

Ch-Ch-Ch-Ch-Changes
Uniform Guidance Greatest Hits and New Releases! 4/13/21
MY ACTION PLAN & RESOURCE NOTES

Quiz Questions/Topics	Answers	What Do I Need to Do About This? DUE DATE?
Do you reference Uniform Guidance sections in your policies & procedures?	If yes,	<ul style="list-style-type: none"> Review each number referenced for accuracy, <u>most sections have been renumbered</u>
Q??? Awarding agencies may include specific performance goals in the federal award	FALSE – MUST would be True 200.211(a) measurable goals/ improvement	
Financial Management System-written procedures?	200.302(b)	
Documented Internal Controls & processes: <ul style="list-style-type: none"> Control Environment Risk Assessment Control Activities Information & Communication Monitoring Activities 	200.303	
Q??? Interest earnings up to \$250 per year may be retained by NFE.	FALSE 200.305 (b)(9) up to \$500	

Revision of budget or program plans	200.308 Prior approval required for change in scope, key personnel exit/extended leave, etc.	
Q??: A budget cost category revision of more than 10% of the grant budget requires written approval from USDA.	FALSE – 200.308 (f) the funder may restrict <ul style="list-style-type: none"> • If exceeds simplified acquisition threshold and • The transfer exceeds 10% of total budget 	
Q??: Equipment purchased with grant funds of one Federal program may not be used in another program.	FALSE - 200.313(c)(2), in fact, you must make it available – <ul style="list-style-type: none"> • Requires prior approval • Disposition – trade in, user fees (non-federally-funded projects), etc. 	
Q??: A physical inventory of property must be taken at least once every year.	FALSE 200.313(d)(2), every 2 years <ul style="list-style-type: none"> • Other recordkeeping/ management requirements detailed in section 200.313(d) serial #, cost of property, % of federal cost, location and use of property, etc. 	

<p>Q??: Proceeds from sale of equipment of less than \$5,000 FMV are unrestricted income.</p>	<p>TRUE 200.313(e)(1) new updates say ok to dispose of without responsibility to awarding agency</p>	
<p>Equipment/Supply <i>*if it doesn't fit the definition of equipment, it is a supply, and "equipment" conditions do not apply</i></p>	<p>e.g., *If using 10% de minimis indirect, the cost of equipment must be EXCLUDED prior to the calculation of indirect (MTDC <i>modified total direct costs</i>)</p>	
<p>General procurement standards</p>	<p>200.318 (a) documented procedures and standards of conduct RE: conflicts of interest</p>	
<p>Q??: Employees of NFE's that manage federal funds cannot accept gifts (lunches, coffee cards, etc.)</p>	<p>FALSE 200.318(c)(1) agency may create procedures for managing non-substantial gifts</p>	
<p>Full and open competition 200.319 Competition</p>	<ul style="list-style-type: none"> • Only mandated preferences • Written procedures defining current contractors and bid evaluation 	
<p>Q??: There are five procurement thresholds.</p>	<p>FALSE 200.320 There are five procurement methods, only 2 thresholds...</p> <ul style="list-style-type: none"> • <u>Micro-purchase threshold</u> currently \$10K & <u>simplified acquisition threshold</u> currently \$250K 	

<p>Q?: Sealed bids must be used for procurements exceeding \$150,000.</p>	<p>FALSE 250K in regs, was \$150K, can also change in your p&p 200.320(b)(1)</p>	
<p>200.320(a) Informal procurement methods (1) Micro-purchases</p> <ul style="list-style-type: none"> • Documented research, experience, purchase history • p-cards procedures 	<p>200.320(a) Informal procurement methods (2) Small purchases</p> <p>(i) Procedures, price quotations</p>	
<p>200.320(b) Formal procurement methods (1) Sealed bids fixed price contract, publicly advertised, cost primary award factor</p> <ul style="list-style-type: none"> • Two or more bidders • Publicly opened 	<p>200.320(b) Formal procurement methods (2) Proposals firm price or cost-reimbursement</p> <ul style="list-style-type: none"> • Written method for evaluation • Price and other factors • Award to proposal that is most advantageous to NFE 	
<p>200.320(c) Noncompetitive procurement</p> <ul style="list-style-type: none"> • less than micropurchase threshold • special circumstances only 	<p>Written procedures</p>	

<p>200.329 Monitoring and reporting program performance</p>	<ul style="list-style-type: none"> • Relate financial data and accomplishments to performance goals and objectives • Provide cost information, demonstrate cost effective practices • Clearly articulate performance standards 	
<p>Q??? SF425 Closeout forms must be submitted to the RD prior to 90 days after the last day of the grant.</p>	<p>FALSE 120 days 200.329</p>	
	<ul style="list-style-type: none"> • 30 days after reporting period- <u>Quarterly/Semiannual reports</u> due • 90 days after reporting period-<u>Annual report</u> due 	
<p>Q??? All grant records can be destroyed after three years of submission of the final report.</p>	<p>FALSE - key word here is ALL, 3 YRS past the date of the final report, unless investigation, audit, equipment disposal... 200.334(a)-(f)</p>	
<p>200.336 Methods for collection</p>	<p>NFE should collect, transmit and store award-related information in open and machine-readable formats rather than paper</p>	

