

Maternal and Child Health Bureau, Division of Services for Children with Special Health Needs National Monitoring Standards for the Regional Hemophilia Network Program

| Unallowable Costs Standard | Performance Measure/ Method | Recipient Responsibility | HTC Subrecipient Responsibility | Source Citation |
|---|---|--|---|---|
| <p>The recipient provides to all Regional Hemophilia Network (RHN) Subrecipients definitions of unallowable costs</p> | <ul style="list-style-type: none"> • Signed contracts, recipient and subrecipient assurances, and/or certifications that define and specifically forbid the use of RHN funds for unallowable expenses <p>Note: • Recipient review of subrecipient budgets and expenditures to ensure that they do not include any unallowable costs</p> | <ul style="list-style-type: none"> • Document receipt of the Notice of Award and maintain a file of signed assurances • Include definitions of unallowable costs in all subrecipient requests for proposals, subaward agreements, purchase orders, and requirements or assurances • Include in financial monitoring a review of subrecipient expenses to identify any unallowable costs • Ensure subrecipient budgets and expense reports with sufficient budget justification and expense detail to document that they do not include unallowable costs | <ul style="list-style-type: none"> • Maintain a file with signed subaward agreement, assurances, and/or certifications that specify unallowable costs • Ensure that budgets do not include unallowable costs • Ensure that expenditures do not include unallowable costs • Provide budgets and financial expense reports to the recipient with sufficient detail to document that they do not include unallowable costs | <p>Notice of Award</p> <p>Special Projects of Regional and National Significance (SPRANS) statute at: 42 U.S.C. § 701(a)(2) (Social Security Act, § 501(a)(2))</p> <p>45 CFR part 75, subpart E</p> |

| Property Standards | Performance Measure/ Method | Recipient Responsibility | HTC Subrecipient Responsibility | Source Citation |
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| The recipient ensures recipient and subrecipient tracking of and reporting on tangible nonexpendable personal property, including exempt property, purchased directly with RHN funds and having: <ul style="list-style-type: none"> • A useful life of more than 1 year, and • An acquisition cost of \$5,000 or more per unit (Lower limits may be established, consistent with recipient policies) | Review to determine that the recipient and each subrecipient has a current, complete, and accurate: <ul style="list-style-type: none"> • Inventory list of capital assets purchased with RHN funds • Depreciation schedule that can be used to determine when federal reversionary interest has expired | <ul style="list-style-type: none"> • Develop and maintain a current, complete, and accurate asset inventory list and depreciation schedule • Ensure that each subrecipient maintains a current, complete, and accurate asset inventory list and depreciation schedule, and that they identify assets purchased with RHN funds | <ul style="list-style-type: none"> • Develop and maintain a current, complete, and accurate asset inventory list and a depreciation schedule that lists purchases of equipment by funding source • Make the list and schedule available to the recipient upon request | 45 CFR § 75.320 Equipment 45 CFR §§ 75.302 (b)(4), 316–323, and subpart D |

| Earned Program Income Standard | Performance Measure/ Method | Recipient Responsibility | HTC Subrecipient Responsibility | Source Citation |
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| The recipient ensures billing, tracking, and reporting of program income by recipient and subrecipients | <ul style="list-style-type: none"> • Review of subrecipient billing, tracking, and reporting of program income • Review of program income reported by the recipient in the Federal Financial Report (FFR) and annual reports | <ul style="list-style-type: none"> • Monitor subrecipients to ensure appropriate billing and tracking of program Income • Ensure subrecipient reporting of program income | <ul style="list-style-type: none"> • Bill, track, and report to the recipient all program income billed and obtained | 45 CFR § 75.307 Program Income 45 CFR §§ 75.302 (b)(3), 305(b)(5), and 307 |

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| <p>The recipient ensures HTC retention of program income derived from RHN services (including 340B Factor sales) and use of such funds in one or more of the following ways:</p> <ul style="list-style-type: none"> • Funds added to resources committed to the project or program, and used to further eligible project or program objectives • Funds used to cover program costs | <ul style="list-style-type: none"> • Review of recipient and subrecipient systems for tracking and reporting program income • Review of expenditure reports from subrecipients regarding collection and use of program income | <ul style="list-style-type: none"> • Monitor subrecipient receipt and use of program income to ensure use for program activities • Report aggregate program income in the FFR and annual progress report • Maintain records detailing the expenditure of program income by each subrecipient | <ul style="list-style-type: none"> • Document billing and collection of program income. • Report program income to recipient | <p>45 CFR § 75.307 Program Income</p> <p>45 CFR §§ 75.302 (b)(3), 305(b)(5), and 307</p> |

| Financial Management Standards | Performance Measure/ Method | Recipient Responsibility | HTC Subrecipient Responsibility | Source Citation |
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| <p>The recipient ensures compliance with all the established requirements set out in the Code of Federal Regulations (CFR) at 45 CFR part 75.</p> | <ul style="list-style-type: none"> • Review of recipient and subrecipient: <ul style="list-style-type: none"> o Grant financial policies and procedures o Financial reports • Review of subrecipient contract • Review of recipient’s FFR documentation | <p>Ensure access to and review:</p> <ul style="list-style-type: none"> o Federal program income and expense reports, o All financial policies and procedures, including billing and collection policies and purchasing and procurement policies related to the 340B factor program • Ensure that subrecipient agreements require the availability of records for | <p>Provide recipient personnel access to:</p> <ul style="list-style-type: none"> • Federal program income use and expense reports and all other grant financial activity reports of the subrecipient • All financial policies and procedures related to the grant or the 340B Factor Program | <p>45 CFR part 75, subpart D</p> |

