

The parties referred to in this document include, but are not limited to, the Nevada Department of Education, herein referred to as “NDE”, and the local agency, herein referred to as the “SUBRECIPIENT”. NDE may make funds available to the SUBRECIPIENT in accordance with requirements and regulations applicable to such programs.

The General Statement of State Assurances is divided into several sections; the table of contents below provides a quick reference. These Assurances provide information regarding the obligations, requirements, and agreements associated with a grant subaward, and serve as a contractual agreement between NDE and the SUBRECIPIENT regarding the award, distribution, and management of grant funds. Violation of the Assurances are grounds to issue corrective action or terminate the subaward agreement. A subaward is defined as an award of financial assistance provided by a pass-through entity (in this case NDE) to a subrecipient entity for the subrecipient to carry out the terms of the originating grant award and as agreed upon via state or Federal assurances. Under that subaward, a SUBRECIPIENT will have one or more programs, projects, or activities that align with the goals and intent of the grant. NDE upholds the same standards for state and federal grant awards, and reference to authorizing Code of Federal Regulations statutes serves to identify the originating authority for the policy and/or standard.

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## GENERAL STATEMENT OF ASSURANCES, UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES AND AUDIT REQUIREMENTS

The State Agency shall hold the SUBRECIPIENT to the provisions within the applicable Nevada Revised Statute (NRS), Nevada Administrative Code (NAC) and State Administrative Manual that govern the funds passed through NDE to the SUBRECIPIENT. Additionally, the State Agency shall hold all SUBRECIPIENTS to the provisions within the applicable Code of Federal Regulations (CFR) that govern the funds passed through the State Agency to the SUBRECIPIENT. The CFRs include but are not limited to: Title 2 Grants and Agreements (2 CFR 200).

### **The SUBRECIPIENT assures, if awarded a subaward or contract:**

#### ***General Requirements***

1. The SUBRECIPIENT has the necessary legal authority to apply for and receive the proposed subaward and enter into a contractual agreement.
2. The SUBRECIPIENT will accept funds in accordance with applicable State statutes, regulations, program plans, and applications, and administer the programs in compliance with all provisions of such statutes, regulations, applications, policies, and amendments thereto. The SUBRECIPIENT will furthermore utilize competitive bidding practices in compliance with applicable procurement regulations.
3. The SUBRECIPIENT is aware all State funds granted to it are conditioned upon the availability and appropriation of such funds by the Nevada State Legislature. These funds are subject to reduction or elimination by Nevada State Legislature at any time, even following award and disbursement of funds. Except as otherwise provided by law, the SUBRECIPIENT shall hold NDE harmless for any reduction or elimination of State funds granted to it. In the event of non-appropriation or reduction of appropriation and

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- notice, the SUBRECIPIENT shall immediately cease further expenditures under any Federal or State project.
4. The SUBRECIPIENT, by submission of a subaward proposal, agrees that NDE has the authority to take administrative sanctions, including, but not limited to, suspension of cash payments for the project, suspension of program operations and/or termination of project operations, as necessary to ensure compliance with applicable laws, regulations, and assurances for any project.
  5. The SUBRECIPIENT agrees they may be subject to recapture, reallocation, suspension, or termination of grant funds for failure to meet any of the following:
    - a. Expenditure timelines;
    - b. Monthly, quarterly, and/or annual reports, to include submission of data and documentation for the purposes of programmatic or financial monitoring of the subaward;
    - c. Grant performance outcomes; and
    - d. Good faith effort in remediating identified corrective action.
  6. The SUBRECIPIENT assures it will adhere to all requirements under the approved grant and the provisions contained within **2 CFR 200** Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards as dictated by NDE.
  7. No provision of any law shall be construed to authorize the consolidation of any applicable program, such as the comingling of funds derived from one appropriation with those derived from another appropriation, except as specifically authorized by NRS.
  8. Funds must be used to supplement and not supplant State and local funds expended for educational purposes and, to the extent practicable, increase the fiscal effort that would, in absence of such funds, be made by the SUBRECIPIENT for educational purposes.
  9. The SUBRECIPIENT may not count tuition and fees collected from students toward meeting matching, cost sharing, or maintenance of effort requirements of a program.
  10. The SUBRECIPIENT assures it will adhere to the lobbying provisions established by **2 CFR 200.450** and any additional Federal statutes and regulations governing the use of Federal funds on lobbying.
  11. The SUBRECIPIENT shall, to the extent possible, coordinate its activities with other agencies or projects in the same geographic area that provide similar activities and serve the same target groups, particularly to address factors that significantly affect the achievement of students.
  12. In the case of any project involving construction, the SUBRECIPIENT agrees that the project will be consistent with state plans for the construction of school facilities, if applicable; and in developing plans for construction, due consideration will be given to excellence of architecture and design to comply with standards prescribed under Section 504 of the Rehabilitation Act of 1973, in order to ensure that facilities constructed with federal and State funds are accessible to and usable by individuals with disabilities.

