

Fiscal Year 2022

Management Procedures & Guidelines

for Cooperative Agreements

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1 List of Acronyms

AOR	Authorized Organizational Representative
CC BY	Creative Commons Attribution 4.0
CFDA	Catalog of Federal Domestic Assistance
CFR	Code of Federal Regulations
FATAA	Foreign Aid Transparency and Accountability Act of 2016
FAPIIS	Federal Awardee Performance and Integrity Information System
FCA	Federal Cognizant Agency
FOA	Funding Opportunity Announcement
FFR	Federal Financial Report
GAGAS	Generally Accepted Government Auditing Standards
GOR	Grant Officer's Representative
HHS-PMS	Department of Health and Human Services Payment Management System
ILAB	Bureau of International Labor Affairs
M&E	Monitoring & Evaluation
MPG	Management Procedures and Guidelines
MTDC	Modified Total Direct Costs
NICRA	Negotiated Indirect Cost Rate Agreement
NGO	Non-Governmental Organization
OCDC	Office of Cost Determination
OMB	Office of Management and Budget
OTLA	Office of Trade and Labor Affairs
PIO	Public International Organization
PPE	Personal Protective Equipment
PMP	Performance Monitoring Plan
SF	Standard Form
TOR	Terms of Reference
TPR	Technical Progress Report
TVPA	Trafficking Victims Protection Act
USAID	U.S. Agency for International Development
USC	U.S. Code
USDOL	U.S. Department of Labor
USG	U.S. Government
VAT	Value Added Tax

2 Introduction

This document provides general management procedures and guidelines for cooperative agreements entered into by the U.S. Department of Labor’s (USDOL) Bureau of International Labor Affairs/Office of Trade and Labor Affairs (ILAB/OTLA). The cooperative agreement recipient (hereinafter referred to as “recipient”) of USDOL funds from OTLA is subject to the requirements contained in these OTLA Management Procedures and Guidelines (MPG).

The MPG contains information that may not be explicitly detailed in the relevant Funding Opportunity Announcement (FOA) and/or the Terms and Conditions of the Award document (hereinafter “Terms and Conditions”) and provides examples of the format for deliverables. However, not all sections of the MPG will apply to all projects. In the few cases where the MPG and Terms and Conditions are not aligned, the Terms and Conditions take precedence. The recipient should contact USDOL if further clarification is necessary.

Note that USDOL may revise the MPG annually and/or as needed, and any new or revised requirements will apply to subsequent expenditures under previous awards. Also, the Grant Officer has the authority to approve deviations from the MPG requirements in exigent circumstances. In the case of an exigency, there is a need to avoid, prevent, or alleviate serious harm or injury, financial or otherwise, to the cooperative agreement project. For the latest version, please see the Grants & Contracts page, under Resources on the ILAB webpage: <https://www.dol.gov/agencies/ilab/resources/grants>

Additionally, the recipient must also comply with all applicable federal regulations. The recipient also must have written internal policies and procedures [*e.g.*, a public international organization’s (PIO) or non-governmental organization’s (NGO) financial rules, regulations and procedures] and must document consistent use of those policies and procedures. See the Terms and Conditions for the order of precedence among these requirements. See also sections of [2 CFR Part 200](#) that address a recipient’s right and responsibility to maintain its own internal controls (*e.g.*, 2 CFR 200 Subpart D, 2 CFR 200.303, 2 CFR 200.329, CFR 200.332, 2 CFR 200.400, 2 CFR 200.403). See also monitoring and evaluation regulations established in Sec. 3(c)(2)(A-M) of the Foreign Aid Transparency and Accountability Act of 2016 ([FATAA](#)),¹ The Foundations for Evidence-Based Policymaking Act of 2018 ([the “Evidence Act”](#))², and The GPRA Modernization Act of 2010 ([GPRAMA](#)).³

3 Roles and Responsibilities

The principal purpose of the USDOL-recipient relationship is the transfer of money, property, services, or anything of value to the recipient in order to accomplish a public purpose of support or stimulation authorized by federal statute. Funds from this award provided to contractors and/or sub-recipients are subject to relevant requirements, including those provided for in the USDOL cooperative agreement.

¹ 22 USC 2151 note. 22 USC 2394c note.

² 5 USC 101 note.

³ 31 USC 1101 note.

In general, USDOL uses cooperative agreements with its recipients. A cooperative agreement is a form of a grant where substantial involvement is anticipated between USDOL and the recipient during performance of the proposed activities. The level of monitoring and accountability required by USDOL is less than what is required in a contract, but more than in a regular award.

In addition to its normal consultative role as grantor, USDOL's substantial involvement in program activities will focus on elements that are essential to meet program requirements and assure achievement of project objectives and outcomes. USDOL involvement may include, among others:

- Liaising with in-country USG officials and host country governments and other key stakeholders on matters related to the project.
- Collaborating substantially on needs and risk assessments, problem analysis, project design and strategy, results frameworks, work plans, monitoring plans, and the development of the project document package.
- Collaborating substantially on the development and implementation of the Performance Monitoring Plan (PMP) and all of its components, including performance indicators and targets.
- Engaging actively with the recipient in the development and refinement of sustainability strategies.
- Providing highly specialized input on the technical definitions and concepts of workers' rights, international labor standards, occupational safety and health, industrial relations, social dialogue, collective bargaining, freedom of association, acceptable conditions of work, compliance assistance, non-discrimination, labor courts, labor administration, labor inspection, labor law and judicial reform, legal and policy frameworks, and effective enforcement, among others.
- Being substantially and actively involved in designing research to test ILAB theories of change or project assumptions, and ensuring interventions and research are ethical and consistent with principles of "Do No Harm".⁴
- Monitoring project results (intended and unintended) and recommending adjustments to ensure that interventions are empowering women and other marginalized or vulnerable groups, and are responsive to the needs and priorities of target groups and institutions.
- Conducting oversight activities to ensure accountability and implementation quality by monitoring project performance on a range of factors, including review of: project expenditures for allowability and resource adequacy; delivery of outputs; use of outputs by partners/target groups; progress made against outcome targets; and measures taken to respond to emerging risks and opportunities.

4 Project Implementation Requirements

The recipient must implement the project according to the applicable USDOL FOA, the cooperative agreement, the recipient's approved technical and cost proposal, and the approved Project Document (see Section 4.2.1). In addition, the recipient must adhere to the project requirements and deliverables as described in the MPG, as applicable to the project. Over the

⁴ For further information on the concept of "Do No Harm," see "[From Principle to Practice: A User's Guide to Do No Harm.](#)"

course of the project period, USDOL reserves the right to request additional information about any aspect of the project, as well as conduct site visits.

4.1 General Timetable of Deliverables

Using the official period of performance date stated in the cooperative agreement as the base, the recipient will provide the following /deliverables to USDOL, unless other deadlines or deliverables are specified in the applicable cooperative agreement. If the recipient cannot meet a deadline, the Grant Officer’s Representative (GOR) must be notified no later than 10 business days before the deadline.

DEADLINE ⁵	DELIVERABLE
Within 30 days of award	Contact information for recipient provided to USDOL, including name, address, phone and email of point of contact at recipient headquarters and in the project country(ies)
Within 45 days of award OR as otherwise specified in the cooperative agreement	Written notification that key personnel have begun to work on the project
Within 75 days of award	Written notification that Grantee has begun Post-Award Needs Assessment (Stakeholder Engagement & Strategy Validation) (This is a new requirement)
Within 4 months of award and as applicable	Information on Proposed Funding to Host Country Governments (see Annex A) and/or Information on Proposed Sub-awards (see Annex B)
Within 6 months of award	Submission of Findings and Recommendations from the Completed Post-Award Needs Assessment Report (not to exceed 5 pages)
Within 30 days of completing the Needs Assessment	Project Document Package (final draft) <ul style="list-style-type: none"> ● Project Document (refined original project proposal, updated with the Terms and Conditions of the award and informed by the Needs Assessment) ● Logic Model ● Work Plan ● PMP ● Outcomes-based budget and budget narrative ● Sustainability Strategy (including a Stakeholder Register and Risk Management Plan)
Within 60 days of final Project Document Package approval by ILAB/OTLA (as applicable)	Data collection system established to systematically collect and report on the data necessary to measure achievement against the performance indicators and analyze results, and allow for aggregation of key project results across projects according to OTLA standard indicators (see Annex E).

⁵ All deadlines specified refer to calendar days. If a particular calendar day falls on a non-workday, then the deadline will fall to the following business day.

DEADLINE	DELIVERABLE
With submission of second Technical Progress Report	A data tracking table with baseline data, as well as targets for each indicator, submitted
Within 12 months of award and annually in October TPR	Equipment and Real Property Inventory List submitted to the GOR
Within 1 month of finalization of the interim evaluation report	Submit follow-up action plan based on interim evaluation (or interim review) recommendations and a consultation with the GOR
At least 4 to 6 months prior to the end of the cooperative agreement period and at least 60 days prior to fieldwork for the final evaluation	Complete data for the life of the project submitted, including disaggregation where appropriate
No later than 90 days before completion of the project	Government Property Inventory Disposition Request; inventory list of all real property, equipment with an acquisition value of \$5,000 or more per unit, and supplies if aggregate value exceeds \$5,000 (see Section 12.2)
Within 120 days after the end of the cooperative agreement period	Project Closeout Documents (see Section 12.3).
Delivery dates TBD in Project Document	Other Deliverables , including all materials and tools developed by the project (e.g., training materials, check lists, case management systems, and informational- educational-communication materials including websites).

4.2 Project Deliverables

4.2.1 Project Document Package

Following award of the cooperative agreement and until approval of a final project document package, the recipient's work under the agreement will be guided by the USDOL FOA (as applicable), the Terms and Conditions of award, and the recipient's approved technical and cost proposal. During the first year following the cooperative agreement award, the recipient is required to initiate a review of the project strategy and project budget included in its proposal and produce a Project Document Package in consultation with OTLA. The Project Document Package consists of the following items:

- 4.2.1.1 Project Document
- 4.2.1.2 Logic Model
- 4.2.1.3 Work Plan (updated from technical proposal, as necessary)
- 4.2.1.4 PMP
- 4.2.1.5 Outcomes-based budget and budget narrative (updated from technical proposal, as necessary)
- 4.2.1.6 Sustainability Strategy (includes Stakeholder Register and Risk Management Plan)

The full Project Document Package serves as the reference point for the recipient and USDOL as the basis for assessing the success of a project.

Operating within the scope of the approved proposal, the OTLA Grant Officer's Representative (GOR) will be involved in the development, review, and approval of the Project Document Package. Drafting the Project Document package should be an **ongoing activity throughout the startup of the award until its submission**. The Project Document Package must be produced within 30 days of EITHER completing a joint project design mission by OTLA and the recipient OR completing the Needs Assessment. The Project Document Package is subject to final approval by the GOR.

If the recipient or OTLA determines at a later date that further refinement of the project strategy or budget is needed (*e.g.*, after the project's midterm evaluation), the recipient should consult with the GOR in preparing and then submitting a Project Revision Request to the Grant Officer proposing refinements to the project strategy and budget within the timeframes required by USDOL.

4.2.1.1 Project Document

The Project Document describes the situation that gave rise to a particular project; establishes the plan for what must be done; outlines what must be produced, by when, and by whom; and what is expected to happen after the project ends (*e.g.*, disposal of property and sustainability activity). Most importantly, it **describes the project's Theory of Change, along with the risks and critical assumptions of the project**. While the recipient's **original proposal** is expected to serve as the basis for the Project Document, the finished Project Document will be a more refined, detailed version of the technical proposal submitted in the grant application and sets the technical parameters and reference points for the project according to the standardized format outlined by OTLA (see Annex C for the suggested format and ILAB's Grantee Resources web page for additional [guidance](#) on logic models, performance indicators and monitoring for sustainability, as well as a [Resource Toolkit](#) for common project design and implementation challenges). The Project Document should also incorporate any adjustments to project design needed as a result of the Needs Assessment (see Section 4.3).

OTLA allows for the Project Document to be developed and revised over time with approval of the GOR, as appropriate.

OTLA-funded projects should be demand-driven and locally led to the extent possible. OTLA requires all programs to be non-discriminatory and expects implementers to include strategies for integration of individuals/organizations regardless of religion, gender, disability, race, ethnicity, and/or sexual orientation and gender identity.

4.2.1.2 Logic Model (Theory of Change)

Logic Model

Projects must have an underlying logical structure, and develop a comprehensive graphic depiction that illustrates the how the project's strategy will produce intended outcomes. A logic model (also referred to as theory of change) is a well-specified conceptual framework that identifies key inputs, activities and outputs that may be critical to achieving the relevant

outcomes and describes the expected relationships among the key components and outcomes, theoretically and operationally. OTLA recognizes that worker rights issues are complex and many factors contribute to the desired outcomes, which can also vary significantly from one context to another. Project logic models may include arrows to indicate a linear flow in how events and outcomes are expected to unfold; however, in practice, this is probably not how they will occur. Analysis of project performance data and evaluation results will offer new insights into what actually occurred, after which project teams may decide to revisit the logic model to adjust the causal arrows and then test the logic model again.

Logic Model Resources

1. **State Department M&E Guide** - <https://www.state.gov/wp-content/uploads/2019/01/DRL-Guide-to-Program-Monitoring-and-Evaluation.pdf>
2. **W. K. Kellogg Foundation** - <https://www.wkkf.org/resource-directory/resources/2017/11/the-step-by-step-guide-to-evaluation--how-to-become-savvy-evaluation-consumers.pdf>
3. **Causal Loop Diagrams** - http://globalknowledgeinitiative.org/wp-content/uploads/2016/09/Systems-and-Complexity-White-Paper_USAID_GKI_LINC_JHU_RAN-March-2016.pdf

Indicators, Targets, and Disaggregation

Indicators are measures that determine whether the project has successfully achieved its outcomes or produced its outputs (*i.e.*, reached its benchmarks). Indicators should be factual, verifiable, and clearly linked to an outcome or output. They should be specific in magnitude and in time. The indicators should describe all the important aspects of the outcomes to be achieved.

USDOL has established a set of standard outcome indicators that OTLA-funded worker rights projects are expected to achieve or substantially contribute to, which should be sustained after the project ends. Together, these indicators measure outcomes that are expected to have a lasting impact on the systemic worker rights problem identified in the project objective. Identifying the OTLA standard indicators appropriate for the project will be a collaborative process between the project and USDOL during the development of the Project Document package. If a project considers one or more outcome indicators inapplicable to their project, this should be discussed with the GOR. Projects do not need to report on every standard outcome indicator, but rather those that are mutually agreed upon.

Recipients may choose to develop their own project-level indicators for key outputs or outcomes. Those indicators will be further refined as part of the development of the Logic Model and the Project Document development process and finalized when the PMP is finalized (see Section 4.2.1.4). For accountability and reporting purposes, the recipient will be responsible only for achieving the targets for indicators set at the outcome and sub-outcome levels. Because the project will likely contribute to, but not fully achieve, the expected project objective, the recipient will not be responsible for achieving it; recipients may, however, track data related to changes at the objective level and report that data to USDOL if available.

Projects must establish numerical outcome targets for each of the relevant, agreed-upon

OTLA standard outcome indicators identified in Annex E in consultation with the GOR and DOL M&E expert. Projects must set raw numerical targets for each year of the project as well as the cumulative number.

