depositories***. *FMCS grantees must deposit grant project funds in a bank with FDIC coverage. Any balances exceeding the FDIC coverage must be collaterally secure. FMCS regulations do not require the physical segregation of*

project funds or the establishment of any eligibility requirement for cash depositories consistent with the national goal of expanding the opportunities for minority business enterprises, all grantees are encouraged to utilize the services of banks which are at least half owned by members of minority groups.

4. ***Payment Cancellations***. *Unless otherwise required by law, FMCS withholds payment on grantee fund requests* ***only when the grantee: demonstrates an unwillingness or inability to attain project goals or an inability to maintain an acceptable accounting system; fails to adhere to FMCS requirements; fails to make timely submission to FMCS of accurate financial and narrative reports and special condition requirements; engages in improper grants administration, including failure to minimize the time elapsing between its receipt of funds from the U.S. Treasury and the actual expenditure of those funds; or is indebted to the United States and collection of the indebtedness will impair accomplishment of FMCS grant project objectives. Where such a condition or conditions exist****, FMCS will inform the grantee that payments will not be made for grantee-incurred obligations after a specific date and until the condition or conditions are corrected, at which time payments will be resumed on either an advance or reimbursement basis as FMCS deems appropriate.*

SECTION B.

REPORTS

1. ***Reporting the Unexpected***. *See Chapter IV, Section D.*

2. ***Regular Grantee Reports***. *There are three reports required, two financial in nature and one performance-oriented.*

3. ***Report Preparation***. *Grantees will receive a booklet for assistance and guidance in preparing the reports electronically online in a fillable format. In preparing the financial reports, grantees should keep certain definitions in mind. "Obligations" are amounts owed on orders placed, contracts let, services received and similar transactions during a given period that will eventually require payment. "Outlays" are treated and reported differently depending on whether a cash or accrual accounting system is used. In either case, however, outlays are the same as expenditures, the sum of actual cash the grantee has disbursed or paid out. "Project income" is money earned by the project and is used to offset approved grant project costs. It does not include grant cash payments received from FMCS by way of the U.S. Treasury, nor cash contributions accepted as a matching share by FMCS at the time of grant award. The three regular reports* are:

a. *Financial Status Report (Form LM-7). A quarterly LM-7 must be submitted to FMCS at the end of each calendar quarter during which the*

grant project was supported by approved project funds, whether or not actual obligations or expenditures of funds by the grantee took place. The end of each calendar quarter is ***December 31, March 31, June 30 and September 30****. A final LM-7 for the project must be submitted no later than 90 days after the last day of the project's final award period. Extensions to reporting due dates may be granted by FMCS upon request of the grantee. A sample of a Financial Status Report (Form LM-7) is included in Appendix 7 of this Manual.*

b. *Request for Advance or Reimbursement (Form LM-6). While the LM-6 is technically a request for funds, it is also a review of expenditures. Grantees who are not paid under letters-of-credit must submit an LM-6 to FMCS for reimbursements or advances. No fund requests should be submitted for a period of time covering less than a month, except in unusual circumstances.*

(1) *Requests solely for fund advances must be submitted only on a monthly basis, and FMCS will ordinarily honor those requests only after the 15th of the preceding month; i.e., only after November 15 will FMCS honor an advance request covering anticipated expenses for the month of December.*

(2) *Requests solely for reimbursement may be submitted at the grantee's convenience, except that the final reimbursement request*

for a grant must be received by FMCS within 90 days after the end of the grant award period.

(3) *Combination request on a single LM-6 for both an advance and a reimbursement of funds will be honored by FMCS as a request for an advance.*

(4) *All fund requests will be placed on hold if other reporting requirements are delinquent. Chronic delinquencies may result in grant suspension and/or termination.*

c. *Milestones (FMCS Form LM-8). All FMCS grantees must monitor their grant projects to ensure that project performance goals are being achieved in a timely manner,* ***and*** *must submit to FMCS a* ***quarterly narrative report*** *summarizing their findings for each grant project. Milestone and quarterly narrative reports are due December 31, March 31, June 30 and September 30. A final performance report must be submitted within 90 days after the end of the grant award period. Extensions to reporting due dates may be granted by FMCS in its discretion, upon request by the grantee. Quarterly performance reports should include:*

(1) *A comparison of actual accomplishments to the goals and implementation plan established for the reported quarter;*

(2) *If goals have not been met, the reasons for same; and,*

(3) *Other pertinent information including, when appropriate, an analysis and explanation of cost overruns or high unit costs, potential program problem areas, and/or significant achievements.*

(4) *Copies of all LMC meeting minutes along with a list of "members present and members absent".*

Please see appendix 11 for a sample of LM-8 Milestones.

CHAPTER VI.

GRANT MANAGEMENT STANDARDS

SECTION A.

ACCOUNTING STANDARDS

1. ***General. EACH GRANTEE MUST MAINTAIN AN ADEQUATE SYSTEM OF ACCOUNTING AND INTERNAL CONTROL FOR ITSELF****. Each grantee must also ensure that adequate systems are maintained by its contractors. All grantee accounting systems must maintain a separation of FMCS grant project funds from other funds.*

2. ***Types of Accounting Systems****. An accounting system is generally one of two types:*

   a. *Cash Basis. Project revenues are recorded as cash as received, and project expenses are recorded as cash as spent.*

   b. *Accrual Basis. Revenue due the project and expenses incurred by the project for a given period are recorded without regard to the timing of the actual exchange of cash and whether or not any current service or performance is required.*

3. ***Accounting for Grant Funds*** *is to be done in accordance with the grantee's own accounting practices so far as they do not conflict with or omit the standards listed in this section. Accounting must be based on generally accepted accounting principles, and must be consistently applied regardless of the source of funds. Itemization of all supporting records of grant expenditures shall be in sufficient detail to show the exact nature and cost of the expenditures for each account. Records must be maintained in such a manner as to permit preparation of required financial reports and to demonstrate that project funds were used for the purposes for which the grant was made. A grantee's accounting system must provide for:*

   a. *Compliance with statutory and regulatory requirements for the award of federal funds and their subsequent distribution, management, disposition, and accounting;*

b. *Accurate, current, and complete disclosure of the financial results of each grant activity in accordance with FMCS reporting requirements as set forth in this manual;*

c. *Records which accurately and adequately identify the receipt and expenditure of funds for grant-supported activities. These records shall contain information pertaining to grant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays, and income;*

d. *Comparison of actual with budgeted amounts for the grant and relation of financial information to performance or productivity data;*

e. *Procedures to minimize the time elapsing between the transfer of funds from the U.S. Treasury and their disbursement by the grantee, whenever funds are advanced by the Federal Government.*

f. *Procedures for determining reasonability, allowability, and appropriateness of costs in accordance with this manual;*

g. *Accounting records, which are supported by source documentation;*

h. *Generation of financial data which can be used in the planning, management and control of current and future projects; and*

i. *Facilitation of effective audits.*

4. ***Secondary Recipients**. **FMCS does not allow sub-awards or authorize sub-recipients in regards to second-tier or pass-thru entities.***

