

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>
<p>Q??? Awarding agencies may include specific performance goals in the federal award</p>		
Financial Management System-written procedures?	200.302(b)	
<p>Documented Internal Controls & processes:</p> <ul style="list-style-type: none"> Control Environment Risk Assessment Control Activities Information & Communication Monitoring Activities 	200.303	
<p>Q??? Interest earnings up to \$250 per year may be retained by NFE.</p>		

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.		
Q??: Equipment purchased with grant funds of one Federal program may not be used in another program.		
Q??: A physical inventory of property must be taken at least once every year.		
Q??: Proceeds from sale of equipment of less than \$5,000 FMV are unrestricted income.		
Equipment/Supply <i>*if it doesn't fit the definition of equipment, it is a supply, and "equipment" conditions do not apply</i>	e.g., <i>*If using 10% de minimis indirect, the cost of equipment must be EXCLUDED prior to the calculation of indirect (MTDC modified total direct costs)</i>	

General procurement standards	200.318 (a) documented procedures and standards of conduct RE: conflicts of interest	
Q?? Employees of NFE's that manage federal funds cannot accept gifts (lunches, coffee cards, etc.)		
Full and open competition 200.319 Competition	<ul style="list-style-type: none"> • Only mandated preferences • Written procedures defining current contractors and bid evaluation 	
Q?? There are five procurement thresholds.		
Q? Sealed bids must be used for procurements exceeding \$150,000.		
200.320(a) Informal procurement methods (1) Micro-purchases <ul style="list-style-type: none"> • Documented research, experience, purchase history • p-cards procedures 	200.320(a) Informal procurement methods (2) Small purchases (i) Procedures, price quotations	
200.320(b) Formal procurement methods (1) Sealed bids fixed price contract, publicly advertised, cost primary award factor <ul style="list-style-type: none"> • Two or more bidders • Publicly opened 	200.320(b) Formal procurement methods (2) Proposals firm price or cost-reimbursement <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) <u>Noncompetitive procurement</u></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>		
	<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>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>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>Normally indirect, <u>but SHH grant meets qualifiers:</u> Direct charge for</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>(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>	
<p>Q???: The UG updates effective 11/11/20 allow the NFE to begin using the 10% de minimis immediately.</p>		
<p>MTDC – excludes equipment</p>	<p>SH 523 GRANT 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			
Tool Trailer for Jobsite			
Liability Insurance			
Maintenance & Repairs			
Memberships			
Pre-Award Costs			

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.

<p>200.508 Auditee responsibilities</p>	<ul style="list-style-type: none"> • 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.</p>	<p>Interest earnings of up to \$500 per year may be retained by NFE.</p>	<p>Interest earnings of up to \$500 per year may be retained by NFE.</p>
<p>A budget cost category adjustment of less than 10% may be made without written approval of the funder.</p>	<p>A physical inventory of property must be taken at least once every year.</p>	<p>No documentation is required for micro-purchases.</p>
<p>A <i>PROPOSAL</i> is awarded primarily on price.</p>	<p>Records for federally purchased equipment need to be retained for three years following the purchase date.</p>	<p>The “greenbook” contains the universal rule for classification of costs as indirect or direct.</p>
<p>The 10% de minimis can be used immediately by any NFE, simply by indicating in writing the election to use it.</p>	<p>Costs of membership in organizations whose primary purpose is lobbying are unallowable.</p>	