

OK AS TO FORM  
AMH 4-1-2026



**Catholic Charities of Louisville  
Kentucky Office for Refugees  
A. Notice of Subaward & Signature Page**

1. Type of Action		2. Reason for Action	
Subaward: <input checked="" type="checkbox"/>		Initial Funding <input checked="" type="checkbox"/>	
Amended Subaward: <input type="checkbox"/> Amended No: <input type="checkbox"/>		Supplemental Funding <input type="checkbox"/> Decrease in Funding <input type="checkbox"/> Revision of Information <input type="checkbox"/>	
<b>3. Federal Awarding Agency:</b> Health and Human Services Administration for Children and Families Office of Refugee Resettlement		<b>4. Federal Recipient:</b> Catholic Charities of Louisville 435 East Broadway Louisville KY 40202	
<b>6. FAIN No:</b> 2401KYRSSS, 2501 KYRSSS		<b>7. Total Amount of Federal Funds Awarded to Federal Recipient:</b> \$23,719,702.00	
<b>9. Assistance Listing No:</b> 93.566		<b>8. Date Awarded to Federal Recipient:</b> 12/26/2024	
<b>10. Assistance Listing Program Title:</b> Refugee and Entrant Assistance State Administered		<b>11. Federal Project Period:</b> 10/01/2024 - 9/30/2026	
<b>12. Subrecipient Organization:</b> Name: Jefferson County Public Schools Street: 1325 Bluegrass Avenue City/State/Zip Code: Louisville, KY. 40215		<b>13. Subrecipient UEI No.:</b> R5D3NH1SNPA7	
<b>14. Subaward Period of Performance:</b> 7/1/2026 - 6/30/2027		<b>15. Subaward No:</b> 250-07002-2027	
<b>16. Total Amount of Federal Funds Obligated by this Action during the Period of Performance:</b> \$ 314,015  16a. Date awarded to subrecipient: 3/23/2026		<b>17. Total Amount of Federal Funds Obligated during the Period of Performance:</b> \$ 314,015  17a. Final Date of Obligation: 6/30/2027 17b. Final Date of Liquidation: 8/30/2027	
<b>18. Program Reports are to be submitted:</b> Quarterly <input checked="" type="checkbox"/> Semi-annually <input type="checkbox"/> <b>Financial Reports are due monthly:</b> 10 <sup>th</sup> of the Month <b>Final Financial Report is due:</b> 10 <sup>th</sup> of month following the liquidation date listed in Box 17b. A final financial report includes a final E Financial invoice and a Statement of Revenues and Expenses for each KOR-funded program.			
<b>19. Subrecipient is to be paid by:</b> Cash Advance <input type="checkbox"/> Reimbursement <input checked="" type="checkbox"/> <b>19a. Payment made by:</b> Direct Deposit <input checked="" type="checkbox"/> Check <input type="checkbox"/>		<b>20. Authorized Representative of Subrecipient:</b> Name: Dr. Brian Yearwood  Title: Superintendent	



**21. PTE Remarks (Add Description)**

The amount of federal funds sub-awarded to Jefferson County Public Schools totals \$ 314,015 for all Refugee School Impact (RSI) programs, which is 100% of the approved FY27 RSI budget.

RSI: \$ 314,015

Your agency must review all award-related documents referenced in Box 23 below which are located in your agency's Foundant application.

**22. Summary Description of Federal Program**

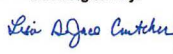
It is the purpose of the Refugee Resettlement Program to provide for the effective resettlement of refugees and to assist them to achieve economic self-sufficiency as quickly as possible - [45 CFR Part 400 Subpart A](#)

This Notice of Subaward pertains to the following federal award:

- a. RSI - ORR Policy Letter 22-07

Refer to your approved application for funding for information about the goals and objectives of the program.



<b>23. Subaward Package Attachments:</b> A. Notice of Subaward and Signature Page B. Subaward Agreement Standard Terms and Conditions C. Program Terms and Conditions D. Federal Certifications and Public Policy Requirements E. Financial Report Template with Approved Budget F. Line-Item Instructions for Financial Reports G. Specific Agency Terms and Conditions H. Subaward Administration Manual	
<b>24. Federal Recipient Lead Contact (Program)</b> Name: Greer Hannan Email: ghannan@archlou.org Phone Number: 502-637-9786 Ext.400	<b>25. Federal Recipient Lead Contact (Financial)</b> Name: Malini Mahalingam Email: mmahalingam@archlou.org Phone Number: 502-637-9786 Ext. 404
<b>26. Signature of Kentucky Office for Refugees:</b> Director	Signed by:  00620E6B6E7B465... Date: 3/31/2026
<b>27. Signature of Catholic Charities of Louisville:</b> Executive Director	DocuSigned by:  7A66615E09F945A... Date: 3/30/2026

<b>Agreed to and Signed:</b> By signing the subaward agreement, the individual agrees that the organization will assume the obligations imposed by applicable Federal statutes and regulations and the subaward attachments listed in Box 23 of this Notice. These responsibilities include accountability both for the appropriate use of funds awarded and the performance of the grant-supported project or activities as specified in the approved application.	
<b>28. Signature of Authorized Representative of Subrecipient:</b>	<b>Date:</b>

**CATHOLIC CHARITIES OF LOUISVILLE INC  
KENTUCKY OFFICE FOR REFUGEES  
SUBAWARD AGREEMENT**

**G. SPECIFIC AGENCY TERMS AND CONDITIONS**

<b>Subrecipient:</b> Jefferson County Public Schools	<b>Subaward #:</b> 250-07002-2027
<b>FAIN #</b> 2401KYRSSS, 2501KYRSSS	<b>Assistance Listing Number #:</b> 93.566
<b>Program Title:</b> Refugee and Entrant Assistance State Administered Programs	
<b>Period of Performance:</b> 7/1/2026 - 6/30/2027	
<p><b>Specific Agency Terms and Conditions (<a href="#">2CFR 200.208</a>):</b></p> <p style="padding-left: 40px;"><u>Copies of MOUs or Contracts</u></p> <p style="padding-left: 40px;">By 7/1/26, Subrecipient must provide KOR with:</p> <ul style="list-style-type: none"> <li>a) Signed copy of MOU with International Rescue Committee.</li> <li>b) Signed copy of MOU with Kentuckiana Works.</li> </ul> <p>MOUs must provide a clear statement of the duration of the partnership, the resources each party is committing to the partnership, and the responsibilities of each party.</p> <p><b>Instructions for upload box:</b> In Foundant, the Primary Applicant will be assigned a “Follow-up Form” titled “FY27 Specific Agency Terms and Conditions Uploads.” This will appear in the “Assigned to You” on the left side of your dashboard. Click “Start” to upload the documents requested of you in this document. Submit the form when all documents requested have been uploaded. Please keep in mind that compliant documents are due by 7/1/26.</p>	



# CATHOLIC CHARITIES OF LOUISVILLE INC KENTUCKY OFFICE FOR REFUGEES SUBAWARD AGREEMENT

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A SUBRECIPIENT is defined as an entity that receives a subaward from a pass-through entity (RECIPIENT) to carry out part of a Federal award. The effort being performed by the SUBRECIPIENT under this Agreement is part of the Federal Award received by Catholic Charities of Louisville – Kentucky Office for Refugees (RECIPIENT). Consequently, the terms and conditions specified by the Federal Award are hereby incorporated as a part of this Agreement and take precedence in the case of any inconsistencies with this Agreement. The SUBRECIPIENT shall comply with all applicable State and Federal Statutes, laws, rules and regulations in the performance of this grant agreement, whether included in this grant agreement or not.

## **I. BACKGROUND AND QUALIFICATION**

[45 CFR 400.301\(c\)](#) provides the Office of Refugee Resettlement (ORR) director with the authority to designate a replacement when the state government withdraws from the refugee program. ORR has determined Catholic Charities – Kentucky Office for Refugees to be the replacement designee for Kentucky.

RECIPIENT is required, by the terms of the Grants and by regulations governing its role as the replacement designee, to conform to certain information, monitoring, and reporting requirements in connection with the delivery of the services required under the Grants. RECIPIENT is also required as the replacement designee and recipient of Federal Funds, to provide certain services under the Grants, and is authorized under the terms of the Grants to subaward or subcontract portions of the work required in providing such services.

## **II. PURPOSE**

The purpose of this Agreement is to set out responsibilities of the SUBRECIPIENT as it participates in the federally funded program for the provision of services as described in the service plan. The SUBRECIPIENT hereby agrees to participate in the Federally Funded program reflected on the Notice of Subaward by providing services to refugees as described in the Service Plan, and incorporated herein and approved by RECIPIENT, Kentucky Office for Refugees.

## **III. DEFINITIONS**

**Authorized Organizational Representative:** The authorized organizational representative is the designated representative of the organization, who has the authority to act on the organization’s behalf in matters related to the subaward and administration of grants.

**Budget Period:** The time interval from the start date of a funded portion of a subaward to the end date of that funded portion during which SUBRECIPIENTS are authorized to expend the funds awarded by CCLOU, including any funds other revisions pursuant to XIII. Revision of Budget and Program Plans of the Standard Terms and Conditions.

**Federal Recipient:** A Non-Federal entity that expends Federal awards received directly from a Federal awarding agency to carry out a Federal program.

**Federal Awarding Agency:** The Federal Agency that provides an award to the recipient.

**Non-Federal Entity:** A state, local government, Indian tribe, institution of higher education (IHE), or nonprofit organization that carries out a Federal award as a recipient or SUBRECIPIENT.

**Pass-Through Entity:** A Non-Federal entity that provides a Federal Award to a SUBRECIPIENT to carry out a Federal Program.

**Period of Performance:** The time during which the non-Federal entity may incur new obligations to carry out the work authorized under the Federal award. For the purposes of the RECIPIENT subaward agreement, the period of performance is the “Subaward Period of Performance” as indicated on the Notice of Subaward.



**Catholic Charities of Louisville – Kentucky Office for Refugees**

B. Subaward Agreement Standard Terms and Conditions  
Subaward Agreement Version 12, Page 3 of 16

**Program Income:** The gross income earned by the SUBRECIPIENT that is directly generated by a supported activity or earned as a result of the subaward.

**Personally Identifiable Information (PII):** Information that can be used to distinguish or trace an individual's identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual. Some information that is considered to be PII is available in public sources such as telephone books, public Web sites, and university listings. This type of information is considered to be Public PII and includes, for example, first and last name, address, work telephone number, email address, home telephone number, and general educational credentials. The definition of PII is not anchored to any single category of information or technology. Rather, it requires a case-by-case assessment of the specific risk that an individual can be identified. Non-PII can become PII whenever additional information is made publicly available, in any medium and from any source, that, when combined with other available information, could be used to identify an individual.

**Program Manager:** The lead staff member of the SUBRECIPIENT responsible for managing the program as funded by this subaward, including the submission of the program reports to the Kentucky Office for Refugees.

**Service Plan:** The written plan which details all activities, tasks, and deliverables undertaken by the SUBRECIPIENT to adhere to the programmatic and financial requirements as required by the grant agreement. These written plans include the program plan and budgets, attachments submitted with the initial application, and any revised service plans, budgets and attachments submitted throughout the course of the project period.

**Subaward:** An award provided by a pass-through entity to a SUBRECIPIENT for the SUBRECIPIENT to carry out part of a Federal award received by the pass-through entity.

**Sub Office:** A refugee resettlement office where Reception & Placement services are provided, including services funded through this grant agreement, but at a different location other than the principal place of business of the SUBRECIPIENT. Management oversight of the sub office is the responsibility of the SUBRECIPIENT.

**Subrecipient:** The legal entity to which a subaward is made and which is accountable to the recipient for the use of the funds provided. The singular form of SUBRECIPIENT shall include all individuals, and entities detailed herein, including the sub office. The SUBRECIPIENT shall include all officers, directors, employees, affiliates and agents of the SUBRECIPIENT.

**Unliquidated obligations:** For financial reports prepared on a cash basis, obligations incurred by the non-Federal entity that have not been paid (liquidated). For reports prepared on an accrual expenditure basis, these are obligations incurred by the non-Federal entity for which an expenditure has not been recorded.

**Unobligated balance:** The amount of funds authorized under a Federal award that the non-Federal entity has not obligated. The amount is computed by subtracting the cumulative amount of the non-Federal entity's unliquidated obligations and expenditures of funds under the Federal award from the cumulative amount of the funds that the Federal awarding agency or pass-through entity authorized the non-Federal entity to obligate.

## **IV. FUNDING**

### **A. Condition for Receipt of Funds:**

Funds provided by RECIPIENT under this agreement may not be used by the SUBRECIPIENT as a match or cost-sharing to secure other federal or non-federal funding without prior written approval by RECIPIENT.

### **B. Subject to Funds Availability:**

This agreement is subject to the appropriation and availability of Federal funds. If funds are not appropriated as anticipated or are otherwise unavailable, RECIPIENT reserves the right to reduce or terminate this agreement upon notice.

### **C. Program Income:**

The SUBRECIPIENT agrees to comply with all applicable regulations regarding program income as outlined in the Uniform Administrative Requirements. All use of program income must be approved by the RECIPIENT staff person indicated on the Notice of Subaward.

KOR follows the additive method for program income, meaning that the total of program income earned is added to the total allowable costs. This increases the overall total amount of their subaward. Subrecipients who generate program income must ensure that their record-keeping clearly identifies what revenue is generated by the program and is considered program income, and what portion of eligible costs the program income pays for. Program income must be spent before requesting reimbursement from KOR. Any Program Income earned shall be reflected in the financial report and will be added to the budget total.

### **D. UEI Number:**

Federal funding received from Catholic Charities of Louisville is subject to 2 CFR 25; SUBRECIPIENTS must have a Unique Entity Identifier (UEI). The UEI # is a transition from a DUNS #, meaning entities no longer rely on third-party (Duns & Bradstreet) to obtain an identifier. SUBRECIPIENT of RECIPIENT funding must maintain a current and active registration in *SAM.gov* at all times during which it has an active Federal award. The applicant or recipient must review and update its information in *SAM.gov* annually from the date of initial registration or subsequent updates to ensure it is current, accurate, and complete.

## **V. AUTHORIZED STATUTES AND REGULATIONS**

### **A. 2 CFR 200**

HHS is implementing the language in [2 CFR Part 200](#) in these codified regulations.

- a) *Administrative requirements:* Subparts B through D of this part set forth the uniform administrative requirements for grant and cooperative agreements, including the requirements for HHS awarding agency management of Federal grant programs before the Federal award has been made, and the requirements HHS awarding agencies may impose on non-Federal entities in the Federal award.
- b) *Cost principles:* Subpart E of this part establishes principles for determining the allowable costs incurred by non-Federal entities under Federal awards. The principles are for the purpose of cost determination and are not intended to identify the circumstances or dictate the extent of Federal Government participation in the financing of a particular program or project. The principles are designed to provide that Federal awards bear their fair share of cost recognized under these principles except where restricted or prohibited by statute.
- c) *Single audit requirements and audit follow-up:* Subpart F of this part is issued pursuant to the Single Audit Act Amendments of 1996, (31 U.S.C. 7501-7507). It sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of non-Federal entities expending Federal awards. These provisions also provide the policies and procedures for HHS awarding agencies and pass-through entities when using the results of these audits.

### **B. HHS Grants Policy Statement (HHSGPS):**

This subaward may be subject to the requirements of the [HHSGPS](#) that are applicable to your agency as a SUBRECIPIENT and the purpose of this subaward.

### **C. HHS/ACF/Office of Refugee Resettlement Regulations:**

- a) [45 Part 400](#) Refugee Resettlement Program
- b) [45 Part 401](#) Cuban/Haitian Entrant Program



## **D. 2 CFR 200.113:**

SUBRECIPIENTS must disclose, in a timely manner, in writing to RECIPIENT and the HHS OIG, all information related to violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the federal subaward ([2 CFR 200.113](#)). Disclosures to the HHS OIG must be sent to:

U.S. Department of Health and Human Services  
Office of Inspector General  
ATTN: Mandatory Grant Disclosures, Intake Coordinator  
330 Independence Avenue, SW Cohen Building  
Room 5527  
Washington DC 20201

## **E. 45 CFR 87:**

Organizations that receive direct financial assistance from an HHS awarding agency may not engage in any explicitly religious activities (including activities that involve overt religious content such as worship, religious instruction, or proselytization) as part of the programs or services funded with direct financial assistance from the HHS awarding agency, or in any other manner prohibited by law. If an organization conducts such activities, the activities must be offered separately, in time or location, from the programs or services funded with direct financial assistance from the HHS awarding agency, and participation must be voluntary for beneficiaries of the programs or services funded with such assistance. More details on faith-based organizations and federal assistance can be found in [45 CFR Part 87](#).

## **VI. REPORTS AND RECORDS**

### **A. Programmatic Reporting:**

The SUBRECIPIENT agrees to provide programmatic reports no later than the due dates reflected in the agreement. Programmatic Reports received after the due date will be considered “Late.” When reports need to be revised in order to be accepted, the SUBRECIPIENT must provide a revised report by the due date indicated or immediate fund cutoff or other enforcement actions may be taken with regard to the delinquency.

### **B. Monthly Financial Reporting (Invoices)**

The SUBRECIPIENT agrees to submit a financial report (invoice) to RECIPIENT no later than the 10<sup>th</sup> of month. Financial reports received after the due date will be considered “Late”.

1. Any Program Income earned shall be reflected in the financial report and will be treated as an additive to the budget.
2. Failure to submit required invoices within the time allowed may result in suspension or termination of an active subaward, withholding an approval of a new subaward, or other enforcement actions, including withholding of payments. Continued failure to submit required reports may result in the imposition of specific award provisions or cause other eligible projects or activities involving the SUBRECIPIENT to not be funded. If at any time the SUBRECIPIENT provides an acceptable explanation regarding the late submission of a report, Catholic Charities of Louisville may waive the reporting requirements or set a new due date. Invoices submitted more than ninety (90) days past the due date will be considered late and will not be reimbursed.

### **C. Final Financial Reports**

No later than the 10<sup>th</sup> of the month following the liquidation deadline, the SUBRECIPIENT must submit a final financial report, including the SUBRECIPIENT’s final E Financial invoice and a Statement of Revenues and

Expenses (Profit and Loss Statement) for each KOR-funded program. RECIPIENT reserves the right not to reimburse the SUBRECIPIENT for expenses not reflected in the final financial report.

#### **D. Information Reporting and ClientTrack:**

The SUBRECIPIENT agrees to adhere to the data and information reporting requirements as required by RECIPIENT-Kentucky Office for Refugees and/ or the Federal Awarding agency. Requirements for data maintained in the statewide database, ClientTrack, vary per funded program. SUBRECIPIENTS must make a reasonable effort to ensure timely and accurate data entry into ClientTrack.

Training and Management of ClientTrack Users: All users accessing ClientTrack must carefully read, sign, and comply with all guidelines stipulated in the ClientTrack Code of Conduct. A signed Code of Conduct form must be submitted to RECIPIENT before any new users are granted access to ClientTrack. All new employees must be provided an orientation/training regarding ClientTrack use prior to accessing the system by a designated staff person(s) of the SUBRECIPIENT. The designated staff person(s) should be able to provide training and support in this capacity. New users can also access ClientTrack video tutorials in the RECIPIENT Google Drive and/or reach out to the RECIPIENT staff. All SUBRECIPIENTS must notify RECIPIENT within 5 business days of any employees who resign or are terminated so that RECIPIENT can deactivate their ClientTrack account.

Security Incident or Data Breach: If a SUBRECIPIENT becomes aware of an incident involving the non-sanctioned distribution of data, the SUBRECIPIENT shall notify the Kentucky Office for Refugees immediately and shall cooperate regarding recovery, mitigation, remediation, and the necessity to involve law enforcement. Any costs associated with the security incident or data breach may be the responsibility of the SUBRECIPIENT.

#### **E. Client Records and PII:**

SUBRECIPIENT agrees to maintain accurate and complete records of clients' eligibility for assistance and services, types and amounts of assistance and services provided, costs of assistance and services, and outcomes of service delivery. SUBRECIPIENTS shall make such records available to RECIPIENT upon request. The SUBRECIPIENTS must ensure that no information about or obtained from a client will be disclosed in a form identifiable without the client's consent, or if the client is a minor, the consent of his or her parent or guardian. SUBRECIPIENTS cannot release PII about individuals receiving ORR refugee resettlement benefits or services without client consent, except for purposes directly connected with, and necessary to, the administration of this subaward. Research and outside evaluation activities are not directly related to the administration of the refugee resettlement program. One way to share information for activities not directly related to the administration of the resettlement program, such as research and evaluation, is to de-identify data. SUBRECIPIENTS may request information from another agency about a specific person only to confirm enrollment in the program and in order to prevent duplication of services. SUBRECIPIENTS must limit the amount of PII shared to only that which is necessary to confirm enrollment and must ensure PII is protected when sharing and receiving confirmation of enrollment.

#### **F. Financial Records:**

The SUBRECIPIENT must maintain records for the period of performance as described in the subaward agreement, which adequately identifies the source and application of funds provided for grant activities. These records must contain information pertaining to subaward agreement and authorization, outlays of allowable expenditures, and income. Examples of these records include time and effort sheets for employees listed in the award, profit and loss reports, receipts for purchases made, etc. SUBRECIPIENTS shall make such records available to RECIPIENT upon request. If you need assistance, please email [korinvoices@archlou.org](mailto:korinvoices@archlou.org).

The organization must implement and maintain a fund accounting system that provides for accurate, complete, and separate tracking of all financial activities related to federal awards.

