

# **Management Procedures & Guidelines for Cooperative Agreements**

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## 1. List of Acronyms

AOR	Authorized Organizational Representative
CFDA	Catalog of Federal Domestic Assistance
CFR	Code of Federal Regulations
CMEP	Comprehensive Monitoring and Evaluation Plan
CSEC	Commercial Sexual Exploitation of Children
CC BY	Creative Commons Attribution 4.0
FAPIIS	Federal Awardee Performance and Integrity Information System
FATAA	Foreign Aid Transparency and Accountability Act of 2016
FCA	Federally Cognizant Agency
FFR	Federal Financial Report
FOA	Funding Opportunity Announcement
GAGAS	Generally Accepted Government Auditing Standards
GOR	Grant Officer's Representative
GPRMA	Government Performance and Results Modernization Act
HHS-PMS	Department of Health and Human Services Payment Management System
ILAB	Bureau of International Labor Affairs
ILO	International Labor Organization
M&E	Monitoring & Evaluation
MPG	Management Procedures and Guidelines
MTDC	Modified Total Direct Costs
NICRA	Negotiated Indirect Cost Rate Agreement
NGO	Non-Governmental Organization
OCD	Office of Cost Determination
OCFT	Office of Child Labor, Forced Labor and Human Trafficking
PIO	Public International Organization
POC	Point of Contact
PMP	Performance Monitoring Plan
SF	Standard Form
TOR	Terms of Reference
TPR	Technical Progress Report
USDOL	U. S. Department of Labor
VAT	Value Added Tax

## 2. Introduction

This document provides general management procedures and guidelines for cooperative agreements entered into by the U.S. Department of Labor's (USDOL) Bureau of International Labor Affairs/Office of Child Labor, Forced Labor and Human Trafficking (ILAB/OCFT). The cooperative agreement recipient (hereinafter referred to as "recipient") of USDOL funds from OCFT are subject to the requirements contained in these OCFT Management Procedures and Guidelines (MPG).

The MPG contains information that may not be explicitly detailed in the relevant Funding Opportunity Announcement (FOA) and/or terms and conditions of the cooperative agreement and provides examples of the format for standard deliverables. However, not all sections of the MPG will apply to all projects. In cases where the MPG and terms and conditions of award are not aligned, the terms and conditions of award take precedence. The recipient should contact USDOL if further clarification is necessary.

Note that USDOL may revise the OCFT MPG annually and/or as needed, and any new or revised requirements will apply to subsequent expenditures under this award. Also, the Grant Officer has the authority to approve deviations from the MPG requirements in exigent circumstances. In the case of an exigency, there is a need to avoid, prevent, or alleviate potential negative impact upon the project's ability to successfully meet its objectives. For the latest version of the OCFT MPG, please see the Grants and Contracts page, under Resources on the ILAB webpage: <https://www.dol.gov/agencies/ilab/resources/grants>.

Additionally, the recipient must comply with all applicable federal regulations. The recipient also must have written internal policies and procedures (e.g., a PIO's or NGO's financial rules, regulations and procedures) and must document consistent use of those policies and procedures. See the [Terms and Conditions of Award](#) for the order of precedence among these requirements. See also sections of 2 CFR Part 200 that address a recipient's right and responsibility to maintain its own internal controls (.g. 2 CFR 200 Subpart D, 2 CFR 200.303, 2 CFR 200.329, 2 CFR 200.332, 2 CFR 200.400, 2 CFR 200.403). See also monitoring and evaluation regulations established in Sec. 3(c)(2)(A-M) of the Foreign Aid Transparency and Accountability Act of 2016 (FATAA) and Public Law 115 - 435 - Foundations for Evidence-Based Policymaking Act of 2018.

## 3. Roles and Responsibilities

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

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

In addition to its normal consultative role as grantor, USDOL's substantial involvement in program activities include a focus on various elements that support the meeting of program requirements and achievement of program objectives and outcomes. USDOL involvement may include:

- Liaising with in-country USG officials and host country governments on matters related to

the project.

- Collaborating substantially on the project strategy and implementation and development of the project document package.
- Collaborating substantially on the development and implementation of the Comprehensive Monitoring and Evaluation Plan (CMEP) and all of its components.
- Providing highly specialized input on the project’s technical definitions and concepts of child labor, forced labor, human trafficking, and other violations of worker rights.
- Being substantially and actively involved in designing research, service provision, and/or capacity building and awareness-raising activities jointly with the recipient.
- Being substantially and actively involved in designing research to test ILAB theories of change or project assumptions, and promoting interventions and research that are ethical and consistent with principles of “Do No Harm”.<sup>1</sup>
- Monitoring project results (intended and unintended) and recommending adjustments to promote interventions that empower women and other marginalized or vulnerable groups, and are responsive to the needs and priorities of target groups and institutions.
- Conducting oversight activities to promote accountability and implementation quality by monitoring project performance on a range of factors, including review of: project expenditures for allowability and resource adequacy; delivery of outputs; use of outputs by partners/target groups; progress made against outcome indicators/targets; and measures taken to respond to emerging risks and opportunities.
- Upon award, the individual signing the SF-424 on behalf of the recipient is considered the Authorized Organizational Representative (AOR). The AOR is able to make legally binding commitments for the organization. If the AOR changes during the period of performance of the cooperative agreement, the recipient must notify the GOR in writing.

## 4. Project Implementation Requirements

Following award of the cooperative agreement and until approval of a final project document package, the recipient’s work under the agreement will be guided by the USDOL FOA (as applicable), the terms and conditions of award, and the recipient’s approved technical and cost proposal. In addition, the recipient must adhere to the project requirements and standard deliverables as described in the MPG, as applicable.

### 4.1. General Timetable of Standard Deliverables

Using the official period of performance date stated in the cooperative agreement as the base, the recipient will provide the following standard deliverables to USDOL, as applicable to the project and unless other deadlines or standard deliverables are specified in the applicable terms and conditions of award:

DEADLINE <sup>2</sup>	STANDARD DELIVERABLE
<b>Quarterly:</b> January 30, April 30, July 30, October 30	Federal Financial Report (FFR) Standard Form (SF) 425 submitted to GOR
<b>Semi-annually:</b> April 30 and October 30	Submit Technical Progress Report (TPR) with required attachments to GOR

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<sup>1</sup> For further information on the concept of “Do No Harm,” see *From Principle to Practice: A User’s Guide to Do No Harm.*”

<sup>2</sup> All deadlines specified therein refer to calendar days. If a particular calendar day falls on a weekend or holiday the deadline will refer to the following business day. These deadlines assume a normal operating environment. Extensions may be granted.

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<b>Quarterly:</b> January 30 and July 30	Submit Quarterly Status Report with required attachments to GOR. Only applicable to projects where USDOL has required a quarterly report
Within <b>30 days</b> of award	Submit name, address, phone and email of point of contact at recipient headquarters and in the field (as set by the AOR) for regular project communication to GOR
Within <b>45 days</b> of award, unless an alternative timeline is developed with USDOL	Written notification that key personnel have begun to work on the project submitted to GOR
<b>TBD</b> based on timeline developed with USDOL; generally within <b>12 months</b> of award	Information on Proposed Funding to Host Country Governments and/or to Subawards to GOR
<b>TBD</b> based on timeline developed with USDOL	Submit Project Document Package (final draft) to GOR
<b>Annually</b> in October TPR	Submit Updated Sustainability Strategy to GOR
<b>Annually</b> in October TPR	Submit Equipment and Real Property Inventory List to GOR.
Within <b>4 months</b> of award	<ul style="list-style-type: none"> <li>• First Draft of project-level definitions of child labor, forced labor, human trafficking, and other worker rights violations (as relevant) submitted to GOR and M&amp;E POC</li> <li>• Begin work on Comprehensive Monitoring &amp; Evaluation Plan (CMEP)</li> </ul>
Within <b>6 months</b> of award	Definitions of Child Labor, Forced Labor, and other worker rights violations finalized and approved by USDOL
<b>TBD</b> based on timeline developed with USDOL; generally within <b>12 months</b> of award	Submit Final CMEP, including data collection tools and final TPR Annex A with indicator targets, to GOR and M&E POC.
Within <b>2 months</b> of finalization of the interim evaluation report	Submit agreed upon follow-up action plan (Disposition of Evaluation Recommendations Tracker- DERT) based on interim evaluation (or interim review) recommendations.
At least <b>90 days</b> prior to the end of the period of performance of the cooperative agreement	Government Property Inventory Disposition Request; inventory list of all real property, equipment with an acquisition value of USD 5,000 or more per unit, and supplies if aggregate value exceeds USD 5,000 submitted to GOR
Within <b>120 days</b> after the end of the period of performance of the cooperative agreement	Recipient submits to GOR: Closeout Documents Checklist; Final Technical Progress Report; Final Quarterly FFR/SF-425; Closeout Financial Form; Recipient's Release Form; Recipient's Assignment of Refunds, Rebates, and Credits Form; Government Property Closeout Inventory Certification