5. ***Accounting Suggestions**. The following suggestions are offered for the preparation of acceptable accounting records:*

a. *Maintain a separate income account for federal funds received or amounts owed to FMCS;*

b. *Maintain time-and-attendance records to support salary and wages charged to the grant;*

c. *Maintain a separate accounting ledger for the federal share of each FMCS grant;*

d. *If applicable, maintain a separate accounting ledger for the contributed non-federal share of each FMCS grant and for project income;*

e. *Sub-divide the accounting ledger or ledgers for each grant into the object class categories shown on the budget page of the approved application budget;*

f. *Support expenditures charged to cost accounts with vouchers approved both by the grant financial manager and by the grant project director;*

g. *Credit refunds of expenditures to the applicable object class categories;*

h. *As applicable, audit reported cash transactions once every fiscal year; and*

i. *Retain both the audit reports and supporting work papers for review by representatives of cognizant federal agencies and the General Accountability Office (GAO).*

6. ***Interest Income***. *Interest earned on advances of federal funds except for interest earned on advances to a State or to instrumentalities of a State as provided by the Inter-governmental Cooperation Act of 1968, (P.L. 90-577), shall be remitted to FMCS.*

7. ***Reporting Financial Irregularities***. *Every grantee must report promptly to FMCS the nature and circumstances surrounding any financial irregularities discovered during the course of a project or in its aftermath.*

8. ***Match Expenditures***. *Initially, the grantee share of project cash need not be expended at exactly the same rate and time as the federal share. However,* ***the approved ratio must be met or exceeded at the calendar half-way point of the grant budget period, and consistently thereafter.***

If grantee fails to do so, FMCS has the right to terminate the grant, deobligate the federal funds and close out the grant without further notice to grantee. A grant close out letter will be issued.

SECTION B.

PROCUREMENT STANDARDS

1. ***General***. *All grantees must follow federal standards for the procurement with grant project funds of supplies, equipment, construction and all other services. All procurement transactions whether negotiated or advertised, and without regard to dollar value, must be conducted in a manner which provides the greatest open and free competition. All grantees must be alert to organizational conflicts of interest or noncompetitive practices among contractors, which may restrict or eliminate competition or otherwise restrain trade. Contractors that develop or draft specifications, requirements, statements of work, or requests for proposal for a proposed procurement are excluded from bidding or submitting a proposal to compete for the award of such procurement.*

2. ***Grantee Responsibility***. *A grantee shall use its own procurement procedures, which reflect federal standards and applicable state and local laws and regulations as well as its own policies.*

3. ***Grantee Code of Conduct***. *A grantee must maintain a code or standards of conduct, which govern the performance of its authorized representatives engaged in the award and administration of contractors supported by federal funds. No grantee employee, officer, or agent may participate in the selection or award or administration of a contract supported by federal funds if a conflict of interest, real or apparent, could be involved.*

4. ***Methods of Procurement***. *There are four:*

   a. *Small Purchase. Applies to procurements for goods, services, supplies, etc., costing in the aggregate not more than $150,000 and which are based on sound and appropriate procedures and in which price or rate quotations are obtained from at least three qualified sources.*

   b. *Sealed Bids. Applies to procurements which lend themselves primarily to firm-fixed-price contracts in which grantee selection of the successful bidder can be made principally on the basis of price; for which a complete, adequate and realistic specification or purchase description is available; and for which two or more responsible contractors are willing and able to compete.*

c. *Competitive Negotiations. Applies to procurements in which conditions fail to lend themselves to formal advertising; in which proposals are requested from an adequate number of qualified sources to permit reasonable competition and in which negotiations are conducted with more than one of the sources; and for which requests for proposal identify all significant evaluation factors including price or cost where required and their relative importance.*

d. *Non-Competitive Negotiations. Applies to procurements in which the item is available from only one source; or, in which, after a number of solicitations, competition is determined inadequate; also, for which other procurement methods are infeasible and for which written documentation is available to support the procurement's non-competitive nature; and before which FMCS written approval has been obtained. Such procurements are known as sole source.*

e. *Qualification. Grantees are directed to award contracts that possess the ability to perform successfully the terms and conditions contained in proposed contracts.*

5. ***Procurement Procedures**. The grantee must maintain procedures which provide that proposed procurement actions:*

a. *Are competitive;*

b. *Avoid the purchase of unnecessary or duplicative items and services;*

c. *Obtain purchases on the most economical basis;*

d. *Involve solicitations that are based on clear and accurate descriptions of technical requirements for the material, product or service to be procured; that refrain from unduly restrictive requirements; and that clearly set forth all requirements which offerors must fulfill and all other factors to be used in bid or proposal evaluation;*

e. *Include and encourage qualified small, minority and women's businesses as possible sources of supplies, services, etc;*

f. *Award only to a responsible contractor that possesses the potential ability to perform successfully under the procurement's terms and conditions; and*

g. *Be supported by records and files which are retained and are sufficient to detail the procurement's significant history.*

h. *In addition, the grantee shall have procedures to handle and resolve protests relating to their procurements and review of protests against their subrecipients and shall, in all instances, disclose information regarding any protest to FMCS. Protestors themselves must exhaust all administrative remedies with the grantee before requesting a review of the grantee's action by FMCS. Reviews of protests by FMCS are limited to:*

1) *violation of federal law or regulations and the standards of this section;*

2) *violations of the grantee's protest procedures;*

3) *failure by the grantee to review a complaint or protest against a subrecipient.*

6. ***Prohibited Restrictions on Competition***. *Some situations are considered to be restrictive of competition and must be avoided by the grantee. Examples are:*

a. *placing unreasonable requirements on firms in order for them to qualify to do business;*

b. *requiring unnecessary experience;*

c. *non-competitive pricing practices between firms or affiliated companies;*

d. *non-competitive awards to consultants on retainer contracts;*

e. *organizational conflicts of interest;*

f. *specifying brand names only;*

g. *any arbitrary action in procurement process.*

7. ***Contracts***. *There are several types of contracts: fixed price, cost reimbursable, purchase orders, etc. Contracts resulting from the formal advertising procurement method must be firm-fixed-price. Cost-plus-a-percentage-of-cost contracts are prohibited.*

   a. *General Grantee Contractual Requirement. The arrangement must be formal, proper and consistent with the usual contracting practices and policies of the grantee. Copies of all signed and dated contracts must be submitted to FMCS.*

   b. *Requirements for Grantee Contracts with an Organization.*

      (1) Indirect costs or overhead charges in cost-type arrangements must be based on an audited or negotiated rate previously approved by a state or federal agency or on an indirect cost submission reflecting actual cost experience during the organization's most recently completed fiscal period;

      (2) Arrangements with non-profit organizations and government units must be directly and exclusively devoted to grant project purposes and charged at rates which are not more than actual cost;

      (3) Fixed fee or profit allowances, where applicable in cost-type arrangements, must not exceed 10% of total estimated cost.

   c. *Requirements for Grantee Contracts with an Individual.*

      (1) Time and services for which payment is or will be made must be supported by adequate documentation;

      (2) Dual compensation, compensation from the individual's regular employer and from the grantee for work performed during a single period of time, ***is prohibited****;*

      (3) Transportation and subsistence costs for travel performed by the individual must be at a rate consistent with the grantee's general travel reimbursement practices or with federal practices, whichever is applicable.