Critical Assumptions and Risks

Critical assumptions are the general conditions under which the hypothesis or strategy for achieving the project’s objective will hold true. They are events or decisions that are beyond the control of the project, but are important and necessary to the success of the project. These are identified during the design stage of a project. Identifying critical assumptions—both at the project level and at each outcome level—helps ensure that the project is realistically designed and implemented. If one or more critical assumptions is not likely to hold, based upon background knowledge of the country and sector, then the project needs to be redesigned.

Example: For a project intended to improve the technical competency of labor inspectors, a critical assumption might be that the government continues to fund the labor inspectorate at current levels, or that the government carries through on the commitment it made to increase labor inspectorate funding by X.

A “risk” is an uncertain event or condition that, if it occurs, has an adverse effect on one or more project outcomes during project implementation. Risk mitigation is a risk response strategy whereby the project team acts to reduce the probability of occurrence or impact of an adverse effect or increase the probability of occurrence or impact of a positive outcome.

Recipients are expected to conduct ongoing identification, analyses, and mitigation of risks as part of routine risk management processes throughout the project period of performance. Based on this effort, a Risk Management Plan that includes contingency planning must be incorporated into the project’s Sustainability Strategy. See Section 4.2.1.6 for more information on the Sustainability Strategy.

4.2.1.3 Work Plan

The recipient is responsible for submitting a work plan as part of its original application and refining and/or updating that work plan as needed to correspond to the approved Logic Model. The work plan must identify major project activities and outputs, deadlines for completing them, and person(s) or institution(s) responsible. The work plan must correspond to activities and outputs identified in the Results Framework Logic Model. The recipient may choose an appropriate format for the work plan (see Annex D for one example), but the format must include a field/column to report on the status of work plan items (*e.g.*, not yet started, on track, delayed, completed).

Adjustments to timeframes in the work plan must be noted and submitted as part of the recipient’s semi-annual Technical Progress Reports (TPRs). In the case of major delays, the recipient should also note the corrective action proposed to help put the project back on schedule. Any significant change in a planned project activity or the activity implementation timeframe may require a formal project revision and should be discussed with the GOR as soon as possible.

4.2.1.4 Performance Monitoring Plan (PMP) and Expectations for Collaboration

The recipient shall submit a draft Performance Monitoring Plan (PMP) as part of the initial draft Project Document Package. The PMP must be based on the project's Logic Model and approved performance indicators and serves to:

- Ensure data comparability over time and across project sites by clearly defining indicators and specifying method and frequency of data collection;
- Assist in managing the data collection process by identifying timeframe, costs and responsible parties for data collection and analysis; and
- Inform data analysis by providing detailed information on the characteristics of collected data, including plans for disaggregation.

PMP finalization includes reviewing proposed indicators and eliminating any that are not necessary and sufficient to measure progress toward the project outcomes, as well as determining precise indicator definitions, data collection methodologies, responsibilities, and costs. Establishing baseline values and target setting are also critical parts of the PMP finalization process, as targets are listed by time period in the PMP's Data Tracking Table. See Annex F for a suggested format and example of a Data Tracking Table and visit ILAB's Grantee Resources web page for a [Resource Toolkit](#) and more detailed [guidance](#) on developing high quality PMPs, including best practices for indicator development and target-setting.

Project-specific indicator definitions, units of measure and data disaggregation will be agreed in collaboration with the DOL M&E expert in the development of the PMP and are subject to approval by USDOL.

Examples of individual-level disaggregation (1a, 2a, 3a, 4a, 5a, 6a, 8a, and 9a) may include:

- Tripartite affiliation (worker/civil society representative, and public or private sector representative);
- Sex;
- Category of workers' rights (Freedom of Association and Collective Bargaining (FOACB); Non-Discrimination with respect to employment; and/or Acceptable Conditions of Work (ACW), or Multiple Labor Rights, as applicable;
- Race/ethnicity;
- Disability;
- Rural or urban;
- Migration status;
- Union membership; and
- LGBTQI+ or other protected status.

Examples of institutional-level disaggregation (1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, and 9b) may include:

- Workers' organizations (enterprise-level unions or worker committees, sectoral or

- national trade unions or confederations of unions, or other civil society organizations);
- Employers' organizations (in-country industry associations, chambers of commerce, international brand or buyer initiatives or associations, other employers' associations);
- Government agencies (labor inspectorates, labor court systems, conciliation, mediation and dispute resolution systems, legal services and justice systems, health and safety regulation, enforcement and compliance promotion systems, other labor ministry or related functions);
- Bipartite groups (worker-manager committees, sectoral dialogue groups);
- Tripartite groups (national tripartite advisory committees or councils, consultative or decision-making bodies);
- Enterprises, farms, factories and workplaces (individual workplaces or affiliated groups of enterprises with shared ownership or sourcing relationships); and
- International multi-stakeholder initiatives and coalitions (supply chain and responsible sourcing initiatives, industry or consumer advocacy groups, business and human rights initiatives, responsible shareholder, or investor groups).

Recipients are expected to keep their commitments as described in their proposal to collaborate with USDOL M&E experts and/or USDOL-contracted external M&E experts in developing the project's Logic Model, PMP, evaluation and learning activities, and the Sustainability Strategy. Recipients are expected to collaborate with the USDOL on and deliver all the M&E requirements, including:

- development and implementation of the PMP, which includes indicator definitions and collection, reporting, and analysis of data on project-specific and USDOL-required performance indicators;
- establishing targets for performance indicators;
- development of baseline values for performance indicators;
- development and refinement of a Sustainability Strategy with its own specific theories, assumptions, and indicators to measure and report progress, including a Stakeholder Register and Risk Management Plan;
- evaluations, studies, or other learning/accountability activities, such as behavioral intervention studies, action research, externally conducted midterm and final performance evaluations, or post-hoc evaluations to pursue specific evidence-building activities that will help advance ILAB's institutional learning; and
- an end-of-project analysis of PMP indicator data and final outcomes, usually part of the Final TPR.

4.2.1.5 Outcomes-Based Budget and Budget Narrative

USDOL requires budget-performance integration and outcomes-based budgets that allow the tracking of costs of particular outcomes and the outputs and activities that support them. In the detailed outcomes-based budget, the recipient must: 1) show how the budget supports project outcomes and design in a cost-effective way, and 2) link the budget to the activities, outputs, and outcomes reflected in the Project Document Package. The recipient must provide a breakdown of the total administrative costs into direct administrative costs and indirect administrative costs. A sample outcome-based budget can be found [here](#).

Using the budget categories and definitions contained in the FOA, the outcomes-based budget totals must correspond to the recipient's SF-424A. In addition, threshold budget shifts requiring USDOL approval or discussion with USDOL, are based on the SF-424A (please see Section 10.2 "Budget Revisions"). If the grant is awarded to two or more organizations working together as a partnership or association on a single project, they must produce a consolidated outcomes-based budget, which corresponds to their consolidated SF- 424A, as well as individual outcomes-based budgets that correspond to each associate's individual SF-424A. This budget must comply with federal cost principles, which can be found in the applicable Office of Management and Budget (OMB) Circulars and the requirements listed in the FOA.

4.2.1.6 Sustainability Strategy

Sustainability is the likelihood that the benefits or effects of a particular output or outcome will continue after donor funding ends. When planning for sustainability, the recipient must take into account the likelihood that the benefits or effects of a particular output or outcome will continue after donor funding ends. In developing the project's Sustainability Strategy, recipients should consult with their GOR and other key stakeholders to ensure that the strategy takes into account the factors, partners and institutions that are likely to have the strongest influence over, and the capacity and willingness to sustain, the desired outcomes and impacts. In order to strengthen the sustainability and stakeholder ownership of project outcomes, recipients are expected to seek input from participants on sustainability plans and undertake systematic reviews of the plans throughout the life of the project, with adjustments made as necessary. From an evaluation standpoint, prospects for sustainability are assessed in terms of the financial, economic, social, environmental, and institutional capacities of the systems needed to sustain net benefits over time and involves analyses of resilience, risks, and potential trade-offs.

Recipients must submit a Sustainability Strategy, including a Stakeholder Register and Risk Management Plan to the GOR as part of the initial draft Project Document Package. Recipients must report on the progress of the Sustainability Strategy in each of their TPRs and modify or update the strategy as needed. Like the Project Document, the Sustainability Strategy should have its logical theories for sustainability, critical assumptions, and indicators to measure and report progress.

A Risk Management Plan should be incorporated into the Sustainability Strategy. The Risk Management Plan takes into account the risks, or "critical assumptions," of the project (see the sub-section on "Critical Assumptions and Risks" in Section 4.2.1.2) and develops contingencies in the event that a critical assumption does not hold. This Plan should be updated along with other updates to the Sustainability Strategy for each TPR.

Although there are restrictions on the award of subawards or contracts to government entities, to the extent possible, recipients should consider engaging relevant government agencies through other mechanisms, as well as partnering with other organizations or associations to strengthen their capacity.

As part of the Sustainability Strategy, recipients should consider any unique needs of the most at-risk and vulnerable groups and describe how any identified needs will be addressed.

The OTLA Sustainability Guide is intended to serve as a resource to ILAB project managers and recipients to ensure that projects are designed and implemented in a sustainable manner and that valuable development gains are sustained once project funding ends. The guide describes common factors that have been associated with achieving sustainability; presents a sustainability checklist tool that incorporates the sustainability success factors; and offers a range of sustainability design, planning and implementation tools, including tools to help recipients identify and assess risks to achieving sustainability, develop mitigation plans, and identify and manage key stakeholders who could influence sustainability. The OTLA Sustainability Guide is available at <https://www.dol.gov/agencies/ilab/resources/grants>.

4.2.2 Data Collection System

The recipient shall establish a data collection system to systematically collect and report on the disaggregated data necessary to measure achievement against the OTLA standard performance indicators and analyze results. A description of the data collection system shall be submitted as part of the Project Document Package, and it must include the recipient's plans for collecting post-award baseline and endline indicator data, as appropriate for the project's performance M&E requirements.

4.2.2.1 Baseline Data Collection

The recipient must collect baseline data for the finalized project indicators and submit the data after the PMP is approved by USDOL and *before implementing project interventions* (to ensure baseline results are not biased). A baseline is the situation prior to an intervention, policy or program against which progress can be assessed or comparisons made. Baseline data are collected before an intervention, program or policy is implemented to assess the "before" state. Baseline data must be used to establish benchmarks, contribute to the measurement of project outcomes and impact, and inform project management decisions through the period of performance. A data tracking table with baseline data, along with targets, for all outcome and output indicators is due **with the submission of the 2nd TPR**.

Within one month of the submission of the 2nd TPR, the recipient must review the proposed project strategy, PMP, and indicators to determine whether any modifications are needed in light of new information about the project's implementing environment, intended project beneficiaries or targeted geographic areas.

The recipient should contact the GOR to determine whether a Project Revision is required.

4.2.2.2 Performance Data Collection

Following submission of the baseline data and targets for each indicator upon submission of the 2nd TPR, the recipient must provide up-to-date performance data for all indicators with every subsequent TPR submission. Following the 2nd TPR, a TPR submission that is lacking updated performance data (including disaggregation) for any indicator will be considered incomplete and will be returned to the recipient by the GOR for revision within 30 days of receipt.

The recipient must submit the complete data set for the life of the project 60 days prior to the final evaluation fieldwork. Follow-on data may also be collected at the end of an intervention, program, or policy to assess the “after” state.

4.2.3 Needs Assessment (Stakeholder Engagement and Strategy Validation)

OTLA recognizes that the situation on the ground may be different from the time that the design was proposed or may evolve very quickly. For this reason, award recipients may be required, within the first six months of award, to carry out additional in-country Needs Assessments and consultations with partners and relevant stakeholders to assess, refine, and/or validate the proposed theory of change, design, and strategies of the project. The purpose of the Needs Assessment is to understand the operating environment and suitability of project strategies for the current implementing context. The key methodology involved in the Needs Assessment is engaging with project stakeholders to review project strategies, target populations, geographic locations, and activities.

The Needs Assessment should not be a contracted study. Instead, project staff should conduct the review to verify that the planned strategies and activities can be implemented in the country.

The final deliverable is a not-to-exceed 5-page document outlining the results of the Needs Assessment and identifying any potential shifts in strategies, geographic areas, deliverables, targets, or activities to mitigate the impacts of COVID-19. Changes will be subject to approval by the Grant Officer and should be discussed with the GOR as soon as possible. Changes as a result of the Needs Assessment should be reflected in the Project Document (Section 4.2.1.1).

4.2.4 Information on Proposed Funding to Host Country Governments

The recipient must submit information on proposed funding to host country governments to the GOR by the deadline established in the General Timetable of Deliverables (in Section 4.1). (See Annex A for suggested format). All funds provided to host country governments **require prior approval** by the Grant Officer regardless of whether the transaction is a subaward or a contract (see Section 13.3 for more information).

4.2.5 Information on Subawards

The recipient should ensure that planned subawards are reflected in the original proposal. For all other subawards not approved as part of the original award, the recipient must receive Grant Officer approval by submitting information to the GOR on these other subawards by the deadline established in the General Timetable of Deliverables (in Section 4.1) (see Annex B for an example). See [2 CFR 200.308\(c\)](#) for more information. The recipient’s use of subawards must be consistent with the description for using subawards provided in the recipient’s proposal.

Unless described in the application and funded in the approved Federal award, the sub-awarding, transferring, or contracting out of any work under a Federal award, including fixed amount subawards, must receive prior USDOL approval. However, this requirement does not apply to the acquisition of supplies, material, equipment, or general support services. See [2 CFR 200.308\(c\)](#). For more information on discerning the difference between a subaward and a subcontract, see [2 CFR 200.331](#). For more information on Subawards and Contracts, see Section 13.2.

4.2.6 Inventory List of All Equipment and Real Property

The recipient must maintain an inventory list of all equipment and real property consistent with the regulations applicable to “Property Standards” at 2 CFR 200, Subpart D – Post Federal Award Requirements (please refer to the “Inventory List (Suggested Format)” attached to the MPG). The recipient must provide a copy of their inventory list to USDOL annually as part of the recipient’s October TPR submission.

When purchased equipment (with a per-unit cost of \$5,000 or more and a useful life of more than one year) deviates in cost from the approved budget, the recipient must notify the GOR via written notification within 90 days of purchase. The notification must provide an explanation for the deviation in cost and a copy of the notification be retained as part of its official award records. Please refer to the section on Budget Revisions if a budget revision is needed.

In addition, the inventory must be submitted 90 days before the end of the period of performance of the cooperative agreement as part of the project closeout. See Project Closeout Procedures.

5 Project Reporting Requirements

DEADLINE	DELIVERABLE
Quarterly: January 30, April 30, July 30, October 30	Federal Financial Report (FFR) Standard Form (SF-425)
Semi-annually: April 30 and October 30	TPR with all attachments, including the updated Data Tracking Tables with results compared to targets
Within 120 days after the end of the cooperative agreement period	Final TPR; Final Quarterly FFR/SF-425; Closeout Financial Form

Note: All deadlines specified herein refer to calendar days. If a particular calendar day falls on a weekend or holiday, the deadline will refer to the following business day. Also, a GOR has the discretion to request quarterly submission of TPRs if the recipient is involved in a corrective action process or encountering particular problems in the project.