<p>Q??: NFE has 120 days after the end of the grant period to expend remaining grant funds.</p>	<p>FALSE – 200.344(b) must obligate funds during period of performance, but you have 120 days to liquidate</p>	
<p>200.403 Factors affecting allowability of costs</p>	<ul style="list-style-type: none"> • <u>Necessary and reasonable and allocable</u> • Documented p&p • Incurred during budget period 	
<p>200.407 Prior written approval</p>	<ul style="list-style-type: none"> • (a) – (y) of this section list <i>requires</i> prior approval • Or seek prior approval to avoid subsequent disallowance 	
<p>200.413 Direct costs (a) Easily and accurately assigned to a specific award</p> <p>200.414 Indirect (F&A) costs</p> <ul style="list-style-type: none"> • Facilities, O&M, admin • Negotiated rates accepted by all federal awarding agencies 	<p>Normally indirect, <u>but SHH grant meets qualifiers:</u> Direct charge for</p> <ol style="list-style-type: none"> (1) Admin/clerical services integral to the project, (2) FTEs specifically identified with the project, (3) Such costs are included in the budget, and (4) The costs are not also recovered as indirect 	

<p>Q??: The UG updates effective 11/11/20 allow the NFE to begin using the 10% de minimis immediately.</p>	<p>FALSE – 200.414 (f) any NFE that does not have a current negotiated rate, <u>must be expired</u></p>	
<p>MTDC – excludes equipment</p>	<p style="text-align: center;">SH 523 GRANT</p> <p>Direct Costs – 100,000 Less Equipment – (7,500) MTDC = 92,500 10% de minimis indirect = 9,250 TOTAL GRANT = 109,250</p>	
<p>200.420 selected items of cost</p> <ul style="list-style-type: none"> • <i>Applies to direct & indirect costs</i> 	<p>200.421-.476 alpha list of allowable/unallowable/with prior written approval cost items</p>	

You can't always get what you want, but if you try sometimes, you get what you need...with prior written approval, of course

-Funder

Cost Item	Allowable?	Unallowable?	Prior Written Approval?
AUP Auditor Review of Custodial Family 502 Accounts	X		
Tool Trailer for Jobsite	X		X
Liability Insurance	X		
Maintenance & Repairs	X	X	
Memberships	X	X	
Pre-Award Costs	X		X

200.501 Audit requirements

NFE with \$750,000+ fiscal year in Federal awards - single audit <program-specific audit

Q?? The auditor prepares the financial statements.

FALSE – your agency prepare the financial statements for the auditor to review 200.508(b)

200.508 Auditee responsibilities

- Procure audit and submit within 90 days following receipt
- Prepare financial statements, including the schedule of expenditures of Federal awards
- Create and take corrective action plan on findings
- Provide auditor with access to personnel, accounts, books, records, supporting documentation, etc.

<p>Appendices to Part 200</p>	<p>Appendix IV to Part 200— Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations</p> <p>Appendix VII to Part 200— States and Local Government and Indian Tribe Indirect Cost Proposals</p>	

LINKS:

[2 eCFR 200](#)

[federalregister8-13-20updates](#)

[1944-I](#)

<https://www.gao.gov/greenbook/overview>

<https://www.coso.org/Pages/default.aspx>

[eta-laborsurplus](#)

FINAL TEST YOUR KNOWLEDGE NOW ??s

<p>NFE financial management systems are required to include written procedures for payment processes and for determining the allowability of costs. TRUE 200.302(b)</p>	<p>Interest earnings of up to \$500 per year may be retained by NFE. TRUE 200.305 (b)(9)</p>	<p>Interest earnings of up to \$500 per year may be retained by NFE. TRUE 200.305 (b)(9)</p>
<p>A budget cost category adjustment of less than 10% may be made without written approval of the funder. TRUE 200.302(b)</p>	<p>A physical inventory of property must be taken at least once every year. FALSE, every 2 years 200.313(d)(2)</p>	<p>No documentation is required for micro-purchases. FALSE No quotes or “shopping price per item” is necessary, however, the basis of research, experience, purchase history and price analysis must be documented and on file 200.320(a)(1)(ii)</p>
<p>A <i>PROPOSAL</i> is awarded primarily on price. FALSE awarded to the contractor that presents the most advantageous proposal for the NFE, price and other factors considered 200.320(b)(2)</p>	<p>Records for federally purchased equipment need to be retained for three years following the purchase date. FALSE must be retained three years following the disposal date 200.334 (c)</p>	<p>The “greenbook” contains the universal rule for classification of costs as indirect or direct. FALSE 200.412 there is no universal rulebook on classifying costs as indirect or direct, NFE must have written policies and procedures to support their classification of direct and indirect costs; 300.302(a) the “greenbook” is the government’s standards on internal controls</p>
<p>The 10% de minimis can be used immediately by any NFE, simply by indicating in writing the election to use it. FALSE if you have a current negotiated indirect rate, you may elect to use the 10% de minimis once that rate has expired 200.414(f)</p>	<p>Costs of membership in organizations whose primary purpose is lobbying are unallowable. TRUE 200.450</p>	