      (4) Compensation for an individual consultant must be reasonable and consistent with that paid for the individual's particular services or for similar services nationally or locally, whichever is less.

(a) *For consultants associated with educational institutions the maximum rate of compensation is the individual's academic salary projected for 12 months and divided by 260 working days;*

(b) *For consultants employed by state and local governments the maximum rate of compensation, if the government unit does not provide the individual's services without cost, is the individual's daily salary rate paid by the government unit;*

(c) *For consultants employed with non-government organizations the maximum rate of compensation is the individual's daily salary paid by the organization;*

(d) *In any case the maximum rate for an individual consultant paid from grant project funds can be no more than* ***$950 for an eight-hour day.*** *The day includes preparation, evaluation, and travel time. The rate excludes travel and subsistence costs.* ***Time and effort records must be maintained.***

8. ***Awarding Agency Review****. Before completing a procurement action the grantee must make available to FMCS for review, procurement documents such as requests for proposal, invitations for bid, independent cost estimates, etc., when:*

a. *the grantee's procurement procedures or operation fails to comply with the standards in paragraph 5, preceding, or*

b. *a proposed contract modification changes the contract's scope or increases the contract amount by more than the small purchase threshold; or*

c. *the procurement is expected to exceed the small purchase threshold, and*

1) *is to be awarded without competition, or only one bid or offer is received in response to the solicitation; or*

2) *specifies a brand name product; or*

3) *is to be awarded to other than the apparent low bidder when sealed bid procurement is used.*

SECTION C.
PROPERTY MANAGEMENT STANDARDS

1. ***General and Definitions***. *Grantees may use their own property management standards and procedures as long as the federal provisions in paragraph 2, following, are met. Some useful definitions are:*

   a. *Real Property. Land, including land improvements, structures and their appurtenances. Excludes moveable machinery and equipment.*

   b. *Equipment. Tangible personal property having a useful life of more than a year and an acquisition cost of $5,000 or more per unit. The acquisition cost of an item is the net invoice unit price of the property including the cost of modifications, attachments, accessories, etc., necessary to make the property useable for the purchase for which it is acquired. Other charges, installation, taxes, etc., shall be included or excluded from the acquisition cost in accordance with the grantee's regular practice.*

   c. *Supplies. Tangible personal property other than that which is classified as equipment.*

   d. *Consumables. Items such as paper, pencils, etc.*

2. ***Property Title, Use, and Disposition***

   a. *Real Property. Not applicable to FMCS grant projects.*

   b. *Equipment and Supplies. Title rests in the grantee except when the property is otherwise identified by FMCS in the grant agreement or elsewhere, in writing.*

   (1) *Use. The property is to be used in the project for which it was acquired for as long as needed, whether or not FMCS funding continues. Shared use by other Federally-sponsored projects is permissible as long as the project for which the item was originally acquired is not adversely affected. In either case, certain procedural requirements must be met.*

      (a) *Accurate property records must be maintained to include a description of the property; manufacturer's serial number,*

model number, or other identification number; source of the property, including the federal agreement number; identity of entity in which property title is vested; acquisition date; ***labeling with the percentage of FMCS participation in cost of grant project for which the property was acquired;*** *location, use and condition of the property and the date the information was reported; unit acquisition cost; and, ultimate disposition data including date, sales price, and, if applicable, the method of determining the property's fair market value.*

(b) *At least once every two years a physical inventory of property must be taken; the results reconciled with property records; the existence, current utilization, and continued need for the property verified. Differences between the inventory and the records must be investigated to determine the cause.*

(c) *A control system to insure adequate safeguards against property loss, damage or theft must be maintained. All such losses must be reported to appropriate authority and must be investigated and fully documented.* ***Copies of the full investigated report must be submitted to FMCS before new items are purchased for replacement.***

(d) *Adequate maintenance procedures to keep the property in good condition must be maintained.*

(e) *Where a grantee is authorized or required to sell the property, proper sales procedures must provide for competition to the extent practicable and for the highest possible return.*

(2) *Disposition. Property with a unit acquisition cost of more than $5,000 may be retained by the grantee for non-project uses provided that compensation is made to FMCS. Compensation is to be computed by applying the percentage of FMCS participation in the cost of the original grant project to the current fair market value of the property. If the grantee has no further need for the property and the property has further use value, instructions for its disposition must be requested from FMCS. If no instructions for disposition are received within 120 days of the grantee's request, the grantee shall sell the property and reimburse FMCS or its successor in an amount computed by applying to the sale proceeds the percentage of FMCS participation in the original grant project, less $500 or 10% of the proceeds whichever is greater for the grantee's selling and handling expenses. Property with a unit cost less than $5,000 may be retained or sold and the proceeds kept by the grantee without further federal involvement.*

c. *Patents, Copyrights. Patentable items, patent rights, processes, or inventions produced within a grant project must be promptly and fully reported to FMCS. Copyrights of materials developed in the course of or under an FMCS grant project are the author's privilege; but FMCS reserves a royalty free, non-exclusive and irrevocable right to reproduce, publish, or otherwise use, and to authorize others to use the work for government purposes.*

CHAPTER VII.

AUDIT STANDARDS

Audit Requirements. ***Grantees that expend $750,000 or more annually in federal financial assistance must have a single audit or program-specific audit*** *(if certain criteria are met) performed in accordance with the Single Audit Act Amendments of 1996, and 2 CFR 200, Subpart F-Audit Requirements. OMB defines federal financial assistance within the scope of the guidance as assistance received or administered in the form of grants, cooperative agreements, loans, loan guarantees, property (including donated surplus property), interest subsidies, insurance food commodities, direct appropriations and other assistance.*

For those grantees expending under the threshold and therefore exempt from single audit requirements, financial and compliance records still must be made available for review or audit by other federal officials or pass-through entities. FMCS may also request that a limited program–specific audit be conducted using grant funds. Exempt grantees may be required to have other types of audits or evaluations performed (e.g., performance audits or reviews).

PREPARING FOR AUDIT

The grantee is responsible for making arrangements to have an audit performed where required and ultimately faces the consequences of an audit examination. Careful planning and preparation by the grantee is an essential ingredient of a successful audit engagement.