## 4.2. Required Project Components

### 4.2.1. Project Document Package

During the first year following the cooperative agreement award, the recipient is required to initiate a review of the project strategy and project budget included in its proposal and begin development of a Project Document Package in consultation with OCFT. This consists of the following:

- project design elements,
- describing the theory of change (including risks and assumptions),

- the full project life-cycle work plan,
- outcome-based budget and budget narrative.

Operating within the scope of the approved proposal, the OCFT Grant Officer's Representative (GOR), as named in the cooperative agreement, will be involved in the development, review, and approval of the Project Document Package. The final Project Document Package (which may include refinements to the project strategy/budget) is subject to final acceptance by the GOR. Following that review process, if further substantive refinement of the project strategy or budget are determined to be needed by the recipient or USDOL, the recipient should consult with the GOR in preparing and then submitting a Project Revision Request to the Grant Officer proposing refinements to the project strategy and budget within the timeframes required by USDOL. In such circumstances, the recipient must submit a Project Revision Request, as described in the [Project Revisions](#) section below.

#### **4.2.2. Information on Proposed Funding to Host Country Governments**

The recipient must submit information on proposed funding to host country governments to the GOR based on timeline developed with USDOL, as noted in the General Timetable of Standard Deliverables. All funds provided to host country governments require prior approval by the Grant Officer regardless of whether the transaction is a subaward or a contract.

For more information on Funds to Host Country Governments, see section 12.3.

#### **4.2.3. Information on Subawards**

The recipient's use of subawards must be consistent with its description for using subawards provided in its proposal. The recipient must submit information to the GOR on all subawards not approved as part of the original award based on timeline developed with USDOL, as noted in the General Timetable of Standard Deliverables. Prior approval is not required for contracts to non-government entities.

For more information on Subawards and Contracts, see section 12.2.

#### **4.2.4. Comprehensive Monitoring and Evaluation Plan (CMEP)**

The following procedures are aligned with U.S. Government requirements related to Sec. 3(b) of the Foreign Aid Transparency and Accountability Act of 2016 (FATAA).

As specified in the terms and conditions of award, for projects that include a CMEP, the recipient must collaborate with OCFT. The CMEP is a tool to integrate and guide the process of monitoring, evaluating, and reporting on project progress toward achieving intended results and outcomes, and to inform and support project management and implementation, management decisions, and mid-course corrections. It promotes a strong link between project monitoring and evaluation activities, including establishing timelines for these activities so that they inform and build on one another and provide a full feedback loop.

Some projects may not require a full CMEP. Recipients should consult the FOA prior to award and confirm expectations with their M&E POC and GOR after award.

CMEPs must include both OCFT standard performance indicators that are relevant to the project's scope and project-specific indicators to measure outcomes and outputs. Each indicator must have a



baseline value and target. OCFT requires projects to establish accurate baseline values for agreed-upon indicators to ensure appropriate life-of-project targeting (numeric and demographic), and to accurately capture progress toward achieving project objectives. All projects with a CMEP are required to conduct baseline activities. The scope and budget for baseline activities on projects providing direct services will likely be more extensive and require a higher budget allotment than baseline activities conducted for non-direct service projects. Projects will confirm the requirement through the FOA or through consultations at the beginning of project implementation with their GOR and M&E point of contact.

The CMEP also will incorporate project definitions of child labor, forced labor, and/or other forms of labor exploitation, as applicable. If a project is providing direct services, the CMEP will document how the project will define and monitor, through its data collection systems, the work and education status of child participants and the work and livelihood and/or education status of adult participants. OCFT promotes the use of data generated from CMEPs and other M&E sources to further learning for ongoing and future projects.

For projects providing education or livelihood services (or referrals to those services), and/or capacity building trainings, recipients must develop, as part of their CMEP, specific criteria for determining geographic and participant eligibility and selection. These criteria should be based on the project definitions of child labor, forced labor, and other forms of labor exploitation. The criteria should also consider factors such as geographic areas of focus, common risk factors, and criteria relevant to the nature of the service. Selection criteria for participants (children and adults) receiving direct services or referrals may be refined in consultation with OCFT.

A resource document outlining the purpose and components of a CMEP, the development process, an overview of OCFT M&E terminology and concepts, and additional guidance for developing project-level definitions, data collection systems, and CMEPs are available at <https://www.dol.gov/agencies/ilab/resources/grants>.

#### **4.2.4.1. CMEP Revision Process**

CMEPs are not approved by the Grant Officer and may be revised as needed during the life of the project. Changes must be approved by the GOR and M&E POC. See the ([M&E Resource Guide](#) for more information.

#### **4.2.5. Safe and Healthy Learning Environments**

USDOL supports the provision of safe and healthy learning environments. USDOL expects that its recipients will seek to ensure that goods, services, and schools and other learning environments (including restroom facilities) sponsored by and/or associated with the recipient, partner, and/or subrecipient or contractor are safe and pose no threat to the mental or physical well-being of project participants.

For all projects providing education services to either adults, children, or both, the recipient is required to conduct a needs assessment of learning environments and develop a plan to inspect schools and other learning environments attended by direct participants; identify those with conditions that present risk of illness or injury to the health or safety of the children; and, if risks are identified, develop and implement an action plan for mitigating such risks during the life of the project.

If, after conducting the required needs assessment and inspection of schools and other learning environments attended by direct participants, the recipient determines that additional funding beyond the initially approved amount is needed in order to make schools or other learning

environments safe and/or protect the health of the project's direct participants, the recipient should notify the GOR as soon as possible. Generally, funding for construction must not exceed 10 percent of the project budget and all construction costs (i.e. capital expenditures) require prior approval by the Grant Officer. Recipients unable to adhere to this threshold given the state of school conditions must (1) use alternative sites for the delivery of project services or 2) propose a Budget Revision that would allow for the reallocation of sufficient project funding to cover the costs of improvements needed to ensure the provision of safe and healthy learning environments for children. See the [Budget Revisions](#) and [Construction](#) sections below.

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

#### **4.2.6. Sustainability Strategy**

Recipients must submit to the GOR their strategy for promoting sustainability, including a strategy for building local capacity as a means to promote the sustainability of efforts to combat child labor and/or forced labor beyond the life of the project, within the timeline established in the General Timetable of Standard Deliverables (see section 4.1) The GOR will provide additional guidance on the contents of the sustainability strategy. Recipients' strategies should explain which of the project's specific outcomes will be sustained after the period of the performance of the project ends and how they will be sustained. Recipients must provide updates to their sustainability strategy annually as part of each October TPR. The sustainability strategy must be linked to project outcomes and the ability of individuals, communities, and the nation to ensure that the key activities or changes implemented by a project endure, and that organizations critical to these efforts have the capacity to maintain and/or expand them.

Although there are restrictions on the award of subawards or contracts to government entities, to the extent possible, recipients should consider engaging relevant government agencies through other mechanisms, as well as partnering with other organizations or associations to strengthen their capacity in areas including advocacy and awareness-raising on child labor and/or forced labor issues.

#### **4.2.7. Research**

In projects where the recipient is required to conduct project-specific research, the recipient is expected to implement the research proposed in its application, subject to final approval by the GOR, during project implementation. However, USDOL recognizes that the need for different or additional research topics may be discovered during project implementation. The recipient is encouraged to contact the GOR to present new research suggestions and request approval for any change to the approved research topics.