## **G. Record Retention:**

The SUBRECIPIENT shall retain all financial records, supporting documentation, statistical records, and all other records pertinent to this project for a minimum period of three years from the date of the submission of the final report for the period of performance. The only exceptions are as follows:

- a) If any litigation, claim, or audit is started before the expiration of the three-year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken.
- b) When the SUBRECIPIENT is notified in writing by the pass-through entity to extend the retention period.
- c) Records for real property and equipment acquired with Federal funds must be retained for 3 years after final disposition.
- d) When records are transferred to or maintained by the pass-through entity, the 3-year retention requirement is not applicable to the non-Federal entity.
- e) Records for program income transactions after the period of performance. In some cases, RECIPIENTS must report program income after the period of performance. Where there is such a requirement, the retention period for the records pertaining to the earning of the program income starts from the end of the non-Federal entity's fiscal year in which the program income is earned.

## **H. Access to Records:**

RECIPIENT staff or its representative, Federal awarding agency and its Inspector General, Comptroller General of the United States, Non-Federal Auditors or any duly authorized representatives have the right of timely and unrestricted access to any books, documents, papers or other records of the SUBRECIPIENT, in order to perform audits, monitoring reviews or other types of on-site visits. This right also includes timely and reasonable access to the sub recipient's past and present personnel for the purpose of interviewing and disclosing matters related to such document.

## **VII. INTERNAL CONTROLS**

The non-federal entity (SUBRECIPIENT) must:

- a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government," issued by the Comptroller General of the United States or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
- b) Comply with Federal statutes, regulations, and the terms and conditions of the Federal awards.
- c) Take reasonable measures to safeguard protected personally identifiable information and other information the HHS awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, state, local, and tribal laws regarding privacy and obligations of confidentiality.

## **VIII. AUDITS AND MONITORING**

### **A. Audit Procedures:**

The expenditure of funds under this agreement may be subject to the annual audit requirements of the Single Audit Act of 1984, Public Law 98-502, and as amended in 1996, Public Law 104-156, as implemented by the Office of Management and Budget audit requirements in [2 CFR Part 200 Subpart F](#).



## **B. Audit Submission and Reporting:**

For awards beginning 04/01/25 or later, RECIPIENT requires an external independent audit for all SUBRECIPIENTS. SUBRECIPIENTS that expend a total of \$1,000,000 or more a year in Federal awards must satisfy the single audit requirements of 2 CFR Part 200 Subpart F. SUBRECIPIENTS must submit their most recent annual audit report and 990 to KOR upon request.

Subrecipients that fall below the single audit threshold must undergo intensified financial monitoring of their KOR subawards according to procedures of engagements determined by KOR related to activities allowed or unallowed; allowable costs/cost principles; eligibility; and reporting. KOR will engage a third-party auditing firm to complete these intensified financial monitoring visits, and KOR will pay for the auditing firm's services directly. Subrecipients that fall below the single audit threshold are required to cooperate with the auditing firm's requests, and the auditing firm will submit a final report to KOR. Subrecipients that fall below the single audit threshold are not eligible to charge audit costs to their KOR subawards.

## **C. Monitoring:**

The SUBRECIPIENT, including any sub offices, may receive an on-site or virtual review by RECIPIENT or its authorized representatives in addition to Federal personnel. Monitoring staff may review project and/or financial activity relating to the terms of this agreement. Upon request, RECIPIENT or its authorized representatives shall be given full and complete access to all information related to the performance of this agreement to ensure compliance with project activity and consistently applied cost in the agreement. The SUBRECIPIENT shall provide Catholic Charities of Louisville and its authorized representatives, all technical staff, assistance, and information needed to enable Catholic Charities of Louisville to perform its monitoring function. This assistance from the SUBRECIPIENT includes, but is not limited to, information about the SUBRECIPIENT's project operation, accounting, and database systems. SUBRECIPIENT may be asked to submit supporting documentation for all reimbursement requests.

## **D. Questioned Costs:**

Questioned Costs in excess of \$25,000 per finding will be referred to the RECIPIENT auditor to determine the appropriate action in accordance with [2 CFR 200.516](#). Questioned costs can be discovered through any review process and RECIPIENT may refer questioned costs to the SUBRECIPIENT's auditor, regardless of the amount.

## **IX. PUBLICITY AND USE OF NAME**

Neither the SUBRECIPIENT nor RECIPIENT will use the name of the other, either expressly or by implication, in any publicity or advertisement without the express written approval of the other party of this subaward.

## **X. REVISION OF MATERIALS**

The SUBRECIPIENT may not alter any forms, publications and other materials created by RECIPIENT for the express purpose of carrying out the program, or any other program, without written approval from RECIPIENT.

## **XI. SUB OFFICE**

It is the responsibility of the SUBRECIPIENT to provide management oversight of their sub office as required under this grant agreement. Those oversight responsibilities include:

1. Communicate the programmatic and fiscal requirements of the program under this grant agreement including any attachments to this agreement, and to ensure the sub office complies with said requirements.

2. Training of new and tenured staff and volunteers of the sub office concerning the requirements of the program under this subaward agreement.
3. Ensure that the sub office submits separate program reports specific to the sub office to RECIPIENT.
4. It is the responsibility of the main office to ensure that they receive a copy of the sub office's programmatic report for review.
5. The main office must submit separate financial reports for the main office and sub office to RECIPIENT.
6. Submit any and all required documentation to RECIPIENT on behalf of the sub office.
7. Any responsibilities not expressly discussed but under the purview of the SUBRECIPIENT with management oversight of the sub office.

## **XII. STANDARDS FOR FINANCIAL MANAGEMENT**

### **A. Financial Management System:**

Standards for the financial management system are outlined in [2 CFR 200.302](#).

1. Identification, in its accounts, of all Federal Awards and subawards received and expended and the Federal programs under which they were received. This includes the CFDA title and number, Federal award identification number and year, name of the HHS awarding agency, and name of the pass-through entity, if any.
2. Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.
3. In addition, financial records must be properly closed out at the end of the period of performance and all reports submitted in a timely manner.
4. Effective control over, and accountability for, all funds, property, and other assets. The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes. See [2 CFR 200.303](#).
5. Comparison of expenditures with budget amounts for each Federal award.
6. Written procedures to implement the requirements of [2 CFR 200.305](#).
7. Written procedures for determining the allowability of costs in accordance with [Subpart E of 2 CFR 200](#).

### **B. Indirect Costs and Allocation of Costs:**

If the SUBRECIPIENT charges indirect (overhead) costs to the grant sub award an "Indirect Cost Proposal" must be prepared in accordance with the applicable cost principles. The SUBRECIPIENT must comply with one of the three following criteria for payment in indirect costs by RECIPIENT:

1. An approved "Indirect Cost Negotiation Agreement" from the Cognizant Federal agency if the SUBRECIPIENT is a direct recipient of Federal Grants, or
2. An approved "Indirect Cost Negotiation Agreement" from a state or local government that has agreed to review and approve the SUBRECIPIENT's in-direct cost proposal, or
3. A negotiated indirect cost rate between the pass-through entity and the SUBRECIPIENT (in compliance with this part), or a de minimis indirect cost rate as defined in [2 CFR 200.414](#).

### **XIII. PAYMENT TERMS AND CONDITIONS:**

#### **A. Maximum Amount Available:**

RECIPIENT shall not be obligated to reimburse the SUBRECIPIENT for costs incurred in excess of the total amount of Federal Funds awarded for the period of performance as reflected on the Notice of Subaward. The SUBRECIPIENT shall not be obligated to continue performance under the subaward agreement (including actions under the termination clause) or otherwise incur costs in excess of the total amount approved unless and until RECIPIENT has notified the SUBRECIPIENT in writing that additional funds have been awarded. RECIPIENT will not be obligated for any excess costs in the absence of a written notice of authorization from RECIPIENT.

#### **B. Obligation of Funding:**

The SUBRECIPIENT may not incur any obligations after the deadline indicated on box 17a of the Notice of Subaward.

#### **C. Liquidation of Obligations:**

The SUBRECIPIENT must liquidate all obligations no later than the deadline indicated on box 17b of the Notice of Subaward.

#### **D. Unliquidated Unobligated Funding:**

RECIPIENT has the authorization to utilize the balance of unliquidated unobligated funding as reported in the SUBRECIPIENT's Final Financial Report per budget period for whatever purpose necessary for the benefit of the program during the Federal Project Period.

#### **E. Unallowable Costs:**

The SUBRECIPIENT's reimbursement shall be subject to reduction for amounts included in the financial report which are determined by RECIPIENT to be unallowable on the basis of audits, reviews or monitoring of the grant agreement. RECIPIENT reserves the right to pursue repayment from the SUBRECIPIENT for any costs reimbursed by RECIPIENT which are later determined to be unallowable.

#### **F. Advance:**

The RECIPIENT reimburses the SUBRECIPIENT for its actual expenditures, subject to federal regulations and the limitations in these Terms & Conditions. The RECIPIENT does not provide nor offer cash advance payments to the SUBRECIPIENT.

#### **G. Reimbursement**

The reimbursement method is the default means of payment for SUBRECIPIENTS.

1. **Request for Reimbursement:** The SUBRECIPIENT shall submit the required monthly reimbursement form (e-Financial invoice) no later than the 10<sup>th</sup> of each month to the RECIPIENT via Foundant as indicated on the Notice of Subaward. Any request for reimbursement that does not include the required monthly reimbursement form will not be processed for payment until the required financial report is submitted. The date the report is filed for reimbursement will be the date the required financial report is submitted. Reports submitted after the 10<sup>th</sup> of the month will be considered late. Direct Deposit is the preferred method of payment by RECIPIENT but will make payment by check when requested by the SUBRECIPIENT.
  - a. **Payment by Direct Deposit:** The SUBRECIPIENT shall be paid monthly by reimbursement based on the submission of the monthly financial report submitted no later than the 10<sup>th</sup> of the month. RECIPIENT shall make payment to the SUBRECIPIENT by direct deposit no later than the next banking day after the 30<sup>th</sup> of the month. Reimbursement requests that are defined as "Late" will be paid to the SUBRECIPIENT as soon as feasibly possible.

- b. Payment by Check: The SUBRECIPIENT shall be paid monthly by reimbursement based on the submission of the monthly financial report submitted no later than the 10<sup>th</sup> of the month. RECIPIENT shall make payment by check, defined as mailed and postmarked no later than the 30<sup>th</sup> of the month. Reimbursement requests that are defined as “Late” will be paid to the SUBRECIPIENT as soon as feasibly possible.

## **XIV. REVISION OF BUDGET AND PROGRAM PLANS**

RECIPIENT anticipates that the SUBRECIPIENT may need to modify its budget or other aspects of its approved service plan during the budget period to accomplish the programmatic objectives. Therefore some changes may be made at the SUBRECIPIENT's discretion as long as they are within the limits established by RECIPIENT. In other cases, a prior written approval may be required before a SUBRECIPIENT makes certain budget modifications or undertakes particular activities. The changes that require RECIPIENT approval are outlined below. The request and the approval must be in writing for the revision to be valid. RECIPIENT shall provide the written response to the SUBRECIPIENT in a timely manner. All other changes, except for the changes described below, do not require prior approval.

### **A. Award Amendments**

SUBRECIPIENTS may not request to amend an award unless unforeseeable circumstances necessitate a change in the scope of work as described in the annual service plan or funding opportunity application. “Unforeseeable circumstances” is defined as events or situations that were not anticipated and would not have been anticipated by a competent person acting reasonably. "Scope of work" includes the outcomes, target population(s), costs, period of performance, and key personnel detailed in the approved funding application, and any positions allocated to a KOR award which are vacant and will not be filled for the remainder of the period of performance. Requests for award amendments will be evaluated on a case-by-case basis when these criteria are met.

RECIPIENT reserves the right to make good-faith amendments to awards in a manner consistent with applicable statutes and regulations.

### **B. Prior Approvals (Programmatic):**

The SUBRECIPIENT shall submit (1) a completed RECIPIENT Prior Approval Request Form and (2) an updated service plan to request written approval from the Lead Program Contact indicated on the subaward for the following programmatic prior approvals, in accordance with [2 CFR 200.308](#) and [2 CFR 200.407](#):

1. Change in scope or objective of the service plan, even if there is no such associated budget revision.
2. Change in a key person who are identified by name in the application, such as staff reflected on the service plan or award document.
3. Disengagement from the project for more than three months, or a 25 percent reduction in the time devoted by the lead project manager.
4. Unless described in the approved service plan, the transferring and/or sub-contracting out of any work (individual or entity) under the sub-award. This does not apply to the procurement of supplies, material, equipment or general support services.

### **C. Prior Approvals (Financial)**

The SUBRECIPIENT shall submit (1) a completed RECIPIENT Prior Approval Request Form, (2) a revised budget narrative, and (3) a revised line-item budget to request written approval from the Lead Financial Contact indicated on the subaward for the following financial prior approvals, in accordance with [2 CFR 200.308](#) and [2 CFR 200.407](#):

1. Adding a new budget line-item that is not reflected in the service plan approved by RECIPIENT.

2. Transferring funds budgeted for direct client service costs, also known as “Participant Support Costs” as defined in [2 CFR 200.1](#), to other categories, such as administrative costs.
3. Transferring funds between approved budget line items where either (1) the transfer amounts to 25 percent or more of an award and/or (2) the transfer is greater than \$100,000.
4. The need arises for additional funds to complete the project.
5. A no-cost extension (an extension of time that does not require the awarding of additional funds) of the period of performance

#### **D. Budget Revisions**

For any budget revisions that do not meet the above criteria, the SUBRECIPIENT does not need to submit a RECIPIENT Prior Approval Request Form. However, they will need to submit (1) a revised budget narrative and (2) a revised line-item budget to the Lead Financial Contact indicated on the subaward.

### **XV. CLOSE OUT**

RECIPIENT will close-out the Federal Subaward when it determines that all applicable administrative actions and all required work of the Federal award have been completed by the SUBRECIPIENT. The SUBRECIPIENT may charge the Federal award during the closeout for the necessary administrative costs of that Federal award (for example, salaries of personnel preparing final reports). These costs may be incurred until the due date of the final report(s), which is the 10<sup>th</sup> of the month following the liquidation date listed on the Notice of Subaward. If incurred, these costs must be liquidated prior to the due date of the final report(s) and charged to the final budget period of the award. This section specifies the actions the SUBRECIPIENT and RECIPIENT must take to complete this process at the end of the period of performance.

- a) The SUBRECIPIENTS must submit, no later than deadlines indicated after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the subaward. RECIPIENT may approve extensions when requested by the SUBRECIPIENT.
- b) Unless RECIPIENT authorizes an extension, SUBRECIPIENTS must liquidate all obligations incurred under the Federal subaward no later than the deadline indicated in the Notice of Subaward.
- c) RECIPIENT must make prompt payments to the SUBRECIPIENT for allowable reimbursable costs under the subaward being closed out.
- d) The SUBRECIPIENT must promptly refund any balances of unobligated cash that RECIPIENT paid in advance that are not authorized to be retained by the SUBRECIPIENT for use in other projects.
- e) Consistent with the terms and conditions of the Federal Subaward, RECIPIENT must make a settlement for any upward or downward adjustments to the Federal share of costs after closeout reports are received.
- f) The SUBRECIPIENT must account for any real and personal property acquired with Federal funds or received from the Federal Government.

### **XVI. FAILURE TO LIQUIDATE SUBAWARD DURING BUDGET PERIOD**

The SUBRECIPIENT has a responsibility to ensure Federal Funds subawarded to their agency are used for the public purpose designated for the program and to the maximum benefit of the stakeholders. RECIPIENT may determine that the SUBRECIPIENT will not liquidate their subaward by the conclusion of the budget period based on the review of program and financial reports. The SUBRECIPIENT will be provided an opportunity to review the implementation of their program to ensure funds awarded are forecasted to be liquidated by the conclusion of their budget period. If results of the revised implementation are ineffective, RECIPIENT may determine it is necessary to reduce the SUBRECIPIENT’s subaward prior to the end of their budget period. This will permit RECIPIENT to utilize these funds in a different manner to ensure all funds awarded to RECIPIENT

are liquidated by the conclusion of the Federal Project Period. If a reduction is enacted, then the SUBRECIPIENT will receive an amended Subaward and be required to submit a budget revision to reflect the reduction of the subaward.

## **XVII. CORRECTIVE ACTION**

When a SUBRECIPIENT has a history of failure to comply with standard, programmatic, or specific terms and conditions of a Federal subaward, or failure to meet expected performance goals, or is not otherwise responsible, RECIPIENT may impose additional specific award conditions as needed. These additional award conditions may include items such as:

1. Requiring payments as reimbursements rather than advance.
2. Withhold authority to proceed to the next phase until receipt of evidence of acceptable performance within a given period of performance.
3. Requiring additional, more detailed financial reports.
4. Requiring additional project monitoring.
5. Requiring SUBRECIPIENT to obtain technical or management assistance.
6. Establishing additional prior approvals.

If imposed, RECIPIENT must notify the SUBRECIPIENT of:

1. The nature of additional requirements.
2. The reason why additional requirements are being imposed.
3. The time allowed for completing the actions, if applicable.
4. The method for requesting reconsideration; any specific conditions must be promptly removed once the conditions that prompted them have been corrected.

## **XVIII. TERMINATION OF AGREEMENT:**

Termination of this Agreement by either Party for any reason shall not affect the rights and obligations of the parties accrued prior to the date of termination of this Agreement.

### **A. Non-compliance:**

If corrective action does not result in improved performance by the SUBRECIPIENT, or if it is determined that noncompliance cannot be remedied by imposing additional conditions, RECIPIENT may take one or more of the following actions, as appropriate in the circumstances.

- a) Temporarily withhold cash payments pending correction of the deficiency or more severe enforcement action.
- b) Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.
- c) Wholly or partly suspend or terminate the Federal subaward.
- d) Initiate suspension or debarment proceedings as authorized under 2 CFR 180, and recommend such proceedings to be initiated by the Federal awarding agency.
- e) Withhold further Federal subawards for the project or program,
- f) Take other legal remedies that may be legally available.

### **B. If the agreement is terminated:**

1. RECIPIENT shall provide the SUBRECIPIENT a written thirty-day (30) notice of termination.



**Catholic Charities of Louisville – Kentucky Office for Refugees**

B. Subaward Agreement Standard Terms and Conditions  
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2. Except as modified in section XVIII. TERMINATION OF AGREEMENT of this Agreement, the RECIPIENT and SUBRECIPIENT shall follow the procedures laid out in section XV. CLOSE OUT of this Agreement.
3. Upon receipt of a termination notice the SUBRECIPIENT shall take immediate action to minimize all expenditures and obligations financed by this agreement and shall cancel unliquidated obligations as soon as possible.
4. As of the termination effective date, the SUBRECIPIENT will have 60 days to liquidate funds and the final report will be due 10 days after the revised liquidation deadline.
5. The SUBRECIPIENT will be compensated for all actual and allowable expenses properly incurred prior to the date of termination.

**C. For convenience:**

This agreement may be terminated for convenience if both Parties agree that the continuation of the agreement would not produce beneficial results. Both parties shall agree on termination conditions, including the effective date, and in the case of partial termination, the portion to be terminated.

**D. Federal funds not available:**

If Federal Funds are not appropriated as anticipated or are otherwise unavailable, RECIPIENT reserves the right to reduce or terminate this agreement upon notice. Such termination or reduction shall not be considered a breach of this Agreement and shall not require a 30-day notice or a corrective action period.

**E. Bankruptcy or insolvency:**

If at any time the SUBRECIPIENT is adjudged bankrupt, becomes insolvent, enters or makes a composition with or assignment to its creditors, this Agreement may be terminated accordingly. The SUBRECIPIENT shall give prompt written notice of such action to RECIPIENT and RECIPIENT shall solely decide whether to terminate this Agreement. In the event of termination, RECIPIENT shall give a 10-day written notice of termination.

**F. Upon receipt of any termination notice:**

The SUBRECIPIENT shall stop incurring costs. The SUBRECIPIENT shall promptly deliver to RECIPIENT all data, reports, summaries, and such other information and material as may have been prepared for and/or accumulated by the SUBRECIPIENT in the performance of this Agreement, whether completed or in process.

**G. Force Majeure:**

Neither party hereto will be liable for damages for any delay or default in performance during the term hereof if delay or default is caused by conditions beyond its control, including but not limited to acts of God, Government restrictions, continuing domestic or international problems such as wars, threats of terrorism, or insurrections, strikes, fires, floods, work stoppages and embargoes; provided, however, that either party will have the right to terminate this Agreement 'without breach' upon thirty (30) days prior written Notice if the other party's delay or default due to any of the above-mentioned causes continues for a period of two months.

**XIX. INDEMNITY:**

To the extent allowed by Kentucky Law, the SUBRECIPIENT shall indemnify and hold harmless RECIPIENT from and against all claims arising in connection with this agreement and services provider hereunder and from all costs, attorney's fees, expenses, and liabilities incurred in or from any such claim. SUBRECIPIENTS, upon notice from RECIPIENT, shall defend the same at SUBRECIPIENT's expense by counsel that is reasonably satisfactory to RECIPIENT; however, in no event shall the amount paid to the SUBRECIPIENT's attorney exceed what would be reasonable attorney's fees incurred in connection with the applicable claim.

## **XX. APPLICABLE LAW/VENUE:**

This Agreement is written and shall be construed in accordance with and governed by the laws of Kentucky unless U.S. Federal law applies. If legal action is taken against the SUBRECIPIENT, however, this Agreement shall be construed and interpreted in accordance with the Federal and State laws, which by statute are required to govern the SUBRECIPIENT. Any action against RECIPIENT must be brought in a Kentucky State Court or U.S. Federal District Court located in Louisville, KY. The terms of this paragraph will survive the termination of this Agreement.