1. ***Preparing for Audit***. *In general, grantees can take five basic steps to prepare for an audit:*

- *determine whether an audit is required by law, regulations or grant agreements);*
- *select and engage an auditor (unless the audit will be conducted by a federal auditor);*
- *reach a mutual understanding with the auditor about the type of audit to be performed and its required scope (in doing so, identify the entity to be audited the entire organization, individual components, governmental departments or units);*

- *collect and make available to the auditor relevant financial and organizational documentation (e.g., charters, by-laws, bank account authorizations, financial statements of assets and liabilities, schedules of expenditures of federal awards, accounting records, cost allocation plans); and*

- *collect and make available to the auditor relevant compliance documentation (e.g., previous audit reports, major contracts, grant agreements, federal guidance, government-wide directives, statues, program descriptions).*

2. ***Audit Responsibilities.*** *With the enactment of the Single Audit Act Amendments of 1996 and issuance of 2 CFR 200, Subpart F (previously Circular A-133), grantees have pre-audit reporting responsibilities, such as the preparation of a summary schedule of prior year audit findings. In preparing for a single or program-specific audit under the revised circular, the grantee must:*

- *arrange for an audit in accordance with proper procurement of audit services;*
- *maintain internal control (ongoing);*
- *comply with laws; regulations and grant agreement provisions (ongoing);*
- *design audit tests considering various risk factors, such as changed conditions, the extent to which the program is contracted out and the adequacy of controls;*
- *prepare the schedule of expenditures of federal awards (list federal programs by agency, the name of any pass-through entities and their identification numbers. The total amount of federal awards expended for each program, a description of significant accounting practices used to prepare the schedule);*
- *prepare financial statements (a balance sheet of assets and liabilities); and*
- *prepare a summary schedule of prior audit findings.*

Toward the end of the audit process, the grantee will have additional reporting tasks to perform:

- *prepare portions of the Data Collection Form*
- *ensure the single audit is performed and reports submitted on time;*
- *prepare any necessary corrective action plan; and*
- *follow-up and take corrective action on current audit findings.*

3. ***Audit Purpose***. *Single audits performed under the act and 2 CFR 200, Subpart F (previously Circular A-133) cover the entire operation of a grantee or at least those departments or units that receive, expend or administer federal financial assistance. The purpose of the single audit is to determine whether:*

   - *The grantee's financial statements present fairly its true financial position and picture of operations, in accordance with generally accepted accounting principles;*

   - *the grantee has internal accounting and other control systems to provide reasonable assurance that its administration of federal awards complies with relevant laws and regulations; and*

   - *the grantee is in compliance with laws, regulations and agreements that could have a material effect on its financial statements and on each major federal assistance program, as defined in the act and 2 CFR 200.*

GRANT TERMINATION, SUSPENSION AND CLOSEOUT

1. ***Terminations and Suspensions***. *To terminate a grant is to end it before project goals are achieved, and before the entire federal award has been expended for the purposes originally intended. A termination can be complete or partial. A termination is implemented only when continued funding of all or a part of a grant project will no longer produce desired results or when the grantee has demonstrated a conscious failure to comply with grant conditions. In lieu of complete termination of a grant, a grant suspension, a temporary withholding of all or part of the approved funding, can be implemented, to last until some corrective action is taken. In any case, a grant project that is terminated or temporarily halted will still be subject to the same requirements regarding record keeping and reports submission as is a project, which runs uninterrupted for the duration of its approved award period.*

   a. *Termination. Grant termination procedures are implemented when FMCS issues to a grantee a notice of intent to terminate; or when a grantee issues to FMCS a similar notice; or when both FMCS and the grantee jointly agree that a termination is appropriate. In any case, a grant termination is not completed until FMCS issues an actual notice of termination in the form of a Letter or Grant Adjustment Notice. Upon receipt of a notice of termination the grantee must refund to FMCS all cash advanced in excess of firm financial commitments of record as of the date of the termination notice. There are two kinds of terminations:*

      (1) *Termination other than for Cause. Grants may be terminated in whole or in part as follows: FMCS may terminate with the consent of the grantee, following which the two parties shall agree upon the termination conditions, including the effective date and, in the case of partial terminations, the portion to be terminated. The grantee may terminate upon written notification to FMCS, setting forth the reasons for such termination, the effective date, and, in the case of partial termination, the portion to be terminated. However, if, in the case of a partial termination, FMCS determines that the remaining portion of the grant will not accomplish the purposes for making the award, FMCS may terminate the award in its entirety. In all circumstances, the grantee shall not incur new obligations for the terminated portion after the effective date, and shall cancel as many outstanding obligations as possible. FMCS will allow full credit to the grantee for the federal share of the remaining obligations properly incurred by the grantee prior to termination.*

(2) *Termination for Cause*. *FMCS may terminate any grant in whole or in part at any time before the scheduled date of completion, whenever it is determined by FMCS that the grantee has failed to comply with the conditions of the grant. Such action, however, will be preceded whenever possible by a letter of warning giving the grantee 30 days to reach full condition compliance. Should the grantee fail to reach compliance, FMCS will then promptly notify the grantee in writing of its final determination and the reasons for the termination, together with the effective date of termination. Payments made to grantees or recoveries made by FMCS under grants terminated for cause shall be in accord with the legal rights and liabilities of the parties.*

b. *Suspension. FMCS may, until corrective action is taken, suspend a grant in whole or in part, withhold federal fund payments, and prohibit additional grantee obligations and expenditures of funds whenever the grantee has demonstrated or threatened a material failure to comply with grant award stipulations, standards, and conditions. All suspensions are effective on the date of delivery of a suspension notice to the grantee. There are two kinds of suspensions.*

(1) *Suspension on Notice. As the name implies, a suspension on notice is preceded by written notification to the grantee of FMCS intent to suspend assistance in whole or in part unless good cause is shown why assistance should not be suspended. Should no cause be shown within a reasonable period of time, FMCS would then issue the suspension by means of written notification.*

(a) *A suspension will not exceed 30 days in length unless during that period termination proceedings are begun or FMCS and the grantee agree to a continuation of the suspension.*

(b) *If termination proceedings are initiated during the life of the suspension, the suspension remains in effect until such proceedings are fully concluded.*

(c) *During a period of suspension, the grantee may incur no new obligations in connection with the suspended grant or grant component without FMCS written authorization.*

(2) *Summary Suspension. A summary suspension is one levied upon a grantee without notice and without an opportunity to show cause. It is issued only after FMCS has determined that immediate suspension is necessary because of a serious risk of substantial injury to or loss of project funds or property; or of violation of a Federal, state, or local criminal statute, or of FMCS rules regulations, guidelines and instructions; and that such risk is sufficiently serious to outweigh the general policy in favor of advance notice and opportunity to show cause.*

(a) *A notice of summary suspension is delivered to the grantee by letter or email.*

(b) *The notice includes the duration, extent, terms and conditions of any suspension, complete or partial, and prohibits the grantee from making any new expenditures or incurring any new obligations in connection with the suspended grant or grant component.*

(3) *In Any Suspension. Expenditures to fulfill legally enforceable commitments made prior to the notice of suspension, in good faith and in accordance with the grantee's approved work program and not in anticipation of suspension or termination, shall not be considered additional expenditures. However, funds shall not be recognized as committed solely because the grantee has obligated them by contract or otherwise.*

2. ***Closeout**. Closeout is the grant process by which FMCS determines whether all applicable administrative actions and all required work within the grant have been completed by the concerned parties. The closeout process is initiated on the date that all work under a grant is completed, or on the latest approved date on which FMCS financial assistance ends.*

a. *FMCS will make prompt payments to a grantee for allowable reimbursable costs under the grant being closed out if such payments are requested and if funds remain in the grantees' account.*

b. *As soon as possible after the grant project is concluded, the grantee must refund to FMCS any balance of unobligated federal dollars advanced to the grantee.*

c. *Within 90 days of the project's conclusion, the grantee must meet its unpaid grant obligations and submit to FMCS final financial and performance reports, and other reports required as a grant condition. The grantee shall include in its final submission a current accounting for any property acquired with grant project funds. At FMCS's discretion, the 90-day final reporting period may be extended for valid reasons, upon the grantee's written presentation and request.*