5.1 Financial Reports

5.1.1 Quarterly Federal Financial Report SF-425

All recipients must submit quarterly financial reports using the [FFR/SF-425](#) throughout the cooperative agreement period. The FFR/SF-425 indicates the status of funds at the project level. See Annex G for an example of an SF-425. These reports are due no later than 30 days after the end of each quarter as outlined below.

FFR/SF-425 Timeline

Report Period	Submission Deadline
October 1 – December 31	January 30
January 1 – March 31	April 30
April 1 – June 30	July 30
July 1 – September 30	October 30

Once USDOL provides comments to the recipient on each of the above submissions, the recipient has **30 calendar days** to respond to those comments.

All recipients must submit an updated FFR/SF-425 electronically through the E-Grants system. In addition, during a transition from one type of payment management system account (P accounts) to another (B accounts), some recipients will also have to submit updated FFR/SF-425s electronically through the Department of Health and Human Services Payment Management System (HHS-PMS) system. This transition, which will ultimately reduce reporting burdens, will take place over time and will vary by project, based on the following funding scenarios:

- New projects starting in FY 2018 will have only B accounts and will not require that recipients submit cash transaction reports to HHS-PMS, although recipients will still need to submit a financial report in E-Grants.
- Starting with FY18, existing projects with new funding streams (cost increases), will have both P and B accounts until the older P funding streams expire. For these projects, financial reports will need to be submitted to both HHS-PMS and E-Grants for previous funding streams, but only to E-Grants for FY18 funding streams and beyond.
- Existing projects that do not receive additional funding in FY18 or beyond, will continue to have only P accounts and must continue to submit financial reports in both HHS-PMS and E-Grants.

Refer to the HHS-PMS website for information on HHS-PMS reporting requirements, help resources and more: <https://pms.psc.gov/grant-recipients/grant-recipient-faqs.html>.

IMPORTANT NOTE for recipients with non-U.S. addresses: On the SF-425, page 1, section 3, please enter “DC” into the State field and "20210" into the Zip/Postal Code field. This is extremely important for ensuring the report is received by DOL.

5.1.2 Cost-Sharing/Matching Funds/In-Kind Contributions

Cost sharing, matching funds or in-kind contributions are not required. Any cost sharing, matching and/or in-kind contributions included in the recipient’s Application for Federal Assistance, SF-424, must comply with requirements described in 2 CFR 200.306.

Committed cost sharing, matching or in-kind contributions must be reported quarterly in the FFR/SF-425. Such cost share, matching or in-kind contributions must abide by the same restrictions as funds awarded by USDOL.

If a recipient elects to commit cost sharing, matching or in-kind contributions, including funds from subrecipients, such contributions must be used to support the work of the project or defray its costs. Applicants may not make subawards contingent upon a subrecipient agreeing to provide cost sharing, matching or in-kind contributions.

In addition to the guidance set forth in 2 CFR 200.306(b), for federal awards from the USDOL, the recipient must account for funds used for cost sharing or match within its accounting systems as the funds are expended.

5.2 Technical Progress Reports (TPRs)

ILAB/OTLA requires semi-annual Technical Progress Reports (suggested format provided in Annex H), which includes a variety of attachments covering the previous 6-month period. These progress reports are meant to serve as an official record of project progress and performance. If a recipient is involved in a corrective action process or encountering particular problems, the GOR may also request at his/her discretion an abbreviated report without attachments for the intervening quarters (due July 30 and January 30). Note: Although required reporting is semi-annual, it is still highly recommended that grantees track performance data on a quarterly basis to observe trends, and identify and address issues through data-driven management.

Recipients should follow the semi-annual reporting schedule below, unless they have been directed otherwise by their GOR:

Report	Report Period	Submission Deadline
April TPR with attachments	October 1-March 31 (6 months)	April 30
October TPR with attachments	April 1-September 30 (6 months)	October 30

Once USDOL provides comments to the recipient on each of the above submissions, the recipient has **30 calendar days** to respond to those comments.

Technical progress reports are meant to serve as an official record of project progress and performance, including progress towards all indicators in the Performance Monitoring Plan. A suggested TPR format is provided in Annex H. The recipient is required to provide all information and attachments requested, though the format is optional. It is strongly encouraged that indicator data are submitted in a spreadsheet file attachment (e.g. MS Excel). Attachments that cannot be sent electronically must be sent in hard copy by mail (accompanied by an email message alerting USDOL of their pending arrival). USDOL may follow-up on information provided in reports with comments or additional questions to the recipient. In these cases, the recipient is required to respond to USDOL comments within 30 calendar days.

The 1st TPR only requires information as requested by the GOR. However, it is the responsibility of the recipient to initiate this conversation with the GOR and confirm what information is required by the 1st TPR. The second TPR requires the submission of a data tracking table with baseline data and targets for each output and outcome indicator in a spreadsheet file.

Subsequent TPRs require a fully completed and up-to-date data tracking table with approved indicators and targets and performance data for all indicators.

If a TPR is missing any of the required information, it will be returned by the GOR as incomplete. The recipient must submit a complete one within 30 days.

All TPRs must be sent electronically to the GOR by the established deadlines. If the recipient cannot submit a report by the deadline, the recipient is expected to inform the GOR by email at

least 10 days before the required deadline of the cause for the delay and the date when the report will be submitted.

Attachment Requirements for the 1st, 2nd, and subsequent TPRs

1st TPR	Information as requested by the GOR. It is the responsibility of the recipient to initiate this conversation and confirm what information the 1 st TPR requires.
2nd TPR	Baseline data and targets for all output and outcome indicators. All other information requested by the TPR as is available.
Subsequent TPRs	Fully completed and up-to-date data tracking table with approved indicators and targets and data for all indicators. All other information requested by the TPR.

5.3 Final Federal Financial Report SF-425 and Closeout Financial Form

A final FFR/SF-425 quarterly report must be submitted electronically through the E-Grants system on the normal quarterly due date and a Closeout Financial Form must be submitted electronically through the E-Grants system no later than 120 days following completion of the cooperative agreement period. Please note to 2 CFR 200.344(i) stipulates: “If the non-Federal entity does not submit all reports in accordance with this section within one year of the period of performance end date, the Federal awarding agency must report the non-Federal entity's material failure to comply with the terms and conditions of the award with the OMB-designated integrity and performance system (currently FAPIIS). Federal awarding agencies may also pursue other enforcement actions per §200.339.”

5.4 Final Technical Progress Report

The recipient must submit a Final Technical Progress Report no later than 120 days after the project completion date. The recipient must submit a Final Technical Report to the GOR, containing all information shown in the suggested standard TPR format, including spreadsheet file, in Annex H no later than 120 days after the project completion date. The Final Technical Progress Report is a stand-alone report that provides a complete and comprehensive summary of the progress and achievements made during the total life of the project. The report must also include information on the closeout process, including the dates that subawards were closed and the financial closeout (including plans for property disposition at the end of the project). For cooperative agreements funding projects in multiple countries, the report is expected to include an estimate of total expenditures per country.

Final Technical Progress Reports are expected to provide the following specific information:

- An assessment of both achievements and setbacks in terms of efficiency, effectiveness, relevance, and interrelationships between outcomes, and aspects that could have been done differently for better results. If information is missing or not applicable, the recipient should indicate and explain why in a footnote. A narrative assessment is expected to be provided for each indicator.
- A final and complete PMP data tracking table using spreadsheet formatting (e.g. Excel). Final results should be compared with target values and analysis provided for any

deviations from targets. The final, complete data must be consistent with data submitted in previous TPRs. If the numbers differ from those previously reported, the recipient must explain a) the changes to the figures and b) the reason for change.

- A final and complete list of subawards, including the name of the funded entities, activities or services performed, program duration, the approved budget, actual expenditures, delivery rate, date of closeout, and any additional remarks.
- An assessment of project sustainability outlined in the Sustainability Strategy.
- A copy of any project deliverables not yet submitted to OTLA.

6 Reporting Problems Encountered

The recipient is expected to notify the GOR immediately of any existing or potential developments, problems, delays, conflicts of interest, or adverse conditions that may have a significant impact on project implementation, cause any harm to project staff or participants, or which may materially impair the recipient's ability to meet the project objective or outcomes. The recipient is also expected to identify such issues in its TPRs. USDOL will work with the recipient to monitor and resolve any issues as necessary.

Additionally, should any information, suspicion, or allegation relating to waste, fraud, or abuse of USDOL funds come to the attention of the recipient, the recipient must contact the GOR immediately. In addition, recipients may report fraud, waste or abuse through USDOL's Office of Inspector General Hotline: 1-866-4-USA-DOL (866-487-2365) or by calling 202-693-6999 or visiting <https://www.oig.dol.gov/hotline.htm>. The recipient must describe in writing any action taken, or expected to be taken, to investigate and, if necessary, resolve the situation, and a timeframe for doing so.

USDOL may require the recipient to participate in a corrective action process in response to issues of non-compliance. Depending on the extent and nature of the non-compliance, USDOL will resolve issues and concerns through a variety of methods, including but not limited to:

- issuing a corrective action letter;
- placing special conditions on the award;
- conducting oversight site visits;
- scheduling additional conference calls or meetings;
- directing a project-level attestation engagement or audit of the cooperative agreement (see Section 11);
- requiring the recipient to develop and implement a corrective action plan; requiring quarterly TPRs;
- requesting additional documentation; and/or
- requiring revised work plans.

USDOL may take additional actions as necessary to monitor project performance more frequently and in more detail. See 2 CFR 200.208 Specific conditions and 2 CFR 200.339 Remedies for noncompliance.

7 Communication

Effective communication is essential to successful collaboration between USDOL and the recipient. Both parties are expected to keep the other fully informed of project-related issues.

The recipient's primary point of contact with USDOL regarding technical matters is the GOR, as named in the relevant cooperative agreement. In some instances, there may be an individual other than the GOR responsible for oversight of the cooperative agreement. In these circumstances, USDOL will specify the recipient's primary point of contact within OTLA. If the recipient is unable to contact the primary point of contact, the recipient is advised to communicate with the Chief of the Technical Assistance and Cooperation Division, whose office phone number is (202) 693-4912.

7.1 Formal Communication

All formal communication related to the award will be in writing, by post, fax, or email, between Grant Officer through the GOR and the recipient's Authorized Representative. Any correspondence sent by mail or courier to USDOL should be accompanied by an email message alerting USDOL of its pending arrival. Any mail or courier delivery should be addressed to the GOR at:

U.S. Department of Labor
Bureau of International Labor Affairs
200 Constitution Avenue, NW
Room S-5313
Washington, DC 20210
United States

In addition, either party (the recipient or USDOL) may request a telephone conference consultation at any time to discuss project-related matters.

7.2 Press Communication

Except in exigent circumstances, the recipient must inform the GOR and the U.S. Embassy in advance of press releases, major press events, and/or interviews. The recipient should make every effort to inform USDOL and the U.S. Embassy with as much advance notice as practicable. The recipient should provide USDOL with copies of all press releases, as well as copies of press articles and notification of media or internet broadcasts. All publications must adhere to USDOL's funding acknowledgement requirements as per Section 7.4 below.

7.3 Responding to Allegations about the Project

If problems or allegations about the project are reported by press or other external sources, USDOL will consult with the recipient to determine the proper and most efficient manner to respond to news stories and other issues affecting the project. USDOL expects to work together with the recipient, where appropriate, to resolve such matters (see Section 6 Reporting Problems Encountered).

7.4 Guidelines for Acknowledgment of USDOL Funding, USDOL Disclaimer, and Use of the USDOL Seal

When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with DOL funds, the recipient must include the following acknowledgement:

*Funding is provided by the United States Department of Labor under cooperative agreement number IL-XXXXX. XX percentage of the total costs of the project or program is financed with federal funds, for a total of XX dollars.*⁶

Projects funded under an umbrella cooperative agreement could include individual project amounts in lieu of the total umbrella agreement amount. Generally, acknowledgements for a global project should reference the full umbrella agreement amount, while acknowledgements for particular country projects should reference the country project amounts.

The recipient must also clearly state the percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources unless it is clearly inferable from the statement above.

In addition, the recipient is required to include a disclaimer in publications, reports, and other materials that have been directly funded by USDOL and that are produced, edited and published for distribution beyond the recipient and USDOL (*i.e.*, to other donors, organizations, or the general public) as follows:

This material does not necessarily reflect the views or policies of the United States Department of Labor, nor does mention of trade names, commercial products, or organizations imply endorsement by the United States Government.

If there are any reasons preventing the recipient from including the USDOL acknowledgment or disclaimer in the publications, reports, or other materials listed above, the recipient must discuss the issue with the GOR prior to publication to obtain appropriate guidance from the Grant Officer on the matter.

Subject to prior USDOL approval, the recipient may apply the USDOL seal to USDOL-funded material prepared for distribution, including posters, videos, pamphlets, research documents, national survey reports, impact evaluations, best practices reports, and other publications of global interest. The recipient must consult with the GOR with sufficient advanced notice on whether the seal may be used on any such items prior to final draft or final presentation for distribution. The recipient must obtain USDOL written permission before placing the USDOL seal on any item.

⁶ OTLA's operationalization of this requirement is that the total project costs should be calculated as the amount of the award, plus cost share as applicable, as reflected in the cooperative agreement. Recipients may also choose to include any leveraged resources in the determination of total project costs.

material prepared for distribution, including posters, videos, pamphlets, research documents, national survey reports, impact evaluations, best practices reports, and other publications of global interest. The recipient must consult with the GOR with sufficient advanced notice on whether the seal may be used on any such items prior to final draft or final presentation for distribution. The recipient must obtain USDOL written permission before placing the USDOL seal on any item.

7.5 Social Media

Recipients utilizing social media to share information regarding USDOL-funded projects must provide USDOL with the appropriate URLs to access this information. This information is subject to the requirements of Section 7.4 Guidelines for Acknowledgment of USDOL Funding and USDOL Disclaimer above. USDOL reserves the right to request the recipient to remove any material regarding USDOL-funded projects it deems inappropriate.

7.6 Information Dissemination and Intellectual Property

All materials, including drafts, produced by the project must be shared with USDOL upon request. The recipient must make select USDOL-approved project materials and reports available to the public via the recipient's website or other means within 45 days of availability of such project materials or completion of such deliverable. The recipient will inform the GOR of the dissemination via email prior to publication. This dissemination results in the recipient sharing information about labor in the project country(ies) and promotes best practices, as well as cooperation with other labor-related projects. Distributing project information and collected data allows awareness raising objectives to be met and also provides raw data to enable future research. However, if the recipient believes that any such materials should not be made publicly available, the recipient must inform and obtain the GOR's agreement in writing.

All published documents must comply with Section 508 of the Rehabilitation Act of 1973, as amended. Recipients must format these documents into publication-ready documents. Publication-ready means the report is formatted for Section 508 compliance, does not disclose personally identifying information, is well-written in English, and is free of typographical errors. For more information on compliance with Section 508 of the Rehabilitation Act, see <https://www.section508.gov/> and <https://www.access-board.gov/>.