## **XXI. INDEPENDENT SUB-RECIPIENT:**

### **A. Relationship**

1. The relationship of the SUBRECIPIENT to RECIPIENT will be that of an Independent SUBRECIPIENT and no principal relationship or employer-employee relationship is contemplated or created by the parties to this grant agreement. Neither the SUBRECIPIENT nor any subcontractor shall be eligible to participate in any of the RECIPIENTS benefit programs.
2. SUBRECIPIENT shall be solely responsible for selecting, supervising and compensating individuals pursuant to the terms of the grant agreement.
3. SUBRECIPIENT shall be exclusively responsible for the payment to its employees and contractors of all wages and salaries, taxes, withholding payments, penalties, fees, fringe benefits, compliance with wage and hour laws, and all other employment laws.

## **XXII. COMMUNICATION AND RESPONSIVENESS**

### **A. General communication**

The SUBRECIPIENT is required to communicate and be responsive to the RECIPIENT. This includes but is not limited to submitting required reports, responding to monitoring inquiries, and other matters related to federal subaward compliance. Failure to communicate and respond to RECIPIENT may result in withholding reimbursement of funds, suspension or termination of an active subaward, withholding an approval of a new subaward, or other enforcement actions.

### **B. Quarterly Community Consultations (QCCs)**

Resettlement agencies in each of Kentucky's five metro areas coordinate and host quarterly community consultations. Each SUBRECIPIENT funded through this award must make a good-faith effort to send a representative of their organization to at least two (2) of the quarterly consultations each calendar year during the period of performance.

## **XXIII. OPERATION DURING PERIOD OF PERFORMANCE**

The SUBRECIPIENT is required to operate during their entire period of performance as indicated on their Notice of Subaward, unless submitting a Prior Approval Form and receiving full written approval from RECIPIENT. Failure to operate during the entire period of performance may result in withholding reimbursement of funds, suspension or termination of an active subaward, withholding an approval of a new subaward, or other enforcement actions.

**21. PTE Remarks (Add Description)**

The amount of federal funds sub-awarded to Jefferson County Public Schools totals \$ 314,015 for all Refugee School Impact (RSI) programs, which is 100% of the approved FY27 RSI budget.

RSI: \$ 314,015

Your agency must review all award-related documents referenced in Box 23 below which are located in your agency's Foundant application.

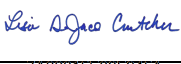
**22. Summary Description of Federal Program**

It is the purpose of the Refugee Resettlement Program to provide for the effective resettlement of refugees and to assist them to achieve economic self-sufficiency as quickly as possible - [45 CFR Part 400 Subpart A](#)

This Notice of Subaward pertains to the following federal award:

- a. RSI - ORR Policy Letter 22-07

Refer to your approved application for funding for information about the goals and objectives of the program.

<b>23. Subaward Package Attachments:</b> A. Notice of Subaward and Signature Page B. Subaward Agreement Standard Terms and Conditions C. Program Terms and Conditions D. Federal Certifications and Public Policy Requirements E. Financial Report Template with Approved Budget F. Line-Item Instructions for Financial Reports G. Specific Agency Terms and Conditions H. Subaward Administration Manual	
<b>24. Federal Recipient Lead Contact (Program)</b> Name: Greer Hannan Email: ghannan@archlou.org Phone Number: 502-637-9786 Ext.400	<b>25. Federal Recipient Lead Contact (Financial)</b> Name: Malini Mahalingam Email: mmahalingam@archlou.org Phone Number: 502-637-9786 Ext. 404
<b>26. Signature of Kentucky Office for Refugees:</b> <b>Director</b>	Signed by:  Date: 3/31/2026 <small>B8628E6DCE7B4C5...</small>
<b>27. Signature of Catholic Charities of Louisville:</b> <b>Executive Director</b>	DocuSigned by:  Date: 3/30/2026 <small>/A66615E09F945A...</small>

**Agreed to and Signed:**  
 By signing the subaward agreement, the individual agrees that the organization will assume the obligations imposed by applicable Federal statutes and regulations and the subaward attachments listed in Box 23 of this Notice. These responsibilities include accountability both for the appropriate use of funds awarded and the performance of the grant-supported project or activities as specified in the approved application.

<b>28. Signature of Authorized Representative of Subrecipient:</b>	<b>Date:</b>
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**Subaward Package Version 12**

# **H. Subaward Administration Manual**

## **Kentucky Office for Refugees**

Catholic Charities of Louisville

501 East Broadway, Suite 280

Louisville, KY 40202

[www.kentuckyrefugees.org](http://www.kentuckyrefugees.org)

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# I. Introduction and General Information

## 1. Purpose of the KOR Subaward Administration Manual

This manual is intended to provide guidance to current and future Subrecipients of the Kentucky Office for Refugees (KOR) so they may properly and effectively administer Federal funding. Subrecipients will be expected to have the necessary administrative, financial, and programmatic infrastructure in order to responsibly manage Federal funding.

A Subrecipient is defined as any entity that is receiving a Subaward from KOR and providing a service to ORR-eligible populations in the state of Kentucky. It is the responsibility of each Subrecipient to understand the Federal and state requirements that apply to these funds and to adhere to them. It is important to thoroughly read this manual, along with the referenced regulations and documents, prior to applying for funding and implementing a program.

## 2. About the Kentucky Office for Refugees

The [Kentucky Office for Refugees \(KOR\)](#) is a department of Catholic Charities of Louisville and is designated by the Federal [Office of Refugee Resettlement \(ORR\)](#) to administer the state refugee resettlement program and serve as the State Refugee Coordinator's office.

## 3. Definitions

Additional definitions are listed in [2 CFR 200.1](#).

**Allocation:** The process of assigning a cost, or a group of costs, to one or more cost objective(s), in reasonable proportion to the benefit provided or other equitable relationship. The process may entail assigning a cost(s) directly to a final cost objective or through one or more intermediate cost objectives.

**Allocable cost:** An allocable cost relates to a specific project or activity based on the relative benefits it provides. It is allocable to a federal award if: it is specifically for the award; it benefits both the award and other tasks, and can be distributed based on those benefits; it is needed for the organization's overall functioning.

**Allowable cost:** Allowable costs are: reasonable for the award's purpose; allocable; within the federal cost principles or NOA guidelines; in line with the recipient's consistent policies, covering both federal and non-federal activities; consistently treated as either a direct or indirect cost; based on standard accounting principles; and not used in another federal award, unless statute says otherwise.

**Budget:** The financial plan for the Federal award that the Federal agency or pass-through entity approves during the Federal award process or in subsequent amendments to the Federal award. It

may include the Federal and non-Federal share or only the Federal share, as determined by the Federal agency or pass-through entity.

**Budget period:** The time interval from the start date of a funded portion of an award to the end date of that funded portion, during which Recipients and Subrecipients are authorized to incur financial obligations of the funds awarded, including any funds carried forward or other revisions pursuant to § 200.308.

**Change in scope:** This occurs when the subrecipient proposes to change the objectives, aims, or purposes identified in the approved Service Plan.

**Conflict of interest:** When someone closely associated with the Recipient or Subrecipient, such as an employee, officer, agent, or board member, any member of their immediate family, their partner, or an organization that employs or is about to employ any of the parties listed above, has a financial or other interest in or a tangible personal benefit from an entity considered for a contract.

**Corrective action:** Action taken by the auditee that: (1) Corrects identified deficiencies; (2) Produces recommended improvements; or (3) Demonstrates that audit findings are either invalid or do not warrant auditee action.

**Cost objective:** A program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, and capital projects. A cost objective may be a major function of the Recipient or subrecipient, a particular service or project, a Federal award, or an indirect cost activity.

**Direct costs:** Costs directly linked to a specific project, instructional activity, or other institutional activities, which can be accurately and easily allocated to those activities.

**Expenditures:** Charges made by a Recipient or Subrecipient to a project or program for which a Federal award is received.

**Indirect costs:** Costs incurred by a recipient for shared purposes and not tied to a specific project or program. They are also referred to as "facilities and administrative costs."

**Key Personnel:** The Project Director and other individuals who contribute to the programmatic development or execution of a project in a substantive, measurable way, and are listed by name in the service plan or award document.

**Monitoring:** A method of evaluating an award's programmatic and business management performance using data from reports, audits, site visits, and other sources.

**Notice of funding opportunity (NOFO):** A formal announcement of the availability of Federal funding in the form of an award through a financial assistance program from a Federal agency. The notice of funding opportunity provides information on the award, such as who is eligible to apply, the evaluation criteria for selecting a Recipient or Subrecipient, the required components of an application, and how to submit the application. The notice of funding opportunity is any paper or

electronic issuance that an agency uses to announce a funding opportunity, whether it is called a “program announcement,” “notice of funding availability,” “broad agency announcement,” “research announcement,” “solicitation,” or some other term.

**Participant:** This generally refers to an individual participating in or attending program activities under a Federal award. Those who are responsible for implementing a Federal award, such as consultants, project personnel, or staff members of a Subrecipient or Recipient agency, are not considered participants.

**Participant support costs:** These are direct costs that support participants and their involvement in a Federal award, such as stipends, subsistence allowances, travel allowances, registration fees, temporary dependent care, and per diem paid directly to or on behalf of participants.

**Pass-through entity:** A Recipient or Subrecipient that provides a Subaward to a Subrecipient to carry out part of a Federal program. The authority of the pass-through entity under this part flows through the Subaward agreement between the pass-through entity and Subrecipient.

**Performance goal:** A measurable target level of performance expressed as a tangible, measurable objective, against which actual achievement can be compared, including a goal expressed as a quantitative standard, value, or rate. In some instances (for example, discretionary research awards), this may be limited to the requirement to submit technical performance reports (to be evaluated in accordance with agency policy).

**Period of performance:** The time interval between the start and end date of a Federal award, which may include one or more budget periods. Identification of the period of performance in the Federal award consistent with § 200.211(b)(5) does not commit the Federal agency to fund the award beyond the currently approved budget period.

**Personally Identifiable Information (PII):** Information that can be used to distinguish or trace an individual's identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual. Some PII is available in public sources such as telephone books, websites, and university listings. The definition of PII is not attached to any single category of information or technology. Instead, it requires a case-by-case assessment of the specific risk that an individual can be identified. Non-PII can become PII whenever additional information is made publicly available, in any medium and from any source, that could be used to identify an individual when combined with other available information.

**Prior approval:** The written approval obtained in advance by an authorized official of a Federal agency or pass-through entity of certain costs or programmatic decisions.

**Program income:** Income directly produced by a project, program, or activity funded by the award, or earned due to the award.

**Recipient:** An entity that receives a Federal award directly from a Federal agency to carry out an activity under a Federal program. The term Recipient does not include Subrecipients or individuals that are participants or beneficiaries of the award. The Kentucky Office for Refugees is considered the Recipient and administers *Subawards* across the state to Subrecipient agencies.

**Renewal award:** A Federal award for which the start date is contiguous with, or closely follows, the end of the expiring Federal award. The start date of a renewal award begins a new and distinct period of performance.

**Subaward:** An award provided by a pass-through entity to a Subrecipient for the Subrecipient to contribute to the goals and objectives of the project by carrying out part of a Federal award. This does not include payments to a contractor, beneficiary, or participant. A Subaward may be provided through any form of legal agreement consistent with criteria in with [200.331](#), including an agreement the pass-through entity considers a contract.

**Subrecipient:** An entity that receives a Subaward from a pass-through entity to carry out part of a Federal award.

**Termination:** The awarding agency's permanent removal of a recipient's right to commit previously granted funds before the initial authority ends, which can include the subrecipient willingly giving up that right.

## 4. Award Types

KOR administers two types of awards on behalf of ORR: Subaward grants to Subrecipients and contracts to contractors. **This manual specifically addresses the requirements of Subrecipients administering Subawards.**

*Is my organization a Subrecipient or a contractor?*

KOR determines and communicates whether a project is funded as a Subaward or a contract. Subawards are made to directly implement a program for a public purpose specified in an authorizing statute, rather than providing goods or services for the benefit of KOR. Subrecipients will typically be responsible for carrying out part of the Federal award, providing direct services to clients, programmatic decision-making, and determining the eligibility of participants. Some awards will require organizations to apply and enter a competitive selection process, while other Subawards may undergo a non-competitive process. Contractors are vendors that provide goods and services to KOR or its Subrecipients through a procurement process in a competitive environment.

Funded Subrecipients will receive a Notice of Award (NOA), also known as a Notice of Subaward or Notice of Grant Award. Funded contractors will receive a Contract Agreement.

## 5. Regulations and Policies

Subrecipients will be required to adhere to the following regulations and policies. It is critical for Subrecipients to be familiar with these documents, as they outline how a Subaward from KOR can be spent as well as what each program is expected to achieve. Failure to adhere to the policies in this manual may result in a finding and corrective action.

## A. Federal Regulations

These regulations must be followed by the Recipient and all Subrecipients of all programs.

- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ([2 CFR Part 200](#))
- Refugee Act ([Public Law 96-212](#))
- Refugee Resettlement Program ([45 CFR Part 400](#))
- Cuban Haitian Entrant Program ([45 CFR Part 401](#))

## B. Policy Letters

The following policy documents from ORR and KOR include policies that apply to all Subrecipients and policies that are specific to certain programs.

- Office of Refugee Resettlement Policy Letters ([ORR Policy Letters](#))
- Kentucky Office for Refugees Policy Letters and Manuals ([KOR Policy](#))

## C. Subaward-Specific Documents

These are policies that apply to Subrecipients involved in a particular program. The NOA may include requirements specific to the Subrecipient.

- The Notice of Funding Opportunity (NOFO)
- The Notice of Award (NOA)

## D. Agency Policies

Subrecipients must adhere to their own policies as approved by their board of directors. When the Subrecipient's policies differ from KOR policy or federal regulations, the most restrictive policy must be followed. For example, if a Subrecipient's policy sets an equipment threshold of \$5,000, which is lower than the \$10,000 Federal threshold in the CFR and KOR policy, the agency must adhere to the Subrecipient's policy because it sets the strictest administrative standards. Failure to adhere to the agency's approved policies may result in a finding and corrective action.

# 6. Responsibilities of the Kentucky Office for Refugees

KOR carries responsibilities to the following:

- A. ORR, which administers KOR's Federal funding.
- B. ORR-eligible clients, who receive services funded by KOR.
- C. Subrecipients, who receive Federal Subawards from KOR.
- D. Catholic Charities of Louisville, which is fiscally responsible for KOR's funds.

#### **A. KOR's responsibilities to ORR are:**

- a) Submit a State Plan that complies with [45 CFR 400.5](#).
- b) Systematically examine and evaluate Subrecipient operations [[400.22\(b\)\(2\)](#)].
- c) Provide timely and accurate statewide data (arrivals, services, outcomes, expenditures, etc.) via routine reports and upon request ([400.28](#)).
- d) Ensure all funds are used in compliance with all applicable regulations and administrative guidelines.
- e) Ensure all programs are administered in compliance with all applicable regulations and policies.

#### **B. KOR's responsibility to eligible refugees in Kentucky is:**

- a) Ensure access to essential services, which requires:
  - i. Reasonable geographic proximity.
  - ii. Sufficient capacity to serve all who are eligible.
  - iii. Services meet basic standards of quality and care.
  - iv. Reasonable convenience and reliability of hours of operation.
  - v. Equity of access regardless of characteristics other than ORR eligibility.
  - vi. Reasonable accommodation via culturally and linguistically appropriate service delivery.

#### **C. KOR's responsibilities to Subrecipients are:**

- a) Follow equitable award procedures and make equitable funding decisions.
- b) Set clear and reasonable performance expectations that are communicated clearly and timely.
- c) Do not alter expectations during a period of performance, except through mutual agreement.
- d) Award adequate funding to meet expectations.
- e) Provide tools (database, report templates, etc.) to meet reporting requirements that are user friendly and add minimal administrative burden.
- f) Create policies that are clear and minimally intrusive on organization's self-governance.
- g) Provide training and technical assistance to help Subrecipients use reporting tools effectively and maintain programmatic and fiscal compliance.
- h) Host voluntary training and networking opportunities to facilitate professional development, sharing of best practices, and interagency collaboration.
- i) Make fair examination and evaluation procedures and decisions, supported by clear and timely communication.
- j) Faithfully represent Subrecipient needs and challenges to Federal partners when needs exceed the scope of KOR's authority or resources.

#### **D. KOR's responsibility to Catholic Charities of Louisville is:**

- a) Manage awards and contracts with Subrecipients in a manner which minimizes exposure of Catholic Charities to fiscal and/or organizational risk, relative to the fulfillment of other responsibilities outlined.

## **7. Responsibilities of Subrecipients**

Subrecipients receive Subawards from KOR to carry out part of a Federal Refugee Resettlement Program. Subrecipient responsibilities include ([2 CFR 200.331](#)):

- a) Determining who is eligible to receive what Federal assistance from ORR.
- b) Measuring performance in relation to whether objectives of the Refugee Resettlement Program were met.
- c) Being responsible for programmatic decision-making.
- d) Being responsible for adherence to applicable Federal program requirements.
- e) Implementing program(s) for a public purpose specified in the authorizing statute, as opposed to providing goods or services for the benefit of KOR.
- f) Maintaining proper financial management and internal controls.
- g) Completing and/or submitting reports, services, data, and deliverables no later than the due date.
- h) Maintaining and keeping proper records.

To ensure that your organization is equipped to carry out these responsibilities, please see the following section, "Organizational Standards for Subrecipients."

## **8. Client Eligibility**

Individuals are eligible to receive ORR benefits and services provided through KOR Subawards when they meet the following requirements:

- A. ORR-eligible
- B. Time-eligible
- C. Kentucky resident

Please note that some programs will have more specific eligibility requirements.

### **A. ORR eligibility**

The following groups are eligible for benefits and services from the Office of Refugee Resettlement (ORR):

- Refugees
- Asylees
- Cuban and Haitian entrants
- Iraqi and Afghan Special Immigrants, previously known as Special Immigrant Visa Holders
- Amerasians
- Victims of human trafficking
- [Afghan Humanitarian Parolees](#) paroled between 7/31/2021 and 9/30/2023
- [Ukrainian Humanitarian Parolees](#) paroled between 2/24/2022 to 9/30/2024

In addition to unaccompanied minors in the above categories, the following minors are eligible for the ORR Unaccompanied Refugee Minors (URM) Program:

1. Unaccompanied Minors with Special Immigrant Juvenile Status (SIJS)
2. Unaccompanied Minors who hold U status

For additional information, please see [ORR Policy Letter 16-01](#).

### B. Time eligibility

Individuals who are eligible for ORR benefits and services are eligible for cash and medical assistance up to four (4) months following their date of eligibility if they arrived after 5/5/2025 (or one year following their date of eligibility for those arriving before 5/5/2025); social services up to five (5) years following their date of eligibility; and citizenship and naturalization, referral, and interpreter services for life. The date of eligibility is defined as the first day an individual is physically present in the U.S. with a qualifying immigration status.

### C. Kentucky residency

An individual is considered a Kentucky resident if they dwell in Kentucky more than any other state and do not consider another place of dwelling their primary residence, or if they have recently arrived in Kentucky with the intent to establish residency here and renounce residency in any other location.

## II. Organizational Standards for Subrecipients

Eligible organizations are expected to adhere to the following standards to ensure they are capable of effectively and responsibly using Federal funds. These standards are evaluated through an agency's Risk Assessment (see the [Risk Assessment](#) Section for more details). For this reason, it is important for agencies to develop and maintain written policies and procedures that demonstrate the following standards.

### 9. Governance Standards

Governance refers to the system of rules, practices, and processes that direct and control an organization.

Organizations can demonstrate good governance by developing and adhering to their own policies and procedures- conforming to federal and state regulations- related to decision-making processes, conflicts of interest, whistleblower protections, document retention, and gift acceptance.

Organizations can also demonstrate good governance by having an independent board of directors that provides leadership and accountability and maintains minutes of board meetings. Kentucky law requires a minimum of three directors and that the term limits for officers, which cannot exceed three years [[Ky. Rev. Stat. Ann. § 273.227\(5\)](#)], are specified in the Articles of Incorporation and by-laws.

### A. Board Independence

Organizations demonstrate good governance by having a Board of Directors that is free from conflicts of interest and undue influence from the organization’s management and staff. The IRS stipulates a four-part definition of independence for members of nonprofit boards. To be considered independent, a subrecipient’s directors cannot ([IRS Instructions for Form 990, Part VI, Section A](#)):

1. Be compensated as officers or employees of your organization or a related organization.
2. Receive more than \$10,000 in compensation for work as independent contractors from your organization or a related organization during the tax year (excluding reasonable compensation for services provided as a board member).
3. Be involved in, or have close family members involved in, transactions with your organization that provide material financial benefits and that must be reported on Form 990, Schedule L, “Transactions with Interested Persons.”
4. Be involved in, or have close family members involved in, a transaction with a taxable or tax-exempt related organization that must be reported on Schedule L.

## 10. Personnel Standards

Personnel standards refer to the management, development, and evaluation of employees within an organization. This ensures that individuals are adequately trained and prepared to carry out their duties, especially as they relate to the goals and objectives of a Federal award.

Organizations can demonstrate strong personnel standards by developing and adhering to their own policies and procedures – conforming to federal and state regulations – related to hiring, such as nondiscrimination and background checks; compensation, such as minimum wage, overtime pay, and incentive pay; workplace standards, such as reasonable workload, drug-free/smoke-free workplace, and safety; and staff management, such as daily management, employee evaluations, and training and development.

For additional information, please see the [Nondiscrimination Policy](#) and [Background Check Checklists](#).

## 11. Financial Standards

Financial standards refer to cash management, financial systems, and accounting procedures. Organizations can demonstrate strong financial standards by developing and adhering to their own policies and procedures – conforming to federal and state regulations – related to fiscal management, procurement, auditing, and managing cash flow. Organizations can also demonstrate strong financial standards by having an indirect cost rate, cash on hand, diversified sources of income, and accounting software.

For more information, please see the [Financial Management](#) Section.