#### ***Grant Administration***

13. The SUBRECIPIENT assures it has a current and valid Unique Entity Identifier (UEI) before applying for funds and that it will maintain the correct UEI number on file with NDE (**2 CFR 25.300**). The SUBRECIPIENT must also register with the Federal System for Award Management (SAM) website to receive funds and maintain an active registration (**2 CFR 25.200**). The web address for SAM registration is SAM.gov; registration for a UEI is also facilitated through SAM.gov.

14. The SUBRECIPIENT will adopt and use the proper methods of administering the subaward, including, but not limited to:
  - a. The enforcement of any obligations imposed by law;
  - b. The correction of deficiencies in program or financial operations that are identified through program and financial audits, monitoring or evaluation; and
  - c. The adoption of written procedures for the receipt and resolution of complaints alleging violations of law in the administration of such programs.
  
15. The SUBRECIPIENT will have effective financial management systems which includes, but is not limited to, the ability to report financial data, verify compliance with program regulations, and maintain effective internal controls over the operations of the approved grant.
  
16. The SUBRECIPIENT shall maintain responsibility for the overall program. This includes the establishment of written policies and procedures for program operations. The following areas must be managed by employees or officials of the SUBRECIPIENT organization:
  - a. Being informed and accountable for all program income and expenditures, to include updated provisions in **2 CFR 200.307**;
  - b. Performance of timely written evaluations of the program and monitoring of established goals and objectives as written in the program's grant award;
  - c. Financial and programmatic reports required by NDE, including but not limited to monthly requests for reimbursement (RFRs), quarterly progress reports, monitoring reports, and final program reports; and
  - d. Administration of the program in accordance with each SUBRECIPIENT'S administrative practice.
  
17. The SUBRECIPIENT shall maintain effective control and accountability for all funds, property, and other assets. This requires documented internal controls and policies and procedures including, but not limited to:
  - a. Fringe benefits;
  - b. Time and Effort, to include periodic after-the-fact reviews and assurances that all charges are accurate, allowable, and properly allocated;
  - c. The use and charging of direct and/or indirect costs;
  - d. Procurement procedures including acquisition of property or services;
  - e. Standards of conduct regarding conflicts of interest;
  - f. Control of assets, equipment, and supplies;
  - g. A documented internal control system aligned with the guidance in "Standards for Internal Control in the Federal Government" or "Green Book";
  - h. Procedures for allowability and cost principles;
  - i. Financial management systems and capabilities, to include fiscal control and fund accounting procedures that will ensure proper disbursement of and separate accounting for Federal funds paid to that agency under each program;
  - j. Use of the NDE Chart of Accounts
  - k. Whistleblower protections;
  - l. Segregation of duties such that accounting functions are separated to the fullest extent possible and no one person authorizes, executes, and approves the same transaction; and
  - m. All other elements applicable and identified in **2 CFR 200** or generally accepted accounting principles (GAAP), to include demonstration of quality management systems and standards and assurances that each program will be administered in accordance with all applicable statutes, regulations, program plans, and applications.

