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United States Government **Department of Energy**

Memorandum

DATE: **January 6, 2016** **WAP Memorandum 015**

REPLY TO
ATTN OF: **Erica Burrin, Acting Weatherization Assistance Program Manager**
Weatherization and Intergovernmental Program Office

SUBJECT: **Weatherization Financial Toolkit – 2 CFR 200 Regulations and Procurement Procedures**

TO: **Weatherization Assistance Program (WAP) Network**

This Memorandum serves to update and supersede the Financial Toolkit, previously issued in Weatherization Program Notice (WPN) 12-4, Weatherization Assistance Program Financial Management Training Toolkit dated December 9, 2011, and the Procurement Toolkit previously issued in WPN 10-3, Procurement Toolkit CD, dated October 30, 2009.

In recent years, the Department of Energy (DOE) has increased the focus on financial management during Project Officer (PO) monitoring visits and/or as a result of Investigator General reports calling into question costs that were charged to the DOE grants. This updated toolkit is an outgrowth of the compliance issues noted. Whether buying materials and equipment, procuring contractor services, accounting for resources, or developing financial reports, all management rules and regulations must be followed appropriately.

Because of the nature of our Program and the multiple functions staff members may play within an organization, DOE commissioned an update of the toolkit as a universal training curriculum for teaching Weatherization Assistance Program (WAP) professionals how to comply with the financial regulations governing the WAP. The curriculum provides a detailed explanation of budgetary systems, including a comprehensive overview of financial management systems, protocols, regulations, and procedures for the WAP. Its design is to assist Grantees with providing effective financial management training to the WAP network.

Further, this update reflects the changes from December 26, 2014, wherein the DOE Financial Assistance regulations contained in 10 CFR 600 were superseded by the Financial Assistance regulations contained in 2 CFR 200 (with DOE regulations specific to for-profit organizations codified in 2 CFR 910).

NOTE: WAP formula awards originally issued for Program Year 2013 will be extended one additional year to Program Year 2016, and the award Special Terms and Conditions will be updated to require compliance with 2 CFR 200 and 2 CFR 910. DOE requires compliance with 2 CFR 200 and 2 CFR 910 for awards issued after December 26, 2014.

Questions regarding these materials should be directed to your respective DOE Project Officer.

The updated material, available at http://energy.gov/eere/wipo/weatherization-assistance-program, includes the following:

1. 2 CFR 200: Know Your Regulations
    a. Sample Financial Policies and Procedures
    b. Financial Management Training Manuals
        i. One Day Curriculum
            1. Trainer's Manual
            2. Participant's Manual
        ii. Three Hour Curriculum
            1. Trainer's Manual
            2. Participant's Manual
    c. Financial Management PowerPoint
    d. Financial Management Participant Activities

2. Procurement
    a. Sample Procurement Policies and Procedures
    b. Procurement Training Manuals
        i. One Day Curriculum
            1. Trainer's Manual
            2. Participant's Manual
        ii. Three Hour Curriculum
            1. Trainer's Manual
            2. Participant's Manual
    c. Procurement PowerPoint
    d. Procurement Participant Activities
    e. Procurement Toolkit PDF

3. Agency "Self-Assessment" Tool