## 12. Programmatic Standards

Programmatic standards refer to program structure, implementation, and evaluation and aim to ensure effectiveness, consistency, and accountability.

Organizations can demonstrate strong programmatic standards by developing and adhering to their own policies and procedures – conforming to federal and state regulations – related to language access for clients, prohibiting discrimination against clients, quality and maintenance of services, and tracking client and program success.

For additional information, please see the [Non-Discrimination Policy Checklist](#).

## 13. Conflicts of Interest

During an award period, a Subrecipient may choose to conduct business with another entity and implement a contract using Federal awards. Subrecipients must disclose in writing any real, apparent, or potential conflicts of interest. The Subrecipient must maintain written standards of conduct covering conflicts of interest [[2 CFR 200.318\(c\)](#)]. Conflict of interest standards must uphold that no employee, officer, agent, or board member with a real or apparent conflict of interest may participate in the selection, award, or administration of a contract supported by the Subaward.

A conflict of interest is defined as when someone closely associated with the Subrecipient has an interest in or personal benefit from an entity considered for a contract. Individuals closely associated with the Subrecipient can include employees, board members, any members of their immediate family, their partner, or an organization that currently employs or is about to employ any of the parties listed above. These individuals may not seek or accept gifts, favors, or anything of monetary value from contractors. Subrecipient can set standards for situations where the gift or financial interest is not considered substantial. The Subrecipient's standards of conduct must provide for disciplinary actions for any conflict of interest violations.

Subrecipients must also maintain written policies regarding organizational conflicts of interest. These occur when relationships between the Subrecipient and potential contractors make the Subrecipient appear biased or unfair when selecting an organization for a contract.

For additional information, please see the [Conflict of Interest Policy Checklist](#).

# III. Technology Requirements

## 14. ClientTrack

ClientTrack is a web-based client database used by the Kentucky Office for Refugees. Agencies implementing KOR-funded programs are required to enter client and program data in ClientTrack. Subrecipient staff may receive access to ClientTrack once the agency begins its Subaward. ClientTrack may be accessed here: <https://clienttrack.eccovia.com/login/CCL>.

## 15. Foundant

Foundant, also known as grantinterface.com, is a web-based grant management platform used by the Kentucky Office for Refugees. Foundant is used by external agencies to apply for and manage their Subawards and contracts. KOR uses this platform to review applications, invoices, reports, and other materials relevant to Subawards and contracts. Foundant may be accessed here: <https://www.grantinterface.com/Home/Logon?urlkey=kor>.

# IV. Pre-Award Phase

The pre-award phase refers to all activities that occur before a Subrecipient begins its Subaward.

## 16. Eligibility to Apply for a Subaward

KOR has determined that the following entities are generally eligible to apply for Subawards. Some Subawards will be limited to certain categories. Please refer to the Notice of Funding Opportunity to ensure your organization is eligible to apply to the specific Subaward. To learn more about which category your organization falls within, please visit [grants.gov/learn-grants/grant-eligibility](https://grants.gov/learn-grants/grant-eligibility).

- Nonprofit Organizations, including nonprofits having a 501(c)(3) status with the Internal Revenue Service (IRS), other than institutions of higher education, and nonprofits that do not have a 501(c)(3) status with the IRS, other than institutions of higher education.
- Education Organizations, including independent school districts, public and state-controlled institutions of higher education, and private institutions of higher education.
- Government Organizations, including state governments, county governments, city or township governments, special district governments, Native American tribal governments (Federally recognized), and Native American tribal governments (other than Federally recognized).
- Public Housing Organizations, including public housing authorities and Indian housing authorities.

## 17. Subaward Application Process

KOR administers Subawards in both competitive and non-competitive processes. Organizations apply for competitive and non-competitive Subawards through [Foundant](#).

### A. Competitive Subawards

Competitive Subawards are made available when funding is accessible. The duration of competitive Subawards is generally 18 months. Application periods take place at various times throughout the calendar year.

KOR is required to announce all competitive Subawards through Notices of Funding Opportunities, or NOFOs. A NOFO should include the following: agency name, funding opportunity title, announcement type, funding opportunity number, assistance listing number, funding details, key dates, executive summary, and agency contact information ([2 CFR 200.204](#)).

Organizations can view available NOFOs on KOR's website: [www.kentuckyrefugees.org/notice-of-funding-opportunities/](http://www.kentuckyrefugees.org/notice-of-funding-opportunities/). NOFO announcements are also communicated via KOR's [newsletter](#), [Facebook](#), [Instagram](#), and during [Quarterly Community Consultations \(QCCs\)](#).

Organizations apply for competitive Subawards through [Foundant](#).

### B. Non-competitive awards

Non-competitive funding generally occurs annually and aligns with KOR's fiscal year (October 1 to September 30). Schools receiving non-competitive funding are generally given the option of a July 1-June 30 period of performance. The duration of non-competitive awards is generally one year.

Organizations apply for non-competitive Subawards through [Foundant](#).

## 18. SAM.gov Registration

A SAM.gov registration is required for any organization applying for a KOR Subaward. This registration ensures that your entity is listed as active and eligible to receive Federal funding. To begin, renew, or view the status of your registration, visit [www.sam.gov](http://www.sam.gov).

All applicants must:

- i) Be registered in SAM.gov before submitting its application.
- ii) Provide a valid unique entity identifier (UEI) in its application.
- iii) Continue to maintain an active registration in SAM.gov with current information at all times during which it has an active Federal award or an application or plan under consideration by a Federal agency.

Organizations that are currently debarred, suspended, proposed for debarment, or declared ineligible for Federal awards will **not** be eligible to receive Subawards from KOR ([2 CFR Part 25](#)).

## 19. Business Filing Requirements

Entities conducting business in the state of Kentucky – including both nonprofit organizations and for-profit businesses and regardless of the location of the entity’s principal office – must be registered via a business filing with the Kentucky Secretary of State’s office:

[sosbes.sos.ky.gov/BusSearchNProfile/search.aspx](https://sosbes.sos.ky.gov/BusSearchNProfile/search.aspx).

Entities must also maintain their active and good standing status with the Kentucky Secretary of State by submitting an annual report: <https://www.sos.ky.gov/bus/business-filings/Pages/Annual-Reports.aspx>.

## 20. Review Process

### A. Competitive Subawards

The review process for competitive Subawards will be based on merit ([2 CFR 200.205](#)). Applicants will be scored on areas such as performance measures and project strategy. It is important that applicants demonstrate capacity to meet the expected outcomes of the Subaward and that the organization’s work is in alignment with the Federal Refugee Resettlement program. The review process involves:

- Screening applicants for eligibility to receive Federal funding.
- Selecting a scoring committee consisting of KOR and independent third-party reviewer(s) with direct knowledge of the refugee experience and/or expertise relevant to the funding opportunity to review the submitted application.
- Reviewing and scoring submitted applications in Foundant. This is initially completed independently by members of the scoring committee, followed by a scoring committee conference.
- Conducting risk assessments on the organizations that are recommended for funding based on high scores on their application.
- Reviewing and approving all submitted project budgets.
- Selecting applicants for funding based on the scoring committee’s ranking, risk assessment scores, and any limits based on geography and/or funding.

### B. Non-Competitive Subawards

The review process for non-competitive Subawards involves:

- KOR Program Coordinators reviewing and approving the organization’s submitted service plan.
- KOR Finance Team reviewing and approving all associated submitted budgets.
- KOR Managers conducting a final review of all submitted documents.

## 21. Risk Assessment

### A. Purpose

Applicants who are recommended for funding based on high scores on their application will undergo a risk assessment ([2 CFR 200.206](#)). KOR will request specific documents related to financial stability and management systems for submission (see list in [Risk Assessment Documents](#)).

Applicants will be scored as low, moderate, or high risk. KOR will provide overall risk levels to applicants but will not disclose detailed scores from Risk Assessment subsections. Based on an applicant's risk level, applicants may be monitored more frequently by KOR, be offered a reduced award, be subject to specific terms and conditions that address agency deficiencies, and/or disqualified from receiving a Subaward from KOR. The risk assessment will consider the following:

- **Financial stability:** The applicant's record of effectively managing financial risks, assets, and resources.
- **Management systems and standards:** The quality of the applicant's management systems and ability to meet the management standards prescribed in this part.
- **History of performance:** The applicant's record of managing previous and current Federal awards, including compliance with reporting requirements and conformance to the terms and conditions of Federal awards, if applicable.
- **Program requirements:** The applicant's capacity to fulfill the terms of the grant through adequate staffing, accounting, and data management.
- **Client rights:** The applicant's policies for ensuring eligible clients are treated fairly and presented with their rights.
- **Audit reports and findings:** Reports and findings from audits performed under subpart F or the reports and findings of any other available audits, if applicable.
- **Ability to effectively implement requirements:** The applicant's ability to effectively implement statutory, regulatory, or other requirements imposed on Recipients of Federal awards.

### B. Risk Assessment Documents

Subrecipients may be asked to provide the documents, such as the following, as applicable:

- Form 990
- Program Policies and Procedures related to program delivery
- Fiscal Policies and Procedures related to accounting and finance
- Chart of Accounts, including account numbers for each KOR income type and each KOR expense type
- Personnel/Human Resources Policies

- Organizational Chart relevant to KOR projects
- Most recent Audit (Single Audit required for organizations that receive at least \$1,000,000 in Federal funds)
- Past Monitoring Results from any funder or regulator from the last two years
- Past SF-425, if a direct Recipient of Federal funds
- Final Programmatic Reports for any grant-funded project from the last year
- MOUs and Contracts with partners related to this funding opportunity

## 22. Subaward Package

The documents governing each Subaward include the service plan/scope of work and budget and the Subaward package. In accordance with [2 CFR 200.211](#), the following documents are to be included in the Subaward package. Sample documents can be viewed at <https://www.kentuckyrefugees.org/award-guidelines-documents/>.

- A) Notice of Subaward and Signature Page:** The Notice of Sub-Award (NOA) includes information such as the Subaward amount, Unique Federal Award Identification Number (FAIN), Assistance Listing Number, Federal Award Date, and Period of Performance. The Signature Page acknowledges that the Subrecipient has reviewed all Subaward package attachments and will assume the obligations imposed.
- B) Subaward Agreement Standard Terms and Conditions:** General Terms and Conditions that must be followed by all Subrecipients.
- C) Program Terms and Conditions:** Terms and Conditions that are specific to certain programs.
- D) Federal Certifications and Public Policy Requirements:** Federal statutes and regulations that must be followed by all Subrecipients.
- E) Financial Report Template with Approved Budget:** Budget template used during monthly financial reports for reimbursement.
- F) Line-Item Instructions for Financial Reports:** Instructions for the E Financial Report.
- G) Specific Agency Terms and Conditions:** Terms and Conditions that are specific to an agency as a whole.
- H) Subaward Administration Manual:** This manual, which provides guidance on how to administer a Federal Subaward.

## V. Post-Award Phase

The post-award phase refers to all activities that occur once a Subrecipient begins its Subaward.

### 23. Statutory and National Policy Requirements

Any organization receiving Federal awards must implement programs in accordance with the U.S. Constitution, applicable Federal statutes and regulations, including provisions protecting free speech, religious liberty, public welfare, and the environment, as well as provisions prohibiting discrimination ([2 CFR 200.300](#)).

Subrecipients receiving Federal awards from KOR are responsible for knowing and complying with all applicable federal statutes and regulations, as listed in [KOR Subaward Attachment D Federal Certifications and Public Policy Requirements](#). ***Please note that this list is provided for informational and educational purposes and may not be complete. Therefore, it is crucial for Subrecipients to stay informed of any changes and ensure compliance with all requirements.***

### 24. Quarterly Community Consultations

Quarterly Community Consultations (QCCs) occur every quarter in each of Kentucky's five metro areas (Louisville, Bowling Green, Lexington, Covington, and Owensboro) where resettlement activity occurs. Resettlement Agencies are required to attend QCCs in their area every quarter. Subrecipients that are not Resettlement Agencies must make a good-faith effort to send a representative of their organization to at least two (2) of the quarterly consultations each calendar year during the period of performance.

### 25. Performance Measurement

KOR will measure Subrecipient performance based on the Service Plan/scope of work signed at the start of the award period. Subrecipients will be expected to meet the benchmarks and outcomes listed in their Service Plan ([2 CFR 200.301](#)).

Data collection will occur through ClientTrack, the statewide database for tracking KOR-funded benefits and services. Subrecipients will be expected to enter all participants and track all services related to KOR-funded programs in ClientTrack. Subrecipients are also responsible for regularly reviewing ClientTrack data and ensuring its data quality.

### 26. Financial Management

Subrecipients are required to develop and maintain adequate financial management systems, including records documenting compliance with Federal statutes, regulations, and the Terms and Conditions of the Subaward ([2 CFR 200.302](#)). Financial management systems must be able to:

- Prepare required reports.

- Identify Subawards and expenditures.
- Provide accurate, current, and complete records.
- Identify the source and use of funds.
- Establish and maintain adequate control over and accountability for all funds, property, and other assets.
- Allow for comparison of expenditures with budget amounts for each award.
- Demonstrate adequate cash management procedures.
- Demonstrate adequate cost principle procedures for determining the reasonableness, allocability, and allowability of costs.

The Subrecipient must maintain records for the period of performance as described in the Subaward agreement, which adequately identifies the source and use of funds provided for Subaward activities. These records must contain information related to the Subaward agreement and authorization, allowable expenditures, and income. Examples of these records include Time and Effort sheets for employees listed in the award, revenue and expenditure reports, and receipts for reimbursable purchases. Subrecipients shall make such records available to KOR/Catholic Charities of Louisville upon request. If you need assistance, please email [korinvoices@archlou.org](mailto:korinvoices@archlou.org).

In accordance with [2 CFR 200.302\(b\)\(2\)](#), the organization must implement and maintain a fund accounting system that provides for accurate, complete, and separate tracking of all financial activities related to federal awards. This ensures transparency, accountability, and compliance with federal grant financial management standards. The system must be able to produce reports that track revenues and expenditures separately by individual federal award, enable the preparation of reports required by federal awarding agencies, and ensure expenditures are recorded and reported in line with the approved budget.

## 27. Internal Controls

Internal controls are processes designed and implemented to ensure a project meets its goals in the following areas: effectiveness and efficiency of operations, reliability of reporting, and compliance with applicable laws and regulations. Internal controls help prevent undesirable events from happening and ensure that prompt action is taken to resolve noncompliance. Internal controls also require organizations to take reasonable measures to safeguard sensitive and personal information, which is important for Subrecipient organizations that work directly with clients ([2 CFR 200.303](#)).

To establish internal controls, Subrecipients must:

- a) Establish, document, and maintain internal control policies and procedures.
- b) Comply with Federal statutes, regulations, and the terms and conditions of the Federal awards.
- c) Take prompt action when noncompliance is identified.

- d) Take reasonable measures to safeguard Personally Identifiable Information (PII) and sensitive or confidential information.

Additional resources can be found here: US Government Accountability Office, [Standards for Internal Control in the Federal Government](#).

## 28. Cost Sharing

Cost sharing occurs when a Federal award requires a Subrecipient to contribute non-Federal funds towards the total cost of the project. When cost sharing is required, non-Federal funds must be used solely for costs that would qualify as eligible Federal costs (allowable, allocable, reasonable, necessary, and expended during the period of performance) ([2 CFR 200.306](#)).

KOR Subawards do not require, encourage, or incentivize cost sharing. If a Subrecipient voluntarily chooses to participate in cost sharing, then its record-keeping must clearly differentiate between eligible costs paid for by Federal versus non-Federal funds.

## 29. Program Income

Program income is the gross income earned by the Subrecipient that is directly generated by a supported program activity or earned as a result of the Subaward ([2 CFR 200.307](#)). Program Income is typically generated by charging clients fees for KOR-funded services. Subrecipients can choose to do this, but KOR neither encourages nor requires this of Subrecipients. If a Subrecipient does choose to charge fees for KOR-funded services, such as for services that are also provided to clients who are not ORR-eligible on a fee-for-service basis, then it must follow the program income regulations found at [2 CFR 200.307](#):

- Program income must be used for the original purpose of the Federal award.
- Program income earned during the period of performance may only be used for costs incurred during the period of performance or for allowable closeout costs.
- Program income must be spent prior to requesting additional Federal funds.
- Program income exceeding amounts specified in the Federal award may be added to or deducted from the total allowable costs in accordance with the terms and conditions of the Federal award.

HHS prescribes the additive method for program income in ORR awards, meaning that the total of program income earned is added to the total allowable costs. This increases the overall total amount of the Subaward. Subrecipients who generate program income must ensure that their record-keeping clearly identifies what revenue is generated by the program and is considered program income, and what portion of eligible costs the program income pays for. Program income must be spent before submitting invoices requesting reimbursement from KOR. Any Program Income earned shall be reflected in the financial report and will be added to the budget total.

## 30. Budget Revisions

### A. Revisions Requiring Prior Approval

Subrecipients must request prior written approval from KOR for the following program and budget-related reasons ([2 CFR 200.308](#)).

Changes requiring prior approval fall into two categories: programmatic and financial. Some requests will have both, such as when a project changes so much that a budget change is also needed. Changes that only affect programming will usually only be reflected in the Service Plan.

Programmatic Modifications Requiring Prior Approval	
<p><b>Change in the scope or the objective</b> of the project or program (even if there is no associated budget revision requiring prior written approval) [<a href="#">2 CFR 200.308(f)(1)</a>].</p>	<p>Examples:</p> <ul style="list-style-type: none"> <li>• Changing which interventions or services the Subrecipient provides.</li> <li>• Changes in populations targeted or eligibility factors.</li> <li>• Changing the mode of program delivery, such as shifting from in-person services to remote or hybrid services.</li> <li>• Changing the geographic area that is being served.</li> </ul>
<p><b>Change in key personnel</b> (including employees and contractors) who are identified by name in the service plan or award document [<a href="#">2 CFR 200.308(f)(2)</a>].</p>	<p>A “key person” is defined as someone who is listed by name in the service plan or award document, such as the Project Leader named in the Service Plan or any staff mentioned by name in the service plan narrative.</p> <p>Usually, this person has unique expertise essential to meeting the objectives of the Subaward, which is why this change would need to be reported to KOR. In general, key personnel are those whose duties could not be readily reassigned to others on staff because they require specialized knowledge or qualifications, or they are authorized to make strategic decisions.</p>
<p><b>The disengagement from a project</b> for more than three months, or a 25 percent reduction in time and effort devoted to the Federal award over the course of the period of performance, by the lead</p>	<p>Examples:</p> <ul style="list-style-type: none"> <li>• A project whose start date is delayed by three months due to challenges in recruiting staff.</li> <li>• A project that is paused when essential staff take an extended leave, are reassigned to other projects, or leave the agency.</li> </ul>

<p>program manager [<a href="#">2 CFR 200.308(f)(3)</a>].</p>	<ul style="list-style-type: none"> <li>The Project Leader takes on responsibility for new projects, causing them to reduce their involvement in this project by at least 25%.</li> </ul>
<p>Unless described in the approved service plan, the <b>sub-awarding, transferring or contracting out of any work under the Federal award</b>. This provision does not apply to the acquisition of supplies, materials, equipment or general support services [<a href="#">2 CFR 200.308(f)(6)</a>].</p>	<p>Examples:</p> <ul style="list-style-type: none"> <li>The Subrecipient originally intends to provide a particular service directly, using its own employees, but later decides to contract that service out to another agency.</li> <li>The Subrecipient can no longer work on the project but wants to recommend another Subrecipient the project could be transferred to.</li> </ul>
<p><b>Financial Modifications Requiring Prior Approval</b></p>	
<p><b>Adding a new budget line-item</b> that is not reflected in the service plan approved by KOR/Catholic Charities of Louisville [<a href="#">2 CFR 200.308(f)(4)</a>].</p>	<p>Example:</p> <ul style="list-style-type: none"> <li>A Subrecipient did not originally include any program supplies in its budget and then later realizes there is a need for them. The Subrecipient must request prior approval and submit an updated budget that shows a transfer of funds from an item that was funded to the line that originally had \$0 funding.</li> </ul> <p><b>This is required regardless of how small or large the transfer amount might be.</b></p>
<p><b>Transferring funds budgeted for direct client service costs</b>, also known as “Participant Support Costs” as defined in <a href="#">2 CFR 200.1</a>, to other categories, such as administrative costs [<a href="#">2 CFR 200.308(f)(5)</a>].</p>	<p>Example:</p> <ul style="list-style-type: none"> <li>A Subrecipient originally includes bus passes for clients in its budget and now wants to transfer funds to pay for salaries instead. The Subrecipient must request prior approval and submit an updated budget, showing the amount of the funds it wishes to transfer.</li> </ul> <p><b>This is required regardless of how small or large the transfer amount might be.</b></p>
<p><b>Transferring funds</b> between approved budget line items where either the transfer amounts to <b>25% or more of an</b></p>	<p>Examples:</p> <ul style="list-style-type: none"> <li>The Subrecipient's original Subaward amount is \$20,000, and it wants to transfer \$6,000 or more of its funding to different line items. It must request prior approval and submit an updated budget showing the</li> </ul>

<p><b>award and/or the transfer is greater than \$100,000.</b></p>	<p>transfers, because the total transfer amount is more than 25%</p> <ul style="list-style-type: none"> <li>• Subrecipient's original Subaward amount is \$700,000, and it wants to transfer \$100,000 or more of its funding to different line items. It must request prior approval and submit an updated budget, even though the total transfer amount is less than 25% of its award.</li> </ul>
<p>The need arises for <b>additional funds</b> to complete the project [<a href="#">2 CFR 200.308(f)(8)</a>].</p>	<p>Example:</p> <ul style="list-style-type: none"> <li>• The Subrecipient is serving substantially more participants than it originally intended to serve, and it needs to hire more staff to meet the demand. It can demonstrate the substantial progress that it has made on meeting its outcomes and request additional funding to meet the increased demand for services.</li> </ul>
<p><b>A no-cost extension</b> (an extension of time that does not require the awarding of additional funds) of the period of performance [<a href="#">2 CFR 200.308(f)(10)</a>].</p>	<p>Examples:</p> <ul style="list-style-type: none"> <li>• The Subrecipient needs more time to: <ul style="list-style-type: none"> <li>○ Bring services to completion,</li> <li>○ Phase out a project and successfully transfer clients to other services, or</li> <li>○ Prevent a gap in services,</li> </ul> </li> </ul> <p>and it has adequate funding remaining at the end of the original period of performance to do so. It can request to extend its period of performance and use its remaining funds to continue providing services during that time.</p> <p><b>Please note that there should always be a programmatic reason for extending the period of performance. Simply having an excess of funds remaining at the end of the period of performance is never a sufficient reason to request a no-cost extension.</b></p>

**B. Submitting a Prior Approval Form to KOR**

Subrecipients can consult KOR Program Coordinators to determine if a KOR Prior Approval Form will need to be completed. If so, a leader from the Subrecipient organization will complete the form via the Foundant Prior Approval Form application found on [Foundant](#). Through the Foundant Prior

Approval Form, Subrecipients will select the changes requested and provide a detailed justification. Subrecipients may attach additional related documents, such as a revised service plan or budget if necessary. For additional instructions on how to use the platform, please visit the Subrecipient User Manual on the Foundant Log On page.