The recipient may copyright works created or for which ownership was purchased with USDOL funds; however, USDOL reserves a royalty-free non-exclusive and irrevocable right to obtain, copy, publish, or otherwise use such works for federal purposes and to authorize others to do so.

USDOL reserves a paid-up, non-exclusive and irrevocable license to reproduce, publish, or otherwise use, and to authorize others to use for federal purposes: i) the copyright in all tangible and intellectual products or deliverables developed under the award, including a subrecipient; and ii) any rights of copyright to which the recipient, subrecipient or a contractor purchases ownership under an award (including, but not limited to, curricula, training models, technical assistance products, information technology, and any related materials). Such uses include, but are not limited to, the right to modify and distribute such products or deliverables worldwide by any means, electronically or otherwise. The recipient may not use federal funds to pay any

royalty or license fee for use of a copyrighted work, or the cost of acquiring by purchase a copyright in a work, where the Department has a license or rights of free use in such work. Additionally, the federal government has the right to require intellectual property developed under a competitive federal award process to be licensed under a creative commons attribution license⁷. This license allows subsequent users to copy, distribute, transmit and adapt the copyrighted work and requires such users to attribute the work in the manner specified by the recipient.

If revenues are generated through selling products developed with award funds, including intellectual property, these revenues are program income. Program income is added to the award and must be expended for allowable activities.

7.7 Coordination with Key Stakeholders, other USDOL Grantees, and Other U.S. Government-funded Projects

Establishing positive relationships is especially important in avoiding duplication of efforts and building synergies between organizations working in the same issue area. The recipient is expected to work with key stakeholders, including (as applicable): PIOs; NGOs; national steering/advisory committees; faith and community-based organizations; trade unions; and employers' organizations. To the greatest extent possible and practicable, the recipient must coordinate with existing projects in the target country, particularly those funded by USDOL. The recipient is expected, when applicable, to coordinate with projects funded by other U.S. Government agencies, such the U.S. Agency for International Development (USAID), the Millennium Challenge Corporation, and the U.S. Department of State, including the U.S. Embassy in the target country(ies).

7.8 Communication with U.S. Embassies

ILAB initiates communication with U.S. Embassy staff prior to award. Upon award, the recipient is expected to inform and invite the U.S. Embassy to all major events undertaken as part of the project and maintain communication with Embassy staff. The recipient must initially discuss project implementation problems with USDOL rather than with the Embassy, including the need for Embassy assistance in instances such as customs and Value Added Tax (VAT) exemptions. Depending on the nature of the problem, USDOL will then decide whether USDOL will communicate directly with the Embassy about the issue and/or have the recipient inform the Embassy.

⁷ As required at 2 CFR 2900.13, any intellectual property developed under a competitive award process must be licensed under a Creative Commons Attribution 4.0 (CC BY) license, which allows subsequent users to copy, distribute, transmit and adapt the copyrighted work and attribute the work in the manner specified by the recipient. For general information on CC BY, please visit <http://creativecommons.org/licenses/by/4.0>. The instructions for marking your work with CC BY can be found at <https://creativecommons.org/choose/>.

8 Personnel

8.1 Key Personnel

Individuals who have been designated as key personnel in the FOA (*e.g.*, Project Director), must be available to begin work on the project no later than 45 calendar days after the start date of the cooperative agreement, or as specified in the cooperative agreement award. All key personnel must allocate the designated level of effort as stated in the cooperative agreement or respective FOA. Key personnel positions may not be combined.

The recipient must inform the GOR in the event that key personnel cannot continue to work on the project as designated, including disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project [2 CFR 200.308(c)(3)]. In such cases, the recipient must receive prior approval from the Grant Officer to replace someone in a key personnel position and before any change is formalized. To replace someone in a key personnel position, the recipient is expected to nominate new personnel and provide a recommendation on key personnel to the GOR. The GOR will then provide objections or approval prior to the submission of a formal project revision (see Section 10 Project Revisions). The recipient must obtain prior approval from the Grant Officer before any change to key personnel is formalized.

If the recipient is unable to propose a replacement for a key personnel position that both meets the requirements of the position as outlined in the FOA and is acceptable to the Grant Officer, the Grant Officer reserves the right to terminate the cooperative agreement, disallow costs or take other appropriate action, for example as described in 2 CFR 200.208 Specific conditions and/or 2 CFR 200.339 Remedies for noncompliance.

8.2 Other Required Professional Personnel

All individuals designated in the FOA or the terms and/or conditions of award as “required other professional personnel” must devote the specified level of effort to the project. The recipient must inform the GOR immediately in the event that the “required other professional personnel” cannot continue to work on the project as designated. In such cases, the recipient must share the resume and qualifications of any proposed replacements and must receive prior approval from the GOR before formalizing a change.

9 Payments

9.1 Health and Human Services Payment Management System (HHS-PMS)

Funds must be drawn down by the recipient through the HHS-PMS via computer with SMARTLINK II/ACH capability. The SMARTLINK II/ACH method of advance payment makes direct deposit of funds to a recipient's bank account and requires recipients to have Internet access to submit a request for funds to PMS. When approved, funds may be transferred electronically to the recipient's financial institution as arranged with HHS. A revised direct deposit form must be submitted whenever there are changes in financial institutions and/or authorized signatures.

Advanced payments are authorized provided the recipient maintains or demonstrates the willingness to maintain: (1) written procedures that minimize the time elapsing between the transfer of funds and disbursement by the recipient and (2) financial management systems that meet the standards for fund control and accountability as established in 2 CFR Part 200 and 2 CFR Part 2900 Subpart D—Post Federal Award Requirements Standards for Financial and Program Management.

The amount of advances requested must be based on actual and immediate cash needs in order to minimize federal cash on hand in accordance with policies established in 2 CFR 200.305 and 2 CFR 2900.7, Payment. Advance payments to a recipient must be limited to the minimum amounts needed by the recipient in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the recipient. The recipient should liquidate existing advances before it requests additional advances. In the event that the recipient accrues interest above \$500 per year on funds from this award, such interest must be remitted annually to PMS.

The Grant Officer may, after providing due notice to the recipient, discontinue the advance payment method and allow payments only by reimbursement when a recipient receiving advance payments demonstrates unwillingness or inability to establish procedures to minimize the time elapsing between the receipt of the cash advance and the disbursement thereof. See 2 CFR 200.305 and 2 CFR 2900.7, Payment.

9.2 Recipient Financial Management Requirements and Systems

The application of financial management requirements and cost principles, as described in 2 CFR 200.400, is based on the fundamental premises that the recipient:

- Is responsible for the efficient and effective administration of the federal award through the application of sound management practices.
- Assumes responsibility for administering federal funds in a manner consistent with underlying agreements, program objectives, and the Terms and Conditions of the federal award.
- Recognizes its own unique combination of staff, facilities, and experience, and has the primary responsibility for employing whatever form of sound organization and management techniques may be necessary in order to assure proper and efficient administration of the federal award.
- Should not have to significantly change the internal accounting policies and practices. However, the recipient's accounting practices must be consistent with the cost principles and support the accumulation of costs as required by the principles, and must provide for adequate documentation to support costs charged to the federal award.
- May not earn or keep any profit resulting from Federal financial assistance, unless explicitly authorized by the terms and conditions of the Federal award.

Recipient financial management systems shall provide for the requirements named in 2 CFR 200.302 Financial Management, including:

- Identification, in its accounts, of all federal awards received and expended and the federal

programs under which they were received. Federal program and federal award identification must include, as applicable, the Assistance Listings title and number, Federal award identification number and year, name of the Federal agency, and name of the pass-through entity, if any.

- Accurate, current, and complete disclosure of the financial results of each federally-sponsored project or program. Though USDOL requires reporting on an accrual basis, the recipient may not be required to establish an accrual accounting system. The recipient may develop such accrual data for its reports on the basis of an analysis of the documentation on hand.
- Records that identify adequately the source and application of funds for federally-sponsored activities. These records must contain information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, outlays, income and interest and be supported by source documentation.
- Effective control over and accountability for all funds, property and other assets. The recipient must adequately safeguard all such assets and assure they are used solely for authorized purposes.
- Comparison of outlays with budget amounts for each award. Whenever appropriate, financial information should be related to performance and unit cost data.
- Written procedures to minimize the time elapsing between the transfer of funds to the recipient from the U.S. Treasury and the issuance or redemption of checks, warrants or payments by other means for program purposes by the recipient.
- Written procedures for determining the allowability of costs in accordance with the requirements of the applicable federal cost principles and the Terms and Conditions of the award.

Refer to the HHS-PMS website for information on reporting requirements, help resources and more: <https://pms.psc.gov/grant-recipients/grant-recipient-faqs.html>.

10 Project Revisions

Prior approval by USDOL is required for all significant changes to a project. Recipients may request a project revision to modify their cooperative agreement when such technical or financial changes are necessary for the project to meet its objectives. Examples of changes requiring a modification to the cooperative agreement include, but are not limited to, a time extension to the cooperative agreement period, a change in key personnel, changes to the budget above the threshold (see Section 10.3 Budget Revisions), changes to project strategy, changes to geographical areas, changes to project deliverables, changes to target beneficiaries, and changes to indicators. If any significant change to the project is expected, the recipient should consult the GOR before undertaking it. A project change undertaken without prior USDOL approval could result in the disallowance of the costs associated with that change. Changes to the project objective and DOL's expected outcomes are usually not allowable.

The GOR is expected to submit a written response electronically to the recipient to acknowledge receipt of the revision request. Note the revision is not considered approved until the recipient has received a grant modification issued by the Grant Officer. Thus, no changes to project activities or spending under a revision may be implemented prior to the issuance modification.

Formal revision requests may be submitted to USDOL no later than six months before the end of the cooperative agreement period. Only in exceptional cases will USDOL consider a revision request that is submitted less than six months before the end of the cooperative agreement period, as stipulated in the cooperative agreement. Very few circumstances are viewed by USDOL as “exceptional” and, therefore, USDOL anticipates very few project revisions to be made under these circumstances.

10.1 Revision Request Process

To begin the process of requesting a project revision, the recipient should first discuss the need for a revision informally with the GOR to ensure that the changes necessitate a modification and that they may be acceptable to USDOL. If a revision is necessary, then the recipient will submit the request to the GOR and the GOR will submit the request to the Grant Officer for approval.

All requests for changes must include a written statement requesting the modification(s) from the recipient’s Authorized Representative. This written request typically takes the form of a Project Revision Form that must be signed by the Authorized Representative. In instances where the submission of a Project Revision Form is impractical (e.g., items in the award terms requiring prior approval), a statement requesting the action(s) must be submitted via a cover letter on the recipient's letterhead addressed to the Grant Officer and signed by the Authorized Representative.

Both programmatic and budget revisions should be done using a Project Revision Form (see Annex I for suggested format). The form must include a clear and concise narrative description of the purpose and need for the revision. The justification should include relevant details pertaining to the revision request, such as the status of project outcomes, changes to the political or other implementing environment context, description of activities to be implemented and anticipated results given the additional funding or project duration.

If the revision modifies the project funding amount, duration, or other information specified in the most recent SF 424, then the project revision must include a revised SF-424, and an SF-424A. The forms must be signed by an authorized official who can legally bind the recipient to the Terms and Conditions of the proposed modification.

The recipient should include supporting documentation to the revision request, as applicable. Examples of supporting documentation may include the resume of proposed key personnel, a revised work plan, revised logic model, updated Negotiated Indirect Cost Rate Agreement (NICRA), detailed outcomes-based budget, budget narrative, project indicators and revised targets, or other relevant documents.

10.2 Budget Revisions

Modifications to the cooperative agreement, with Grant Officer approval, are required for proposed changes to the overall budget amount and shifts between certain budget lines.

Budget revisions must be explained in the Budget Revision Form and include the current and proposed revised budget amounts according to cost category. In addition, revisions must include a brief summary sheet outlining the proposed budget line-item changes (see Annex J for

suggested format).

The following are examples of revisions to the budget that require prior USDOL approval through a revision request:

- The inclusion of costs that require prior approval in accordance with 2 CFR Subpart E— Cost Principles, 2 CFR 2900 Subpart E, or 48 CFR Part 31.
- The transfer of funds budgeted for participant support costs to other categories of expense. See 2 CFR 200.1 Participant support costs for the definition of these costs. See also section 5 Participant Support Costs for further guidance on these costs.
- Unless described in the proposal and funded in the approved award, the sub-awarding or transferring or contracting out of any work under the federal award (this does not apply to the acquisition of supplies, material, equipment or general support services.)
- Changes in the amount of approved cost-sharing or matching.
- The transfer of funds between direct cost categories outlined on the SF-424A that exceeds or is expected to exceed 10 percent of the total budget as last approved by USDOL. The calculated percentage is based on the cumulative amount of all such transfers made during the period of performance. For anticipated budget changes lower than this 10 percent threshold, but higher than the [simplified acquisition threshold](#) (set at \$250,000 at the time of this publication), recipients are advised to inform DOL promptly, and to include a description of the changes in the next progress report. Although budget changes that fall between the simplified acquisition threshold and 10 percent do not require prior approval, they often indicate other changes that would benefit from discussion with USDOL. It is the responsibility of the recipient to initiate discussions with USDOL when needed. When in doubt, contact the GOR.
- The purchase of any equipment with a per-unit cost of \$5,000 or more and a useful life of more than one year.
- The transfer of funds to host country governments (approved only on a very limited basis).
- All changes to costs budgeted for capital expenditures. See [2 CFR 200.439](#).
- Any revisions that would move funds from cost categories restricted in the FOA and/or in the Terms and Conditions of award (e.g., M&E costs).

See 2 CFR Part 200 (e.g. 200.308, 200.407) and the relevant cost principles for more examples of costs that may require prior approval.

11 Single Audits, Attestation Engagements/Project-specific Audits, and Performance Evaluations

The language below is applicable unless otherwise indicated in the cooperative agreement.

11.1 Single Audits (Subpart F Audits)

As applicable, organization or program audits shall be performed in accordance with 2 CFR 200 Subpart F – Audit Requirements, which codifies the Single Audit Act Amendments of 1996.

- Recipients that expend \$750,000 or more in a year in federal awards shall have a single or program-specific audit conducted for that year in accordance with the requirements

contained in 2 CFR Part 200.

- Recipients that expend \$750,000 or more in a year in federal awards under only one federal program may elect to have a program-specific audit conducted in accordance with 2 CFR 200.507 Program-specific audits.
- Recipients that expend less than \$750,000 in a year in federal awards are exempt from these federal audit requirements for that year (except as noted in 2 CFR 200.503 Relation to other audit requirements), but records must be available for review or audit by the federal agency, pass-through entity and the Government Accountability Office (GAO) upon request.

Recipients must comply with the timeframes established in the regulations for the submission of their single audits to the Federal Audit Clearinghouse. Recipients must notify their assigned GOR of each single audit conducted within the timeframe of the DOL-funded project at the time it is submitted to the Federal Audit Clearinghouse. Recipients may be asked by the GOR to submit a copy of a single audit based on the GOR's review of the audit summary in the clearinghouse.

See 2 CFR Part 200, subpart F for more details about single audit requirements.