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| | | <p>use by recipient auditors, staff, and federal government agencies</p> <ul style="list-style-type: none"> • Include in subaward agreements required compliance with federal standards for financial management (45 CFR part 75) • Ensure the capacity for compliance with all federal regulations, including the FFR, and other required reporting, and make all systems and procedures accessible to federal funding and monitoring agencies. | | |

| Cost Principle Standards | Performance Measure/ Method | Recipient Responsibility | HTC Subrecipient Responsibility | Source Citation |
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| <p>The recipient ensures that payments made to subrecipient HTCs under the RHN program for programmatic costs will be in accordance with the Cost Principles set out in the Code of Federal Regulations</p> | <p>Review recipient and subrecipient budgets and expenditure reports to determine whether use of funds is consistent with CFR cost principles</p> | <ul style="list-style-type: none"> • Ensure that recipient expenses conform to federal cost principles. • Ensure recipient and subrecipient staff familiarity With the Code of Federal Regulations • Ensure that recipient and subrecipient budgets and expenditures conform to CFR requirements • Include in subaward agreements a provision requiring compliance with cost principles | <ul style="list-style-type: none"> • Ensure that budgets and expenses conform to federal cost principles • Ensure fiscal staff familiarity with applicable federal regulations | <p>45 CFR part 75, subpart E – Cost Principles</p> |
| | <ul style="list-style-type: none"> • Review subrecipient budgets and expenditure reports to determine costs and identify cost components | <ul style="list-style-type: none"> • Submit reasonable and accurate budgets and annual expenditure reports • Review and keep on file the following documentation for each subrecipient: <ul style="list-style-type: none"> o Current budget, including both federal funds and federal program income | <ul style="list-style-type: none"> • Make available to the recipient very detailed information on the allocation of federal funds and earned federal program income. | <p>45 CFR §§ 75.342, 75.352</p> |
| <p>The recipient maintains written recipient and subrecipient procedures for determining the reasonableness of costs, the process for Prior Approvals, and the policies for</p> | <ul style="list-style-type: none"> • Review policies and procedures that specify allowable expenditures for administrative costs and programmatic costs | <ul style="list-style-type: none"> • Have in place policies to be used in determining allowable costs | <ul style="list-style-type: none"> • Have in place policies and procedures to determine allowable costs • Make available policies and procedures to the recipient on request | <p>45 CFR part 75, subpart E – Cost Principles</p> |

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| allowable costs, in accordance with the provisions of applicable federal cost principles and the terms and conditions of the award | | | | |

| Fiscal Procedures Standards | Performance Measure/ Method | Recipient Responsibility | HTC Subrecipient Responsibility | Source Citation |
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| The recipient ensures that recipient and subrecipient policies and procedures are in place for handling revenues from the RHN award, including program income | <ul style="list-style-type: none"> • Review policies and procedures related to RHN recipient or subrecipient revenue | <ul style="list-style-type: none"> • Establish policies and procedures for handling RHN program income • Monitor policies and handling of program income by subrecipients | <ul style="list-style-type: none"> • Establish policies and procedures for handling RHN program income • Make the policies and process available for recipient review upon request | 45 CFR § 75.342, 352, and 361–365 |
| The recipient ensures the right of the awarding agency to inspect and review records and documents that detail the programmatic and financial activities of recipients and subrecipients in the use of hemophilia funds | <ul style="list-style-type: none"> • Review subrecipient agreements to ensure that language is included that guarantees access to records and documents as required to oversee the performance of the RHN subrecipient | <ul style="list-style-type: none"> • Include a provision in subrecipient agreements that guarantees recipient access to subrecipient records and documents for program and fiscal monitoring and oversight • Have in place policies and procedures that ensure HRSA/MCHB similar access to recipient records and documents | Have in place policies and procedures that allow the recipient as funding agency prompt and full access to financial, program, and management records and documents as needed for program and fiscal monitoring and oversight | 45 CFR § 75.364 |

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| <p>The recipient ensures that recipient and subrecipient fiscal staff are responsible for:</p> <ul style="list-style-type: none"> • Ensuring adequate reporting, reconciliation, and tracking of program expenditures • Coordinating fiscal activities with program activities | <ul style="list-style-type: none"> • Review qualifications of program staff • Review program staff plan and full-time equivalents (FTEs) to determine if there are sufficient personnel to perform the duties required of the RHN recipient and subrecipients • Review recipient organization chart | <ul style="list-style-type: none"> • Review the following: <ul style="list-style-type: none"> o Program staff resumes and job descriptions o Staffing plan and recipient budget and budget justification o Recipient organizational chart • Require and review similar information for subaward applicants | <ul style="list-style-type: none"> • Review the following: <ul style="list-style-type: none"> o Program staff resumes and job descriptions o Staffing plan and recipient budget and budget justification o Subrecipient organizational chart • Provide information to the recipient upon request | <p>Notice of Funding Opportunity</p> |