Please note that not every Prior Approval request will be approved by KOR. For this reason, it is important for Subrecipients to provide a strong and detailed justification for any requested revisions. For example, when a Prior Approval is requested in the last quarter of an award, Subrecipients may not have enough time to implement the proposed changes, and KOR may choose not to approve that request.

### C. Approval and Amended Awards

Subrecipients should not implement any changes until receiving written approval from KOR. Only once fully approved will the Subrecipient be able to implement the new changes and receive reimbursement from KOR related to these changes.

Once receiving Prior Approval from KOR, a Subrecipient may begin receiving additional funding, begin a decrease in funding, and/or need to revise any other information in its Subaward, such as a change to its period of performance. These changes will require some Subaward documents to be revised.

Revised documents may include:

- Notice of Award (NOA)
- Financial Reports
- Approved Budget
- Budget Narrative

## 31. Property Standards

Subrecipients must develop and follow their own policies and procedures regarding property standards in accordance with [2 CFR Part 200 Subpart D - Property Standards](#). Subrecipients must develop their own thresholds for equipment and supplies. The current threshold set by the Federal government is a unit price of \$10,000 or more for equipment, and a unit price of less than \$10,000 for supplies. Subrecipients may set a lower threshold for this but cannot exceed the Federal government standards. If a Subrecipient's policy sets a lower equipment threshold, then the subrecipient must adhere to their more restrictive policy. Property should be correctly identified as either equipment or supplies based on the threshold and treated appropriately. KOR does not fund the purchasing of equipment but does reimburse for the allocable ongoing costs of equipment, including depreciation, third-party leasing, insurance costs, and maintenance costs. For more information, please visit [KOR's Equipment Policy](#).

## 32. Procurement Standards

### A. Written Procurement Procedures

Procurement refers to when a Subrecipient uses Federal funds to purchase materials, goods, or services. Subrecipients must maintain and use documented procurement procedures that ensure the purchasing process ([2 CFR Part 200 Subpart D - Procurement Standards](#)):

- Is free, fair, open, and competitive,
- Properly documents activities and decisions,
- Selects reasonably priced items,
- Prioritizes small, minority, and/or women-owned businesses
- Complies with Federal, State, and local laws and regulations.

These procedures must be documented and must be used consistently for all procurement transactions.

### B. Conflicts of Interest

The Subrecipient must maintain written standards of conduct covering conflicts of interest and organizational conflicts of interest [[2 CFR 200.318\(c\)](#)]. Conflict of interest standards must uphold that no employee, officer, agent, or board member with a real or apparent conflict of interest may participate in the selection, award, or administration of a contract supported by the Subaward.

For additional information, please see the [Conflicts of Interest](#) Section and [Conflict of Interest Policy Checklist](#).

## 33. Reporting

### A. Programmatic Reporting

Subrecipients are required to submit reports to KOR. Grant reporting will be submitted in Foundant. Subrecipients are required to complete quarterly and semi-annual reports that track their progress on achieving the outcomes and benchmarks relevant to their program.

### B. Financial Reporting

KOR is required to collect financial reports from Subrecipients ([2 CFR 200.328](#)). Subrecipients must submit monthly financial reports (invoices) via Foundant no later than the 10<sup>th</sup> of month. Financial reports received after the due date will be considered late and those submitted more than ninety (90) days past the due date will not be reimbursed. Subrecipients are also required to submit a Final Financial Report no later than the 10<sup>th</sup> of the month following the liquidation deadline. This will include the Subrecipient's final E Financial invoice and a Statement of Revenues and Expenses (Profit and Loss Statement) for each KOR-funded program. KOR reserves the right not to reimburse the Subrecipient for expenses not reflected in the final financial report.

## 34. Monitoring

The purpose of monitoring is to review a Subrecipient's program performance, assess compliance with Federal regulations and policies, and identify best practices and technical assistance needs. This helps ensure that Federal funds are being spent effectively, that program goals and objectives are being achieved, and that waste, fraud, and/or abuse are being avoided ([2 CFR 200.329](#)).

Subrecipients will be selected for monitoring based on their Risk Assessment. All Subrecipients that are continuously funded will be monitored at least once every three (3) years. Monitoring can occur through in-person or virtual site visits. When a Subrecipient is selected for monitoring, it will receive communication from KOR confirming the type of visit and monitoring timeline. KOR will share in advance any programmatic and/or financial documents and reports requested for review. KOR will also notify Subrecipients of any requests to interview staff or clients during the monitoring visit. During a monitoring visit, KOR will assess how a Subrecipient is following the Service Plan and budget submitted at the beginning of the funding period and follow up with reports and/or corrective action plans if necessary.

KOR also has the right to perform informal monitoring on Subrecipients. This can include reviewing programmatic and financial reports in ClientTrack and/or Foundant, reaching out for additional information or clarification, and visiting and observing programs funded by KOR.

Subrecipients must be responsive to KOR regarding monitoring visits, comply with requests for records or interviews in a timely manner, and support the coordination of in-person and virtual monitoring visits.

## 35. Record Retention and Access

Subrecipients must retain all Federal award records for three (3) years from the due date of their final financial report. Subrecipients must maintain record retention policies with at least this minimum retention period applicable to all administrative, financial, and client/case records.

The Subrecipient does not need to create nor retain paper copies when original records are electronic and cannot be altered. The Subrecipient may substitute electronic versions of original paper records, such as photocopies, as long as they are reviewed for quality control.

KOR/Catholic Charities of Louisville staff or its representative, the Federal Office of Refugee Resettlement and its Inspector General, the Comptroller General of the United States, Non-Federal Auditors, and/or any duly authorized representatives have the right of timely and unrestricted access to any books, documents, papers or other records of the Subrecipient in order to perform audits, monitoring reviews, or other types of on-site visits. This also includes the right to timely and reasonable access to the recipient's or Subrecipient's personnel for the purpose of interview and discussion ([2 CFR Part 200 Subpart D - Record Retention and Access](#)).

## 36. Remedies for Noncompliance

Grant noncompliance can occur when the Terms and Conditions of the Subaward are not being met or followed or when fraud, waste, and/or abuse is occurring. Examples of noncompliance include unwillingness or inability to meet project goals, follow budgets, submit timely reports, adhere to compliance requirements, and follow policies. Subrecipients will have the opportunity to work with KOR to fix deficiencies and correct noncompliance before moving to remedies. KOR reserves the right to pursue remedies when a Subrecipient is found noncompliant and unable or unwilling to become compliant ([2 CFR 200.339](#)).

Remedies include:

- a) Temporarily withhold cash payments pending correction of the deficiency or more severe enforcement action.
- b) Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.
- c) Wholly or partly suspend or terminate the Federal Subaward.
- d) Initiate suspension or debarment proceedings as authorized under [2 CFR 180](#) and recommend such proceedings to be initiated by the Federal awarding agency.
- e) Withhold further Federal Subawards for the project or program.
- f) Take other remedies that may be legally available.

## 37. Termination

If the Subaward agreement is terminated due to Subrecipient noncompliance ([2 CFR 200.340](#)):

1. KOR shall provide the Subrecipient a written thirty-day (30) notice of termination.
2. Upon receipt of a termination notice the Subrecipient shall take all immediate action to minimize all expenditures and obligations financed by this agreement and shall cancel unliquidated obligations as soon as possible.
3. The Subrecipient will be compensated for all actual and allowable expenses properly incurred prior to the date of termination.

If a Subrecipient voluntarily chooses to end their period of performance early:

1. The Subrecipient shall provide KOR a written thirty-day (30) notice of termination using the Prior Approval form in Foundant.
2. Upon receipt of a prior approval of a termination notice the Subrecipient shall take all immediate action to wind down all expenditures and obligations financed by this agreement and shall cancel unliquidated obligations as soon as possible.

3. The Subrecipient will be compensated for all actual and allowable expenses properly incurred prior to the date of termination.

## 38. Closeout

KOR/Catholic Charities of Louisville will close-out the Federal Subaward when the Subaward and all applicable work and administrative actions have been completed by the Subrecipient. The Subrecipient may charge the Federal award during the closeout for the necessary administrative costs of that Federal award (for example, salaries of personnel preparing final reports, publication and printing costs, costs associated with the disposition of equipment and property, and related indirect costs). These costs may be incurred until the due date of the final report(s), which is the 10th day of the month following the liquidation deadline or, for terminated awards, the 10th of the month following the termination month. If incurred, these costs must be liquidated prior to the due date of the final financial report(s) and charged to the final budget period of the award unless otherwise specified by the Federal agency ([2 CFR 200.344](#)).

This section specifies the actions the Subrecipient and KOR/Catholic Charities of Louisville must take to complete this process at the end of the period of performance.

- a) Subrecipients must submit, no later than deadlines indicated after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Subaward. KOR/Catholic Charities of Louisville may approve extensions when requested by the Subrecipient.
- b) Unless KOR/Catholic Charities of Louisville authorizes an extension, Subrecipients must liquidate all obligations incurred under the Federal Subaward no later than the deadline indicated after the Notice of Subaward.
- c) KOR/Catholic Charities of Louisville must make prompt payments to the Subrecipient for allowable reimbursable costs under the Subaward award being closed out.
- d) The Subrecipient must promptly refund any balances of unobligated cash that KOR/Catholic Charities of Louisville paid in advance that are not authorized to be retained by the Subrecipient for use in other projects.
- e) Consistent with the terms and conditions of the Federal Subaward, KOR/Catholic Charities of Louisville must make a settlement for any upward or downward adjustments to the Federal share of costs after closeout reports are received.
- f) The Subrecipient must account for any real and personal property acquired with Federal funds or received from the Federal Government.

# VI. Cost Principles

This section outlines how Subrecipients can determine allowable costs that can be charged to Federal Subawards in accordance with [2 CFR Part 200 Subpart E](#).

## 39. Basic Cost Considerations

Costs must meet the following requirements to be considered allowable under Federal awards. Disallowed costs will **not** be funded under a Federal award.

According to [2 CFR 200.403](#), [2 CFR 200.404](#), and [2 CFR 200.405](#), costs must be **all** the following:

- A. Allowable
- B. Allocable
- C. Reasonable
- D. Necessary

Agencies may also refer to [45 CFR Part 400](#) and [ORR Policy Letters](#) for costs that are allowable under specific programs.

### A. Allowable Costs

“Allowable” costs must be allocable to your grant, reasonable to spend Federal funds on, and necessary for the project.

- Sections [2 CFR 200.420 – 200.476](#) provide lists of allowable costs. This list includes costs that are conditionally allowable, meaning costs that are allowable under certain circumstances, and costs that are always prohibited.
- Certain costs are only allowable if the Subrecipient has received prior written approval from KOR ([2 CFR 200.407](#)).
- Subrecipients are expected to read and review the Terms and Conditions of their Subaward, which may have additional limitations or exclusions for allowable costs.
- Recorded costs must be calculated and recorded in ways that comply with [Generally Accepted Accounting Principles \(GAAP\)](#) from the Federal Accounting Standards Advisory Board.
- Costs are allowable only if they are incurred during the period of performance stated in the NOA or prior to the start date with prior approval from KOR. After costs have been determined allowable, Subrecipients must determine whether the cost is *allocable* to the Subaward, *reasonable* to spend Federal funds on, and *necessary* for the project.

## B. Allocable Costs

“Allocable” costs are costs that are incurred specifically for a particular award or project. Costs that do not clearly benefit the project should not be charged to the project.

- Allocable costs must be treated consistently as either "direct" or "indirect" costs throughout the period of performance. See next section for more details.
- Costs must be charged to the grant in proportion to the benefits received by that project. For example, if a vehicle is used to transport participants of three different projects, the driver should keep a log of all trips taken and how many miles were driven for each project. Transportation costs would then be allocated to the grant based on the number of actual miles driven for the project.
- Direct costs that are shared between multiple projects must be “pro-rated” between the projects based on the actual use, not the predicted use.
- Subrecipients should develop a cost allocation plan that defines the basis on which different types of costs are allocated to projects. Every cost charged to a Federal grant must be clearly documented as associated with the project with a clear calculation of its benefit to the project. Costs that do not clearly benefit the project should not be charged to the project. See [Cost Allocation Plan](#) for more details.

## C. Reasonable Costs

"Reasonable" means that the cost is comparable to and does not exceed market prices. Costs that do not seem reasonable should have a clear explanation for why they are necessary for the project, otherwise, they may not be reimbursable by KOR.

- Costs must be comparable with market rates, meaning that Subrecipients should avoid paying more for an item or service than the generally advertised rate for a comparable item or service. Subrecipients are also encouraged to purchase more reasonably priced alternatives, so long as they achieve the intended goals and outcomes.
- Costs should align with what a careful and cautious person would pay. Subrecipients can consider this by asking if they would be ashamed if the public learned how much was spent on an item using Federal funds. Subrecipients should spend Federal funds carefully, while ensuring that program goals are being met efficiently and effectively.
- The expense should not deviate from the Subrecipient’s established procurement practices. If a Subrecipient would not normally pay for this expense because it is too costly, it should not make exceptions from its usual processes simply because it now has Federal funds to pay for items.
- Costs that seem unreasonable may be allowable in some circumstances. These cases would require a written explanation of the circumstances and the reason there was no better alternative. For example, Federal funding typically does not pay for a first-class flight to a

required training event, but under special circumstances, such as the participant being in a full leg cast due to an injury, an expense like that might be considered reasonable and necessary, and a written explanation would be required. Prior written authorization from KOR is strongly advised in such circumstances.

#### **D. Necessary Costs**

In addition to being allowable, allocable, and reasonable, costs must also be necessary.

“Necessary” means that the expense is vital to the organization's operation and delivery of project goals. This can be compared to an unnecessary expense, which, if eliminated, would have no impact on the quality, effectiveness, or completion of the project.

## **40. Direct Costs**

Direct costs are directly tied to one to three specific Subaward objectives or program activities. Direct costs allocated to a Subaward are reimbursed by KOR when they are allowable, allocable, reasonable, and necessary. Costs must be treated consistently as direct or indirect costs ([2 CFR 200.413](#)).

Examples of Direct Costs:

- Wages and fringe benefits of program employees
- Office supplies and technology for program-related activities
- Language services, interpreters, and translation services
- Travel and conference expenses
- Participant support costs

## **41. Indirect Costs**

Indirect costs are expenses that are not directly tied to a specific award objective or program activity but are necessary for overall business operations that broadly support the project ([2 CFR 200.414](#)).

Examples of Indirect Costs:

- Salaries and expenses of executive officers
- Depreciation on buildings and equipment
- Costs of operating and maintaining facilities
- General administration and general expenses
- Personnel and accounting administration

Indirect costs are reimbursed based on an organization's negotiated Indirect Cost Rate (IDC). The indirect cost rate is a ratio or percentage of an organization's total indirect costs to its direct cost base

Options for Indirect Cost Rates:

- Accepting the current de minimis rate of up to 15% of modified total direct costs (MTDC).
- Negotiate an IDC rate, which can have a one-time extension of up to four years or renegotiate when the expiration date is reached.

If your organization is interested in more information or assistance in getting a negotiated IDC rate, please contact KOR accounting staff at [korinvoices@archlou.org](mailto:korinvoices@archlou.org).

## 42. Cost Allocation Plan

Subrecipients should have a Cost Allocation Plan on file and review it at least annually. Costs must be allocated based on the relationship between expenses and Subawards they are attributed to. All costs must be treated consistently as either indirect costs or direct costs. Similar types of costs must be accounted for consistently across all Federal and non-Federal awards ([2 CFR 200.416](#)).

A cost allocation plan should:

- Define which costs are treated as Direct Costs, versus which costs are treated as Indirect Costs. The direct cost/indirect cost distinction should also be determined for each personnel position at the agency. Staff members in positions that are billed as direct costs will be required to prepare detailed time and effort reports.
- State their indirect cost rate determination, including the type (i.e. de minimis or negotiated), the percentage, and what costs are included in the Modified Total Direct Cost Base (MTDC).
- Define which costs are and are not allowable and allocable for reimbursement by grant programs.
- For each item of cost, define how the cost will be allocated, especially for shared costs. For example:
  - Salary and fringe allocated on the basis of actual hours worked, as documented on time and effort reports.
  - Building lease and utility costs allocated on the basis of square footage used by each program.
  - Audit costs allocated on the basis of the proportion of total revenue actually contributed by each grant.
- Cost allocation plans should focus on the principles of cost allocation, rather than predetermining a final cost allocation for each item of expense.

- For example, for audit costs: At the beginning of the year, a Subrecipient may anticipate receiving four grants, each of which would contribute 20% of their total revenue, with an additional 20% of revenue attributable to donations by individuals. But at the end of the year, the Subrecipient had not fully expended one of their awarded grants, due to being unable to fill an open position on that project, and individual donors contributed more than expected. Since their actual revenue did not reflect the 20%/20%/20%/20%/20% split that was anticipated, the Subrecipient should not allocate the costs of their audit on the basis of that projection. Instead, they should determine the actual percentage each grant contributed toward their total revenue and allocate the audit on that real basis.
- Subrecipients may find it helpful to develop a desk guide or appendix to the Cost Allocation Plan detailing the anticipated allocation splits, which can be updated to reflect actuals throughout the year.
  - For example, if a Subrecipient starts a new, unanticipated project mid-year, the Subrecipient will need to update its desk guide with the new allocations reflecting how square footage usage has changed.

### 43. Cost Categories

Subrecipients will need to ensure their budgeted costs are allowable. The table below lists common categories, their descriptions, and where to find additional policy guidance.

**Please note this is *not* an exhaustive list.**

Cost Category	Description	Allowability	Citation
Single Audit services	“A reasonably proportionate share of the costs of audits required by and performed in accordance with the Single Audit Act Amendments of 1996 ( <a href="#">31 U.S.C. 7501-7507</a> ), and the requirements of this part are allowable.” 2 CFR 200.425	Generally allowable	<a href="#">2 CFR 200.425</a>
Compensation – personal services	“Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries.” 2 CFR 200.430	Generally allowable	<a href="#">2 CFR 200.430</a>
Compensation – fringe benefits	“Fringe benefits are allowances and services employers provide to their employees as compensation in addition to regular salaries and	Generally allowable	<a href="#">2 CFR 200.431</a>

	wages. Fringe benefits include, but are not limited to, the costs of leave, employee insurance, pensions, and unemployment benefits.” 2 CFR 200.431		
Conferences	“Allowable conference costs may include the rental of facilities, speakers' fees, attendance fees, costs of meals and refreshments, local transportation, and other items incidental to such conferences unless further restricted by the terms and conditions of the Federal award.” 2 CFR 200.432	Generally allowable	<a href="#">2 CFR 200.432</a>
Depreciation	“The Recipient or Subrecipient may be compensated for the use of its buildings, capital improvements, equipment, and software projects capitalized in accordance with GAAP provided that they are needed and used in the recipient's or Subrecipient's activities and correctly allocated to Federal awards. The compensation must be made by computing the proper depreciation.” 2 CFR 200.436	Generally allowable	<a href="#">2 CFR 200.436</a>
Employee health and welfare	“Costs incurred in accordance with the recipient's or Subrecipient's established written policies for improving working conditions, employer-employee relations, employee health, and employee performance are allowable.” 2 CFR 200.437	Generally allowable	<a href="#">2 CFR 200.437</a>
Equipment	“Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$10,000 or more have the prior written approval of the Federal agency or pass-through entity.” 2 CFR 200.439	Generally unallowable by KOR	<a href="#">2 CFR 200.439</a>
Participant support costs	“Direct costs that support participants (see definition for <i>Participant</i> in <a href="#">§ 200.1</a> ) and their involvement in a Federal award, such as stipends, subsistence allowances, travel allowances,	Generally allowable	<a href="#">2 CFR 200.1</a> <a href="#">2 CFR 200.456</a>

	<p>registration fees, temporary dependent care, and per diem paid directly to or on behalf of participants.” 2 CFR 200.1</p> <p><i>“Participant generally means an individual participating in or attending program activities under a Federal award, such as trainings or conferences, but who is not responsible for implementation of the Federal award. Individuals committing effort to the development or delivery of program activities under a Federal award (such as consultants, project personnel, or staff members of a Recipient or Subrecipient) are not participants. Examples of participants may include community members participating in a community outreach program, members of the public whose perspectives or input are sought as part of a program, students, or conference attendees.” 2 CFR 200.1</i></p> <p><i>“Participant support costs are allowable (see <a href="#">§ 200.1</a>). The classification of items as participant support costs must be documented in the recipient's or Subrecipient's written policies and procedures and treated consistently across all Federal awards.” 2 CFR 200.456</i></p>		
Office Supplies and Computer Devices	<p>“Costs incurred for materials, supplies, and fabricated parts necessary for the performance of a Federal award are allowable.” 2 CFR 200.453</p>	Generally allowable	<a href="#">2 CFR 200.453</a>
Professional Services	<p>“Costs of professional and consultant services rendered by persons who are members of a particular profession or possess a special skill and who are not officers</p>	Generally allowable	<a href="#">2 CFR 200.459</a>

	or employees of the Recipient or Subrecipient are allowable” 2 CFR 200.459		
Transportation	Please review the KOR transportation policy.	Generally allowable	<a href="#">KOR Transportation Policy</a>
Travel	“Travel costs include the transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the Recipient or Subrecipient. These costs may be charged on an actual cost basis, on a per diem or mileage basis, or on a combination of the two” 2 CFR 200.475	Generally allowable	<a href="#">2 CFR 200.475</a>

## VII. Audit Requirements

The expenditure of funds under this agreement may be subject to the annual audit requirements of the Single Audit Act of 1984, Public Law 98-502, and as amended in 1996, Public Law 104-156, as implemented by the Office of Management and Budget audit requirements in [2 CFR Part 200 Subpart F](#).