As needed, recipients should consider engaging local research organizations, especially universities, to design and conduct the proposed research activities, following competitive procurement requirements as applicable and consistent with 2 CFR 200.317-326. The recipient's dissemination strategy should ensure that the project's research outputs, including data sets and reports, are publicly available and endure beyond the life of the project. USDOL expects recipients to implement dissemination strategies that will ensure that research is widely distributed and available to the public, including through the use of creative means such as web-based platforms. Dissemination strategies should be practical and appropriate, given the implementing environment and cultural and social context in target areas. The recipient must provide a justification for the research design (qualitative, quantitative, and/or mixed-methods). Proposed research methodologies are subject to final approval by the GOR.

All research conducted using USDOL funding must be summarized into a report and presented to

the GOR for review prior to publicly disseminating results and official publication. At minimum, the report must include the research purpose, research questions, sample, methodology, data analysis, and findings. All research reports must include a cover page with the title, date, author, publishing organization and adhere to USDOL’s funding acknowledgement requirements. Once reviewed and approved by the GOR, recipients must disseminate their findings publicly, unless an alternative plan for dissemination has been confirmed with the GOR. See the [Information Dissemination and Intellectual Property](#) (section 6.6) for more information.

Recipients should also note that research activities should not be included in the M&E budget, and must be budgeted for separately.

## 5. Project Reporting Requirements

The following procedures satisfy U.S. Government reporting requirements and those related to the Government Performance and Results Modernization Act (GPRMA).

### 5.1. Technical Progress Reports

TPRs must be sent electronically to the GOR by the deadlines in the General Timetable of Standard Deliverables. If the recipient cannot submit a report by the deadline, the recipient is expected to inform the GOR by email at least 10 days before the required deadline of the cause for the delay and the date when the report is expected to be submitted.

Technical progress reports are meant to serve as an official record of project progress and performance, including progress towards all indicators in the Performance Monitoring Plan. A suggested TPR format is provided at <https://www.dol.gov/agencies/ilab/resources/grants>. Attachments that cannot be sent electronically must be sent in hard copy by mail (accompanied by an email message alerting the GOR of its pending arrival).

USDOL may follow up on information provided in reports with comments or additional questions to the recipient. In these cases, the recipient may be asked to respond to USDOL comments within a timeframe specified by the GOR.

**Table 5.1. Technical Progress Report Timeline**

Report Period	Submission Deadline
April 1 – September 30	October 30
October 1 – March 31	April 30

#### 5.1.1. Quarterly Status Reports

USDOL may require quarterly technical Status Reports in addition to the semiannual TPRs. In the event that USDOL requires quarterly reporting, USDOL will communicate this requirement to the recipient in writing. The GOR will inform the grantee of the information that must be included in the Quarterly Status Reports.

Quarterly Status Reports must be submitted electronically to the GOR by the deadlines in the General Timetable of Standard Deliverables, covering the prior 3 month period.

### **5.1.2. Work Plan**

The recipient is responsible for submitting an updated work plan for the life of a project as an Annex to each TPR. The work plan should identify major project activities (including M&E activities), deadlines for completing these activities, and person(s) or institution(s) responsible for completing these activities. The recipient may choose an appropriate format for the work plan, but the format must include a field/column to report on the status of work plan items (e.g., not yet started, on track, delayed, completed). Updates should include any significant change in a planned project activity or the activity implementation timeframe.

### **5.1.3. Final Technical Report**

The recipient must submit a Final Technical Report to the GOR, containing all information shown in the suggested TPR format available at <https://www.dol.gov/agencies/ilab/resources/grants>, no later than 120 days after the project completion date.

The Final Technical Report is a stand-alone report that provides a complete and comprehensive summary of the progress and achievements made during the total life of the project. The cover page must include actual dates for evaluations and a revised completion date, if applicable. The latest work plan and the CMEP (including all components) must be submitted along with the report. The report must also include information on the closeout process, including the dates that subawards were closed and the financial closeout (including plans for property disposition at the end of the period of performance of the cooperative agreement). For regional projects, the report is expected to include an estimate of total expenditures per country.

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

- An assessment of project achievements toward achieving their project-level objective and outcomes.
- A final and complete set of life-of-project performance data for all CMEP indicators. Final results should be compared with target values and analysis provided for any deviations from targets. These numbers must be consistent with data submitted in previous TPRs. If the numbers differ from those previously reported, the recipient must explain a) the changes to the figures and b) the reason for change.
- A final and complete list of subawards, including the name of the funded entities, activities or services performed, program duration, the approved budget, actual expenditures, delivery rate, date of closeout, and any additional remarks.
- A complete list of all research products or other major project outputs developed (e.g., new training materials, curricula completed, toolkits, awareness campaign materials, baseline and follow up reports, etc.)
- Copies of any project deliverables not yet submitted to ILAB.
- An assessment of project sustainability as outlined in the recipient's sustainability strategy. The assessment must be linked to project outcomes and the ability of individuals, communities, and nations to ensure that the activities or changes implemented by a project endure.

## **5.2. Reporting Problems Encountered**

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

any issues as necessary.

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

### 5.2.1. Corrective Action

USDOL may require the recipient to participate in a corrective action process in response to concerns about the project performance issues or non-compliance with award terms and conditions. Depending on the extent and nature of the concern with the project performance, USDOL may resolve issues and concerns through a variety of methods, including but not limited to: issuing a corrective action letter; placing special conditions on the award; conducting oversight site visits; scheduling additional conference calls or meetings; directing an attestation engagement or project-specific audit of the cooperative agreement (see section 10.2); requesting the recipient to develop and implement a corrective action plan; requiring quarterly status reports; requesting additional documentation; and/or requiring revised work plans. USDOL may take additional actions as necessary to monitor project performance more frequently and in more detail. See 2 CFR 200.208 Specific conditions and 2 CFR 200.339 Remedies for noncompliance.

## 5.3. Financial Reports

### 5.3.1. Quarterly Federal Financial Report SF-425

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

**Table 5.3 FFR/SF-425 Timeline**

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

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

- New projects starting in FY 2018 will have only B accounts and will not require that recipients submit cash transaction reports to PMS, although recipients will still need to submit a financial report in e-grants.
- Starting with FY18, existing projects with new funding streams (cost increases) will have both P and B accounts until the older P funding streams expire. For these projects, financial

reports will need to be submitted to both PMS and e-grants for previous funding streams, but only to e-grants for FY18 funding streams and beyond.

- Existing projects that do not receive additional funding in FY18 or beyond will continue to have only P accounts and must continue to submit financial reports in both PMS and e-grants.

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

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

### **5.3.2. Cost Sharing/Matching Funds/In-Kind Contributions**

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

Committed cost sharing, matching or in-kind contributions must be reported quarterly in the FFR/SF-425. Such cost share, matching or in-kind contributions must abide by the same restrictions as funds awarded by USDOL. In addition, the recipient is required to obtain USDOL approval to report direct participants for GPRMA purposes when the participant services are not fully funded by USDOL.

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

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

### **5.3.3. Final Federal Financial Report SF-425 and Closeout Financial Form**

A final FFR/SF-425 quarterly report must be submitted electronically through the e-grants system on the normal quarterly due date and a Closeout Financial Form must be submitted electronically through the e-grants system no later than 120 days after the end date of the period of performance.

### **5.3.4. Additional Financial Reporting**

Per 2 CFR 200.208, USDOL may ask the recipient to submit on a case-by-case basis, an update of the project’s detailed outcomes-based budget, or information on total allocations, expenditures, commitment of balances and project balance by budget categories identified in SF-424A (Budget Information Form).<sup>3</sup>

## **5.4. Inventory List of all Equipment and Real Property**

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<sup>3</sup> A sample SF-424A is available at: <https://apply07.grants.gov/apply/forms/sample/SF424A-V1.0.pdf>

The recipient must maintain an inventory list of all equipment and real property consistent with the regulations applicable to “Property Standards” at 2 CFR 200, Subpart D – Post Federal Award Requirements (see [Annex IV: Inventory List \(Suggested Format\)](#)).<sup>4</sup> The recipient must provide a copy of their inventory list to USDOL annually as part of the recipient’s October TPR submission.