11.2 Attestation Engagements and Project-specific Audits

USDOL reserves the right to require attestation engagements or project specific audits to supplement the coverage provided by the annual single audits that recipients are required to arrange, which are referenced in the preceding section. All recipients, including PIOs, non-U.S.-based recipients and private for-profit recipients, are subject to attestation engagements or project-specific audits at USDOL's expense during the cooperative agreement period and must cooperate if selected for examination. If USDOL selects a project that was awarded prior to FY17 for an attestation engagement or a project-specific audit, then the project will discuss funding with its GOR. For cooperative agreements awarded in FY17 and after, funding of the attestation engagement or project-specific audit will occur based on the requirements outlined in the respective FOA and/or cooperative agreement.

11.2.1 Non-PIOs

For non-PIOs, attestation engagements must be conducted in accordance with U.S. *Generally Accepted Government Auditing Standards* (GAGAS), and include the auditor's opinions on 1) compliance with U.S. federal laws, USDOL regulations for grants, and the Terms and Conditions of the cooperative agreement. Audits will also assess the completeness, accuracy, and reliability of the recipient's financial reporting and performance data.

USDOL also reserves the right to directly contract the attestation engagement. In this case projects may still be responsible for certain support costs, which include, but are not limited to, providing ground transportation for the attestation engagement contractor, interpretation for the attestation engagement contractor, and in-country transportation and accommodation for staff who may need to accompany the contractor to facilitate meetings and interviews. Recipients scheduled for examination by the USDOL contract auditor will be notified approximately four weeks prior to the start of the engagement.

11.2.2 PIOs

For PIOs, USDOL may require either an attestation engagement or a project-specific audit to confirm compliance with applicable US federal laws, USDOL regulations for grants, and the Terms and Conditions of the cooperative agreements. The completeness, accuracy, and reliability of the recipient's financial reporting and performance data will also be assessed.

If an exception with supporting documentation is not requested, then the requirements outlined above in Section 11.2.1 will apply. However, if a PIO has existing internal requirements or prohibitions that would not allow USDOL's external attestation engagements, the PIO may request an exception by providing to USDOL a copy of the internal requirement or regulation prohibiting an external attestation engagement or audit.

In cases where exceptions are granted, project-specific audits for PIOs must be conducted solely in conformity with the examination standards set forth in the *International Standards on Auditing* and consistent with all terms and requirements established in the Terms of Reference (TOR) agreed upon by USDOL and the recipient. While the External Auditor is not required to adhere to the requirements of the *Government Auditing Standards, July 2011 Revision*, published by the Comptroller General of the United States, the External Auditor will have regard to the standards for an examination level engagement in the Chapter on General, Field Work, and Reporting Standards for Attestation Engagements except where incompatible with examination standards that take precedence for the External Auditor.

11.3 Performance Evaluations

The following procedures satisfy U.S. Government requirements related to Sec. 3(b) of the Foreign Aid Transparency and Accountability Act of 2016 (FATAA). All projects will undergo an independent, external evaluation at least once in the project's lifetime. Some exceptions include projects that are for specific research-based deliverables, such as impact evaluations. Other exceptions may be granted on a case-by-case basis. Where possible and practical, ILAB-funded projects generally undergo two independent performance evaluations, usually at the mid-point of the project and before the project's period of performance ends. The program evaluations generally assess the project's implementation and progress in meeting its expected objective and outcomes. Sustainability shall also be addressed in all evaluation exercises.

USDOL determines the exact timing of the evaluations through consultation with the project. Funds permitting, these evaluations will be conducted by an external M&E Expert contracted with funds outside the project's budget and managed by USDOL. Any exceptions to this rule will be addressed in the Terms and Conditions of award.

Because USDOL's funding is never guaranteed from year to year, recipients are required to include funding for evaluations in their budgets in the amounts specified in the respective terms and conditions of award. In the event funds are not available for a USDOL-funded external evaluation, USDOL will work with the recipient to determine the most appropriate and effective way to make use of existing project funds to contract an evaluator. In such cases, the project shall consult with USDOL for guidance on how to proceed with the evaluation.

If an evaluation is planned for the midpoint of the project, USDOL may opt for an internal project review or use other evaluation methodologies rather than a contracted full performance evaluation. In these cases, USDOL will consider factors such as, but not limited to, project duration, project funding amount, safety of evaluators, etc. Such reviews would be used to assess progress towards meeting outcomes, reasons for successes or failures to meet them, and any follow-up actions to be taken.

Prior to the start of each external evaluation, the External M&E Expert will lead the process of developing the specific Terms of Reference (TOR) for the evaluation and provide additional guidance on the evaluation scope and process as required, with oversight from OTLA. The recipient will have the opportunity to provide inputs to and comments on the TOR and to review and comment on the draft evaluation report. The recipient must provide the USDOL-contracted external evaluator with relevant background materials and with all necessary support in relation to the implementation of the evaluation on a mutually agreed upon timeline prior to the start of the evaluation fieldwork. The recipient must also work with the USDOL-contracted external evaluator and any other stakeholders to provide logistical support to facilitate an evaluation.

The USDOL-contracted external evaluator is solely responsible for preparing the evaluation report and for the contents, conclusions and recommendations made in it. The report must be drafted in accordance with the TOR, including with respect to the content, format, and schedule for review and submission. A written draft of the evaluation results/report will be provided to the recipient and USDOL for input before the evaluation is printed in final form.

In cases of USDOL contracted and managed performance evaluations, project funding set aside in the approved budget for evaluations may be used to (but is not limited to): translate the evaluation report from English into local languages, provide ground transportation and interpretation for the external evaluator, host an evaluation stakeholder meeting, and in-country transportation and accommodation costs for staff and other stakeholder participation in the stakeholder meeting. Re-allocation of funds set aside within project budgets for evaluations that are not needed for this purpose must be made in consultation with USDOL.

USDOL encourages recipients to disseminate finalized evaluation reports and to apply learnings from the evaluation reports to the ongoing project and to future projects.

After finalizing the interim evaluation (or review) report, recipients are required to report on follow-up actions taken to address recommendations. Recipients must report on the progress of follow-up actions planned as a result of the recommendations in each subsequent TPR.

12 Project Closeout Procedures

12.1 Financial Settlement of USDOL Funds

The recipient is responsible for the orderly and timely phase out of any projects under the USDOL cooperative agreement and for the financial settlement of claims on behalf of sub-awardees and contractors.

Funds obligated by USDOL to the recipient remain available for obligation by the recipient

during the period of performance of the cooperative agreement and before applicable funding expiration dates. Only allowable costs incurred during the period of performance may be charged to the federal award (2 CFR 200.1 Period of performance). Indirect costs supported for allowable charges to the award are validated at time of closeout using a federally approved NICRA or other applicable rate agreement. If any costs are incurred after the period of performance end date, they must not be supported with federal funds.

Some closeout activities necessarily will happen after the period of performance end date, just like some pre-award activities happen prior to the period of performance start date. Recipients should plan accordingly.

For projects funded from separate fiscal year appropriations and managed as one single project, the recipient must ensure that funds from each fiscal year are obligated before their respective funding expiration dates.

All valid obligations should be liquidated by the recipient no later than 120 days after the cooperative agreement period of performance ends, unless the recipient receives written approval from the Grant Officer to extend the period for liquidation of outstanding recipient obligations. Any funds drawn down by the recipient, but not used to liquidate a valid obligation within the time allowed, must be returned to USDOL at the earliest date practicable. Recipients must also complete all reports required by the Payment Management System.

Final closeout of the cooperative agreement will not prevent USDOL from disallowing costs or recovering funds from the recipient on the basis of a later audit or review, in accordance with the requirements of 2 CFR 200.345.

12.2 Government Property Inventory Disposition Request

No later than 90 days before completion of the project, the recipient must submit the following information to the GOR, consistent with the regulations applicable to Property Standards at 2 CFR 200.310-316:

- Government Property Inventory Disposition List for all real property, equipment,⁸ and intangible property purchased with project funds. The List should include current fair market value and the proposed disposition (see Annex K for optional template).
- Inventory list of supplies, if unused supplies exceed \$5,000 in total aggregate value at the time of closeout.

The Grant Officer will provide final disposition instructions regarding the final disposition of any real property and equipment with a fair market value greater than \$5,000. The recipient is responsible for disposal of all other real property and equipment in a way that best serves to sustain the goals of the project.

⁸ *Equipment* means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$5,000. (2 CFR 200.1).

12.3 Project Closeout Documents

Approximately 120 days before completion of the project, USDOL will provide the recipient with closeout instructions.

The recipient must provide the GOR with the following project closeout reports within 120 days after the end of the period of performance, unless otherwise specified below:

- Final Technical Progress Report (including final and complete PMP data tracking table);
- Final Evaluation Report;
- Government Property Closeout Inventory Certification;
- Government Property Inventory List (due 90 days before end of project)
- Final Quarterly Financial Status report (SF-425);
- Final Closeout Financial Status Report;
- Recipient's Release Form; and
- Recipient's Assignment of Refunds, Rebates and Credits.

If more than 120 days is needed, the recipient must submit a request to the project GOR. All attestation engagement and project-specific audit findings must be closed before a project's cooperative agreement can be closed out.

Recipients must be prepared to follow Federal guidelines on record retention, which require they maintain all records pertaining to award activities for a period of at least three years from the date of submission of the final expenditure report. See 2 CFR 200.334-338 for more specific information, including information about the start of the record retention period for awards that are renewed quarterly or annually, and when the records must be retained for more than three years.

13 Restrictions, Unallowable Activities, and Specific Prohibitions

The following is a list of restrictions, unallowable activities, and specific prohibitions, as identified in 2 CFR Part 200, Subpart E – Cost Principles, and USDOL policy for all USDOL-funded projects. If the recipient has questions regarding these or other restrictions, consultation with USDOL is recommended.

13.1 Pre-Award Costs

USDOL funds may not be encumbered or obligated by a recipient before the period of performance. Pre-award costs, including costs associated with the preparation of an application submitted in response to this FOA, are not reimbursable under the cooperative agreement.

13.2 Subawards and Contracts

Subawards must be administered in accordance with 2 CFR 200.331-333 and require prior approval by USDOL in accordance with 2 CFR 200.308(c)(1)(vi) if not approved as part of the original award. Contracts must be administered in accordance with 2 CFR 200.317-326. The costs of professional and consultant services must be considered in light of the reasonableness of

the charges. See 2 CFR 200.459.

If the recipient plans to provide funding to subawards that are not listed in the cooperative agreement, then they must provide the proposed subaward recipient name, a description of project activity, and a subaward budget and budget narrative. The recipient must also explain how the proposed subrecipient was identified and selected for funding.

The debarment and suspension rule, as outlined in 29 CFR Part 98, applies to all subawards issued under the cooperative agreement. The recipient is responsible for ensuring that all subrecipients and contractors are eligible for participation in federal assistance programs. The recipient may check the following website to assess available information on parties that are excluded from receiving federal financial and nonfinancial assistance and benefits, pursuant to 31 U.S.C. 6101, note E.O. 12549, E.O. 12689, 48 CFR 9.404: <http://www.sam.gov/>.

Recipients are responsible for subrecipients' expenditure of funds, financial management, and compliance with USDOL and federal regulations. This includes ensuring subrecipient compliance with all audit requirements established in 2 CFR Part 200, Subpart F – Audit Requirements.

Recipients must maintain written standards of conduct covering conflicts of interest and governing the performance of their employees who are engaged in the selection, award and administration of contracts and subawards as required by 2 CFR 200.318. Disclosure of all potential real and apparent conflicts of interest must be made in writing to DOL as required by 2 CFR 200.112. A sample of how to document that employees are free of real or perceived conflicts is provided here. It may be used as part of a recipient's internal process as needed. DOL may request to review a recipient's written standards on a case-by-case basis. Sample conflict of interest statement:

I acknowledge that I have been selected to participate in the project IL-XXXXX as a person involved in the procurement/purchasing process. To the best of my knowledge, I certify that neither I nor my spouse, domestic partner, dependent children, members of my household, immediate family nor personnel with whom I am seeking employment, have any direct or financial interest in any of the firms submitting proposals or in their proposed contractors, or have any other beneficial interest in such firms except as fully disclosed on an attachment to this certification.

13.3 Funds to Host Country Governments

The normal requirements for subawards as described in 2 CFR 200.331-333 apply to passing through part of the federal award to another entity, including to a foreign government. It is recognized that the normal requirements for competition as described in 2 CFR 200.317-326 apply to procurements of goods and service, including those to foreign governments.

However, USDOL funds are not intended to supplant existing foreign government funding for activities that are the responsibility of such governments. Accordingly, generally, recipients may not provide any of the funds obligated under a cooperative agreement to a foreign government, foreign officials or entities that are agencies of, or operated by or for, a foreign state or government, ministries, officials, or political parties, except in cases consistent with the

paragraph below.

Exceptions may be made in cases where the following conditions are satisfied: (1) recipient funding of such activities would supplement, and not supplant, existing foreign government activities that are the responsibility of such governments, (2) the recipient has demonstrated that funding of activities through a government entity is necessary for achieving the outcomes of the project, including building government capacity, and (3) the recipient has received prior USDOL approval. In granting such approval, consideration will be given, in the case of a contract, where the recipient has conducted a competitive procurement process and has determined that no other entity is able to provide services or undertake project activities, and, in the case of a subaward, where the recipient has undertaken an assessment that demonstrates (1) the need for allocating funding to a specific government entity to carry out a given activity and (2) why the funding of any other entity to carry out the activity in question would result in the recipient's inability to achieve a key objective of the project.

The recipient must submit all relevant information to USDOL for approval; see Annex A and Section 4.2.3.

13.4 Contingency Costs

Recipients must not budget for unforeseen costs or contingency provisions except in unusual circumstances as described in 2 CFR 200.433 Contingency provisions. Instead, recipients are encouraged to prepare budgets with reasonable estimated cost projections and to request re-budgeting approval during the life of the project as needed.

13.5 Participant Support Costs

Award recipients may use project funds to cover participant support costs associated with a conference, seminar, symposium, workshop or other event whose primary purpose is the dissemination of technical information; is necessary and reasonable for successful performance under the federal award; and complies with the recipient's internal operating procedures. Participant support costs are defined as direct costs for items such as daily subsistence allowances and travel allowances paid to or on behalf of participants or trainees (not including employees of the recipient or subrecipient institution) in connection with the events noted in the preceding sentence. See 2 CFR 200.1 Participant support costs for the definition of these costs. Participant support costs are allowable with the prior approval of the Grant Officer. Costs must be reasonable, taking into account where and when the project activity will take place, and are subject to review by USDOL or its auditors. Where possible, participant support costs should be paid for directly by the recipient or subrecipients to the service provider. If costs are paid directly to participants, recipients should make clear that participant support costs are covering costs incurred and are not compensation for participation at events.

13.6 Direct Cash Transfers

USDOL generally does not allow for direct cash transfers to target participants, including communities, parents, or children, although USDOL may make an exception in certain situations where an emergency need has been determined. Should an emergency situation arise, recipients may request approval of the use of direct cash transfers to target participants by contacting the GOR and specifying: a) the circumstances

of the emergency, why these activities and interventions are necessary and other forms of assistance (e.g., vouchers) are not feasible, and how they will contribute to the overall project goals; and b) how the disbursement of funds will be administered in order to maximize efficiency and effectiveness, and minimize the risk of misuse of funds. Approval of direct cash transfers is at the discretion of USDOL.