For awards beginning 04/01/2025 or later, all Subrecipients receiving Federal funding from KOR must undergo a third-party independent financial review. The form the review takes is dependent upon how much Federal funding the Subrecipient receives from all Federal sources. If the Subrecipient meets or exceeds the single audit threshold, then the Subrecipient must undergo a single audit. If the Subrecipient falls below the single audit threshold, then the Subrecipient must instead undergo intensified financial monitoring by a third-party auditing firm. The single audit threshold is \$1,000,000.00.

Subrecipients that meet or exceed the single audit threshold are required to have an external independent audit that satisfies the single audit requirements of [2 CFR Part 200 Subpart F](#).

Subrecipients are responsible for procuring a single audit according to the procurement regulations at 2 CFR 200.509. If the Subrecipient included audit costs in its KOR budget, then KOR funds can reimburse a reasonable, allocable share of the single audit costs. Subrecipients must submit their annual audit report and 990 to [korinvoices@archlou.org](mailto:korinvoices@archlou.org) when completed.

Subrecipients that fall below the single audit threshold must undergo intensified financial monitoring of their KOR Subawards according to procedures of engagements determined by KOR related to activities allowed or unallowed; allowable costs/cost principles; eligibility; and reporting. KOR will engage a third-party auditing firm to complete these intensified financial monitoring visits, and KOR will pay for the auditing firm’s services directly. Subrecipients that fall below the single audit

threshold are required to cooperate with the auditing firm’s requests, and the auditing firm will submit a final report to KOR. Subrecipients that fall below the single audit threshold are not eligible to charge audit costs to their KOR Subawards.

## VIII. KOR Materials

### 44. KOR Policies and Procedures

KOR may have additional policies or procedures regarding client eligibility, program requirements, allowable costs, and more. Please visit the [KOR Policies and Procedures folder](#) for additional information.

### 45. KOR Webinars and Trainings

Webinars and Trainings, including KOR’s 2025 Subrecipient Training Series, can be found [here](#).

### 46. KOR Staff Directory

To contact KOR or seek additional information, please use our staff directory: <https://www.kentuckyrefugees.org/about-kor/>.

## IX. Policy Checklists

Policies developed by the Subrecipient are expected to meet the following standards. Please note, this is not an exhaustive list of policies required by the Subrecipient; these checklists are intended to illustrate the required elements of a sufficient policy.

### 47. Incentive Policy Checklist

- Does the Subrecipient’s incentive policy clearly articulate who may receive incentives (employees, ORR-eligible participants, or both) and eligibility criteria for consideration, including separate criteria if there are different types of recipients? Are these policies consistent with Federal regulations [[2 CFR 200.430\(f\)](#)] and KOR policy ([KOR Policy Letter 25-01](#))? (Agencies may have more/stricter eligibility criteria, not less)
- Does the Subrecipient’s incentive policy clearly identify the maximum value of incentives, including the one-time maximum value, whether and how Recipients are eligible for subsequent incentives, and a maximum cumulative or “lifetime” value, if applicable?
- Does the Subrecipient’s incentive policy describe a 1) clear, 2) consistent, and 3) equitable process for distributing incentives, including:
  - How the opportunity to receive incentives is promoted to the maximum relevant audience

- How a person, including individuals with limited English proficiency, can receive consideration for an incentive (application, nomination, etc.)
- A timeline for application, review, determination, and distribution
- A review or scoring process
- How (check, gift card, etc.), and to whom (individual, third party, etc.), incentives will be paid

## 48. Background Check Policy Checklist

- Does the Subrecipient’s background check policy clearly identify who is required to have a background check? Does the requirement include, at a minimum, all client-facing staff and volunteers who work with minors or other vulnerable populations?
- Does the Subrecipient’s background check policy spell out a clear procedure with respect to the timing of background checks and when a candidate is cleared for contact with clients?
  - When an initial background check is to be conducted
  - That staff or volunteers cannot begin working with minors or other vulnerable populations until the results are received and reviewed
  - Whether re-checks are conducted and with what frequency, if applicable
- Does the Subrecipient’s background check policy articulate which findings are disqualifying (type of record and recency, if applicable) and which findings result in restrictions but not disqualification (e.g. no transporting clients)?

## 49. Nondiscrimination Policy Checklist

- Does the policy state that the Subrecipient’s nondiscrimination policy applies to all the following characteristics?
  - Race
  - Color
  - Religion
  - National Origin
  - Age (over 40)
  - Sex
  - Disability
  - Political opinion
  - English fluency/literacy

- Does the Subrecipient’s nondiscrimination policy guarantee equal access to all benefits and services without discrimination?
- Does the Subrecipient’s policy state that the agency will not refer clients out for services the agency itself provides unless a) the agency has verified the client will receive comparable or better services from the third party provider, and b) accessing services at the third party provider will not cause the client to face any additional barriers (transportation, cost, time, etc.) compared to accessing services at the referring agency?

## 50. Conflict of Interest Policy Checklist

- Does the Subrecipient’s conflict of interest policy define what constitutes a conflict of interest in a manner that is substantially in agreement with [2 CFR 200.318](#)?
  - “Has a financial or other interest in or a tangible personal benefit from an entity considered for a contract.” [\[318\(c\)\(1\)\]](#)
  - “Is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization” [\[318\(c\)\(2\)\]](#)
- Does the Subrecipient’s conflict of interest policy state the agency-defined nominal value above which acceptance of unsolicited gifts or items of value constitutes a conflict of interest? [\[2 CFR 200.318\(c\)\(1\)\]](#)
- Does the Subrecipient’s conflict of interest policy require the disclosure of conflicts (including apparent conflicts) in writing to KOR? [\(2 CFR 200.112\)](#)
- Does the Subrecipient’s conflict of interest policy identify the disciplinary actions to be applied for violations of its policies? [\[2 CFR 200.318\(c\)\(1\)\]](#)

# CATHOLIC CHARITIES OF LOUISVILLE INC KENTUCKY OFFICE FOR REFUGEES SUBAWARD AGREEMENT

## D. FEDERAL CERTIFICATIONS AND PUBLIC POLICY REQUIREMENTS

The following are Federal Certifications and Public Policy Requirements for subrecipients receiving Federal funds from the Department of Health and Human Services through a Pass-Through Entity. Subrecipients are responsible for knowing and complying with all applicable federal statutes and regulations. **Please note that this list is provided for informational and educational purposes and may not be complete. Therefore, it is crucial for subrecipients to stay informed of any changes and ensure compliance with all requirements.**

By signing this Subaward, the Subrecipient is agreeing to comply with all Federal Certifications and Public Policy Requirements as required by HHS.

### General Order of Precedence

The general order of precedence determines the order in which laws and policies may apply. The table includes examples of the types of laws and policies at each level; it is not an exhaustive list.

Level of Policy	Examples (Note: This list is not exhaustive.)
<b>1. US Constitution</b>	The foundation of all laws, rules, and policies.
<b>2. Statutes</b>	Program Authorizations and Appropriations  Federal Grant and Cooperative Agreement Act of 1977  Federal Funding Accountability and Transparency Act (FFATA) of 2006 Digital Accountability and Transparency Act (DATA) of 2014  Grant Reporting Efficiency and Agreements Transparency (GREAT) Act of 2019
<b>3. Regulations</b>	Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: <a href="#">2 CFR 200</a>  Program-specific regulations
<b>4. Policies, Program Guidance, and Award-Specific Requirements</b>	Executive Orders OMB Memos HHS Grants Policy Statement (GPS)  HHS Grants Policy Administration Manual (GPAM) Agency-Specific Grants Policies  Agency- and program-specific guidance related to one or more award programs such as Notices of Funding Opportunity (NOFO), FAQs, and other program announcements, e.g., agency guidance, manuals, “Dear Colleague” letters. For non-discretionary awards these might include state or Tribal plans, public assistance, or statewide cost allocation plans.  Requirements specific to an individual award or class of awards, such as a requirement to perform activities described in the recipient’s application.

## Uniform Administrative Requirements

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ([2 CFR 200](#)) applies to all awards and subawards.

## Subrecipients

The uniform requirements also address subrecipient responsibilities. Recipients and subrecipients must follow the award terms and conditions. As the primary recipient of Federal funds, KOR is responsible for:

- Applying terms and conditions to their subawards.
- Evaluating the risk of subawards and use specific conditions, if needed.
- Monitoring subaward compliance.
- Verifying that the subrecipient meets audit requirements.
- Remediating subrecipient noncompliance.
- Ensuring that subrecipients have a Unique Entity Identifier and maintain a SAM.gov registration.

## Termination

HHS may terminate awards under certain circumstances. See [2 CFR 200.340](#).

## Financial Assistance General Certifications and Representations

A SAM.gov registration is required for any organization applying for a KOR Subaward. This registration ensures that your entity is listed as active and eligible receive Federal funding. To begin, renew, or view the status of your registration, visit [www.sam.gov](http://www.sam.gov).

All applicants must:

- i) Be registered in SAM.gov before submitting its application.
- ii) Provide a valid unique entity identifier (UEI) in its application.
- iii) Continue to maintain an active registration in SAM.gov with current information at all times during which it has an active Federal award or an application or plan under consideration by a Federal agency.

Organizations that are currently debarred, suspended, proposed for debarment, or declared ineligible for Federal awards will **not** be eligible to receive Subawards from KOR ([2 CFR Part 25](#)).

When you registered in SAM.gov, your authorized organization representative agreed to the Financial Assistance General Certifications and Representations. These are binding on every award.

You can review these certifications and representations in Appendix I of the SAM.gov Entity Registration Checklist. You can find the checklist on SAM.gov [Get Started with Registration and the Unique Entity ID](#) page.

While the Financial Assistance General Certifications and Representations expressly identify certain requirements, they also require compliance with all applicable laws and policies. Those expressly identified are marked with “See General Certifications and Representations.”

## Laws and Policies

This section outlines various laws and policies that may apply to HHS awards (including recipients and subrecipients), but it is not intended to be an exhaustive list.

The following laws and policies apply to all recipients and subrecipients, with any exceptions noted within the guidance or notes.

### Office of Refugee Resettlement

Laws and Policies	Source
<p><b>Refugee Act</b></p> <p>Introduces the Refugee Admissions Program and establishes the Office of Refugee Resettlement.</p>	<p>Statute: <a href="#">Public Law 96-212</a></p> <p>a. Refugee Education Assistance Act of 1980, Title V, Section 501(a), <a href="#">P.L. 96-422</a>, 94 Stat. 1799 (<a href="#">8 U.S.C. 1522 note</a>).</p> <p>b. William Wilberforce Trafficking Victims Protection Reauthorization Act of 2008, Section 235, <a href="#">P.L. 110-457</a>.</p> <p>c. Victims of Trafficking and Violence Protection Act of 2000, <a href="#">P.L. 106-386</a>.</p> <p>d. Afghan Allies Protection Act, 602(b)(8) of Div. F of Pub. L. 118-8, as amended (<a href="#">8 U.S.C. 1101 note</a>)</p> <p>e. Refugee Crisis in Iraq Act of 2007, 1244(g) of Div. A of Pub. L. 110-181, as amended (<a href="#">8 U.S.C. 1157 note</a>)</p> <p>f. Afghanistan Supplemental Appropriations Act, 2022, (<a href="#">P.L. 117-43</a>), Title III, as amended through <a href="#">P.L. 117-86</a>.</p> <p>g. Additional Ukraine Supplemental Appropriations Act, 2022 (<a href="#">P.L. 117-128</a>)</p> <p>h. Section 584 of Foreign Operations, Export Financing, and Related Programs Appropriations Act, Section 101(e) of <a href="#">P.L. 100-202</a>.</p>
<p><b>Refugee Resettlement Program</b></p>	<p><a href="#">45 CFR Part 400</a></p>
<p><b>Cuban/Haitian Entrant Program</b></p>	<p><a href="#">45 CFR Part 401</a></p>

<b>Office of Refugee Resettlement Policy Letters</b> Ongoing updates to ORR.	<a href="#">ORR Policy Letters</a>
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## Administrative and Activities

Laws and Policies	Source
<b>Abortions</b> Related to limitations on use of federal funds for abortions.	Statute: <a href="#">Further Consolidated Appropriations Act, 2024, Division D, Title V</a> , Sections 506 and 507
<b>Cybersecurity Requirements</b> Related to creating a cybersecurity plan.	M-24-03: Advancing Climate <a href="#">Resilience through Climate-Smart Infrastructure Investments and Implementation Guidance for the Disaster Resiliency Planning Act</a>
<b>Debt Collection</b> Related to how the federal government collects debt.	Statute: <a href="#">31 USC 3701</a> Regulation: <a href="#">31 CFR part 285</a>
<b>Health Information Technology Interoperability</b> Related to conditions when implementing, acquiring, or upgrading health IT.	<a href="#">Health Information Technology for Economic and Clinical Health (HITECH) Act</a> is Pub. L. No. 111-5, 123 Stat. 226 (Feb. 17, 2009)
<b>Needle Exchange</b> Related to prohibition on using award funds to give out sterile needles to inject illegal drugs, with some exceptions.	Statute: <a href="#">Further Consolidated Appropriations Act, 2024, Division D, Title V</a> , Sections 526
<b>Publications and Acknowledgement of Support</b> Related to recipients acknowledging HHS funding in public documents related to the awarded project.	Statute: <a href="#">Further Consolidated Appropriations Act, 2024, Division D, Title V</a> , Section 505
<b>Reporting Subaward and Executive Compensation Information</b> Related to requirements to report certain information on subawards and executive salaries.	Statute: Federal Funding Accountability and Transparency Act of 2006 (FFATA), <a href="#">31 USC 6101</a> note. Regulation: <a href="#">2 CFR Part 170</a>
<b>Salary Rate Limitation – Federal Executive Level II.</b> Related to restrictions to not use award funds to pay a salary over the <a href="#">Federal Executive Level II</a> rate for that year.	<a href="#">Further Consolidated Appropriations Act, 2024, Division D, Title V</a> ,
<b>SAM.gov and Universal Entity Identifier (UEI)</b> Related to the requirement to register and maintain registration, including gaining a UEI.	Regulation: <a href="#">2 CFR Part 25</a>
<b>Use of Logos</b> Related to prior approval for using an HHS or awarding agency logo.	Statute: <a href="#">42 USC 1320b-10</a>

## Civil Rights and Other Protections

Find more detail on civil rights protections at HHS Office for Civil Rights, [Laws and Regulations Enforced by OCR](#).

Laws and Policies	Source
<p><b>Civil Rights Assurance of Compliance</b></p> <p>Related to requirements to certify compliance with civil rights laws.</p>	<p>Required by: Condition of Award; 45 CFR <a href="#">80.4</a>; <a href="#">84.5</a>; <a href="#">86.4</a>; <a href="#">91.33</a>; <a href="#">92.4</a></p>
<p><b>Copeland Anti-Kickback Act</b></p> <p>Related to requiring contractors to follow <a href="#">29 CFR Part 3</a> under awards that include construction, alteration, and renovation and weekly compliance statements on the wages paid to each employee.</p>	<p>Statutes: <a href="#">18 USC 874</a> and <a href="#">40 USC 3145</a>                      Regulation: <a href="#">48 CFR 22.403-2</a></p>
<p><b>Davis-Bacon Wage Protections</b></p> <p>Related to using contractors that pay prevailing wages and benefits under awards funding construction, alteration, or repair.</p>	<p>Statute: <a href="#">40 USC 3141, et seq.</a></p>
<p><b>Discrimination Based on Age</b></p> <p>Related to protecting people from discrimination based on age.</p>	<p>Statutes: Age Discrimination Act of <a href="#">1975, 42 USC 6101, et seq.</a>; Section 1557 of the Affordable Care Act, <a href="#">42 USC 18116</a>                      Regulations: <a href="#">45 CFR Part 91</a></p>
<p><b>Discrimination Based on Disabilities</b></p> <p>Related to protecting people from discrimination based on a disability.</p>	<p>Statutes: Section 504 of the Rehabilitation Act, <a href="#">29 USC 794</a>; (for state and local government recipients; Section 1557 of the Affordable Care Act; <a href="#">42 USC 18116</a>                      Regulations: <a href="#">45 CFR Part 84</a>; <a href="#">45 CFR Part 92</a></p>
<p><b>Discrimination Based on Race, Color, and National Origin</b></p> <p>Related to protecting people from discrimination on the basis of race, color, or national origin.</p>	<p>Statutes: Title VI of the Civil Rights Act, <a href="#">42 USC 2000d</a>; Section 1557 of the Affordable Care Act; <a href="#">42 USC 18116</a>                      Regulations: <a href="#">45 CFR Part 80</a>; <a href="#">45 CFR Part 92</a></p>
<p><b>Discrimination Based on Religion and Religious Conscience</b></p> <p>Related to protecting people from discrimination based on their religious beliefs.</p>	<p>Statutes: Church Amendments, <a href="#">42 USC 300a- 7</a>; Coates-Snowe Amendment, <a href="#">42 USC 238n</a>; and the Weldon Amendment, <a href="#">Further Consolidated Appropriations Act, 2024, Division D, Title V</a>, Section 507(d)(1)                      Guidance: HHS Office for Civil Rights, <a href="#">Conscience and Religious Freedom</a> for situations where this protection applies.</p>

<p><b>Discrimination Based on Sex</b></p> <p>Related to protecting people from discrimination based on sex and gender.</p>	<p>Statutes: Title IX of the Education Amendments of 1972, as amended; <a href="#">20 USC 1681</a> et seq.; Section 1557 of the Affordable Care Act, <a href="#">42 USC 18116</a></p> <p>Regulations: <a href="#">45 CFR Part 86</a>; <a href="#">45 CFR Part 92</a></p> <p>See other sex discrimination guidance and requirements at HHS Office for Civil Rights, <a href="#">Laws and Regulations Enforced by OCR</a>.</p> <p>See also <a href="#">Sex-Based Harassment</a>.</p>
<p><b>Drug-Free Workplace</b></p> <p>Related to maintaining a drug-free workplace and notifying the awarding agency if an employee is convicted of violating a criminal drug law. Failure to follow these requirements may be cause for debarment.</p>	<p>Statute: Drug-Free Workplace Act, <a href="#">41 USC 8101-8106</a></p> <p>Regulation: <a href="#">2 CFR Part 182, subpart B</a></p>
<p><b>Fair Housing</b></p> <p>Related to protecting people from discrimination in housing.</p>	<p>Statute: Title VIII of the Civil Rights Act of 1968, <a href="#">42 USC 3601</a>, et seq.</p>
<p><b>Faith-Based Organizations</b></p> <p>Related to protections for faith-based organizations to apply and receive federal funds without discrimination or interference with their mission. Describes limitations on the use of federal funds.</p>	<p>Statute: <a href="#">42 USC 2000bb, et seq.</a></p> <p>Directives: Executive Orders <a href="#">13279</a>, <a href="#">13559</a>, and <a href="#">13831</a>.</p> <p>Regulation: <a href="#">28 CFR Part 38, appendix A</a> and <a href="#">45 CFR Part 87, appendix A</a></p>
<p><b>Limited English Proficiency*</b></p> <p>Related to steps to improve access to persons with limited English proficiency.</p> <p>*Does not apply to subcontractors.</p>	<p>Required by: Title VI of the Civil Rights Act, 42 USC 2000d; Section 1557 of the Affordable Acre Act, 42 USC 18116</p> <p>Regulations: <a href="#">45 CFR Part 80</a>; <a href="#">45 CFR Part 92</a></p> <p>Guidance: <a href="#">Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons</a>.</p>
<p><b>Pro-Children Act – Non-Smoking</b></p> <p>Related to prohibiting smoking in indoor facilities where award-funded projects serve children. Not following this law can bring civil monetary penalties.</p>	<p>Statute: Pro-Children Act of 2001, <a href="#">20 USC 7181 through 7184</a></p>