When purchased equipment (with a per-unit cost of \$5,000 or more and a useful life of more than one year) deviates in cost from the approved budget, the recipient must notify the GOR via written notification within 90 days of purchase. The notification must provide an explanation for the deviation in cost. The recipient must retain a copy of the notification as part of its official award records. See Section 9.2 (Budget Revisions) if a budget revision is needed.

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

## 6. Communication

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

The recipient’s primary point of contact with USDOL regarding technical matters is the OCFT GOR, as named in the relevant terms and conditions of award. In some instances, there may be a different individual other than the GOR responsible for oversight of the cooperative agreement. In these circumstances, USDOL will specify the recipient’s primary point of contact within OCFT. If the recipient is unable to contact the primary point of contact, the recipient is advised to communicate with the relevant OCFT Division Chief. Most projects will also be assigned a monitoring and evaluation point of contact after award.

### 6.1. Formal Communication

Within the timeline outlined in the General Timetable of Standard Deliverables, the recipient must designate a person(s) who will serve as the point of contact at its headquarters for regular project communication with the GOR. This may be the AOR or another official designated by the AOR. The name of a point person(s) in the field shall also be identified.

All formal communication will be in writing - by post, fax, or email - between USDOL and the recipient’s headquarters, if applicable. Any correspondence sent by mail or courier to USDOL should be accompanied by an email message to the GOR alerting USDOL of its pending arrival. Any mail or courier delivery should be addressed to the GOR at:

U.S. Department of Labor  
Bureau of International Labor Affairs, Room S-5317  
200 Constitution Avenue, NW  
Washington D.C. 20210  
United States

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

### 6.2. Press Communication

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<sup>4</sup> **Equipment** means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$5,000. (2 CFR 200.1).

To the extent possible, the recipient must inform the GOR and the U.S. Embassy in advance of press releases, major press events, and/or interviews. The recipient should make every effort to inform USDOL and the US Embassy with as much advance notice as practicable. The recipient should provide USDOL with copies of all press releases, as well as copies of press articles and notification of media or internet broadcasts. All publications must adhere to USDOL's funding acknowledgement requirements (see section 6.4 below).

### 6.3. Responding to Allegations about the Project

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

### 6.4. Guidelines for Acknowledgment of USDOL Funding and USDOL Disclaimer

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

*Funding is provided by the United States Department of Labor under cooperative agreement number IL-XXXXX. XX percentage of the total costs of the project or program is financed with USG federal funds, for a total of XX dollars.<sup>5</sup>*

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

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

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

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

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

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<sup>5</sup> USDOL's operationalization of this requirement is that the total project costs should be calculated as the amount of the award, plus cost share as applicable, as reflected in the cooperative agreement. Recipients may also choose to include any leveraged resources in the determination of total project costs.



## 6.5. Social Media

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

## 6.6. Information Dissemination and Intellectual Property

Unless otherwise agreed with USDOL, the recipient must make USDOL-approved project materials and research outputs available to the public via the recipient's website or other means within 45 days of availability of such project materials or completion of each final approved output. The recipient will inform the GOR of the dissemination plan and notify the GOR prior to publication.

Project materials and research outputs include, but are not limited to, 1) project abstracts; 2) baseline and follow-up reports; 3) training and other manuals and toolkits developed by the project; 4) ad-hoc research products (see section 4.2.7 [Research](#)); and 5) rapid assessments. The GOR will inform the recipient of any additional project-specific materials or research outputs that must adhere to this requirement. By disseminating information about child labor and/or forced labor in the project country(ies) and internationally (where applicable), the recipient is promoting both best practices in combating child labor and/or forced labor, as well as cooperating with other child labor and/or forced labor-related projects. Distributing project information and collected data allows awareness raising objectives to be met and also provides raw data to enable future research. However, if the recipient believes that any such materials should not be made publicly available, the recipient must inform and obtain the GOR's agreement in writing.

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

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

USDOL reserves a paid-up, nonexclusive and irrevocable license to reproduce, publish, or otherwise use, and to authorize others to use for federal purposes: i) the copyright in all products developed under the award, including a subrecipient; and ii) any rights of copyright to which the recipient, subrecipient or a contractor purchases ownership under an award (including, but not limited to, curricula, training models, technical assistance products, and any related materials). Such uses include, but are not limited to, the right to modify and distribute such products worldwide by any means, electronically or otherwise. The recipient may not use federal funds to pay any royalty or license fee for use of a copyrighted work, or the cost of acquiring by purchase a copyright in a work, where the Department has a license or rights of free use in such work. If revenues are generated through selling products developed with award funds, including intellectual property, these revenues are program income. Program income is added to the award and must be expended for allowable activities. Additionally, the federal government has the right to require intellectual property developed under a competitive federal

award process to be licensed under a Creative Commons Attribution license<sup>6</sup>. This license allows subsequent users to copy, distribute, transmit and adapt the copyrighted Work and requires such users to attribute the Work in the manner specified by the recipient.

## 6.7. Coordination with Key Stakeholders

Establishing positive relationships is especially important in avoiding duplication of efforts and building synergies between organizations working in the same issue area. The recipient is expected to work with other USDOL recipients (as applicable), and other key stakeholders, including (as applicable): public international organizations (PIOs); non-governmental organizations (NGOs); relevant government stakeholders, including national steering/advisory committees on child labor and education and/or forced labor; faith and community-based organizations; trade unions, employers' and teachers' organizations; private sector partners; children engaged in child labor and/or forced labor and their families; and, if relevant, adults engaged in forced labor. To the greatest extent possible and practicable, the recipient must coordinate with existing projects in the target country, particularly those funded by USDOL. The recipient is expected, when applicable, to coordinate with projects funded by other U.S. Government agencies, such the U.S. Agency for International Development (USAID), the U.S. Department of State, Millennium Challenge Corporation (MCC), and the U.S. Embassy in the target country(ies).

## 6.8. Communication with U.S. Embassies

USDOL initiates communication with U.S. Embassy staff prior to award. Upon award, the recipient is expected to inform and invite the U.S. Embassy to all major events undertaken as part of the project and maintain communication with Embassy staff, copying the USDOL GOR on all correspondence.

In instances of project implementation problems, the recipient must first discuss such problems with USDOL, including any possible need for Embassy assistance in instances such as customs and VAT exemptions. Depending on the nature of the problem, USDOL will then decide whether USDOL will communicate directly with the Embassy on the issue and/or allow the recipient to inform the Embassy.

# 7. Personnel

## 7.1. Key Personnel

Individuals who have been designated as key personnel (e.g., Project Director, Livelihood Specialist and Monitoring and Evaluation Officer), must be available to begin work on the project no later than 45 calendar days after the cooperative agreement award is made, unless otherwise stated in the cooperative agreement. All key personnel must allocate the designated level of effort as stated in the terms and conditions of award or respective FOA. Key personnel positions may not be combined.

The recipient must inform the GOR immediately in the event that key personnel cannot continue to work on the project as designated. This includes disengagement from the project for more than three months or a 25 percent reduction in time devoted to the project by the approved project director or principal investigator [2 CFR 200.308(c)(1)(iii)]. In such cases, the recipient must receive prior

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<sup>6</sup> As required at 2 CFR 2900.13, any intellectual property developed under a competitive award process must be licensed under a Creative Commons Attribution 4.0 (CC BY) license, which allows subsequent users to copy, distribute, transmit and adapt the copyrighted work and attribute the work in the manner specified by the recipient. For general information on CC BY, please visit <http://creativecommons.org/licenses/by/4.0>. The Instructions for marking your work with CC BY can be found at [http://wiki.creativecommons.org/Marking\\_your\\_work\\_with\\_a\\_CC\\_license](http://wiki.creativecommons.org/Marking_your_work_with_a_CC_license).

approval from the Grant Officer to replace someone in a key personnel position and before any change is formalized. The recipient is expected to nominate new personnel, through the submission of a formal Project Revision (see [Project Revisions](#)). If the recipient is unable to propose a replacement for a key personnel position that both meets the requirements of the position as outlined in the FOA and is acceptable to the Grant Officer, the Grant Officer reserves the right to terminate the cooperative agreement, disallow costs or take other appropriate action, for example as described in 2 CFR 200.208 Specific conditions and/or 2 CFR 200.339 Remedies for noncompliance.