Purchase of incidental items is allowable if necessary for direct participants' involvement in project activities and as a means of promoting sustainable labor rights outcomes in the target group(s), and must be approved by USDOL. Such participant costs could include direct costs such as personal protective equipment (PPE), tuition or transportation. Recipients may propose microfinance interventions (e.g., micro-savings and micro-loans) or linkages to existing microfinance programs. If approved by the Grant Officer, these items shall be purchased or paid for directly by the recipient or subrecipients or contractors in the form of vouchers, or payment to the service provider, as opposed to transferring cash directly to project participants or other individuals.

If the recipient proposes the provision of additional participant costs other than those that were outlined and approved in its original application, the recipient must first consult with the GOR, and specify: a) why these activities and interventions are necessary, and how they will contribute to the overall project goals; and b) how the disbursement of funds will be administered in order to maximize efficiency and effectiveness and minimize the risk of misuse. The recipient must also address how participant costs will be made sustainable once the project is completed.

13.7 Vehicle costs

The cost of purchasing a vehicle is allowable only with prior approval from the Grant Officer. Vehicles with a purchase price of \$5,000 or more are considered equipment.

13.8 Meal costs

Except for participant support costs, per diem or other travel costs, food and beverage costs generally fall under the category of "entertainment costs" which generally are not allowed to be supported with U.S. federal funds. In rare circumstances, it might be allowable to support the costs of modest refreshments during a meeting whose primary purpose is the dissemination of technical information and whose purpose is necessary and reasonable for successful performance under the federal award. A standing staff meeting is an example of a meeting during which supporting refreshment costs from award funds is not appropriate. Generally, it is recommended to support the cost of refreshments with non-federal funds.

Recipients are advised to have written procedures in place regarding costs for activities such as participant support, travel and meetings. Recipients are expected to follow those procedures consistently regardless of the source of funding. It is the recipient's responsibility to document their budget choices appropriately.

13.9 Indirect Costs

Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective. Indirect cost charges must be based on allowable (*i.e.*, necessary, reasonable, conforming, consistent and documented) costs based on the applicable cost principles.

For organizations with a NICRA approved by the Federal Cognizant Agency (FCA)⁹ or other rate agreement approved by USDOL: Indirect costs must be supported according to the approved rate agreement. When a new rate agreement is in place, submit it to theGOR as soon as possible.

For organizations with no budgeted/claimed indirect costs: All supported costs must be certified to be directly allocable to the project and not supported from any other source. An organization that does not have a current negotiated (including provisional) rate, except for those organizations described in appendix VII to part 200, may elect to charge a de minimis rate of 10% of modified total direct costs which may be used indefinitely. No documentation is required to justify the 10% de minimis indirect cost rate. As described in §200.403, costs must be consistently charged as either indirect or direct costs, but may not be double charged or inconsistently charged as both.

13.10 Personnel Housing and Personal Living Expenses

In accordance with federal cost principles, recipient or subrecipient personnel housing and personal living expenses may not be counted as indirect costs in the project budget. USDOL funds may only be used to pay for housing costs, housing allowances, and personal living expenses (*e.g.*, dependents' allowance) of project staff if they (1) are separately accounted for as direct costs of the project necessary for the performance of the project and (2) receive prior approval from the Grant Officer.

Recipients must provide a brief explanation as to why such costs are considered necessary for the performance of the project, consistent with the organization's established policies, and reasonable given costs in the country where the staff person will reside.

13.11 Construction

ILAB awards are non-construction awards. If construction activities are necessary under an ILAB award, they would be rare and minor.

Construction with funds under the cooperative agreement requires USDOL prior approval and ordinarily should not exceed 10 percent of the project budget's direct costs. Funds for construction must be clearly specified in the budget. Any activities that lead to the creation of real property that is of a permanent nature must be classified under construction expenses. In addition, expenses in support of construction cannot be classified as supplies, and should be regarded as construction activities.

In general, USDOL expects construction to be limited to improving existing infrastructure and facilities utilized by direct beneficiaries. In order to promote sustainability, USDOL encourages recipients to secure matching funds, in-kind contributions, or other forms of cost sharing from the government, communities and local organizations when proposing construction activities.

⁹An FCA is the agency responsible for negotiating an organization's indirect cost rate and for issuing the appropriate NICRA. Unless specifically assigned by OMB, the federal agency from which an organization receives the preponderance of direct funding is normally the FCA. If USDOL is your FCA, you can work with the Office of Cost Determination (OCD) to modify your existing NICRA. More information about USDOL's OCD is available at <http://www.dol.gov/oasam/boc/dcd/>. This website has guidelines to develop indirect cost rates, links to the applicable cost principles, contact information and other FCA websites. The OCD also has an FAQ providing general information about the indirect cost rate approval process and due dates for provisional and final indirect cost rate proposals at <http://www.dol.gov/oasam/faqs/FAQ-dcd.htm>.

All modifications to the project's budget to address construction related changes require a formal project revision request to be approved by the Grant Officer.

See also 2 CFR 200.439 Equipment and other capital expenditures for guidance on allowable costs.

13.12 Value Added Tax (VAT)

VAT foreign taxes charged for the purchase of goods or services that a recipient is legally required to pay in country are allowable expenses under federal awards. After notifying DOL, the recipients and subrecipients shall make every effort to apply for and receive VAT exemption in the country or countries in which the project operates (see 2 CFR 200.470).

The recipient will report on the progress of its application for VAT exemption in its TPR. See Section 7.8 Communication with U.S. Embassies for more information.

13.13 Miscellaneous Prohibitions

USDOL funds may not be used to provide for:

- The purchase of land.
- The procurement of goods or services for personal use by the recipient's employees.
- Entertainment, including amusement, diversion, and social activities and any costs directly associated with entertainment (such as tickets, meals, lodging, rentals, transportation, and gratuities).¹⁰
- Alcoholic beverages.

13.14 Inherently Religious Activities

The U.S. Government is generally prohibited from providing direct financial assistance for inherently religious activities. The recipient and subrecipients may work with and make subawards to religious institutions; however, federal funds provided under a USDOL-awarded cooperative agreement may not be used for religious instruction, worship, prayer, proselytizing, other inherently religious activities, or the purchase of religious materials. Neutral, non-religious criteria that neither favor nor disfavor religion will be employed in the selection of recipients and must be employed by the recipient in the selection of sub-awardees or contractors. This requirement must be included in all subawards issued under the cooperative agreement.

Any inherently religious activities conducted by the recipient must be clearly separated in time or physical space from activities funded by USDOL. Recipients must segregate from federal and matching funds (neither of which can be used to fund inherently religious activities), and account for separately, any non-federal and non-matching funds (or allocable portion of those funds) used for inherently religious activities.

¹⁰Costs of training or meetings and conferences, when the primary purpose is the dissemination of technical information, are allowable. This includes reasonable costs of meals and refreshments, transportation, rental of facilities and other items incidental to such meetings and conferences. Costs related to educational activities, such as street plays and theater, also might be allowable.

Additionally, direct beneficiaries of the project must have a clear understanding that their enrollment in a USDOL-funded project is not conditioned on their participation in any religious activities. Direct beneficiaries must have a clear understanding that a decision to not participate in any inherently religious activity will in no way impact, or result in any negative consequences to their standing, participation in or receipt of benefits from a USDOL-funded project.

If the recipient is unclear whether a given project activity may involve an inherently religious activity, the recipient should consult with the GOR prior to implementing the activity.

This requirement must be included in all subawards issued with USDOL funds.

13.15 Program Income

Program income, as defined by 2 CFR 200.1, generated from recipient activities, must be added to the award and must be expended for allowable activities as described in [2 CFR 200.307](#). At minimum, recipients must track and report program income in FFRs. 2 CFR 200.307 provides much detail on the accounting of program income. If program income is anticipated, it is highly recommended that the recipient consults with the GOR.

13.16 Lobbying and Fundraising

Funds provided by USDOL for project expenditures under the cooperative agreement may not be used with the intent to influence a member of the U.S. Congress, a member of any U.S. Congressional staff, or any official of any federal, state, or local government in the United States (hereinafter “government official(s)”), to favor, adopt, or oppose, by vote or otherwise, any U.S. legislation, law, ratification, policy, or appropriation, or to influence in any way the outcome of a political election in the United States, or to contribute to any political party or campaign in the United States, or for activities carried on for the purpose of supporting or knowingly preparing for such efforts. This includes awareness raising and advocacy activities that include fund-raising or lobbying of U.S. federal, state, or local governments (see 2 CFR 200.442 and 450). This does not include communications for the purpose of providing information about the recipient or its subrecipients and their programs or activities in response to a request by any government official or for consideration or action on the merits of a federally-sponsored agreement or relevant regulatory matter by a government official.

A cooperative agreement recipient classified under revenue code as a 501(c)(4) entity (see 26 U.S.C. 501(c)(4)), may not engage in lobbying activities. According to the Lobbying Disclosure Act of 1995, as codified at 2 U.S.C. 1611, an organization, as described in Section 501(c)(4) of the Internal Revenue Code of 1986, that engages in lobbying activities directed toward the U.S. Government is not eligible for the receipt of federal funds constituting an award, grant, cooperative agreement, or loan. This requirement must be included in all subawards issued under the cooperative agreement.

13.17 Fly America Act

Recipients and their subrecipients must adhere to the International Air Transportation Fair Competitive Practices Act of 1974 (49 U.S.C. 40118) (Fly America Act).¹¹

13.18 Buy America Act

Recipients and their subrecipients must adhere with Chapter 83 of title 41, United States Code (commonly known as the “Buy American Act”). Additionally, no funds may be made available to any person or entity that has been convicted of violating the Buy American Act.

For the purposes of this award, the Buy American Act requires the recipient to use, with limited exceptions, only a) unmanufactured items that have been mined or produced in the U.S.; and b) manufactured items that have been manufactured in the U.S. substantially all from articles, materials, or supplies that were mined, produced, or manufactured in the United States.

These requirements do not apply to 1) items for use outside of the U.S., 2) items that are not mined, produced, or manufactured in the U.S. in sufficient and reasonably available commercial quantities and are not of a satisfactory quality, and 3) manufactured items procured under any contract with an award value that is less than the micro-purchase threshold (currently \$10,000). In order to claim an exception under exception 2), the recipient must obtain prior written approval from the Grant Officer. Prior approval is not needed for items for use outside of the U.S. funded with ILAB awards, nor for purchases under the micro-purchase threshold.

13.19 Trafficking in Persons, Commercial Sex Acts, and Forced Labor¹²

A. The following requirements are applicable to the recipient, if it is a private entity:

1. The recipient, its employees, subrecipients, subrecipients' employees, contractors and contractors' employees may not engage in or use labor recruiters, brokers or other agents who engage in:
 - (i) Severe forms of trafficking in persons;
 - (ii) the procurement of a commercial sex act during the period of time the grant, contract, or cooperative agreement is in effect;
 - (iii) the use of forced labor in the performance of the grant, contract, or cooperative agreement; or
 - (iv) acts that directly support or advance trafficking in persons, including:
 - (I) Destroying, concealing, removing, confiscating, or otherwise denying an employee access to that employee's identity or immigration documents.

¹¹ For full text of the International Air Transportation Fair Competitive Practices Act of 1974 (49 U.S.C.40118), see <http://www.gpo.gov/fdsys/granule/USCODE-2011-title49/USCODE-2011-title49-subtitleVII-partA-subpartI-chap401-sec40118/content-detail.html>.

¹² For purposes of this section:

“**Employee**” means either a) an individual employed by the recipient or a subrecipient who is engaged in the performance of the project or program under this award; or b) another person engaged in the performance of the project or program under this award and not compensated by the recipient including, but not limited to, a volunteer or individual whose services are contributed by a third party as an in-kind contribution toward cost sharing or matching requirements.

“**Forced labor**” means labor obtained by any of the following methods: the recruitment, harboring, transportation, provision, or obtaining of a person for labor or services, through the use of force, fraud, or coercion for the purpose of subjecting that person to involuntary servitude, peonage, debt bondage, or slavery.

“**Private entity**” a) means any entity other than a State, local government, Indian tribe, or foreign public entity, as those terms are defined in 2 CFR 175.25 and b) includes a) a nonprofit organization, including any nonprofit institution of higher education, hospital, or tribal organization other than one included in the definition of Indian tribe at 2 CFR 175.25 (b) a for-profit organization.

“**Severe forms of trafficking in persons**,” “**commercial sex act**,” and “**coercion**” have the meanings given at section 103 of the Trafficking Victims Protection Act (TVPA), as amended (22 U.S.C. 7102).

- (II) Failing to provide return transportation or pay for return transportation costs to an employee from a country outside the United States to the country from which the employee was recruited upon the end of employment if requested by the employee, unless--
 - (a) exempted from the requirement to provide or pay for such return transportation by the Federal department or agency providing or entering into the grant, contract, or cooperative agreement; or
 - (b) the employee is a victim of human trafficking seeking victim services or legal redress in the country of employment or a witness in a human trafficking enforcement action.
- (III) Soliciting a person for the purpose of employment, or offering employment, by means of materially false or fraudulent pretenses, representations, or promises regarding that employment.
- (IV) Charging recruited employees unreasonable placement or recruitment fees, such as fees equal to or greater than the employee's monthly salary, or recruitment fees that violate the laws of the country from which an employee is recruited.
- (V) Providing or arranging housing that fails to meet the host country housing and safety standards.

2. USDOL may unilaterally terminate this award, without penalty, (or take any of the remedial actions authorized under 22 USC 7104b(c)), if the recipient or a subrecipient that is a private entity a) is determined to have violated a prohibition in paragraph A.1 of this section; or b) has an employee who is determined by the agency official authorized to terminate the award to have violated a prohibition in paragraph A.1 of this section through conduct that is either associated with performance under this award; or imputed to the recipient or the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR Part 180, "Governmentwide Debarment and Suspension (Non-procurement)."

B. The following requirement is applicable to the recipient if it is other than a private entity:

1. USDOL may unilaterally terminate the cooperative agreement, without penalty, (or take any of the remedial actions authorized under 22 USC 7104b(c)), if a subrecipient a) is determined to have violated a prohibition in paragraph A.1 of this section; or b) has an employee who is determined by the agency official authorized to terminate the award to have violated an applicable prohibition in paragraph A.1 of this section through conduct that is either associated with performance under this award; or imputed to the recipient or the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR part 180, "Governmentwide Debarment and Suspension (Non-procurement)."

C. The following requirements are applicable to the recipient regardless of whether it is or is not a private entity:

1. The recipient must inform USDOL immediately of any information the recipient receives from any source alleging a violation of a prohibition in paragraph A.1 of this section.
2. USDOL's right to terminate unilaterally that is described in paragraph A.2 or B.1 of this section i) implements section 106(g) of the Trafficking Victims Protection Act of 2000 (TVPA), as amended (22 U.S.C. 7104(g)), and ii) is in addition to all other remedies for noncompliance that are available to USDOL under this cooperative agreement.
3. The recipient must include the requirements of paragraph A.1 of this section in any subaward it makes to a private entity using USDOL funds.