<p><b>Privacy Act</b></p> <p>Related to protecting information about a person, unless the person gives permission or under the exceptions at <a href="#">5 USC 552a(b)</a>.</p>	<p>Statute: <a href="#">5 USC 552a</a></p>
<p><b>Texting While Driving*</b></p> <p>Related to limitations on texting while driving when federal funds pay for vehicles or cell phones.</p> <p>*Does not apply to subcontractors</p>	<p>Directive: <a href="#">Executive Order 13513</a></p>
<p><b>Trafficking Victims Protection</b></p> <p>Related to bans providing funds to organizations involved in human trafficking.</p>	<p>Statute: Trafficking Victims Protection Act (TVPA) of 2000, as amended, <a href="#">22 USC 7104(g)</a>.</p> <p>Regulation: <a href="#">2 CFR Part 175</a>, Award Term for Trafficking in Persons.</p>
<p><b>Whistleblower Protections</b></p> <p>Related to protecting employees from reprisal for disclosing information about violations.</p>	<p>Statute: Protection from Reprisal of Disclosure of Certain Information, <a href="#">41 USC 4712</a>.</p>

## Environmental

Laws and Policies	Source
<p><b>Clean Air and Water</b></p> <p>Related to the requirement to follow certain environmental laws.</p>	<p>Statute: Clean Air Act of 1970, <a href="#">42 USC 7401 et seq.</a></p> <p>Statute: Clean Water Act of 1972, <a href="#">33 USC 1251</a></p>
<p><b>Climate Resiliency and Energy and Emission Reductions</b></p> <p>Relating to the purchase or construction of real property and major renovation projects.</p>	
<p><b>Flood Insurance</b></p> <p>Related to requirements for flood insurance in areas with special flood hazards.</p>	<p>Statute: <a href="#">42 USC 4001, et seq.</a></p>
<p><b>National Environmental Policy Act*</b></p> <p>Related to policies to conduct reviews to assess and mitigate environmental impact.</p> <p>*Does not apply to subcontractors</p>	<p>Statute: National Environmental Policy Act of 1969, as amended, <a href="#">42 USC 4321 et seq.</a></p> <p>Guidance: <a href="#">HHS General Administration Manual (GAM), Part 30-50</a>, National Environmental Policy Act Review for the NEPA process.</p>

<p><b>National Historic Preservation Act (NHPA)</b></p> <p>Related to requirements to consider the effect of potential awards on historic properties.</p>	<p>Statute: National Historic Preservation Act (NHPA) of 1996, as amended, <a href="#">54 USC 300101 et seq.</a></p> <p>Regulation: <a href="#">36 CFR 800</a></p>
<p><b>Resource Conservation and Recovery</b></p> <p>Relating to requirements to give preference to the purchase of recycled products.</p>	<p>Statute: <a href="#">42 USC 6962</a> Regulation: <a href="#">40 CFR part 247</a></p> <p>(See list of relevant recycled products at <a href="#">40 CFR Part 247, subpart B.</a>)</p>
<p><b>Uniform Relocation Assistance*</b></p> <p>Related to real estate activities that may displace people.</p> <p>*Does not apply to subcontractors</p>	<p>Statute: <a href="#">42 USC 4601 et seq.</a></p> <p>Regulation: <a href="#">45 CFR Part 15</a> and <a href="#">49 CFR Part 24</a></p>
<p><b>Wetland Protection</b></p> <p>Related to requirements to protect wetlands.</p>	<p>Directives: Executive Orders <a href="#">11988</a> and <a href="#">11990</a> Regulation: <a href="#">18 CFR Part 725</a></p>

## Lobbying, Advocacy, & Political Activity

Laws and Policies	Source
<p><b>Anti-Lobbying, Publicity, and Propaganda</b></p> <p>Related to restrictions against lobbying, publicity, or propaganda using federal funds. Applicants must certify their compliance.</p>	<p>Statutes: <a href="#">Further Consolidated Appropriations Act, 2024, Division B, Title VII, Section 715, 718, and 731</a>; <a href="#">Consolidated Appropriations Act, 2024, Division E, Title IV, Section 401</a>; <a href="#">Further Consolidated Appropriations Act, 2024, Division D, Title V, Sections 503, 505, and 522</a></p> <p>Regulation: <a href="#">45 CFR 75.450</a>, <a href="#">45 CFR Part 93</a></p>
<p><b>Controlled Substances</b></p> <p>Related to restrictions on activities that promote the legalization of any drug or other substance.</p>	<p>Statute: <a href="#">Further Consolidated Appropriations Act, 2024, Division D, Title V, Section 509</a></p>
<p><b>Gun Control</b></p> <p>Related to requirements about not using federal funds to advocate for or promote gun control.</p>	<p>Statute: <a href="#">Further Consolidated Appropriations Act, 2024, Division D, Title II, Section 210</a>; <a href="#">Further Consolidated Appropriations Act, 2024, Division D, Title V, Section 503(c)</a></p>
<p><b>Lobbying Disclosure Act of 1995</b></p> <p>Related to requirements to disclose lobbying activities.</p>	<p>Statute: <a href="#">2 USC 1601 et seq</a></p>

## Patents, Inventions, and Data

Laws and Policies	Source
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**Federal Information Security Management Act (FISMA)**

[44 USC 3551 et seq.](#)

Related to policies when recipients collect, store, process or send data on behalf of HHS.

## Procurement

Laws and Policies	Source
<p><b>American-Manufactured Goods</b></p> <p>Related to required preferences for certain products and materials made in the US. Waivers may be possible.</p>	<p>Statute: Buy American Act, <a href="#">41 USC 8301 et seq.</a></p> <p>Statute: Build America, Buy America Act, <a href="#">Public Law 117-58</a>, Title IX, Subtitle A</p> <p>Regulations: <a href="#">2 CFR 200.322</a>, <a href="#">48 CFR Part 25</a>,</p> <p>Guidance: <a href="#">M-22-11</a></p>
<p><b>Fly America Act</b></p> <p>Related to requirements for travelers to use certified U.S. airlines for award-funded air travel.</p>	<p>Statute: <a href="#">49 USC 40118</a></p> <p>Regulation: <a href="#">41 CFR 301-10.131 - 143</a></p>
<p><b>Prohibition on certain telecommunications and video surveillance services or equipment</b></p> <p>Related to restrictions on using federal funds for telecommunications equipment produced by certain companies.</p>	<p>Statute: <a href="#">41 USC 3901 et seq</a> Regulation: <a href="#">2 CFR 200.216</a></p>
<p><b>U.S. Flag Vessels</b></p> <p>Related to using U.S. owned and operated vessels to ship goods and supplies bought with award funds.</p>	<p>Statute: <a href="#">46 USC 55305</a> Regulation: <a href="#">46 CFR 381.7</a></p>

## Professional Integrity

Laws and Policies	Source
<p><b>Blocking Access to Pornography</b></p> <p>Related to requirements for computer systems to not allow people to view, download, or exchange pornography. The only exclusion is for law enforcement</p>	<p>Statute: <a href="#">Further Consolidated Appropriation Act, 2024, Division D, Title V, Section 520</a></p>
<p><b>Civil Actions for False Claims Act</b></p> <p>Related to the federal government’s ability to take civil actions on violations of the false claims act.</p>	<p>Statute: <a href="#">31 USC 3730</a></p>
<p><b>Debarment and Suspension*</b></p> <p>Related to not providing federal funds to excluded parties.</p> <p>*Does not apply to subcontractors with contracts under \$25,000</p>	<p>Regulation: <a href="#">2 CFR Part 180</a>, <a href="#">2 CFR Part 376</a></p>

<p><b>False Claims Act</b></p> <p>Related to liability on persons and companies who defraud government programs</p>	<p>Statutes: <a href="#">31 USC 3729</a>, <a href="#">18 USC 287</a>, and <a href="#">18 USC 1001</a></p>
<p><b>False or Misleading Information</b></p> <p>Related to requirements to not use federal funds to share deliberately false or misleading information.</p>	<p>Statute: <a href="#">Further Consolidated Appropriations Act, 2024, Division D, Title V</a>, Section 515(b)</p>
<p><b>Mandatory Disclosure</b></p> <p>Related to requirements to disclose certain violations of federal criminal law.</p>	<p>Statute: <a href="#">41 USC 2313</a></p> <p>Regulation: <a href="#">2 CFR 200.113</a></p>
<p><b>Program Fraud and Civil Remedies Act</b></p> <p>Related to administrative hearings for certain false claims actions.</p>	<p>Statute: <a href="#">31 USC 3801 et seq</a></p>
<p><b>Recent Felony Convictions</b></p> <p>Related to eligibility for awards for corporations with felony criminal convictions in the past 24 months.</p>	<p>Statute: <a href="#">Further Consolidated Appropriations Act, 2024, Division B, Title VII</a>, Section 745</p>
<p><b>Recipient Integrity and Performance</b></p> <p>Related to information reported to SAM.gov Responsibility/Qualification.</p>	<p>Regulation: <a href="#">2 CFR Appendix-I-to-Part-200(b)(5)(ii)</a></p>
<p><b>Unpaid Federal Tax Liability</b></p> <p>Related to eligibility corporations with an unpaid tax liability, with some conditions.</p>	<p>Statute: <a href="#">Further Consolidated Appropriations Act, 2024, Division B, Title VII</a>, Section 744</p>

## Privacy

Laws and Policies	Source
<p><b>HIPAA</b></p> <p>Related to the Privacy Rule standards that address the use and disclosure of individuals' health information (known as "protected health information") by entities subject to the Privacy Rule.</p>	<p>Statute: Health Insurance Portability and Accountability Act</p> <p><a href="#">P.L.104-191</a></p>

## Other

Laws and Policies	Source
<p><b>Freedom of Information Act (FOIA)</b></p> <p>FOIA establishes a 'strong presumption in favor of disclosure of requested information.</p>	<p>Statute: <a href="#">5 USC 552</a></p>

<p><b>Paperwork Reduction Act</b></p> <p>Minimizes the paperwork burden resulting from the collection of information by or for the federal government</p>	<p>Statute: <a href="#">44 USC 3501, et seq</a></p>
<p><b>Standards of Conduct</b></p> <p>To assure HHS is conducted effectively, objectively, and without improper influence or the appearance of improper influence, sets standards for employees and special Government employees</p>	<p>Regulation: <a href="#">45 CFR 73</a></p>

### Line Item Instructions for the Single Budget Financial Report

Report Number	Reporting Item	Instructions
1	Subrecipient	Name of subrecipient
2	Subaward No	Number from Box 15 of the Notice of Subaward
3	Date	Enter date report was submitted to Catholic Charities
4	Subaward Program	Name of the Grant related to the expenditures report
5	FAIN No.	Number from Box 6 of the Notice of Subaward
6	Report Type	Mark the appropriate box
7	Period of Performance	Indicate the period established in Box 14 of the Notice of Subaward
8	Reporting Period	Enter the beginning date and the ending date of the reporting period. for the correct date range
9	Basis of Accounting	Specify whether a cash or accrual basis was used for recording transactions related to the subaward and for preparing the financial report.
10	Subrecipient is Paid by	Mark the appropriate box
11	Budget Categories	Categories of the approved budget which will correspond to the expenditures.
12	Total Available funding	The amounts entered by the KOR Grants Accountant is the current funding available to the subrecipient, as the time of the Subaward, or amended subaward. .This amount may not be the same amount as the total approved budget for the subrecipient.
13	Report Period Expenditures	Enter the amount of Federal Fund expenditures for the reporting period based on the agency’s basis of accounting. <i>For Client services</i> , enter any expenses from transportation to Participant Support Costs. As those amounts are entered, the Client services cell will reflect the total amount expenses.
14	Cumulative Expenditures	Enter the total cumulative amount of Federal Expenditures at the conclusion of the current reporting period for the total period of performance. Expenditures should be based on the agency’s basis of accounting. <i>For Client services</i> , enter any expenses from transportation to Participant Support Costs. As those amounts are entered, the Client services cell will reflect the total amount of expenses.
15	Unliquidated Obligations	<ul style="list-style-type: none"> <li>• Unliquidated obligations on a cash basis are obligations of Federal authorized funds which are incurred, but not yet paid as of the end of the reporting period.</li> <li>• On an accrual basis, they are obligations which have been incurred, but for which expenditure has not yet been recorded, as of the end of the reporting period.</li> </ul> Enter the amount of unliquidated obligations of Federal authorized funds. These obligations include direct and indirect expenses incurred but not yet paid or award. On the final report this line should be zero.
16	<b>Total Share</b>	Field is self-calculating; sums cumulative expenditures and Unliquidated obligations of each category.
17	<b>Unobligated Balance of subaward</b>	Field is self-calculating; Subtracts Total Share from the Total Available Funding of each category.

Prepared By: This should be the staff person of the local agency that prepared the report

Authorized Representative: Individual delegated by the representative of the organization

**CATHOLIC CHARITIES OF LOUISVILLE  
KENTUCKY OFFICE FOR REFUGEES  
FINANCIAL REPORT: SINGLE BUDGETS**

**1. Subrecipient:** Jefferson County Public Schools  
**4. Subaward Program:** Refugee School Impact - RSI

**2. Subaward No.:** 250-07002-2027  
**5. FAIN No:** 2401KYRSSS, 2501KYRSS

**3. Date:** \_\_\_\_\_

**6. Report Type:**

Cash Advance  
 Monthly  
 Final

**7. Period of Performance:** (Month, Day Year)

From: 7/1/2026  
To: 6/30/2027

**8. Reporting Period:** (Month, Day Year)

From: \_\_\_\_\_ To: 0/00/0000  
To: \_\_\_\_\_ To: 0/00/0000

**9. Basis of Accounting**

Cash  
 Accrual

**10. Subrecipient is Paid by**

Reimbursement  
 Advance

11. Budget Categories	Total Available Funding	October	November	December	January	February	March	April	May	June	July	August	September	Final	Cumulative Expenditures	Unliquidated Obligations	Total Share	Unobligated Balance of Subaward
Personnel	204,792.96														0.00	204,792.96	204,792.96	0.00
Fringe Benefits	51,321.99														0.00	51,321.99	51,321.99	0.00
Out of State Travel															0.00	0.00	0.00	0.00
Materials & Supply															0.00	0.00	0.00	0.00
Language Access															0.00	0.00	0.00	0.00
Other Cost (Transportation)	44,636.89														0.00	44,636.89	44,636.89	0.00
Participant Support Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transportation	0.00														0.00	0.00	0.00	0.00
Work Clothing & Hand Tools	0.00														0.00	0.00	0.00	0.00
Scholarships	0.00														0.00	0.00	0.00	0.00
Recredentialing															0.00	0.00	0.00	0.00
Education and Training Materials															0.00	0.00	0.00	0.00
															0.00	0.00	0.00	0.00
Client Incentive															0.00	0.00	0.00	0.00
<b>Total Direct Charges</b>	<b>300,751.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300,751.84</b>	<b>300,751.84</b>	<b>0.00</b>
Indirect Charges	13,263.16														0.00	13,263.16	13,263.16	0.00
<b>TOTAL</b>	<b>314,015.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>314,015.00</b>	<b>314,015.00</b>	<b>0.00</b>

Prepared by: (Signature) \_\_\_\_\_

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil or administrative penalties. (U.S Codes, Title 18 Section 1001)

Typed or Printed Name of and Title of Authorized Representative \_\_\_\_\_

Signature \_\_\_\_\_ Date: \_\_\_\_\_

**CATHOLIC CHARITIES OF LOUISVILLE  
KENTUCKY OFFICE FOR REFUGEES  
FINANCIAL REPORT: SINGLE BUDGETS**

**1. Subrecipient:** Jefferson County Public Schools  
**4. Subaward Program:** Refugee School Impact - RSI

**2. Subaward No.:** 250-07002-2027  
**5. FAIN No:** 2401KYRSSS, 2501KYRSS

**3. Date:** \_\_\_\_\_

**6. Report Type:**

Cash Advance  
 Monthly  
 Final

**7. Period of Performance:** (Month, Day Year)

From: 7/1/2026  
To: 6/30/2027

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From: \_\_\_\_\_ To: 0/00/0000  
To: \_\_\_\_\_ To: 0/00/0000

**9. Basis of Accounting**

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Reimbursement  
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11. Budget Categories	Total Available Funding	October	November	December	January	February	March	April	May	June	July	August	September	Final	Cumulative Expenditures	Unliquidated Obligations	Total Share	Unobligated Balance of Subaward
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Transportation	0.00														0.00	0.00	0.00	0.00
Work Clothing & Hand Tools	0.00														0.00	0.00	0.00	0.00
Scholarships	0.00														0.00	0.00	0.00	0.00
Recredentialing															0.00	0.00	0.00	0.00
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Indirect Charges	13,263.16														0.00	13,263.16	13,263.16	0.00
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Prepared by: (Signature) \_\_\_\_\_

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil or administrative penalties. (U.S Codes, Title 18 Section 1001)

Typed or Printed Name of and Title of Authorized Representative \_\_\_\_\_

Signature \_\_\_\_\_ Date: \_\_\_\_\_

# CATHOLIC CHARITIES OF LOUISVILLE INC KENTUCKY OFFICE FOR REFUGEES SUBAWARD AGREEMENT

## D. FEDERAL CERTIFICATIONS AND PUBLIC POLICY REQUIREMENTS

The following are Federal Certifications and Public Policy Requirements for subrecipients receiving Federal funds from the Department of Health and Human Services through a Pass-Through Entity. Subrecipients are responsible for knowing and complying with all applicable federal statutes and regulations. **Please note that this list is provided for informational and educational purposes and may not be complete. Therefore, it is crucial for subrecipients to stay informed of any changes and ensure compliance with all requirements.**

By signing this Subaward, the Subrecipient is agreeing to comply with all Federal Certifications and Public Policy Requirements as required by HHS.

### General Order of Precedence

The general order of precedence determines the order in which laws and policies may apply. The table includes examples of the types of laws and policies at each level; it is not an exhaustive list.

Level of Policy	Examples (Note: This list is not exhaustive.)
<b>1. US Constitution</b>	The foundation of all laws, rules, and policies.
<b>2. Statutes</b>	Program Authorizations and Appropriations  Federal Grant and Cooperative Agreement Act of 1977  Federal Funding Accountability and Transparency Act (FFATA) of 2006 Digital Accountability and Transparency Act (DATA) of 2014  Grant Reporting Efficiency and Agreements Transparency (GREAT) Act of 2019
<b>3. Regulations</b>	Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: <a href="#">2 CFR 200</a>  Program-specific regulations
<b>4. Policies, Program Guidance, and Award-Specific Requirements</b>	Executive Orders OMB Memos HHS Grants Policy Statement (GPS)  HHS Grants Policy Administration Manual (GPAM) Agency-Specific Grants Policies  Agency- and program-specific guidance related to one or more award programs such as Notices of Funding Opportunity (NOFO), FAQs, and other program announcements, e.g., agency guidance, manuals, “Dear Colleague” letters. For non-discretionary awards these might include state or Tribal plans, public assistance, or statewide cost allocation plans.  Requirements specific to an individual award or class of awards, such as a requirement to perform activities described in the recipient’s application.

## Uniform Administrative Requirements

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ([2 CFR 200](#)) applies to all awards and subawards.

## Subrecipients

The uniform requirements also address subrecipient responsibilities. Recipients and subrecipients must follow the award terms and conditions. As the primary recipient of Federal funds, KOR is responsible for:

- Applying terms and conditions to their subawards.
- Evaluating the risk of subawards and use specific conditions, if needed.
- Monitoring subaward compliance.
- Verifying that the subrecipient meets audit requirements.
- Remediating subrecipient noncompliance.
- Ensuring that subrecipients have a Unique Entity Identifier and maintain a SAM.gov registration.

## Termination

HHS may terminate awards under certain circumstances. See [2 CFR 200.340](#).

## Financial Assistance General Certifications and Representations

A SAM.gov registration is required for any organization applying for a KOR Subaward. This registration ensures that your entity is listed as active and eligible receive Federal funding. To begin, renew, or view the status of your registration, visit [www.sam.gov](http://www.sam.gov).

All applicants must:

- i) Be registered in SAM.gov before submitting its application.
- ii) Provide a valid unique entity identifier (UEI) in its application.
- iii) Continue to maintain an active registration in SAM.gov with current information at all times during which it has an active Federal award or an application or plan under consideration by a Federal agency.

Organizations that are currently debarred, suspended, proposed for debarment, or declared ineligible for Federal awards will **not** be eligible to receive Subawards from KOR ([2 CFR Part 25](#)).

When you registered in SAM.gov, your authorized organization representative agreed to the Financial Assistance General Certifications and Representations. These are binding on every award.

You can review these certifications and representations in Appendix I of the SAM.gov Entity Registration Checklist. You can find the checklist on SAM.gov [Get Started with Registration and the Unique Entity ID](#) page.

While the Financial Assistance General Certifications and Representations expressly identify certain requirements, they also require compliance with all applicable laws and policies. Those expressly identified are marked with “See General Certifications and Representations.”

## Laws and Policies

This section outlines various laws and policies that may apply to HHS awards (including recipients and subrecipients), but it is not intended to be an exhaustive list.

The following laws and policies apply to all recipients and subrecipients, with any exceptions noted within the guidance or notes.