## 7.2. Required Other Professional Personnel

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

# 8. Payments

## 8.1. Health and Human Services (HHS) Payment Management System (PMS)

Funds must be drawn down by the recipient through the Health and Human Services (HHS) Payment Management System (PMS) via computer with SMARTLINK capability. When approved, funds may be transferred electronically to the recipient's financial institution as arranged with HHS. A revised direct deposit form must be submitted whenever there are changes in financial institutions and/or authorized signatures.

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

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

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

See 2 CFR 200.305 and 2 CFR 2900.7 Payment.

## 8.2. Recipient Financial Management Requirements and Systems

U.S. Department of Labor, Bureau of International Labor Affairs  
Office of Child Labor, Forced Labor, and Human Trafficking

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

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

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

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

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

## 9. Project Revisions

Recipients may request a project revision to modify their cooperative agreement when technical or budgetary changes are necessary for the project to meet its objectives. Examples of changes requiring a modification to the cooperative agreement include, but are not limited to, changes to program strategy or outcomes; geographical areas; subaward entities; target participants; a time extension to the cooperative agreement period; a change in key personnel, or changes to the budget above the threshold (see [Budget Revisions](#), below).

The GOR is expected to submit a written response electronically to the recipient acknowledging receipt, providing comments, and/or requesting additional information. However, the revision is not considered approved until the recipient has received a grant modification signed by the Grant Officer, and no changes to project activities or spending under a revision may be implemented prior to the signed modification.

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

### 9.1. Revision Request Process

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

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

Both programmatic and budget revisions must be done using the Project Revision Form (see [Annex I for suggested format of Project Revision Form](#)). The form includes a narrative description of the purpose and need for the revision. The justification must include relevant details pertaining to the revision request, such as the status of project outcomes, changes to the political or other implementing environment context, relevant evaluation findings, description of activities to be implemented by outcome and output, and anticipated results. The Project Revision Form must be signed by the recipient's AOR who can legally bind the recipient to the terms and conditions of the proposed modification.

The recipient should include supporting documentation to the revision request, as applicable. Examples of supporting documentation may include the resume, salary level, and fringe benefits of proposed key personnel, a revised work plan, revised logic model, detailed outcomes-based budget, budget narrative, project indicators and revised targets, or other relevant documents.

If the revision modifies the project funding amount, duration, or other information specified in the most recent SF 424, then the project revision must include a revised SF-424, SF-424A and a current Negotiated Indirect Cost Rate Agreement. The forms must be signed by the recipient's AOR who can legally bind the recipient to the terms and conditions of the proposed modification.

## 9.2. Budget Revisions

Modifications to the cooperative agreement, with Grant Officer prior approval, are required for changes to the overall budget amount and for shifts between certain budget categories (as specified below).

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

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

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

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

## 10. Single Audits, Attestation Engagements/Project-Specific Audits, and Performance Evaluations

### 10.1. Single Audits (Subpart F Audits)

As applicable, organization-wide or program-specific audits shall be performed in accordance with 2 CFR 200 Subpart F – Audit Requirements, which codifies the Single Audit Act Amendments of 1996. See 2 CFR 200.101 Applicability for information on which types of entities are subject to these requirements. See also the terms and conditions of award, Administrative Requirements section, for a

summary of which types of entities are subject to these requirements (e.g., non-profits, educational institutions) and which types of entities are not (e.g., foreign entities, PIOs).

- Recipients that expend \$750,000 or more in a year in federal awards shall have a single or program-specific audit conducted for that year in accordance with the requirements contained in 2 CFR Part 200.501.
- Recipients that expend \$750,000 or more in a year in federal awards under only one federal program may elect to have a program-specific audit conducted in accordance with 2 CFR 200.507 Program-specific audits.
- Recipients that expend less than \$750,000 in a year in federal awards are exempt from federal audit requirements for that year (except as noted in 2 CFR 200.503 Relation to other audit requirements), but records must be available for review or audit by the federal agency, pass-through entity, and the Government Accountability Office (GAO) upon request.

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

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

## **10.2. Attestation Engagements and Project-Specific Audits**

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

## **10.3. Performance Evaluations**

The following procedures satisfy U.S. Government requirements related to Sec. 3(b) of the Foreign Aid Transparency and Accountability Act of 2016 (FATAA).

All projects will undergo an independent, external evaluation at least once in the project's lifetime. Some exceptions include projects that are for specific research-based deliverables, such as child labor surveys or impact evaluations. Other exceptions may be granted on a case-by-case basis. Where possible and practical, ILAB's projects generally undergo two independent performance evaluations, usually at the mid-point of the project and before the project's period of performance ends. The program evaluations generally assess the project's implementation and progress in meeting its expected objective and outcomes.

USDOL determines the exact timing of the evaluations through consultation with the project. Funds permitting, these evaluations will be conducted by an External M&E Expert contracted with funds outside the project's budget and managed by USDOL. However, because USDOL's funding is never guaranteed from year to year, recipients are required to include funding for evaluations in their budgets in the amounts specified in the respective terms and conditions of award. In the event funds are not available for a USDOL-funded external evaluation, USDOL will work with the recipient to determine

the most appropriate and effective way to make use of existing project funds to contract an evaluator. In such cases, the project shall consult with USDOL for guidance on how to proceed with the evaluation.

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

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

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

In cases of USDOL contracted and managed performance evaluations, project funding set aside in the approved budget for evaluations is to be used to support the evaluation process, and may include, but is not limited to, translating the evaluation report from English into the local language, providing ground transportation and interpretation for the external evaluator, hosting a full-day evaluation stakeholder meeting, and in-country transportation and accommodation costs for staff and other stakeholder participation in the stakeholder meeting. Re-allocation of funds set aside within project budgets for evaluations that are not needed for this purpose must be made in consultation with USDOL and be approved by USDOL.

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

Within two months of finalizing the interim evaluation (or review) report, recipients are required to submit a follow-up action plan based on the recommendations from the report. The plan should include the recommendation disposition (accepted, partially accepted, rejected) and a justification, actions planned and target date for completion. This follow-up action plan should be developed in consultation with USDOL. Recipients must report on the progress of these follow-up actions in each subsequent TPR.

## **11. Project Closeout Procedures**

### **11.1. Financial Settlement of USDOL Funds**

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



Funds obligated by USDOL to the recipient remain available for obligation by the recipient during the period of performance of the cooperative agreement and before applicable funding expiration dates. Only allowable costs incurred during the period of performance may be charged to the federal award (2 CFR 200.1 Period of performance). Indirect costs supported for allowable charges to the award are validated at time of closeout using a federally approved NICRA or other applicable rate agreement. If any costs are incurred after the end of the period of performance of the cooperative agreement, they must not be supported with federal funds. Some closeout activities necessarily will happen after the end of the period of performance, just like some pre-award activities happen prior to the period of performance start date. Recipients should plan accordingly. For projects funded from separate fiscal year appropriations and managed as one single project, the recipient must ensure that funds from each fiscal year are obligated before their respective funding expiration dates.

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

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

## **11.2. Government Property Inventory Disposition Request**

The recipient must submit the following information to the Grant Officer no later than 90 days before completion of the project, consistent with the regulations applicable to “Property Standards” at 2 CFR 200.310-316:

- a Government Property Inventory Disposition Request for all real property, equipment, and intangible property (see [Annex IV: Inventory List \(Suggested Format\)](#));
- an inventory list of supplies, if *unused* supplies exceed \$5,000 in total aggregate value at the time of closeout.
- a written request to the Grant Officer signed by the AOR with the recipient’s proposed disposition of any real property and equipment with a fair market value greater than \$5,000.