13.20 Lobbying, Promoting, or Advocating for the Legalization of Prostitution

The U.S. Government is opposed to prostitution and related activities which are harmful and dehumanizing and contribute to trafficking in persons. U.S. NGOs, corporations, and their subrecipients cannot use funds provided by USDOL to lobby for, promote, or advocate the legalization or regulation of prostitution as a legitimate form of work. Foreign-based NGOs, corporations, and sub-awardees or contractors that receive USDOL funds cannot lobby for, promote or advocate the legalization or regulation of prostitution as a legitimate form of work while acting as a funded entity on a USDOL-funded project. It is the responsibility of the recipient to ensure that all subrecipients meet these criteria.

This requirement must be included in all subaward agreements that are awarded using USDOL funds, and the recipient must obtain a written declaration to such an effect from the subrecipients.

13.21 Terrorism

The recipient is reminded that U.S. law, including Executive Orders, prohibits transactions with, and the provision of resources and support to, individuals and organizations associated with terrorism. It is the legal responsibility of the recipient to ensure compliance with these Executive Orders and laws. It is the policy of USDOL to seek to ensure that none of its funds are used, directly or indirectly, to provide support to individuals or entities associated with terrorism. The recipient may check the applicable website to assess available information on parties that are excluded from receiving federal financial and nonfinancial assistance and benefits. See <https://www.treasury.gov/resource-center/sanctions/SDN-List/Pages/default.aspx>.

This requirement must be included in all subawards issued under the cooperative agreement.

14 Suspension and Termination Procedures

14.1 Suspension

If the recipient fails to comply with the Terms and Conditions of a cooperative agreement, and usually after exhausting reasonable remedies for non-compliance, USDOL may, on reasonable

notice to the recipient, suspend¹³ the cooperative agreement or a specific project or projects under the cooperative agreement. This may also include DOL withholding further payments, or prohibiting the recipient from incurring additional obligations of cooperative agreement funds if corrective actions are not made by the recipient. The USDOL GO may make a decision to terminate the cooperative agreement in accordance with this section or Section 14.2 described below. The USDOL Grant Officer will allow all necessary and proper costs that the recipient could not reasonably avoid during the period of suspension provided that they meet the requirements outlined in the cooperative agreement.

14.2 Termination

A cooperative agreement may be terminated¹⁴ in accordance with 2 CFR 200.339-343 and the guidelines below.

14.2.1 Termination by the Grant Officer

The Grant Officer may terminate a grant in whole, or in part, or a specific project or projects under a cooperative agreement, at any time before the date of completion, whenever it is determined that the recipient has failed to comply with any term of the award (including project revisions requiring such approval), whether stated in a federal statute or regulation, an assurance, an application, a notice of award, or elsewhere. The Grant Officer is expected to promptly notify the recipient in writing of the determination and the reasons for the termination, and the effective date of termination. Payments made to the recipient or recoveries by USDOL must be in accord with the legal rights and liabilities of the parties. DOL will report to the appropriate federal website (*i.e.*, FAPIS.gov) any awards that are terminated for failure to comply with the Terms and Conditions of award, as required by [2 CFR 200.341\(c\) Notification of termination requirement](#).

14.2.2 Termination by the Grant Officer with Consent of the Recipient

The Grant Officer may terminate a grant in whole, or in part, or a specific project or projects under a cooperative agreement, at any time before the date of completion with consent of the recipient. In this case, 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 recipient must not incur new obligations for the terminated portion after the effective date and must cancel as many outstanding obligations as possible. The Grant Officer is expected to allow full credit to the recipient for the federal share of the obligations that cannot be cancelled properly but are incurred by the recipient prior to termination. Payments made to the recipient of recoveries by USDOL must be in accord with the legal rights and liabilities of the parties.

¹³ **Suspension:** Depending on the award, suspension means either, 1) an action by the Grant Officer that temporarily suspends federal assistance under the cooperative agreement, pending corrective action by the recipient or pending a decision to terminate the cooperative agreement by the Grant Officer; or 2) an action taken by a suspension official implementing Executive Order 12549 to immediately exclude a person from participating in cooperative agreement transactions for a period, pending completion of an investigation and such legal or debarment proceedings as may ensue.

¹⁴ **Termination:** Termination means the permanent withdrawal of the authority to obligate previously awarded cooperative agreement funds before that authority would otherwise expire. It also means the voluntary relinquishment of that authority by the recipient or its subrecipient.

14.2.3 Termination by the Recipient

The recipient may terminate the agreement upon sending written notification to USDOL, setting forth the reasons for such termination, the effective date, and in the case of partial termination, the portion to be terminated. However, in the case of a partial termination, if USDOL determines that the remaining portion of the award would not accomplish the purposes for which the award was made, USDOL may terminate the award in its entirety.

ANNEX A:
Information on Proposed Funding to Host Country Governments

Recipients must submit this table to the GOR within four months of award for approval for planned funding to host country governments during subsequent project implementation, recipients must also submit this table prior to any changes or additions for funding to host country governments. The status of approved funding to host country governments must be reported in the semi-annual TPRs (for more information see sections 4.2.3, 13.2 and 13.3).

Proposed Funding to Host Country Governments					
Name of Project:					
Government Agency	Outcome	Output	Activities	Budget in USD	Assessment & Justification

ANNEX B: Information on Proposed Subawards

Recipients must submit this table to the GOR within four months of award for approval of subawards that were not originally proposed in the application. If an organization was proposed as subaward in the application, then their information does not need to be submitted in this table. During subsequent project implementation, recipients must also submit this table prior to any changes or additions for funding to subawards not originally proposed in the application. The status of approved funding to subawards must be reported in the semi-annual TPRs (for more information see sections 4.2.3, 13.2 and 13.3).

Proposed Funding to Subawards					
Name of Project:					
Organization	Outcome	Output	Activities	Budget in USD	Assessment & Justification

ANNEX C: Project Document Format

Cover Page Executive Summary

1. Background and Justification

2. Target Groups - A detailed listing of targets by demographic or other categories as appropriate (See Section 4.2.1.2).

3. Program Approach and Strategy

3.1. Logic model (graphical depiction of project logic)

3.2. Narrative description of logic that explains expected causal linkages between elements of the Logic Model, Indicators, Critical Assumptions, and the project's investments in terms of inputs, activities, participation and outputs.

3.3 Work Plan

4. Approach to Project Monitoring, Tracking and Evaluation

4.1 Performance Monitoring Plan (PMP)

4.2 Baseline Data Collection Plan – to establish baseline values for applicable project indicators

4.3 Evaluation Plan – Description of any evaluations that will be carried out over the life of the project, including type of evaluation (e.g., implementation, impact) and when they will take place (e.g., mid-term, final, post-project close)

4.4 Procedures for Reviewing Performance Information – How the recipient will review performance with USDOL on an ongoing basis, how often the PMP will be reviewed to determine whether updates are necessary

4.5 Procedures for Assessing Data Quality – Procedures the recipient will use to assess data quality, making note of any data quality checklists/tools

4.6 Performance Management Task Schedule – Summary schedule/calendar that summarizes all performance management tasks the recipient will undertake

5. Institutional and Management Framework

5.1 Institutional Arrangement (implementing level)

5.2 Collaborating and Implementing Institutions and Responsibilities (including Subaward Matrix where applicable)

5.3 Other Donor or International Organization Activity and Coordination

5.4 Project Management Organizational Chart

6. Contributions to Project

6.1 Contributions Provided by USDOL

6.2 Contributions/Inputs Provided by the Recipient (and Associates, if applicable)

6.3 National and/or Other Contribution -- Clearly indicate how the resources being dedicated to the project reflect new investments being made in support of the project, as opposed to ongoing programs or previous obligations of resources.

7. Project Budget – Outcomes-based project budget.

8. Sustainability and Exit Strategy

ANNEX E: List of OTLA Standard Indicators

OTLA STANDARD OUTCOME INDICATORS	ANNUAL TARGETS ¹	END OF PROJECT TOTAL
1a. Number (#) of <u>individual</u> actors within a system with improved linkages that enable them to better address labor rights issues, claim their rights or fulfill their duties	Y1: Y2: Y3: Y4:	
1b. Number (#) of collective structures or <u>institutions</u> within a system with improved linkages that enable them to better address labor rights issues, claim their rights or fulfill their duties	Y1: Y2: Y3: Y4:	
2a. Number (#) of <u>individual</u> actors within a system with increased capacity that enables them to better address labor rights issues, claim their rights or fulfill their duties	Y1: Y2: Y3: Y4:	
2b. Number (#) of collective structures or <u>institutions</u> within a system with increased capacity that enables them to better address labor rights issues, claim their rights or fulfill their duties	Y1: Y2: Y3: Y4:	
3a. Number (#) of <u>individual</u> actors within a system with replacement resources that enable them to continue to address labor rights issues, claim their rights or fulfill their duties	Y1: Y2: Y3: Y4:	
3b. Number (#) of collective structures or <u>institutions</u> within a system with replacement resources that enable them to continue to address labor rights issues, claim their rights or fulfill their duties	Y1: Y2: Y3: Y4:	
4a. Number (#) of <u>individual</u> actors within a system with increased motivation to address labor rights issues, claim their rights or fulfill their duties	Y1: Y2: Y3: Y4:	

¹ Most projects will have a period of performance of 4.5 years. In these cases, Year 1 should begin 6 months after award (after the needs assessment and baseline data collection are completed). For projects with a different period of performance, recipients should consult with USDOL to confirm appropriate performance cycles for targets and reporting.

OTLA STANDARD OUTCOME INDICATORS	ANNUAL TARGETS ¹	END OF PROJECT TOTAL
4b. Number (#) of collective structures or <u>institutions</u> within a system with increased motivation to address labor rights issues, claim their rights or fulfill their duties	Y1: Y2: Y3: Y4:	
5a. Number (#) of <u>individual</u> actors within a system demonstrating increased demand for services, benefits, protections or programs associated with improved workers' rights	Y1: Y2: Y3: Y4:	
5b. Number (#) of collective structures or <u>institutions</u> within a system demonstrating increased demand for services, benefits, protections or programs associated with improved workers' rights	Y1: Y2: Y3: Y4:	
6a. Number (#) of <u>individual</u> actors within a system with improved access to services, benefits, protections, or programs associated with improved workers' rights	Y1: Y2: Y3: Y4:	
6b. Number (#) of collective structures or <u>institutions</u> within a system with improved access to services, benefits, protections, or programs associated with improved workers' rights	Y1: Y2: Y3: Y4:	
7a. Number (#) of unique <u>touchpoints</u> or <u>leverage points</u> within a system with improved delivery of services, programs or duties associated with improved workers' rights	Y1: Y2: Y3: Y4:	
7b. Number (#) of collective structures or <u>institutions</u> within a system with improved delivery of services, programs or duties associated with improved workers' rights	Y1: Y2: Y3: Y4:	
8a. Number (#) of <u>individual</u> actors within a system who have utilized more effective services, processes or programs associated with improved workers' rights	Y1: Y2: Y3: Y4:	
8b. Number (#) of collective structures or <u>institutions</u> within a system that have institutionalized more effective services, processes or programs associated with improved workers' rights	Y1: Y2: Y3: Y4:	
9a. Number (#) of <u>individual</u> actors within a system that have adopted behaviors associated with	Y1:	

OTLA STANDARD OUTCOME INDICATORS	ANNUAL TARGETS ¹	END OF PROJECT TOTAL
improved workers' rights	Y2: Y3: Y4:	
9b. Number (#) of <u>institutions</u> , legal entities or organizations that have collectively adopted practices associated with improved workers' rights	Y1: Y2: Y3: Y4:	

ANNEX F: Performance Monitoring Plan Suggested Format

Indicator	Indicator Definition/ Unit of Measurement	Data Source	Data Disaggregation	Reporting Frequency	Responsible Person	Data Analysis/Use
Project Objective (PO):						
Indicator:						
Outcome 1:						
Indicator:						
Indicator:						
Sub-Outcome 1.1:						
Indicator:						
Indicator:						
Sub-Outcome 1.2:						
Indicator:						
Indicator:						
Indicator:						

Data Tracking Table Suggested Format

Performance Indicator	OTLA Standard Outcome Indicator <i>insert # 1-9 & a or b for each indicator, as applicable</i>	Baseline Value <i>Total & disaggregated</i>	Target vs. Actual <i>Total & disaggregated</i>	Year 1		Year 2		Year 3		Year 4		Life of Project Total <i>(if applicable)</i>
				<i>Total & disaggregated</i>		<i>Total & disaggregated</i>		<i>Total & disaggregated</i>		<i>Total & disaggregated</i>		
Semi-Annual Reporting Period				OCT 1 to MAR 31	APR 1 to SEP 30	OCT 1 to MAR 31	APR 1 to SEP 30	OCT 1 to MAR 31	APR 1 to SEP 30	OCT 1 to MAR 31	APR 1 to SEP 30	
Outcome 1.			Target									
			Actual <i>Female:</i> <i>Male:</i> <i>Other:</i>									
Sub-Outcome 1.1			Target									
			Actual <i>Sector:</i> <i>State:</i> <i>Other:</i>									
Sub-Outcome 1.2			Target									
			Actual <i>Female:</i> <i>Male:</i> <i>Other:</i>									

ANNEX G: Federal Financial Report/SF-425

<https://www.grants.gov/web/grants/forms/post-award-reporting-forms.html>

The image below is for informational purposes only.