### Office of Refugee Resettlement

Laws and Policies	Source
<p><b>Refugee Act</b></p> <p>Introduces the Refugee Admissions Program and establishes the Office of Refugee Resettlement.</p>	<p>Statute: <a href="#">Public Law 96-212</a></p> <p>a. Refugee Education Assistance Act of 1980, Title V, Section 501(a), <a href="#">P.L. 96-422</a>, 94 Stat. 1799 (<a href="#">8 U.S.C. 1522 note</a>).</p> <p>b. William Wilberforce Trafficking Victims Protection Reauthorization Act of 2008, Section 235, <a href="#">P.L. 110-457</a>.</p> <p>c. Victims of Trafficking and Violence Protection Act of 2000, <a href="#">P.L. 106-386</a>.</p> <p>d. Afghan Allies Protection Act, 602(b)(8) of Div. F of Pub. L. 118-8, as amended (<a href="#">8 U.S.C. 1101 note</a>)</p> <p>e. Refugee Crisis in Iraq Act of 2007, 1244(g) of Div. A of Pub. L. 110-181, as amended (<a href="#">8 U.S.C. 1157 note</a>)</p> <p>f. Afghanistan Supplemental Appropriations Act, 2022, (<a href="#">P.L. 117-43</a>), Title III, as amended through <a href="#">P.L. 117-86</a>.</p> <p>g. Additional Ukraine Supplemental Appropriations Act, 2022 (<a href="#">P.L. 117-128</a>)</p> <p>h. Section 584 of Foreign Operations, Export Financing, and Related Programs Appropriations Act, Section 101(e) of <a href="#">P.L. 100-202</a>.</p>
<p><b>Refugee Resettlement Program</b></p>	<p><a href="#">45 CFR Part 400</a></p>
<p><b>Cuban/Haitian Entrant Program</b></p>	<p><a href="#">45 CFR Part 401</a></p>

<b>Office of Refugee Resettlement Policy Letters</b> Ongoing updates to ORR.	<a href="#">ORR Policy Letters</a>
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## Administrative and Activities

Laws and Policies	Source
<b>Abortions</b> Related to limitations on use of federal funds for abortions.	Statute: <a href="#">Further Consolidated Appropriations Act, 2024, Division D, Title V</a> , Sections 506 and 507
<b>Cybersecurity Requirements</b> Related to creating a cybersecurity plan.	M-24-03: Advancing Climate <a href="#">Resilience through Climate-Smart Infrastructure Investments and Implementation Guidance for the Disaster Resiliency Planning Act</a>
<b>Debt Collection</b> Related to how the federal government collects debt.	Statute: <a href="#">31 USC 3701</a> Regulation: <a href="#">31 CFR part 285</a>
<b>Health Information Technology Interoperability</b> Related to conditions when implementing, acquiring, or upgrading health IT.	<a href="#">Health Information Technology for Economic and Clinical Health (HITECH) Act</a> is Pub. L. No. 111-5, 123 Stat. 226 (Feb. 17, 2009)
<b>Needle Exchange</b> Related to prohibition on using award funds to give out sterile needles to inject illegal drugs, with some exceptions.	Statute: <a href="#">Further Consolidated Appropriations Act, 2024, Division D, Title V</a> , Sections 526
<b>Publications and Acknowledgement of Support</b> Related to recipients acknowledging HHS funding in public documents related to the awarded project.	Statute: <a href="#">Further Consolidated Appropriations Act, 2024, Division D, Title V</a> , Section 505
<b>Reporting Subaward and Executive Compensation Information</b> Related to requirements to report certain information on subawards and executive salaries.	Statute: Federal Funding Accountability and Transparency Act of 2006 (FFATA), <a href="#">31 USC 6101</a> note. Regulation: <a href="#">2 CFR Part 170</a>
<b>Salary Rate Limitation – Federal Executive Level II.</b> Related to restrictions to not use award funds to pay a salary over the <a href="#">Federal Executive Level II</a> rate for that year.	<a href="#">Further Consolidated Appropriations Act, 2024, Division D, Title V</a> ,
<b>SAM.gov and Universal Entity Identifier (UEI)</b> Related to the requirement to register and maintain registration, including gaining a UEI.	Regulation: <a href="#">2 CFR Part 25</a>
<b>Use of Logos</b> Related to prior approval for using an HHS or awarding agency logo.	Statute: <a href="#">42 USC 1320b-10</a>

## Civil Rights and Other Protections

Find more detail on civil rights protections at HHS Office for Civil Rights, [Laws and Regulations Enforced by OCR](#).

Laws and Policies	Source
<p><b>Civil Rights Assurance of Compliance</b></p> <p>Related to requirements to certify compliance with civil rights laws.</p>	<p>Required by: Condition of Award; 45 CFR <a href="#">80.4</a>; <a href="#">84.5</a>; <a href="#">86.4</a>; <a href="#">91.33</a>; <a href="#">92.4</a></p>
<p><b>Copeland Anti-Kickback Act</b></p> <p>Related to requiring contractors to follow <a href="#">29 CFR Part 3</a> under awards that include construction, alteration, and renovation and weekly compliance statements on the wages paid to each employee.</p>	<p>Statutes: <a href="#">18 USC 874</a> and <a href="#">40 USC 3145</a>                      Regulation: <a href="#">48 CFR 22.403-2</a></p>
<p><b>Davis-Bacon Wage Protections</b></p> <p>Related to using contractors that pay prevailing wages and benefits under awards funding construction, alteration, or repair.</p>	<p>Statute: <a href="#">40 USC 3141, et seq.</a></p>
<p><b>Discrimination Based on Age</b></p> <p>Related to protecting people from discrimination based on age.</p>	<p>Statutes: Age Discrimination Act of <a href="#">1975, 42 USC 6101, et seq.</a>; Section 1557 of the Affordable Care Act, <a href="#">42 USC 18116</a>                      Regulations: <a href="#">45 CFR Part 91</a></p>
<p><b>Discrimination Based on Disabilities</b></p> <p>Related to protecting people from discrimination based on a disability.</p>	<p>Statutes: Section 504 of the Rehabilitation Act, <a href="#">29 USC 794</a>; (for state and local government recipients; Section 1557 of the Affordable Care Act; <a href="#">42 USC 18116</a>                      Regulations: <a href="#">45 CFR Part 84</a>; <a href="#">45 CFR Part 92</a></p>
<p><b>Discrimination Based on Race, Color, and National Origin</b></p> <p>Related to protecting people from discrimination on the basis of race, color, or national origin.</p>	<p>Statutes: Title VI of the Civil Rights Act, <a href="#">42 USC 2000d</a>; Section 1557 of the Affordable Care Act; <a href="#">42 USC 18116</a>                      Regulations: <a href="#">45 CFR Part 80</a>; <a href="#">45 CFR Part 92</a></p>
<p><b>Discrimination Based on Religion and Religious Conscience</b></p> <p>Related to protecting people from discrimination based on their religious beliefs.</p>	<p>Statutes: Church Amendments, <a href="#">42 USC 300a- 7</a>; Coates-Snowe Amendment, <a href="#">42 USC 238n</a>; and the Weldon Amendment, <a href="#">Further Consolidated Appropriations Act, 2024, Division D, Title V</a>, Section 507(d)(1)                      Guidance: HHS Office for Civil Rights, <a href="#">Conscience and Religious Freedom</a> for situations where this protection applies.</p>

<p><b>Discrimination Based on Sex</b></p> <p>Related to protecting people from discrimination based on sex and gender.</p>	<p>Statutes: Title IX of the Education Amendments of 1972, as amended; <a href="#">20 USC 1681</a> et seq.; Section 1557 of the Affordable Care Act, <a href="#">42 USC 18116</a></p> <p>Regulations: <a href="#">45 CFR Part 86</a>; <a href="#">45 CFR Part 92</a></p> <p>See other sex discrimination guidance and requirements at HHS Office for Civil Rights, <a href="#">Laws and Regulations Enforced by OCR</a>.</p> <p>See also <a href="#">Sex-Based Harassment</a>.</p>
<p><b>Drug-Free Workplace</b></p> <p>Related to maintaining a drug-free workplace and notifying the awarding agency if an employee is convicted of violating a criminal drug law. Failure to follow these requirements may be cause for debarment.</p>	<p>Statute: Drug-Free Workplace Act, <a href="#">41 USC 8101-8106</a></p> <p>Regulation: <a href="#">2 CFR Part 182, subpart B</a></p>
<p><b>Fair Housing</b></p> <p>Related to protecting people from discrimination in housing.</p>	<p>Statute: Title VIII of the Civil Rights Act of 1968, <a href="#">42 USC 3601</a>, et seq.</p>
<p><b>Faith-Based Organizations</b></p> <p>Related to protections for faith-based organizations to apply and receive federal funds without discrimination or interference with their mission. Describes limitations on the use of federal funds.</p>	<p>Statute: <a href="#">42 USC 2000bb, et seq.</a></p> <p>Directives: Executive Orders <a href="#">13279</a>, <a href="#">13559</a>, and <a href="#">13831</a>.</p> <p>Regulation: <a href="#">28 CFR Part 38, appendix A</a> and <a href="#">45 CFR Part 87, appendix A</a></p>
<p><b>Limited English Proficiency*</b></p> <p>Related to steps to improve access to persons with limited English proficiency.</p> <p>*Does not apply to subcontractors.</p>	<p>Required by: Title VI of the Civil Rights Act, 42 USC 2000d; Section 1557 of the Affordable Acre Act, 42 USC 18116</p> <p>Regulations: <a href="#">45 CFR Part 80</a>; <a href="#">45 CFR Part 92</a></p> <p>Guidance: <a href="#">Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons</a>.</p>
<p><b>Pro-Children Act – Non-Smoking</b></p> <p>Related to prohibiting smoking in indoor facilities where award-funded projects serve children. Not following this law can bring civil monetary penalties.</p>	<p>Statute: Pro-Children Act of 2001, <a href="#">20 USC 7181 through 7184</a></p>

<p><b>Privacy Act</b></p> <p>Related to protecting information about a person, unless the person gives permission or under the exceptions at <a href="#">5 USC 552a(b)</a>.</p>	<p>Statute: <a href="#">5 USC 552a</a></p>
<p><b>Texting While Driving*</b></p> <p>Related to limitations on texting while driving when federal funds pay for vehicles or cell phones.</p> <p>*Does not apply to subcontractors</p>	<p>Directive: <a href="#">Executive Order 13513</a></p>
<p><b>Trafficking Victims Protection</b></p> <p>Related to bans providing funds to organizations involved in human trafficking.</p>	<p>Statute: Trafficking Victims Protection Act (TVPA) of 2000, as amended, <a href="#">22 USC 7104(g)</a>.</p> <p>Regulation: <a href="#">2 CFR Part 175</a>, Award Term for Trafficking in Persons.</p>
<p><b>Whistleblower Protections</b></p> <p>Related to protecting employees from reprisal for disclosing information about violations.</p>	<p>Statute: Protection from Reprisal of Disclosure of Certain Information, <a href="#">41 USC 4712</a>.</p>

## Environmental

Laws and Policies	Source
<p><b>Clean Air and Water</b></p> <p>Related to the requirement to follow certain environmental laws.</p>	<p>Statute: Clean Air Act of 1970, <a href="#">42 USC 7401 et seq.</a></p> <p>Statute: Clean Water Act of 1972, <a href="#">33 USC 1251</a></p>
<p><b>Climate Resiliency and Energy and Emission Reductions</b></p> <p>Relating to the purchase or construction of real property and major renovation projects.</p>	
<p><b>Flood Insurance</b></p> <p>Related to requirements for flood insurance in areas with special flood hazards.</p>	<p>Statute: <a href="#">42 USC 4001, et seq.</a></p>
<p><b>National Environmental Policy Act*</b></p> <p>Related to policies to conduct reviews to assess and mitigate environmental impact.</p> <p>*Does not apply to subcontractors</p>	<p>Statute: National Environmental Policy Act of 1969, as amended, <a href="#">42 USC 4321 et seq.</a></p> <p>Guidance: <a href="#">HHS General Administration Manual (GAM), Part 30-50</a>, National Environmental Policy Act Review for the NEPA process.</p>

<p><b>National Historic Preservation Act (NHPA)</b></p> <p>Related to requirements to consider the effect of potential awards on historic properties.</p>	<p>Statute: National Historic Preservation Act (NHPA) of 1996, as amended, <a href="#">54 USC 300101 et seq.</a></p> <p>Regulation: <a href="#">36 CFR 800</a></p>
<p><b>Resource Conservation and Recovery</b></p> <p>Relating to requirements to give preference to the purchase of recycled products.</p>	<p>Statute: <a href="#">42 USC 6962</a> Regulation: <a href="#">40 CFR part 247</a></p> <p>(See list of relevant recycled products at <a href="#">40 CFR Part 247, subpart B.</a>)</p>
<p><b>Uniform Relocation Assistance*</b></p> <p>Related to real estate activities that may displace people.</p> <p>*Does not apply to subcontractors</p>	<p>Statute: <a href="#">42 USC 4601 et seq.</a></p> <p>Regulation: <a href="#">45 CFR Part 15</a> and <a href="#">49 CFR Part 24</a></p>
<p><b>Wetland Protection</b></p> <p>Related to requirements to protect wetlands.</p>	<p>Directives: Executive Orders <a href="#">11988</a> and <a href="#">11990</a> Regulation: <a href="#">18 CFR Part 725</a></p>

## Lobbying, Advocacy, & Political Activity

Laws and Policies	Source
<p><b>Anti-Lobbying, Publicity, and Propaganda</b></p> <p>Related to restrictions against lobbying, publicity, or propaganda using federal funds. Applicants must certify their compliance.</p>	<p>Statutes: <a href="#">Further Consolidated Appropriations Act, 2024, Division B, Title VII, Section 715, 718, and 731</a>; <a href="#">Consolidated Appropriations Act, 2024, Division E, Title IV, Section 401</a>; <a href="#">Further Consolidated Appropriations Act, 2024, Division D, Title V, Sections 503, 505, and 522</a></p> <p>Regulation: <a href="#">45 CFR 75.450</a>, <a href="#">45 CFR Part 93</a></p>
<p><b>Controlled Substances</b></p> <p>Related to restrictions on activities that promote the legalization of any drug or other substance.</p>	<p>Statute: <a href="#">Further Consolidated Appropriations Act, 2024, Division D, Title V, Section 509</a></p>
<p><b>Gun Control</b></p> <p>Related to requirements about not using federal funds to advocate for or promote gun control.</p>	<p>Statute: <a href="#">Further Consolidated Appropriations Act, 2024, Division D, Title II, Section 210</a>; <a href="#">Further Consolidated Appropriations Act, 2024, Division D, Title V, Section 503(c)</a></p>
<p><b>Lobbying Disclosure Act of 1995</b></p> <p>Related to requirements to disclose lobbying activities.</p>	<p>Statute: <a href="#">2 USC 1601 et seq</a></p>

## Patents, Inventions, and Data

Laws and Policies	Source
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**Federal Information Security Management Act (FISMA)**

[44 USC 3551 et seq.](#)

Related to policies when recipients collect, store, process or send data on behalf of HHS.

## Procurement

Laws and Policies	Source
<p><b>American-Manufactured Goods</b></p> <p>Related to required preferences for certain products and materials made in the US. Waivers may be possible.</p>	<p>Statute: Buy American Act, <a href="#">41 USC 8301 et seq.</a></p> <p>Statute: Build America, Buy America Act, <a href="#">Public Law 117-58</a>, Title IX, Subtitle A</p> <p>Regulations: <a href="#">2 CFR 200.322</a>, <a href="#">48 CFR Part 25</a>,</p> <p>Guidance: <a href="#">M-22-11</a></p>
<p><b>Fly America Act</b></p> <p>Related to requirements for travelers to use certified U.S. airlines for award-funded air travel.</p>	<p>Statute: <a href="#">49 USC 40118</a></p> <p>Regulation: <a href="#">41 CFR 301-10.131 - 143</a></p>
<p><b>Prohibition on certain telecommunications and video surveillance services or equipment</b></p> <p>Related to restrictions on using federal funds for telecommunications equipment produced by certain companies.</p>	<p>Statute: <a href="#">41 USC 3901 et seq</a> Regulation: <a href="#">2 CFR 200.216</a></p>
<p><b>U.S. Flag Vessels</b></p> <p>Related to using U.S. owned and operated vessels to ship goods and supplies bought with award funds.</p>	<p>Statute: <a href="#">46 USC 55305</a> Regulation: <a href="#">46 CFR 381.7</a></p>

## Professional Integrity

Laws and Policies	Source
<p><b>Blocking Access to Pornography</b></p> <p>Related to requirements for computer systems to not allow people to view, download, or exchange pornography. The only exclusion is for law enforcement</p>	<p>Statute: <a href="#">Further Consolidated Appropriation Act, 2024, Division D, Title V, Section 520</a></p>
<p><b>Civil Actions for False Claims Act</b></p> <p>Related to the federal government’s ability to take civil actions on violations of the false claims act.</p>	<p>Statute: <a href="#">31 USC 3730</a></p>
<p><b>Debarment and Suspension*</b></p> <p>Related to not providing federal funds to excluded parties.</p> <p>*Does not apply to subcontractors with contracts under \$25,000</p>	<p>Regulation: <a href="#">2 CFR Part 180</a>, <a href="#">2 CFR Part 376</a></p>

<p><b>False Claims Act</b></p> <p>Related to liability on persons and companies who defraud government programs</p>	<p>Statutes: <a href="#">31 USC 3729</a>, <a href="#">18 USC 287</a>, and <a href="#">18 USC 1001</a></p>
<p><b>False or Misleading Information</b></p> <p>Related to requirements to not use federal funds to share deliberately false or misleading information.</p>	<p>Statute: <a href="#">Further Consolidated Appropriations Act, 2024, Division D, Title V</a>, Section 515(b)</p>
<p><b>Mandatory Disclosure</b></p> <p>Related to requirements to disclose certain violations of federal criminal law.</p>	<p>Statute: <a href="#">41 USC 2313</a></p> <p>Regulation: <a href="#">2 CFR 200.113</a></p>
<p><b>Program Fraud and Civil Remedies Act</b></p> <p>Related to administrative hearings for certain false claims actions.</p>	<p>Statute: <a href="#">31 USC 3801 et seq</a></p>
<p><b>Recent Felony Convictions</b></p> <p>Related to eligibility for awards for corporations with felony criminal convictions in the past 24 months.</p>	<p>Statute: <a href="#">Further Consolidated Appropriations Act, 2024, Division B, Title VII</a>, Section 745</p>
<p><b>Recipient Integrity and Performance</b></p> <p>Related to information reported to SAM.gov Responsibility/Qualification.</p>	<p>Regulation: <a href="#">2 CFR Appendix-I-to-Part-200(b)(5)(ii)</a></p>
<p><b>Unpaid Federal Tax Liability</b></p> <p>Related to eligibility corporations with an unpaid tax liability, with some conditions.</p>	<p>Statute: <a href="#">Further Consolidated Appropriations Act, 2024, Division B, Title VII</a>, Section 744</p>

## Privacy

Laws and Policies	Source
<p><b>HIPAA</b></p> <p>Related to the Privacy Rule standards that address the use and disclosure of individuals' health information (known as "protected health information") by entities subject to the Privacy Rule.</p>	<p>Statute: Health Insurance Portability and Accountability Act</p> <p><a href="#">P.L.104-191</a></p>

## Other

Laws and Policies	Source
<p><b>Freedom of Information Act (FOIA)</b></p> <p>FOIA establishes a 'strong presumption in favor of disclosure of requested information.</p>	<p>Statute: <a href="#">5 USC 552</a></p>

<p><b>Paperwork Reduction Act</b></p> <p>Minimizes the paperwork burden resulting from the collection of information by or for the federal government</p>	<p>Statute: <a href="#">44 USC 3501, et seq</a></p>
<p><b>Standards of Conduct</b></p> <p>To assure HHS is conducted effectively, objectively, and without improper influence or the appearance of improper influence, sets standards for employees and special Government employees</p>	<p>Regulation: <a href="#">45 CFR 73</a></p>

**Line Item Instructions for the Single Budget Financial Report**

<b>Report Number</b>	<b>Reporting Item</b>	<b>Instructions</b>
<b>1</b>	Subrecipient	Name of subrecipient
<b>2</b>	Subaward No	Number from Box 15 of the Notice of Subaward
<b>3</b>	Date	Enter date report was submitted to Catholic Charities
<b>4</b>	Subaward Program	Name of the Grant related to the expenditures report
<b>5</b>	FAIN No.	Number from Box 6 of the Notice of Subaward
<b>6</b>	Report Type	Mark the appropriate box
<b>7</b>	Period of Performance	Indicate the period established in Box 14 of the Notice of Subaward
<b>8</b>	Reporting Period	Enter the beginning date and the ending date of the reporting period. for the correct date range
<b>9</b>	Basis of Accounting	Specify whether a cash or accrual basis was used for recording transactions related to the subaward and for preparing the financial report.
<b>10</b>	Subrecipient is Paid by	Mark the appropriate box
<b>11</b>	Budget Categories	Categories of the approved budget which will correspond to the expenditures.
<b>12</b>	Total Available funding	The amounts entered by the KOR Grants Accountant is the current funding available to the subrecipient, as the time of the Subaward, or amended subaward. .This amount may not be the same amount as the total approved budget for the subrecipient.
<b>13</b>	Report Period Expenditures	Enter the amount of Federal Fund expenditures for the reporting period based on the agency’s basis of accounting. <i>For Client services</i> , enter any expenses from transportation to Participant Support Costs. As those amounts are entered, the Client services cell will reflect the total amount expenses.
<b>14</b>	Cumulative Expenditures	Enter the total cumulative amount of Federal Expenditures at the conclusion of the current reporting period for the total period of performance. Expenditures should be based on the agency’s basis of accounting. <i>For Client services</i> , enter any expenses from transportation to Participant Support Costs. As those amounts are entered, the Client services cell will reflect the total amount of expenses.
<b>15</b>	Unliquidated Obligations	<ul style="list-style-type: none"> <li>• Unliquidated obligations on a cash basis are obligations of Federal authorized funds which are incurred, but not yet paid as of the end of the reporting period.</li> <li>• On an accrual basis, they are obligations which have been incurred, but for which expenditure has not yet been recorded, as of the end of the reporting period.</li> </ul> Enter the amount of unliquidated obligations of Federal authorized funds. These obligations include direct and indirect expenses incurred but not yet paid or award. On the final report this line should be zero.
<b>16</b>	<b>Total Share</b>	Field is self-calculating; sums cumulative expenditures and Unliquidated obligations of each category.
<b>17</b>	<b>Unobligated Balance of subaward</b>	Field is self-calculating; Subtracts Total Share from the Total Available Funding of each category.

Prepared By: This should be the staff person of the local agency that prepared the report

Authorized Representative: Individual delegated by the representative of the organization