(1) *Final Financial Status Report. This report must show expenditure of the grantee share of approved costs, and a zero balance for unliquidated obligations. It must indicate the exact amount of unobligated grant funds which are to be deobligated by FMCS from the grant.*

(2) *Final Narrative/Performance Report. This report is a summary of the project's success in adhering to the goals, objectives, and implementation plan of the grant.*

(3) *If required, a financial and compliance audit of the grant project.*

d. *Cautionary Provisions.*

(1) *No adjustment to payments for costs incurred by the grantee under a grant during the grant closeout period shall be construed as increasing the amount of federal funds within a grant above the amount shown on the applicable Notice of Award.*

(2) *FMCS records retention requirements as described in this manual must be observed.*

3. ***Records Retention and Access.***

a. *Grant Project Records* ***must be retained by the grantee for a period of three years*** *following the date of grantee submission to FMCS of the project's final financial status report. Grant project records include but are not limited to grant financial records and related original and supporting documents that substantiate costs charged to the activity. Financial records, identifiable by*

grant number, include all accounting records and reports, supporting documents, statistical records, property records, and all other records, books and papers pertinent to a grant project, including books of original entry, source documents which support accounting transactions, the general ledger, subsidiary ledgers, personnel and payroll records, canceled checks, and related documents and records. Source documents include copies of all grant and subgrant awards, applications and required grantee financial and performance reports. Personnel and payroll records must include the time and attendance reports for all individuals reimbursed under a grant, whether they are employed full-time or part-time. Time and effort reports are required for consultants. The Director, FMCS, and the Comptroller General of the United States or any of either's duly authorized representatives shall have access to all records to make audits, examinations, excerpts, and transcripts.

b. ***Exceptions*** *to the normal three-year retention period are as follows:*

(1) *If any litigation claim or audit is begun before the expiration of the normal three-year retention period, the grant project's records must be retained until all litigations, claims, or adverse audit findings involving the records have been resolved.*

(2) *Records for non-expendable personal property acquired wholly or in part with federal funds must be retained for three years after the grantee's final disposition of the property.*

APPENDIX 1

GLOSSARY OF TERMS

Categorical Grant. *A grant, which is competitive in nature and for which limited funds are available. All FMCS grants are categorical.*

Contract. *A legal instrument reflecting a relationship between the Federal Government and a State or local unit of government or other recipient; or between any two parties. The Federal Government advocates the use of a contractual instrument whenever the relationship's principal purpose is the acquisition by purchase, lease, or barter of property or services for the direct benefit or use of the Federal Government or a grantee; or whenever the Federal Government or its grantee determines in a specific instance that the use of a contractual agreement is more appropriate to mutual purposes than is a grant or a cooperative agreement. Unless otherwise stated, the policies and requirements applied in this manual to grants, grantors, and grantees also apply to contracts and the parties to a contractual agreement.*

Contractor. *A party to a contractual agreement.*

Cooperative Agreement. *A legal instrument reflecting a relationship between the Federal Government and a unit of State or local government or other recipient, for purposes similar to those of a grant but in which substantial federal involvement beyond the funding aspect is anticipated. Unless otherwise stated or enlarged, the policies and requirements applied in this manual to grants, grantors, and grantees also apply to cooperative agreements and their parties.*

Date of Completion. *The calendar date on which all programmatic work under a grant is completed; or the date shown on the grant's Notice of Award as the final day in the grant's project period.*

Disallowed Cost. *Those charges to a grant, either anticipated or effected, that FMCS determines to be unacceptable or which are unallowable in accordance with federal cost principles.*

Disbursements. *Payments made in accordance with the Debt Collection Improvement Act of 1996, all FMCS grantees receive funds via Electronic Funds Transfer (EFT).*

Grant. *A legal instrument reflecting a relationship the principal purpose of which is the transfer of money or property in lieu of money paid by the Federal Government to a State or local unit of government or to another recognized recipient, in order to accomplish a public purpose of support or stimulation authorized by federal statute. During performance of the contemplated activity no substantial involvement other than financial is anticipated between the executive agency acting for the Federal Government and the grant recipient.*

Grantee. *The State, local government or other unit designated by FMCS as the prime recipient of grant funds.*

Grantor. *The Federal agency authorized by Congress to enter into agreements with units of State or local government or with other entities for the purpose of a grant.*

Indirect Costs. *Those costs incurred for a common or joint purpose benefiting more than one program or cost objective which are not readily assignable to the cost objectives or programs specifically benefited, without effort disproportionate to the results achieved. It is the policy of this program to reject all requests for indirect or overhead costs as well as "in-kind" match contributions.*

Local Government. *A local unit of government including a county, municipality, city, town, township, local public authority, school district, council of governments, sponsor group representative organization and other regional or interstate government entity, or any agency or instrumentality of a local government exclusive of institutions of higher education and hospitals.*

Match. *That portion so project or program costs not borne by the Federal Government. FMCS recipients must provide 10% cash match.*

Obligations. *The amounts of orders placed, contracts and grants awarded, services received and similar transactions during a given period that requires payment by the recipient during the same of a future period.*

Prior Approval. *Prior written permission by FMCS. Any requests for such approval must be signed by an authorized official of the applicant or grantee organization.*

Program. *An overall grant activity specifically authorized by Congress.*

Project. *A specifically identified individual activity within a grant program, which is supported in whole or in part by a grant, contract, or cooperative agreement.*

Project Director*. The individual designated by the grantee as the person responsible for the overall conduct, direction and supervision of the project.*

Project Income. *Net income generated by grant-supported activity or personnel. Under a FMCS grant you may not use for matching purposes.*

Secondary Recipient*. A unit of State or local government or another entity serving a grantee as either a subgrantee or a contractor or a subcontractor.*

State*. Any of the several States of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, or any agency or instrumentality of a State exclusive of institutions of higher education and hospitals.*

Subcontractor*. A party to a contractual agreement, which is a part of another, usually larger, contract.*

Subgrantee*. A unit of State or local government or another entity to which the grantee, after receiving a grant award, grants in turn all or a portion of the funds.*

Unacceptable Costs*. Charges to a grant, either anticipated or effected, which FMCS determines to be disallowed because of agency funding policy.*

Unliquidated Obligations. *Financial reports prepared on a cash basis, means the amount of obligations incurred by the recipient that have not been paid. For reports prepared on an* ***accrued expenditure basis****, they represent the amount of obligations incurred by the recipient for which an outlay has not been recorded.*

APPENDIX 2

CONTRACT PROVISIONS UNDER FMCS GRANTS

In addition to provisions defining a sound and complete procurement contract, any recipient of FMCS grant funds shall include the following contract provisions or conditions in all procurement contracts and subcontracts as required by the provision, federal law, or the grantor agency.