18. The SUBRECIPIENT will maintain records and provide access to those records to NDE, the Nevada State Department of Administration, the State Audit Division of the Legislative Counsel Bureau, the Comptroller General, or any of their authorized representatives in the conduct of audits authorized by state statute. This cooperation includes access without unreasonable restrictions to its records and personnel for the purpose of obtaining relevant information. The SUBRECIPIENT shall maintain records for 5 years following completion of the activities for which the SUBRECIPIENT used the state funding and which show:
  - a. The amount of funds awarded under the subaward;
  - b. How the SUBRECIPIENT used the funds;
  - c. The total cost of the project; and
  - d. The share of that total cost provided from other sources.
19. The SUBRECIPIENT will maintain records, including the records required under **Section 1232f of the General Education Provisions Act (GEPA), 20 U.S.C. Section 1221**, and provide access to those records as NDE and the Comptroller General or any of their authorized representatives in the conduct of audits authorized by Federal law or state statute. The SUBRECIPIENT must take reasonable cybersecurity and other measures to safeguard information, including protected personally identifiable information, sensitive materials and other types of information.
20. The SUBRECIPIENT will be expected to perform the required financial and compliance audits in accordance with **2 CFR 200** Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards. In the event of a sustained audit exception and upon demand of NDE the SUBRECIPIENT shall immediately reimburse NDE for that portion of the audit exception attributable under the audit. The SUBRECIPIENT agrees to hold NDE harmless for any audit exception arising from the SUBRECIPIENT's failure to comply with applicable regulations.

### ***Grant Management***

21. All instructions, requirements, rules, and regulations applicable to grants administered through the SUBRECIPIENT are further applicable to any contracts or pass through mechanisms the SUBRECIPIENT uses for expenditure of said funds. It is the responsibility of the SUBRECIPIENT to ensure compliance through monitoring, reporting, site visits, fiscal reviews, or other means as applicable for the entities they enter into agreements with. Noncompliance is subject to disciplinary measures.
22. The SUBRECIPIENT assures it will adhere to the Certifications and Representation (**2 CFR 200.209**) regulations that prohibit the award of funds to individuals and parties that are ineligible or excluded from participating in Federal assistance programs or activities.
23. The SUBRECIPIENT will maintain Time and Effort documentation for all employees whose salaries are:
  - a.) Paid in whole or in part with Federal and/or state grant funds (**2 CFR 200.430(i)(1)**) or
  - b.) Used to meet a match/cost share requirement (**2 CFR 200.430(i)(4)**).
24. When purchasing equipment and supplies, the SUBRECIPIENT will comply with local, state, and Federal procurement and inventory policies. In addition, equipment and supplies purchased for use in a Federal or state program must comply with the provisions of **2 CFR 200**, as applicable, and individual program regulations.
25. The SUBRECIPIENT will acquire, use, maintain, and dispose of equipment and supplies purchased for the approved project in accordance with **2 CFR 200.313-314 and 2 CFR 200.317-327**, to include demonstrating the control of assets via documented policies and procedures for the acquisition, inventory, label, assignment, maintenance, and storage of equipment and supplies, as well as property records as defined in **2 CFR 200.313(d)(1)**.

Equipment is defined in **2 CFR 200.1** as tangible personal property (including IT systems) with a useful life of more than one year and a per-unit acquisition of \$10,000, or a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the SUBRECIPIENT for financial statement purposes. Equipment with a current fair market value of \$10,000 or less per unit may be retained, sold, or otherwise disposed of with no further responsibility to the Federal agency or NDE.