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

## **11.3. Project Closeout Documents**

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

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

- Recipient Submittal of Closeout Documents Checklist;
- Final Technical Report (See suggested format: [Final Technical Report](#));
- A final FFR/SF-425 quarterly report through the e-grants system. See [Final Federal Financial Report SF-425](#);

- Closeout Financial Form through the e-grants system;
- Recipient's Release Form;
- Recipient's Assignment of Refunds, Rebates, and Credits Form; and
- Government Property Closeout Inventory Certification.

If more than 120 days are needed, then the recipient must submit a request to the project GOR. For awards made in FY2021 and later, if the recipient does not submit all closeout reports within one year of the end of the period of performance of the cooperative agreement, DOL must report the recipient's material failure to comply with the terms and conditions of the award to FAPIIS (see 2 CFR 200.344).

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

## **12. Restrictions, Unallowable Activities, Specific Prohibitions and other Requirements**

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

### **12.1. Pre-Award Costs**

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

### **12.2. Subawards and contracts**

Subawards must be awarded in accordance with 2 CFR 200.331-333 and require prior approval by the Grant Officer in accordance with 2 CFR 200.308(c)6 if not approved as part of the original award. Contracts must be awarded in accordance with 2 CFR 200.317-326. The costs of professional and consultant services must be considered in light of the reasonableness of the charges. See 2 CFR 200.459.

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

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

Recipients are responsible for subrecipients' expenditure of funds, financial management, and

compliance with USDOL and federal regulations. This includes ensuring subrecipient compliance with all audit requirements established in 2 CFR Part 200, Subpart F – Audit Requirements.

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

Sample conflict of interest statement:

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

### **12.3. Funds to Host Country Governments**

The normal requirements for subawards as described in 2 CFR 200.330-332 apply to passing through part of the federal award to another entity, including to a foreign government. It is recognized that the normal requirements for competition as described in 2 CFR 200.317-326 apply to procurements of goods and services, including those for which foreign governments may compete.

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

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

This information must be included in all subaward and/or contract agreements issued under the cooperative agreement.

The recipient must submit all relevant information to USDOL for approval. See [Annex III](#) (Information on Funding to Host Country Governments and/or to Subawards) and section [4.2.2](#).

### **12.4. Contingency Costs**

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

## **12.5. Participant Support Costs**

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

## **12.6. Direct Cash Transfers to Communities, Parents, or Children**

USDOL generally does not allow for direct cash transfers to target participants, including communities, parents, or children, although USDOL may make an exception in certain situations where an emergency need has been determined. Should an emergency situation arise, recipients may request approval of the use of direct cash transfers to target participants by contacting the GOR and specifying: a) the circumstances of the emergency, why these activities and interventions are necessary and other forms of assistance (e.g., vouchers) are not feasible, and how they will contribute to the overall project goals; and b) how the disbursement of funds will be administered in order to maximize efficiency and effectiveness, and minimize the risk of misuse of funds. The approval of direct cash transfers is at the discretion of USDOL and requires the Grant Officer's approval.

Purchase of incidental items is allowable if necessary for direct participants' involvement in project activities and as a means of promoting sustainable reduction of child labor and/or forced labor in the target group, and must be approved by USDOL. Such participant costs could include direct costs such as uniforms, tool kits for livelihood interventions, school supplies, books, provision of tuition or transportation. Recipients may propose microfinance interventions (e.g., micro-savings and micro-loans) or linkages to existing microfinance programs. If approved by USDOL, these items shall be purchased or paid for directly by the recipient or subrecipients or contractors in the form of vouchers, or payment to the service provider, as opposed to transferring cash directly to project participants or other individuals.

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

## **12.7. Microfinance and Alternative Income-Generating Activities**

USDOL funds awarded under any USDOL-OCFT cooperative agreement may be used to provide micro-credits, revolving funds, or loan guarantees, as proposed by the recipient and approved by USDOL. USDOL reserves the right to negotiate the exact nature, form, or scope of alternative income-generating activities and to approve these activities when proposed by the recipient. Other permissible costs related to alternative income-generating activities for parents and children may include, but are not limited to vocational or skills training, incidental tools, guides, manuals, and market feasibility studies.

Whether the recipient provides microfinance services directly or refers project participants to such services, the recipient must take steps to safeguard project participants (individuals or households) and ensure partnership with only responsible and appropriate microfinance institutions, including the following:

- Ensure that microfinance services intended to support increased household livelihood do not result in the unintended consequence of increasing demand for child labor;
- Carry out an assessment of a given project participant's loan readiness, current financial status (current income and debts), and business plan prior to providing or facilitating access to microcredit/microloan opportunities to reduce the likelihood of project participants becoming over-indebted;
- Provide project beneficiaries with relevant technical assistance as needed, including basic literacy and numeracy, financial skills/literacy, and business management training, prior to providing or facilitating access to microfinance, which may include the provision of microcredit/microloan, microsavings, or microinsurance opportunities;
- Provide ongoing monitoring of project participants (including financial status of household and educational and labor status of children in the household) and ensure the continued provision of relevant technical assistance as needed over the life of the microfinance service for project participants who have been provided with microfinance or referred to organizations providing such opportunities;
- Ensure microfinance partner institutions are able to reach groups targeted by the project and demonstrate a willingness to be appropriately flexible to best support a mission of poverty alleviation;
- Encourage microfinance partner institutions to make information on lending practices publicly available, such as by reporting on the Microfinance Information Exchange;
- Encourage microfinance partner institutions to make reasonable efforts to implement client protection principles, such as those outlined in the SmartCampaign.

## **12.8. Vehicle Costs**

The cost of purchasing a vehicle is allowable only with prior approval from USDOL and only when it is necessary for the success of the project. A vehicle with a purchase value of over \$5,000 qualifies as equipment.

## **12.9. Meal Costs**

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

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

## **12.10. Indirect Costs**

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

- For organizations with a negotiated indirect cost rate agreement (NICRA) approved by the federally cognizant agency (FCA)<sup>7</sup> : Indirect costs must be supported according to the approved rate agreement. When a new rate agreement is in place, submit it to the GOR as soon as possible.
- For organizations with no budgeted/claimed indirect costs: All supported costs must be certified to be directly allocable to the project and not supported from any other source.
- Organizations that do not have a current negotiated rate may elect to charge a de minimis rate of 10 percent of the modified total direct costs (MTDC), which may be used indefinitely. No documentation is required to justify the 10 percent de minimis indirect cost rate. As described in § 200.403, costs must be consistently charged as either indirect or direct costs, but may not be double charged or inconsistently charged as both.

## **12.11. Personnel Housing and Personal Living Expenses**

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

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

## **12.12. Construction**

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

Construction with funds under the cooperative agreement requires prior approval and ordinarily should

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<sup>7</sup> A federal cognizant agency (FCA) is the agency responsible for negotiating an organization's indirect cost rate and for issuing the appropriate NICRA. Unless specifically assigned by OMB, the Federal agency from which an organization receives the preponderance of direct funding is normally the FCA. If USDOL is your FCA, you can work with OCD to modify your existing NICRA. More information about USDOL's Office of Cost Determination (OCD) is available at <http://www.dol.gov/oasam/boc/dcd/>. This website has guidelines to develop indirect cost rates, links to the applicable cost principles, contact information and other FCA websites. The OCD also has Frequently Asked Questions providing general information about the indirect cost rate approval process and due dates for provisional and final indirect cost rate proposals at <http://www.dol.gov/oasam/faqs/FAQ-dcd.htm>.

not exceed 10 percent of the project budget's direct costs. Funds for construction must be clearly specified in the budget. Any activities that lead to the creation of real property (e.g., a new classroom, an addition to an existing building, wells, or latrines) that is of a permanent nature must be classified under construction expenses. In addition, expenses in support of construction cannot be classified as supplies and should be regarded as construction activities.

In general, USDOL expects construction to be limited to improving existing infrastructure and facilities of schools and/or other learning environments attended by direct participants. In order to promote sustainability, USDOL encourages recipients to secure matching funds, in-kind contributions, or other forms of cost sharing from the government, communities, and local organizations when proposing construction activities. All modifications to the project's budget to address construction related changes require a formal project revision request to be approved by the Grant Officer.