1. *Contracts other than small purchases shall contain provisions or conditions, which will allow for administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as may be appropriate.*

2. *All contracts in excess of $10,000 shall contain suitable provisions for termination by the grantee including the manner by which it will be effected and the basis for settlement. In addition, such contracts shall describe conditions under which the contract may be terminated for default as well as conditions where the contract may be terminated because of circumstances beyond the control of the contractor.*

3. *All contracts, including small purchases shall contain a provision requiring compliance with Executive Order 11246, entitled "Equal Employment Opportunity," as amended by Executive Order 11375, and as supplemented in Department of Labor regulations (41 CFR Part 60).*

4. *Where applicable, all contracts awarded by grantees and subgrantees in excess of $2000 for construction contracts and in excess of $2500 for other contracts which involve the employment of mechanics or laborers shall include a provision for compliance with Sections 102 and 107 of the Contract Work Hours and Safety Standards Act (40 USC 327-333) as supplemented by Department of Labor regulations (29 CFR Part 5).*

5. *The contract shall include notice of grantor agency requirements and regulations pertaining to reporting and patent rights under any contract involving research, developmental, experimental, or demonstration work with respect to any discovery or invention which arises or is developed in the course of or under such contract, and of grantor agency regulations pertaining to copyrights and rights in data.*

6. *All negotiated contracts awarded by grantees shall include a provision to the effect that the grantee, the federal granting agency, the Comptroller General of the United States, or any of their duly authorized representatives, shall have access to any books, documents, papers, and records of the contractor which are directly pertinent to that specific contract, for the purpose of making audit, examination, excerpts, and transcriptions.*

7. *Grantees shall require contractors to maintain all required records for three years after grantees make final payments and all other pending matters are closed.*

8. *Contracts shall recognize mandatory standards and policies relating to energy efficiency, which are contained in the State energy conservation plan issued in compliance with the Energy Policy and Conservation Act (P.L. 94-163).*

9. *Purchases of paper and paper products in excess of $10,000 must meet recovered materials purchasing requirements, which mandate the purchase of such items containing the highest percentage of recovered materials practicable. See Sections 2002(a) and 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act of 1976.*

10. *No contracts, including small purchases, shall be made with parties listed on the General Services Administration's list of Parties Excluded from Federal Procurement or non-Procurement Programs in accordance with Executive Order 12549.*

APPENDIX 3

APPLICATION FOR FEDERAL ASSISTANCE

OMB Approved No. 3076-0006 Version 7/03

		2. DATE SUBMITTED April 1, XXXX	Applicant Identifier
1. TYPE OF SUBMISSION: Application ☐ Construction ☑ Non-Construction	Pre-application ☐ Construction ☐ Non-Construction	**3. DATE RECEIVED BY STATE**	State Application Identifier
		4. DATE RECEIVED BY FEDERAL AGENCY	Federal Identifier

5. APPLICANT INFORMATION

Legal Name: Smith & King Construction Industry	Organizational Unit:
	Department: Education and Training
Organizational DUNS: 98-765-4321	Division: Grants
Address:	Name and telephone number of person to be contacted on matters involving this application (give area code)
Street: 123 Smith Street NW	Prefix: / First Name: Brandy
City: King	Middle Name Alicia
County: King County	Last Name Smith
State: MD / Zip Code 00123	Suffix:
Country: USA	Email: Bsmith@msn.com
6. EMPLOYER IDENTIFICATION NUMBER (EIN): 12-3456789	Phone Number (give area code) (101) 555-1212 / Fax Number (give area code) (101) 555-1211
8. TYPE OF APPLICATION: ☑ New ☐ Continuation ☐ Revision. If Revision, enter appropriate letter(s) in box(es) (See back of form for description of letters.) ☐ ☐ Other (specify)	**7. TYPE OF APPLICANT:** (See back of form for Application Types) Other (specify) Non-Profit
	9. NAME OF FEDERAL AGENCY: Federal Mediation and Conciliation Service
10. CATALOG OF FEDERAL DOMESTIC ASSISTANCE NUMBER: 34-002 TITLE (Name of Program): Labor Management Cooperation Program	**11. DESCRIPTIVE TITLE OF APPLICANT'S PROJECT:** Improve Labor Relations and Training Skills of Employees and Employer through the new Labor Management Partnership Program
12. AREAS AFFECTED BY PROJECT (Cities, Counties, States, etc.): King County	
13. PROPOSED PROJECT Start Date: 6/1/XXXX / Ending Date: 11/30/XXXX	**14. CONGRESSIONAL DISTRICTS OF:** a. Applicant / b. Project 1st - 3rd

15. ESTIMATED FUNDING:

a. Federal	$ 105,695 .00
b. Applicant	$ 11,743 .00
c. State	$ .00
d. Local	$ .00
e. Other	$ .00
f. Program Income	$ 0 .00
g. TOTAL	$ 117,438 .00

16. IS APPLICATION SUBJECT TO REVIEW BY STATE EXECUTIVE ORDER 12372 PROCESS?

a. Yes. ☐ THIS PREAPPLICATION/APPLICATION WAS MADE AVAILABLE TO THE STATE EXECUTIVE ORDER 12372 PROCESS FOR REVIEW ON DATE:

b. No. ☑ PROGRAM IS NOT COVERED BY E. O. 12372

☐ OR PROGRAM HAS NOT BEEN SELECTED BY STATE FOR REVIEW

17. IS THE APPLICANT DELINQUENT ON ANY FEDERAL DEBT?

☐ Yes If "Yes" attach an explanation. ☑ No

18. TO THE BEST OF MY KNOWLEDGE AND BELIEF, ALL DATA IN THIS APPLICATION/PREAPPLICATION ARE TRUE AND CORRECT. THE DOCUMENT HAS BEEN DULY AUTHORIZED BY THE GOVERNING BODY OF THE APPLICANT AND THE APPLICANT WILL COMPLY WITH THE ATTACHED ASSURANCES IF THE ASSISTANCE IS AWARDED.

a. Authorized Representative

Prefix	First Name Brandy/Carlos	Middle Name
Last Name Smith/King		Suffix
b. Title Co-Chair/Co-Chair		c. Telephone Number (give area code) (101) 555-1212
d. Signature of Authorized Representative Brady H. Smith / Carlos King		e. Date Signed April 1, XXXX

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(APPENDIX 3)

BUDGET INFORMATION - Non-Construction Programs

OMB APRROVAL NO. 3076-0006

SECTION A - BUDGET SUMMARY

Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1.		$	$	$ 105,695	$ 11,743	$ 117,438
2.						
3.						
4.						
5. Totals		$	$	$ 105,695	$ 11,743	$ 117,438

SECTION B - BUDGET CATEGORIES

6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY (1)	(2)	(3)	(4)	Total (5)
a. Personnel	$	$	$	$	$ 67,632
b. Fringe Benefits					17,348
c. Travel					11,137
d. Equipment					4,170
e. Supplies					990
f. Contractual					10,000
g. Construction					0
h. Other					6,161
i. Total Direct Charges *(sum of 6a-6h)*					117,438
j. Indirect Charges					0
k. TOTALS *(sum of 6i and 6j)*	$	$	$	$	$ 117,438
7. Program Income	$	$	$	$	$ 0

(APPENDIX 3)

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APPENDIX 3

9. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally-assisted construction subagreements.