Please note that while the threshold for equipment requiring disposition procedures pursuant to **2 CFR 200.313-314** is \$10,000, the **Nevada State Administrative Manual 0326** maintains that the threshold for equipment capitalization is \$5,000. Furthermore, **2 CFR 200.302(b)(4)** requires that SUBRECIPIENTS demonstrate control and accountability for all funds, property, and assets, to include the safeguarding of all assets so that they are used solely for authorized purposes. To demonstrate control, inventory must be maintained for all assets, to include those below the equipment threshold that are considered “small and attractive”, defined as property, equipment, or supplies that are easily portable or desirable enough that it could be stolen readily, to include laptops, cameras, smartphones, tools, etc.

Unused supplies as defined in **2 CFR 200.314** exceeding \$10,000 in total value at the end of the period of performance and not needed for any other Federal award, must retain or sell the unused supplies; much like equipment, the Federal agency or NDE may be entitled to compensation from the proceeds of the sale.

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## STATE AGENCY REGULATIONS

**NDE administers the funds and programs, and shall hold the SUBRECIPIENT to the following provisions:**

### *General Requirements*

1. The SUBRECIPIENT assumes full responsibility for the overall program, which includes, but is not limited to financial administration, timely submission of required data and reports, program management including personnel, and meeting the goals and objectives in the approved subaward.
2. SUBRECIPIENTS must notify NDE immediately regarding any legal action or negative publicity related to subaward-funded events, activities, services, purchases, or outreach.
3. NDE reserves the right for first publication of any press or media coverage related to the awarding of the funds identified in these assurances. The SUBRECIPIENT shall include language and imagery, provided by NDE, in any media regarding this award unless NDE requests said information be omitted. The SUBRECIPIENT shall proactively communicate to NDE regarding any communications activities related to this award.
4. Personnel employed by the SUBRECIPIENT in positions with applicable licensure requirements, such as educators and/or specialized instructional support personnel, must be both licensed and in good standing pursuant to Nevada law.
5. All interactions will be conducted with honesty, courtesy, and respect. Conduct that interferes with the administration of the grant or negatively impacts the ability to provide effective program services may result in termination of the grant upon careful review by NDE of the circumstances.

### *Grant Management*

6. Any activities that deviate from the scope of work and/or goals and objectives identified in the subaward agreement must receive prior written approval from NDE and may require an amendment to the subaward agreement. These changes may be accepted up to 60 calendar days prior to the end date of the subaward period of performance.
7. All requests for revisions to the budget or program plan must be made in writing and approved prior to expenditure of funds. Any changes constituting a change to the language of the subaward agreement, scope of work, key personnel identified by name or position in the award, the inclusion of costs requiring prior approval pursuant with **2 CFR 200 Subpart E**, the transfer of funds budgeted for participant support costs to other budget categories, subaward activities not proposed in the application, changes in the total approved cost sharing amount, no-cost extensions, additional funding, and transferring funds between construction and non-construction work must be submitted to NDE for review and approval pursuant to **2 CFR 200.308**; NDE must notify the SUBRECIPIENT whether the requested revisions have been approved within 30 days of receipt of the request, or inform in writing when a decision can be expected if the review period will be more than 30 days. Revisions may be accepted up to 60 calendar days prior to the end date of the grant period of performance and should not occur more than four times per year.
8. The SUBRECIPIENT may not contract or further award funds outside of their organization without first notifying and receiving approval from NDE. If approved by NDE, the SUBRECIPIENT is responsible for monitoring their subgrantees pursuant to **2 CFR 200.332**.
9. Decisions made by NDE must be based on subaward agreements, approved budgets, grant assurances, written program policies and procedures, and written financial policies and procedures, including those in the State Administrative Manual, NRS, CFR, or other state regulations, guidance, or policies that apply to

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the funding source. If a SUBRECIPIENT disagrees with a decision, the SUBRECIPIENT has the option to dispute the decision by requesting in writing that the matter be reviewed by NDE Leadership pursuant to NDE policy and procedures.