View Burden Statement	Federal Financial Report (Follow form instructions)	OMB Number: 4040-0014 Expiration Date: 02/28/2022
1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)
<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>
3. Recipient Organization (Name and complete address including Zip code)		
Recipient Organization Name: <input style="width: 100%;" type="text"/>		
Street1: <input style="width: 100%;" type="text"/>		
Street2: <input style="width: 100%;" type="text"/>		
City: <input style="width: 40%;" type="text"/>		County: <input style="width: 40%;" type="text"/>
State: <input style="width: 40%;" type="text"/>		Province: <input style="width: 40%;" type="text"/>
Country: USA: UNITED STATES		ZIP / Postal Code: <input style="width: 40%;" type="text"/>
4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
6. Report Type	7. Basis of Accounting	8. Project/Grant Period
<input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	<input type="checkbox"/> Cash <input type="checkbox"/> Accrual	From: <input style="width: 40%;" type="text"/> To: <input style="width: 40%;" type="text"/>
		9. Reporting Period End Date
		<input style="width: 100%;" type="text"/>
10. Transactions		Cumulative
<i>(Use lines a-c for single or multiple grant reporting)</i>		
Federal Cash (To report multiple grants, also use FFR attachment):		
a. Cash Receipts		0.00
b. Cash Disbursements		0.00
c. Cash on Hand (line a minus b)		0.00
<i>(Use lines d-o for single grant reporting)</i>		
Federal Expenditures and Unobligated Balance:		
d. Total Federal funds authorized		0.00
e. Federal share of expenditures		0.00
f. Federal share of unliquidated obligations		0.00
g. Total Federal share (sum of lines e and f)		0.00
h. Unobligated balance of Federal Funds (line d minus g)		0.00
Recipient Share:		
I. Total recipient share required		0.00
J. Recipient share of expenditures		0.00
K. Remaining recipient share to be provided (line I minus J)		0.00
Program Income:		
L. Total Federal program income earned		0.00
M. Program income expended in accordance with the deduction alternative		0.00
N. Program income expended in accordance with the addition alternative		0.00
O. Unexpended program income (line I minus line M and line N)		0.00

ANNEX H:
Technical Progress Report Format
 Submitted to U.S. Department of Labor/Bureau of International Labor Affairs
 Office of Trade and Labor Affairs

Type of Report: <input type="checkbox"/> Regular <input type="checkbox"/> Final	Time Period Covered by this Report: to
Project Name:Country: Project Number (if applicable):	
Recipient Organization:	
Recipient Organization Contact Information:	
<i>Headquarters</i>	<i>Field Office</i>
Key Project Dates Cooperative agreement signed on Actual start date was . Expected date of mid-term evaluation is . Actual date of mid-term evaluation was . Expected date of final evaluation is . Actual date of final evaluation was . Expected end date of project is .	Key Project Budget Information Federal Grant Number: Appropriation Code: Total Amount Approved: Actual Expenditures To Date:
Attachments <i>(Please mark the checkboxes below to indicate the annexes attached.)</i> <input type="checkbox"/> Revised Work Plan <input type="checkbox"/> Outcomes-based Budget Report <input type="checkbox"/> PMP Data Tracking Table in a spreadsheet file (e.g. MS Excel) <input type="checkbox"/> Updated Sustainability Strategy <input type="checkbox"/> Revised Subaward Table <input type="checkbox"/> Outputs produced by the project (e.g., training materials, research reports, posters) <input type="checkbox"/> Update on project activities in response to evaluation and audit recommendations <input type="checkbox"/> Status of VAT Exemption <input type="checkbox"/> Acronym List <input type="checkbox"/> Other documents requested by ILAB (e.g., copies of legislation, other reports)	
Certification: <i>I certify to the best of my knowledge and belief that this report is correct and complete for performance of activities for the purposes set forth in the award documents.</i>	
Printed Name and Title of Authorized Certifying Official: Signature of Authorized Certifying Official:	Telephone of Authorized Certifying Official: Email of Authorized Certifying Official: Date Report Submitted:

I. Synopsis of Accomplishments

Provide a brief narrative that summarizes the major accomplishments during the period. All accomplishments cited must include reference to specific outcome or output-level performance indicators and targets.

II. Country information and developments

*Summarize the country context and events **during the reporting period** that are directly linked to project activities, critical assumptions, stakeholders, risks and opportunities. This section should also include relevant information on new or proposed changes to national legislation, policies, or plans of action. If relevant, please include links to relevant laws and policies or submit as attachments.*

III. Project Highlight

Highlight one achievement, revelation, or experience of the project with a particular stakeholder or stakeholder group during the reporting period. To facilitate information sharing, GORs may request further information about highlights so that they can be featured on USDOL's website, or included in USDOL publicity materials or reports. Examples of highlights could include: engaging in a new partnership; success of a new and innovative training; or a case study of an institutional partner. Please also include high resolution photographs or video clips if available.

An additional type of highlight is a short story of progress from ILAB projects. The purpose of these vignettes is to raise awareness of international worker rights and the work that recipients are doing to advance them. These stories may be featured on the ILAB website.

IV. Review of Work Plan

The project is on track with all work plan elements due to be implemented by the end of this reporting period.

The project needs to update the work plan as follows:

If the work plan needs updating, start this section with a brief narrative comparing the actual accomplishments with activities and outputs that were specified in the approved project work plan. Provide a qualitative assessment of how well these activities worked or did not work towards achieving the outputs and outcomes and the success of or issue with any particular product or process. End this section with the following chart summarizing the updates required and attach a revised work plan as an Annex to this report.

Current Work Plan Element	Proposed Change	Reason for Proposed Change

V. Review of Outcomes-based Budget

Please attach a copy of the current outcomes-based budget and indicate 1) planned total expenditures, 2) actual total expenditures, 3) planned expenditures for the reporting period, and 4) actual expenditures for the reporting period. If adjustments need to be made, please indicate changes in the attached budget chart (example provided). If a formal budget revision is needed, please indicate when it will be submitted.

VI. Assessment of Project Performance

*This section utilizes the data collected under the Performance Management Plan, which is the heart of the TPR and is an opportunity to analyze actual results versus expected results based on data collected for project indicators. **Include the PMP Data Tracking Table as an attachment to this report. TPRs (excluding the first TPR) submitted without the updated Data Tracking Table will be returned by the GOR as incomplete.***

A. Introduction

Begin the section with a short narrative summary of overall performance based on the detailed, evidence-based analysis of the PMP Data Tracking Table, and any other performance information available. Provide an objective assessment about the degree to which expected results are achieved (based on comparisons of the actual performance data vis-à-vis the respective targets) and summarize reasons for underachievement, significant over-achievement or non-achievement of targets.

Summary Assessment Table of Project Performance

Rating Scale

EE: Exceeding/exceeded expected target
 AE: Achieving/achieved expected target
 MP: Experienced manageable problems

OP: Experienced other Problems
 UR: Unable to Rate
 MR: Mixed Results (targets met or exceeded for some groups but not others)

Expected Result	Rating	Explanation of Rating	Proposed Solution/Action Taken (for ratings of MP/OP)
Indicator 1			
Indicator 2			

B. Analysis of Performance

Elaborate on the performance rating, including descriptions of the implementation process, changes to the planned strategy or approach, progress made, activities implemented, results accomplished, and explanations for delays or problems encountered.

C. Problems/Issues Materially Impairing Project Performance

Identify major problems/issues encountered or foreseen in the near to medium term that will materially affect successful implementation of this project with respect to:

Problem/Issues	Proposed solutions and action(s) taken or to be taken (if action necessary, identify person responsible)
Implementation (include technical as well as management issues; include administrative, performance monitoring, data, financial, and budgetary issues)	
Stakeholders, partners, and implementing agencies (reference notable changes to risk and stakeholder registers)	
Risks, opportunities and external factors (include particularly those external factors identified as being critical assumptions in the Project Document and/or other emerging critical external factors)	
Other major issues/problems (describe specific challenges related to equity for underserved populations, ‘do no harm’ concerns, or other problems not captured above)	

D. Monitoring, Evaluation and Learning

Please provide an update on the project’s monitoring, evaluation, and learning efforts. Has the project tested any new interventions, and/or is the project interested in testing or comparing different interventions? Has the project acquired any new evidence on what is/is not effective in achieving improved labor standards, strengthening enforcement, or increasing compliance?

Update on Project Activities in Response to Evaluation and Audit Recommendations

Once the project has undergone interim evaluation, use this table to track follow-up actions on recommendations addressed to the project. It should contain only recommendations relevant to this project. It should not contain recommendations addressed to other stakeholders. Follow-up outlines the way that the recipient is addressing the recommendation.

Review/ Evaluation (including date)	Recommendation number (including page number from the corresponding report)	Recommendation	Have DOL and the Recipient agreed the recommendation will be acted upon? Yes or No, include date agreement reached.	If the recommendation is to be acted upon, what actions will be taken?	Status of Follow-up actions What is the current status of the Recipient's actions to address the recommendation during the reporting period.
Interim Performance Evaluation Month, 20xx					
Interim Performance Evaluation Month, 20xx					
Final Performance Evaluation Month, 20xx					
Audit Month, 20xx					

VII. Sustainability

Describe the key outcomes and any major outputs that the project hopes to make sustainable and steps which have been taken to facilitate sustainability and provide an update on the strategy for sustaining them using the [OTLA Sustainability Guide](#) and accompanying stakeholder analysis and risk management templates. An updated version of the project's Sustainability Strategy should also be attached.

VIII. Other

Describe any other project activities, accomplishments, or issues not addressed above.

Status of VAT exemption

Name of Project:	
Project Pursued VAT Exemption <input type="checkbox"/> Yes <input type="checkbox"/> No	Project Obtained VAT Exemption <input type="checkbox"/> Yes <input type="checkbox"/> No
Please provide a status update of actions being taken by the project to receive VAT exemption during the reporting period.	

Example of Outcomes-based Budget Report Format

Budget Item	Total Expenditures		Expenditures this Reporting Period		Proposed Adjustments	Reason for Adjustment
	Planned	Actual	Planned	Actual		

ANNEX I: Project Revision Form

PROJECT REVISION FORM

Project Title:

Recipient:

Cooperative Agreement Number:

USDOL Appropriation Number:

Submission and Resubmission Dates: *(Include both, as applicable)*

See MPG Section 10. [Project Revisions](#) for more detailed information regarding the submission requirements for revision requests.

BACKGROUND AND JUSTIFICATION FOR PROJECT REVISION

Please provide a concise description of the purpose for the revision, followed by a detailed narrative justifying the request. This section can be brief bullets or a sentence or two summarizing the critical revision items included in this request (e.g., request for budget reallocation to do XYZ; request for change in key personnel; request to extend the period of performance from XX to XX; etc.).

EFFECTS OF REVISION ON THE PROJECT

In the table below, include all changes to the project associated with the proposed request. Describe the current status for each category in the middle column and the proposed changes in the right-hand column. If no changes are anticipated in a category, type “no change” in the right-hand column.

Project Element	Current Project Status	Proposed Changes
Geographical areas		
Target groups – direct beneficiaries		
Indicators –project objective and outcome levels		
Program strategies leading to significant change in project outcomes and outputs		
Key personnel		
Budget		
Project duration / end date		
Other (please specify)		

SUPPORTING DOCUMENTS

Include additional documents to justify this revision request, such as SF-424 and SF-424A, resume of proposed key personnel, current status of results against project indicators, or updated work plan. In addition, budget revision requests must include a revised detailed outcomes-based budget showing current and proposed line item allocations, the Budget Revision Summary Sheet, and a budget narrative.

ATTESTATION BY AUTHORIZED REPRESENTATIVE FOR THE RECIPIENT

As the Authorized Representative for the award recipient, I submit this request to revise or amend the grant award terms to the Grant Officer and his or her representative for consideration and approval. I further attest that, to the best of my knowledge and belief, all information presented in this completed Project Revision Form are accurate, complete, and comply with FOA requirements, and applicable statutory and regulatory rules.

X

(Printed/Typed Name)

(Signature of Authorized Representative)

For electronic signatures in Word, follow these steps: (1) place the cursor in your Word document where you want to insert a signature; (2) click the Insert tab; (3) select Signature Line; (4) a menu will appear; (5) fill out the required fields; and (6) select OK.

ANNEX J: Budget Revision Summary Sheet

Project Title:

Recipient:

Cooperative Agreement Number:

USDOL Appropriation Number:

COMPARISON OF BUDGETS

Include a table below which includes the current budget allocation, proposed budget allocation, and the difference between the two, for major budget categories or line items which will be changed by the proposed revision. See sample below.

COMPARISON OF BUDGETS

Include a table below which includes the current budget allocation, proposed budget allocation, and the difference between the two, for major budget categories or line items which will be changed by the proposed revision. See sample below.

Sample Budget Summary Table

Budget Lines	Current Approved Allocation Level	Proposed New Allocation Level	Difference
Personnel	\$480,000	\$530,000	\$50,000
Fringe Benefits	\$50,000	\$60,000	\$10,000
Travel, incl. per diem	\$50,000	\$50,000	
Equipment	\$80,000	\$50,000	-\$30,000
Supplies/Office Expenses/Printing	\$95,000	\$95,000	0
Contractual	\$0	\$0	
Construction	\$0	\$0	0
Other Direct Costs	\$0	\$0	0
Total Direct Costs	\$1,190,000	\$1,190,000	0
Indirect Costs (NICRA)	\$21,000	\$21,000	0
Total	\$1,211,000	\$1,211,000	\$30,000

EXPLANATION OF CHANGES

Include a narrative of proposed budget line changes. See sample below.

This project is seeking approval to transfer funds among direct cost categories that will exceed 10 percent of the total budget as last approved by ILAB. The cumulative amount being transferred is \$140,000 as set out below, which exceeds 10 percent of the total budget ($\$1,211,000 * .1 = \$121,100$).

Personnel: This refers to wages and salaries paid to employees of the grantee organization who are directly involved in grant implementation. This line item does not include personnel hired by the sub-grantee; those costs are included in the “Contractual” line item.

Fringe Benefits: The cost of benefits paid to the personnel on the grant, including the cost of employer’s share of FICA, health insurance, workers’ compensation, vacation, and supplies. Shipping and delivery are a normal part of the cost of supplies and should be included in the budgeted amount.

Contractual: The cost of any contract or sub-grant agreement. Contractual costs could include sick leave, holidays, or unemployment insurance. The budget worksheet for this category should contain descriptive information about what specific fringe benefits are being charged to the grant, including the fringe benefit percentage.

Travel: Refers to travel costs of personnel that are reasonable and necessary to effectively manage and carry out grant activities, provide oversight, or measure program effectiveness. Air travel, when necessary, should be obtained at the lowest possible customary standard (coach or equivalent fare). Travel costs may be charged on an actual basis, or on a per-diem or mileage basis in lieu of actual costs. This line item does not include travel expenses of the sub-grantee, which are included in the “Contractual” line item.

Equipment: Refers to non-expendable personal property that has a useful life of more than one year and a per-unit cost of \$5,000 or more. The only type of equipment that may be acquired with Federal funds is equipment necessary for the operation of the grant. If purchased, the cost of the equipment is to be prorated over the projected life of the equipment to determine the cost to the grant. Use of grant funds to purchase equipment with a unit cost of \$5,000 or more requires special review and approval from the Grant Officer prior to purchase. Shipping, delivery, and installation, if necessary, are a normal part of the cost of equipment and should be included in the budgeted amount.

Supplies: All consumable materials costing less than \$5,000 per unit; other goods such as copy paper, pens and pencils, computers; any materials needed to conduct training, agreements for evaluating the grant, providing training, etc. The total costs of all sub-grant contracts are reflected in this line item.

Other: Direct costs that do not fit any of the aforementioned categories, such as rent for buildings used to conduct grant activities, utilities, leased equipment, child care, transportation expenses, tuition for training, etc.

Total Direct Cost: This is the total of all direct costs.

Indirect Cost: If the grantee has an approved indirect cost rate and wishes to apply it to this grant, a copy of the indirect cost agreement signed by the issuing Federal agency must be attached to the grant proposal.

ANNEX K: Inventory List (sample)

Recipients must submit this table to the GOR within 12 months of award, no later than 90 days before the end of the cooperative agreement, and at any time that additional equipment or real property is purchased with project funds. Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000. Real property means land, including land improvements, structures and appurtenances thereto, but excludes moveable machinery and equipment. Recipients should also include Supplies in this Inventory List. Supplies means all tangible personal property other than those described in the definition of equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life.

This suggested format is available as a Microsoft Excel file. The image below is for informational purposes only.

INVENTORY/DISPOSITION RECORD																
COOPERATIVE AGREEMENT No. _____																
REFERENCE: 2 CFR 200.311-314																
Administrative Management - Property Records:																
Description of Property	Serial #or Other Identification	Source of Property	Title Held by	Acquisition date	%of Federal Participation in cost of Property	Cost of Property	Useful Life of Property	Depreciation Method	Fair Market Value (FMV)	Location of Property	Property Use	Condition of Property	Last Date of Physical Inventory (at least once every 2years)	Method of Disposition (retention of title,sale of transfer, transfer of title)	Date of Disposition	Sales price(if applicable)