10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is $10,000 or more.

11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 ,et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).

12. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.

13. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).

14. Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.

15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.

16. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.

17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL	TITLE
Brandy Smith	Co-Chair
APPLICANT ORGANIZATION	DATE SUBMITTED
Smith & King Construction Industry	April 1, XXXX

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APPENDIX 4

Labor - Management Grant Budget

a. ***Personnel*** *(includes cost of living increase after 12 months; estimated in accordance with established policy @ 4% for coming year)*

Executive Director	*12 months @$2,500/mo.*	*100%*	*30,000*
	6 months @ 2,600/mo.	*100%*	*15,600*
Secretary	12 months @$1,208/mo.	*100%*	*14,496*
	6 months @1,256/mo.	*100%*	*7,536*
			$67,632

b. ***Fringe Benefits***

Social Security @ 7.65%	*5,174*
Health Insurance @ 10%	*6,763*
Established applicant pension plan contribution @ 8%	*5,411*
	$17,348

c. ***Travel***

1 1 ½ -day round trip, Washington, DC, for progress review (Project Director and Accountant)

Airfare @ $500 RT x 1 trip x 2 travelers	*$1,000*
Hotel @ $200/day x 1 ½ days x 1 trip x 2 travelers	*600*
Per diem @ 50/day x 1 ½ days x 1 trip x 2 travelers	*150*
	$1,750

1 3-day round trip to attend the National Labor-Management Conference (Grantees may charge no more than 3 people to the grant)

Airfare @$500 RT x 1 trip x 3 travelers	*$1,500*
Hotel @ $200/day x 3 days x 1 trip x 3 travelers	*1,800*
Per diem @ 50/day x 3 days x 1 trip x 3 travelers	*450*
Registration @$450/person x 3 travelers	*1,350*
	$6,675

Daily Office Travel	
100 miles/week x 73 x $.405/mile	*2,957*
Off-Site Committee Retreat (LMC Committee)	
Per diem @ $50 day x 2 days x 10 members	*1,000*
Mileage - 10 members (rides shared)	*330*
	$10,693

d. ***Supplies***

Consumables (paper, pens, paper clips, etc.,) @ $25/person/month x 18 months	*$450*
Postage @ $30/month for 18 months	*$540*
	$990

e. ***Equipment***

1 Executive desk	@ $300	$300
1 Secretarial desk	295	295
1 Executive chair	75	75
1 Secretarial chair	100	100
4 Side chairs	50	200
1 File cabinet	100	100
1 Desktop Computer	3,100	3,100
		$4,170

f. ***Contractual***

Consultant to assist grantee as stated in proposal ($950 day for 5 days) as discussed in text	$4,750
Consultant (project evaluation) ($300/day for 10 days)	$3,000
Website Development @ $150hr x 15	2,250
	$ 9,250

g. ***Other***

Space rental 400 sq. feet @ $4 per square foot for 1.5 years	$2,400
Phones, 1 line	
Installation @ $50	50
Local use @ $20/month, 18 months	360
Long distance @ $25/month, 18 months	
Reproduction/printing--machine rental, paper, etc., for 18 months	1,500
Janitorial @ $17/week, 73 weeks	1,241
Equipment maintenance 18 months	160
	$6,161

TOTAL PROJECT COST $117,438

Total project cost $117,438 x 10% match = 11,743; 117,438 –11,743 = 105,695(federal)

Federal	105,695
Match (10 %)	11,743
Total	$117,438

APPENDIX 5

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

A. The grantee certifies that it will provide a drug-free workplace by:

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing a drug-free awareness program to inform employees about:

1. The dangers of drug abuse in the workplace;
2. The grantee's policy of maintaining a drug-free workplace;
3. Any available drug counseling, rehabilitation, and employee assistance programs; and

4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will:

1. Abide by the terms of the statement; and

2. Notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than five days after such conviction;

(e) Notifying the agency within ten days after receiving notice under subparagraph (d) 2., from an employee or otherwise receiving actual notice of such conviction;

(f) Taking one of the following actions, within 30 days of receiving notice under subparagraph (d) w., with respect to any employee who is so convicted:

1. Taking appropriate personnel action against such an employee, up to an including termination; or

2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;

(g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a) through (f).

B. The grantee shall insert in the space provided below the site(s) for the performance of work done in connection with the specific grant:

Place of Performance (street address, city, county, state and zip code):

_____

_____

_____

_____

Signature Date

FEDERAL MEDIATION AND CONCILIATION SERVICE
ACCOUNTING SYSTEM AND FINANCIAL CAPABILITY QUESTIONNAIRE

Application Identifier Number/Grant Award #

OMB APPROVED
No. 3076-0006
Exp: 04/30/2010

(Est. Burden: 60 Min., Address Appeals to FMCS 2100 K Street, NW, Wash, DC 20427)

SECTION A: PURPOSE

The financial responsibility of grantees must be such that the grantee can properly discharge the public trust which accompanies the authority to expend public funds. Adequate accounting systems should meet the following criteria as outlined in the FMCS guidelines manual entitled "Financial and Administrative Grants".

1. Accounting records should provide information needed to adequately identify the receipt of funds under each grant awarded and the expenditure of funds for each grant.
2. Entries in accounting records should refer to subsidiary records and/or documentation which support the entry and which can be readily located.
3. The accounting system should provide accurate and current financial reporting information.
4. The accounting system should be integrated with an adequate system of internal controls to safeguard the funds and assets covered, check the accuracy and reliability of accounting date, promote operational efficiency, and encourage adherence to prescribed management policies.

SECTION B: GENERAL

If your firm publishes a general information pamphlet setting forth the history, purpose and organizational structure of your business, please provide this office with a copy; otherwise, complete the following items:

When was the organization Founded/Incorporated? (mm/dd/yyyy) _____	Principal Officers	Titles
Employer Identification Number:		
Number of Employees Full Time: Part Time:		
Is the firm affiliated with any other firm ☐ Yes ☐ No If "Yes", provide details:		Total Sales/Revenue from most recent accounting period. (12 months) $

SECTION C: ACCOUNTING SYSTEM

Has any Government Agency rendered an official written opinion concerning the adequacy of the accounting system for the collection, identification and allocation of costs under Federal contracts/grants? ☐ Yes ☐ No

If "Yes", provide name and address of Agency performing the review:	Attach a copy of the latest review and any subsequent correspondence, clearance documents, etc. NOTE: If review occurred within the past three years, omit questions 2-9 of this Section and Section D.