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

### **12.13. Value Added Tax (VAT)**

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

The recipient will report the progress of its application for VAT exemption in its TPRs.

See [Communication with U.S. Embassies](#) section for more information.

### **12.14. Miscellaneous Prohibitions**

USDOL funds may not be used to provide for:

- The purchase of land;
- The procurement of goods or services for personal use by the recipient's employees;
- Entertainment, including amusement, diversion, and social activities and any costs directly associated with entertainment (such as tickets, meals, lodging, rentals, transportation, and gratuities);<sup>8</sup> and
- Alcoholic beverages.

### **12.15. Inherently Religious Activities**

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

Any inherently religious activities conducted by the recipient must be clearly separated in time or

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<sup>8</sup> Costs of training or meetings and conferences, when the primary purpose is the dissemination of technical information, might be allowable. This might include reasonable costs of meals and refreshments, transportation, rental of facilities and other items incidental to such meetings and conferences.

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

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

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

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

## **12.16. Program Income**

Program income, as defined by 2 CFR 200.1, generated from recipient activities, must be added to the award and expended for allowable activities and as described in 2 CFR 200.307 Program income.

## **12.17. Lobbying and Fundraising**

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

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

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

## **12.18. Fly America Act**

Recipients and their subrecipients must adhere to the International Air Transportation Fair Competitive Practices Act of 1974 (49 U.S.C. 40118) (Fly America Act).<sup>9</sup>

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<sup>9</sup> For full text of the International Air Transportation Fair Competitive Practices Act of 1974 (49 U.S.C. 40118), see <http://www.gpo.gov/fdsys/granule/USCODE-2011-title49/USCODE-2011-title49-subtitleVII-partA-subparti-chap401-sec40118/content-detail.html>.



## 12.19. Buy American Act

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

For the purposes of this award, the grant recipient is required to maximize the use of goods, products, and materials produced in, and services offered in, the United States, in accordance with the Made in America Laws. The Buy American Act requires the recipient to use, with limited exceptions, only a) unmanufactured items that have been mined or produced in the United States; and b) manufactured items that have been manufactured in the United States substantially all from articles, materials, or supplies that were mined, produced, or manufactured in the United States.

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

## 12.20. Trafficking in Persons, Commercial Sex Acts, and Forced Labor<sup>10</sup>

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

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

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<sup>10</sup> For purposes of this section:

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

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

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

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

- II. Failing to provide return transportation or pay for return transportation costs to an employee from a country outside the United States to the country from which the employee was recruited upon the end of employment if requested by the employee, unless—
    - aa. exempted from the requirement to provide or pay for such return transportation by the Federal department or agency providing or entering into the grant, contract, or cooperative agreement; or
    - bb. the employee is a victim of human trafficking seeking victim services or legal redress in the country of employment or a witness in a human trafficking enforcement action.
  - III. Soliciting a person for the purpose of employment, or offering employment, by means of materially false or fraudulent pretenses, representations, or promises regarding that employment.
  - IV. Charging recruited employees unreasonable placement or recruitment fees, such as fees equal to or greater than the employee's monthly salary, or recruitment fees that violate the laws of the country from which an employee is recruited.
  - V. Providing or arranging housing that fails to meet the host country housing and safety standards.
2. USDOL may unilaterally terminate this award, without penalty, (or take any of the remedial actions authorized under 22 U.S.C. 7104b(c)), if the recipient or a subrecipient that is a private entity a) is determined to have violated a prohibition in paragraph A.1 of this section; or b) has an employee who is determined by the agency official authorized to terminate the award to have violated a prohibition in paragraph A.1 of this section through conduct that is either associated with performance under this award; or imputed to the recipient or the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR Part 180, "Governmentwide Debarment and Suspension (Nonprocurement)."

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

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

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

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

## **12.21. Lobbying, Promoting, or Advocating for the Legalization of Prostitution**

Unless otherwise agreed in the cooperative agreement, the requirements in this section are applicable as noted below.

The U.S. Government is opposed to prostitution and related activities which are inherently harmful and dehumanizing and contribute to trafficking in persons. U.S. NGOs, corporations, and their subrecipients cannot use funds provided by USDOL to lobby for, promote, or advocate the legalization or regulation of prostitution as a legitimate form of work. Foreign-based NGOs, corporations, and their subrecipients that receive USDOL funds cannot lobby for, promote, or advocate the legalization or regulation of prostitution as a legitimate form of work while acting as a funded entity on a USDOL-funded project. It is the responsibility of the recipient to ensure that all subrecipients meet these criteria. This requirement must be included in all subaward agreements that are awarded using USDOL funds, and the recipient must obtain a written declaration to such an effect from the subrecipients concerned.

## **12.22. Terrorism**

Unless otherwise agreed in the cooperative agreement, the requirements in this section are applicable as noted below.

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

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

## **12.23. Promoting Equitable Delivery of Government Benefits and Equal Opportunity**

The Department of Labor (Labor) seeks to affirmatively advance equity, civil rights and equal opportunity in the policies, programs and services it provides. Therefore, consistent with Executive Order 13985, Advancing Racial Equity and Support for Underserved Communities Through the Federal Government, grant recipients must execute the terms and conditions of their grant in a manner that advances equity for all, including people of color and others who have been historically underserved, marginalized, and adversely affected by persistent poverty and inequality. This extends to all grant activities including, but not limited to, service delivery, selection of subrecipients and contractors, and procurement of goods and services. Government programs are designed to serve all eligible individuals, and Labor's grantees should make the goods and services they provide pursuant to their grants widely available with the goals of effectively serving a diverse population of eligible individuals; fairly, justly, and impartially administering the grant evaluation and award processes. Grantees are encouraged to engage in contracting and subcontracting for goods and services related to performing the terms and conditions of their grants in such a way to achieve equity.

The term "equity" means the consistent and systematic fair, just, and impartial treatment of all individuals, including individuals who belong to underserved communities that have been denied such treatment, such as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color; members of religious minorities; lesbian, gay, bisexual, transgender, and queer (LGBTQ+) persons; persons with disabilities; persons who live in rural areas;

and persons otherwise adversely affected by persistent poverty or inequality.

The term “underserved communities” refers to populations sharing a particular characteristic, as well as geographic communities, that have been systematically denied a full opportunity to participate in aspects of economic, social, and civic life, as exemplified by the list in the preceding definition of “equity.”

## 13. Suspension<sup>11</sup> and Termination<sup>12</sup> Procedures

If the recipient fails to comply with the terms, conditions or standards of a cooperative agreement, and usually after exhausting reasonable remedies for non-compliance, USDOL may, on reasonable notice to the recipient, suspend the cooperative agreement or a specific project or projects under the cooperative agreement, and withhold further payments, or prohibit the recipient from incurring additional obligations of cooperative agreement funds, pending corrective action by the recipient or a decision to terminate in accordance with section 1 or section 2 described below. The USDOL Grant Officer will allow all necessary and proper costs that the recipient could not reasonably avoid during the period of suspension provided that they meet the requirements outlined in the cooperative agreement.

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

### 13.1. Termination by the Grant Officer

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

### 13.2. Termination by the Grant Officer with Consent of the Recipient

The Grant Officer, with the consent of the recipient, may terminate a grant in whole, or in part, or a specific project or projects under a cooperative agreement, at any time before the date of completion. In this case, the two parties shall agree upon the termination conditions, including the effective date, and in the case of partial termination, the portion to be terminated. The recipient must not incur new obligations for the terminated portion after the effective date and must cancel as many outstanding obligations as possible. The Grant Officer is expected to allow full credit to the recipient for the federal

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<sup>11</sup> **Suspension:** Depending on the award, suspension means either, 1) an action by the Grant Officer that temporarily suspends federal assistance under the cooperative agreement, pending corrective action by the recipient or pending a decision to terminate the cooperative agreement by the Grant Officer; or 2) an action taken by a suspension official implementing Executive Order 12549 to immediately exclude a person from participating in cooperative agreement transactions for a period, pending completion of an investigation and such legal or debarment proceedings as may ensue.

