

MEMORANDUM

Multipurpose Community Facilities LB1024 (2022) Program Guidance

This policy remains effective until it is amended, superseded, or rescinded.

SUBJECT: Match documentation requirement for Multipurpose Community Facilities program

This guidance document is advisory in nature but is binding on the Department of Economic Development (DED) until amended. A guidance document does not include internal procedural documents that only affect the internal operations of DED and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

ISSUES:

- I. What documentation of match funding (or cost share) are subrecipients of awards under the Multipurpose Community Facilities Program (Assistance Listing Number 21.027) required to provide to DED?
- II. Are subrecipients of awards under the Multipurpose Community Facilities Program required to retain records of match funding expenditures outlined on the award budget?

ANALYSIS:

- I. The U.S. General Services Administration's Sam.gov assistance listing information page for Coronavirus Capital Projects Fund (CPF) Assistance Listing Number 21.029 do not impose any match requirements for the use of these federal funds.
- II. Section 13 of LB 1024 (2022) does not impose any match requirements for the capital construction funding allocated to DED for the Multipurpose Community Facilities program.
- III. Section 5.3 Application Review and Selection Process of the Multipurpose Community Facilities Program Manual provides:

Infrastructure Projects only: Points awarded for Matching Funds.
- IV. Section 7.3 Cost Sharing and Matching of the Multipurpose Community Facilities Program Manual provides:

Cost Sharing and Matching requirements do not apply to the CCPF Program per U.S. Treasury Guidelines.

- V. At the time of application, applicants submitted their proposed capital project construction budget with expenditures to be paid for with grant and match (or cost share) funding. The budgets of applicants who were awarded funds were approved by DED.
- VI. The executed subaward agreement between DED and subrecipients outlines Financial Reporting requirements under Article IV Subrecipient Reporting, Section 2, to include:
- Financial reports shall align with Subrecipient's proposed budget and shall be supported by appropriate documentation (payroll records, invoices, receipts, etc.).
- VII. The executed subaward agreement between DED and subrecipients outlines record retention requirements under Article VII, Section 19 to include:
- The Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, shall have the right of access to records (electronic and otherwise) of Subrecipient to conduct audits or other investigations.
- Records shall be maintained by Subrecipient for a period of five years after all funds have been expended or returned to Treasury, whichever is later.

CONCLUSIONS:

- I. There are no federal, state or programmatic requirements for match (or cost share) funds. As such, subrecipients are not required to provide DED with documentation to support the match funding expenditures outlined on their budgets.
- II. Subrecipients are required to retain records for five years after all funding has been expended. These records should include the match funding expenditures outlined on the award budget.

END OF GUIDANCE MEMORANDUM