Which of the following best describes the accounting system? ☐ Manual ☐ Automated ☐ Combination
Name of Automated System:

Does the organization use a double-entry system in accounting for program funds? ☐ Yes ☐ No ☐ Not Sure

Does the accounting system identify the receipt and expenditures of program funds separately for each contract/grant? ☐ Yes ☐ No ☐ Not Sure

Does the accounting system provide for the recording of expenditures for each grant/contract by the component project and budget cost categories shown in the approved budget? ☐ Yes ☐ No ☐ Not Sure

Are time distribution records maintained for an employee when his/her effort can be specifically identified to a particular cost objective? ☐ Yes ☐ No ☐ Not Sure

If the organization proposes an overhead rate, does the accounting system provide for the separation of direct and indirect expenses? ☐ Yes ☐ No ☐ Not Sure

Does the accounting/financial system include budgetary controls to preclude incurring obligations in excess of:
Total funds available for a grant? ☐ Yes ☐ No ☐ Not Sure
Total funds available for a budget cost category (e.g. Personnel, Travel)? ☐ Yes ☐ No ☐ Not Sure

Is the firm generally familiar with the existing regulations and guidelines containing the cost principles and procedures for the determination and allowance of costs in connection with Federal grants/contracts? ☐ Yes ☐ No ☐ Not Sure

SAMPLE

SECTION D: FUND CONTROL

Is a separate bank account maintained for grant/contract funds? ☐ Yes ☐ No ☐ Not Sure

If Federal grant/contract funds are commingled with organization funds, can the Federal grant funds and related costs and expenses be readily identified? ☐ Yes ☐ No ☐ Not Sure

Are the officials of the firm bonded? ☐ Yes ☐ No ☐ Not Sure

SECTION E: FINANCIAL STATEMENTS

Did an independent certified public accountant (CPA) ever examine the financial statements? ☐ Yes ☐ No

If an independent CPA review was performed, please provide this office with a copy of their latest report and any management letters issued. ☐ Enclosed ☐ N/A

If an independent CPA was engaged to perform a review and no report was issued, please provide details and an explanation below:

If an independent CPA has never examined your financial statements, please develop and provide this office with a copy of the following financial statements:
A detailed "Balance Sheet" for the most current and previous year; and
A detailed "Income Statement" for the most current and previous year.

SECTION F: ADDITIONAL INFORMATION

Use this space for any additional information *(indicate section and item numbers if a continuation)*

SECTION G: APPLICANT CERTIFICATION

I certify that the above information is complete and correct to the best of my knowledge.

Signature	Firm Name, Address and Telephone Number
Title	

SECTION H: CPA CERTIFICATION

The purpose of the CPA Certification is to assure the Federal Agency that the recipient can establish fiscal controls and accounting procedures which assure that Federal and State/Local funds are available for the conduct of the grant programs and project funds are disbursed and accounted for properly.

Signature	Firm Name, Address and Telephone Number
Title	

SAMPLE

Grantee Area
Help

Main > Financial Status Report

Financial Status Report Form (LM-7)

5)	Final Report:	*	Yes	No
6)	Basis:	*	Cash	Accrual
8)	Period Covered:	*	10/1/2009	12/31/2009
9)	Transactions:		Cumulative	
9.a)	Total Outlays:	*	15000	
9.b)	Recipient Share of outlays:	*	1500	
9.c)	Federal Share of outlays:		13500	
9.d)	Total unliquidated obligations	*	0	
9.e)	Recipient share of unliquidated obligations (Grantee Match)	*	0	
9.f)	Federal Share of unliquidated obligations		0	
9.g)	Total Federal Share:		13500	
9.h)	Total Federal funds authorized for this funding period:		0	
9.i)	Unobligated balance of Federal funds:		-13500	
Comments / Notes:				

Save and Preview Form | Clear Data

- Required Fields

APPENDIX 7

FMCS
Federal Mediation & Conciliation Service

Request for Advance or Reimbursement (LM-6) OMB Approval No. 3076-0006 Exp.
(FMCS Online Version)

Grantee Area

Help

Main > Funds Request

Request for Advance or Reimbursement Form (LM-6)

1.a)	Request Type:	*	☑ Advance	☑ Reimbursement
1.b)			○ Final	◉ Partial
7)	Period Covered:	*	11/1/2009	11/30/2009
9.a)	As of Date:	*	12/29/2009	
9.a)	Total Outlays to Date:	*	15000	
9.b)	Cumulative Income:	*	0	
9.c)	Net Outlays:		15000	
9.d)	Est. Net Cash Outlays for This Period:	*	0	
9.e)	Total:		15000	
9.f)	Non-Federal Share:	*	1500	Match %: 10
9.g)	Federal Share:		13500	
9.h)	Previous Federal Payments Requested:		0	Available: 0
9.i)	Federal Share Now Requested:		13500	Total: 13500
Comments / Notes:				

Save and Preview Form | Clear Data

* Required Fields

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SAMPLE

APPENDIX 9

CERTIFICATION REGARDING LOBBYING REQUIREMENT

The undersigned (grantee) certifies that to the best of his or her knowledge and belief, that:

(1) No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, or an employee of a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal amendment, or modification of any federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of a Member of Congress in connection with this federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards exceeding $100,000 at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less that $10,000 and not more than $100,000 for each such failure.

Signature: _____ *Date:* _____

Grantee Organization: _____

Address: _____

City: _____ *State:* _____ *Zip Code:* _____

APPENDIX 10

APPENDIX 10 (Use in lieu of signing the SF424 form)

The Application for Federal Assistance (SF-424) form submitted by the labor-management committees must be signed by the committee chairperson(s) and must be signed ***by authorized representatives of both labor and management****. In lieu of signing the SF424 form, representatives may type their name, title, and organization on plain bond paper with a signature line signed and dated in accordance with block 18 of the SF-424 form.*

18. *TO THE BEST OF MY KNOWLEDGE AND BELIEF, ALL DATA IN THIS APPLICATION/ PREAPPLICATION ARE TRUE AND CORRECT. THE DOCUMENT HAS BEEN DULY AUTHORIZED BY THE GOVENING BODY OF THE APPLICANT AND THE APPLICANT WILL COMPLY WITH THE ATTACHED ASSUARNCES IF THE ASSISTANCE IS AWARDED.*

_____	_____
Name	Name
_____	_____
Title	Title
_____	_____
Signature of Authorized Representative	Signature of Authorized Representative
_____	_____
Dated Signed	Dated Signed
_____	_____
Telephone Number	Telephone Number

FMCS
Federal Mediation & Conciliation Service

Grantee Area

Edit Grant Information Form

Edit Grant Info

Quarter	Milestone	Due Date	Status	Comments
4Q 2009				
	Select consultant , service champions, A-V equipment & HR RN data.	10/30/2009	Incomplete	Yes
	Determine baseline service scores for patients, employees & physicians.	12/31/2009	Complete	
	Consultants - inspire, motivate & layout program for champions.	12/31/2009	Complete	
1Q 2010				
	Champions - become a team with goals, objectives, and mission.	3/29/2010	Complete	
	Consultants provide champions with training, motivational exercises.	3/29/2010	Complete	
2Q 2010				
	Team champions train assigned departments.	6/30/2010	Complete	
	Provide reward and recognition.	6/30/2010	Complete	
	Evaluate L/M opinions for improvement.	6/30/2010	Complete	
3Q 2010				
	Training reinforced through ongoing team meetings and recognition programs.	9/30/2010	Complete	
	Refresher training and evaluation for champions. Evaluate L/M opinions for improvements.	9/30/2010	Complete	
4Q 2010				
	Evaluate program changes, deficiencies, suggest changes, additions & modifications.	12/31/2010	Incomplete	
	Survey employees, physicians and compare to baseline . Update RN HR data.	12/31/2010	Incomplete	

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