<sup>12</sup> **Termination** means the permanent withdrawal of the authority to obligate previously awarded cooperative agreement funds before that authority would otherwise expire. It also means the voluntary relinquishment of that authority by the recipient or its subrecipient.

share of the obligations that cannot be cancelled properly but are incurred by the recipient prior to termination. Payments made to the recipient or recoveries by USDOL must be in accord with the legal rights and liabilities of the parties.

### **13.3. Termination by the Recipient**

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

## Annex I: Project Revision Form (Suggested Format)

### PROJECT REVISION FORM

**Project Title:**

**Recipient:**

**Cooperative Agreement Number:**

**USDOL Appropriation Number:**

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

*See MPG section 9, [Project Revisions](#) for more detailed information regarding the submission requirements for revision requests.*

#### **BRIEF SUMMARY OF REVISION ITEMS**

*Please insert brief bullets or a sentence or two summarizing the critical revision items included in this request (e.g. request for budget reallocation to do XYZ; request for change in key personnel; request to extend the period of performance from XX to XX; etc.).*

#### **BACKGROUND AND JUSTIFICATION FOR PROJECT REVISION**

*Please provide a concise description of the reason for the revision, a detailed narrative justifying the request, and where applicable, a description of the specific activities, outputs, or outcomes to be revised.*

#### **EFFECTS OF REVISION ON THE PROJECT**

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

Project Elements	Current Project Status	Changes anticipated through this revision request
<b>Geographical areas</b>		
<b>Target group – number and/or characteristics of direct project participants (participants)</b>		
<b>Program strategies leading to significant change in project objective, outcomes and/or outputs</b>		
<b>Key personnel</b>		
<b>Budget</b>		
<b>Project duration/ end date</b>		
<b>Subaward entities, activities and/or budgets</b>		
<b>Other (please specify)</b>		

#### **SUPPORTING DOCUMENTS**

*Include additional documents to justify this revision request, such as SF-424 and SF-424A, resume, salary level, and fringe benefits of proposed key personnel, current status of results*

*against project indicators, or updated work plan. In addition, budget revision requests must include a revised detailed outcomes-based budget showing current and proposed line item allocations, and the Budget Revision Summary Sheet (see below). Include a budget narrative, as applicable.*

**ATTESTATION BY AUTHORIZED ORGANIZATIONAL REPRESENTATIVE (AOR)**

As the AOR for the award recipient, I submit this request to revise or amend the grant award terms to the Grant Officer and his or her representative for consideration and approval. I further attest that, to the best of my knowledge and belief, all information presented in this completed Project Revision Form is accurate and complete.

\_\_\_\_\_  
(Printed/Typed Name)

X \_\_\_\_\_  
(Signature of Authorized Organizational Representative)

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

### BUDGET REVISION SUMMARY SHEET

**Project Title:**  
**Recipient:**  
**Cooperative Agreement Number:**  
**USDOL Appropriation Number:**

**COMPARISON OF BUDGETS**

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

*Sample Budget Summary Table*

Budget Lines	Current Approved Allocation Level	Proposed New Allocation Level	Difference
Personnel	\$480,000	\$530,000	\$50,000
Fringe Benefits	\$50,000	\$60,000	\$10,000
Travel, incl. per diem	\$50,000	\$50,000	0
Equipment	\$80,000	\$50,000	-\$30,000
Supplies/Office Expenses/Printing	\$95,000	\$95,000	0
Contractual			
Technical Consultant for Panama	\$25,000	\$15,000	-\$10,000
Technical Consultant for Peru	\$25,000	\$15,000	-\$10,000
Subawards			
Children Now	\$200,000	\$120,000	-\$80,000
Citizens Helping Children	\$150,000	\$230,000	\$80,000
M&E	\$35,000	\$25,000	-\$10,000
Construction	\$0	\$0	0
Other Direct Costs	\$0	\$0	0
<b>Total Direct Costs</b>	<b>\$1,190,000</b>	<b>\$1,190,000</b>	<b>0</b>
Indirect Costs (NICRA)	\$21,000	\$21,000	0
<b>Total</b>	<b>\$1,211,000</b>	<b>\$1,211,000</b>	<b>0</b>

**EXPLANATION OF CHANGES**

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

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

**Personnel:** The project originally anticipated only needing the Finance and Administrative Assistant Position for a 16-month appointment, however, due to delays and an increased need for financial support, there is a need to extend the position by an additional ten months. The calculation for this position’s salary is below:

$$.8333 \text{ FTE} * \$60,000 \text{ annual salary} = \$50,000$$

**Fringe Benefits:** Fringe benefit for the Finance and Administrative Assistant Position is calculated at 20 percent of the salary level and consists of retirement contribution, medical and dental insurance, and paid leave.

$$.2 * \$50,000 = \$10,000$$



**Travel:** No Change

**Equipment:** The project experienced cost savings of \$30,000 within Equipment funds due to creating additional cost-efficiencies by eliminating two vehicles purchased. This is due to unanticipated reductions of in-country travel costs.

**Contractual:** The project had planned to hire two consultants to carry out rapid assessment research of child labor in the urban informal sector in Panama and Peru. The project had cost savings through these activities as the studies required less time than anticipated so consultant costs were lower (funds reallocated to Activities in this request).

**Subawards:** The project has terminated a subaward with Children Now. Children Now was scheduled to provide after school educational assistance to children withdrawn and prevented from the worst forms of child labor. However, the subrecipient decided to suspend operations in the province and leave the project. As a replacement, the organization Citizens Helping Children (which already has a subaward in place on this project) has been selected through a competitive process to carry on these activities (for more detailed information including a detailed budget narrative, please see the project revision justification).

**M&E:** The project had budgeted for external evaluations, however these costs were primarily covered by USDOL. The project paid the costs of the stakeholders meeting and in-country travel while costs related to the external consultant were paid by USDOL resulting in a savings of \$10,000.

**Construction:** No change

**Other Direct Costs:** No change

**Indirect Cost (NICRA):** No change

## **Annex II: Federal Financial Report (sample)**

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

*Recipients must submit the quarterly Federal Financial Report (FFR) Standard Form SF-425 electronically through the eGrants system.*

## Annex III: Information on Proposed Funding to Host Country Governments and/or to Subawards (Suggested Format)

*Recipients must submit this table to the GOR within four months of award for approval, if applicable. Recipients must also submit this table, at any point during the project implementation period, prior to any subaward and/or prior to providing funds to a Government Agency. See section 4.2.2 for more information on applicability. The status of approved subawards and/or funding to a Government Agency must be reported on in the semi-annual TPRs.*

### Proposed Funding to Host Country Governments and/or Subawards

**Name of Project:**

**Cooperative Agreement Number:** IL-XXXXX

Organization or Government Agency	Outcome	Output	Activities	Budget in USD	Assessment & Justification

## Annex IV: Equipment and Real Property Inventory List (Suggested Format)

*Recipients must maintain equipment and property records for all items purchased with federal funds (including items purchased by subrecipients), must provide a copy of their inventory list to DOL upon request, and must submit this table to the GOR at least 90 days prior to the end of the period of performance of the Cooperative Agreement period for project closeout.*

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

### **INVENTORY/DISPOSITION RECORD**

**Cooperative Agreement Number: IL-XXXXX**

1. DESCRIPTION OF PROPERTY
2. SERIAL NUMBER OR OTHER IDENTIFICATION
3. SOURCE OF PROPERTY
4. TITLE HELD BY RECIPIENT OR U.S. GOVERNMENT
5. ACQUISITION DATE
6. %OF FEDERAL PARTICIPATION IN COST OF PROPERTY
7. ACQUISITION COST OF PROPERTY
8. USEFUL LIFE OF PROPERTY
9. DEPRECIATION METHOD
10. FAIR MARKET VALUE (FMV)
11. LOCATION OF PROPERTY
12. PROPERTY USE
13. CONDITION OF PROPERTY
14. LAST DATE OF PHYSICAL INVENTORY
15. METHOD OF DISPOSITION
16. DATE OF DISPOSITION

17. SALES PRICE