10. Indirect costs are not allowed for State grants or contracts to school districts, charter schools, non-profit organizations, institutes of higher education, or other entities that are funded in whole or in part with State funds.

### ***Grant Funding***

11. NDE funds subawards on a reimbursement basis only, pursuant to the Nevada State Administrative Manual 3022.
12. Expenditures cannot exceed the approved budget; any changes to the budget must be approved by NDE prior to expenses being incurred.
13. The SUBRECIPIENT agrees that monthly Requests for Reimbursement (RFR) are due to NDE on the 21<sup>st</sup> calendar day of each month for expenditures incurred the month prior; this includes the monthly submission of no-cost (“zero dollar”) RFRs, as appropriate. The SUBRECIPIENT may apply to the Department for an alternative reimbursement schedule, subject to Department review and approval. The final RFR must be submitted no more than 21 calendar days after the period of performance has ended.
14. The SUBRECIPIENT agrees to comply with NDE’s requirement to submit supporting source documentation with RFRs to demonstrate that all costs charged to Federal grants are allowable as required. The extent of supporting documentation required depends on the funding source and/or the risk status of the subrecipient, and includes at minimum detailed expenditure ledgers and at maximum complete documentation for each expenditure, to include invoices, contracts, etc. Regardless of the amount of documentation requested for RFR submission, all documentation related to the expenditure must be compiled, filed, and retained for 5 years.
15. All documentation, such as invoices or contracts, etc., should be maintained at the SUBRECIPIENT’s principal place of business and readily available for examination upon request. If not, the SUBRECIPIENT must bear the cost of making original documents available for examination. SUBRECIPIENTS must retain financial and programmatic records, supporting documents, statistical records, and all other records that are required by the terms of a grant or may reasonably be considered pertinent to a grant for a period of 5 years from the date the Final Financial Report (FFR) is submitted to NDE pursuant to **20 U.S.C Section 1234a(k)**.
16. The SUBRECIPIENT will obligate funds within the approved project period as set forth in the approved application and will liquidate said obligations not later than 45 days after the end of the project period. For purposes of approved projects, obligations have the same meaning as contained in **34 CFR 76.707**. Administrative closeout costs may be incurred until the due date of the Final Financial Report (FFR); if incurred these costs must be liquidated prior to the due date of the FFR and charged to the final budget period of the award unless otherwise specified by the authorizing agency.

### ***Reporting***

17. The SUBRECIPIENT will make reports accessible to NDE as may reasonably be necessary to enable NDE and the DEPARTMENT to perform their duties. The reports shall be completed and submitted in accordance with the standards and procedures designated by NDE and/or the DEPARTMENT and shall be supported by appropriate documentation.

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18. Failure to comply with reporting requirements, including financial or programmatic monitoring, or the assurances as written, may result in ineligibility for future grant awards from NDE.
  19. The SUBRECIPIENT will submit the Final Financial Report (FFR) for Federally funded subawards to NDE within 30 calendar days after the period of performance has ended.
  20. Timeliness of report submission will be tracked and noted in the SUBRECIPIENT subaward file. Any extensions or exceptions to requirements must also be noted in the SUBRECIPIENT subaward file.
  21. The SUBRECIPIENT agrees to fully comply with evaluation and audit teams, including financial and programmatic risk assessments and monitoring, that will evaluate the effectiveness of the subaward, its management, and its implementation. Noncompliance may affect the SUBRECIPIENT'S eligibility for future awards from NDE or result in forfeiture of remaining funds.

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**SIGNATURES**

**The SUBRECIPIENT understands and agrees that failure to comply with the assurances detailed above may result in the loss of Federal funds and may be considered grounds for the suspension or termination of this grant subaward.**

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State Fiscal Year                      Subrecipient Organization

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Project Number                      Project Title

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RFR Schedule                      Level of Supporting Documentation

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Authorized Representative Name and Title

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Date                                      Signature of Authorized Representative