Uniform Guidance Overview

for Self-Help Housing Grantees

2-part series

*Are You Registered for Both Days?*

DAY 1 August 23, 2022
Subparts A-D
Zoom Controls

All lines will be on mute for the training

Click on the microphone to adjust your audio controls

Anne Baker

Click on Chat to open the chat box or Participants to open the Participant box with participation options

Answer questions with yes/no in the Participant box

Use reactions in the bottom menu

Ask questions in the chat box
Webinar Etiquette

✓ Minimize distractions, be present, engaged & focused

✓ Use the Chat Box for comments and questions

✓ Have fun learning & sharing
RCAC – Your Trainer & Moderator Today

Samantha Bowley
Rural Development
Financial Management Specialist

Donna Lea Brooks
Rural Development Specialist
Housing Counseling
Review of the Uniform Guidance

TRAINING OBJECTIVES

• You will test your knowledge of compliance

• You will know where to look for answers
  • eCFR (Federal Register)
  • RD Instruction 1944-I

• You will develop a list of action items and follow-up tasks
  • Update your policies and procedures!
Agenda

DAY1:
• Overarching concepts/training expectations
• Where to find information
  • Review handouts
    1. UG Outline
    2. Ready, Set, ACTION PLAN – take notes!
• Review highlights of Subparts A-D

DAY2:
• Review highlights of Subparts E&F
• Final Exam – Shall we play a game?
Pulse Check – CHAT IT UP!

1. Who is excited to review the Uniform Guidance?

2. Who stayed up all night studying for today’s session?

3. Who has no idea what they signed up for?

4. Who just remembered moments ago that they had a training today?
Poll 1 – Who’s With Us?

…and our first poll question…

Describe your organization:

• Nonprofit Entity
• Government (Housing Authority)
• Tribal
• Other – Share in the CHAT
Poll 2 – Who’s With Us?

…and our second poll question…
What best describes your role in the agency:

- Fiscal/Bookkeeping
- Housing or Program Manager/Coordinator
- Executive Director
- Board Member
- Other – Share in the CHAT
Overarching Training Concepts

Our exploration of the Uniform Guidance today

Not a deep dive…

…more of a surface float on inner tubes!
Overarching Training Concepts

Our federal funder is USDA, RD

- Our focus: How the Uniform Guidance pertains to administering the Self-Help Housing grant
Overarching Training Concepts

Let’s acknowledge the grumpy cat in the room…
eCFR (Electronic Code of Federal Regulations)

- Title 2 → Subtitle A → Chapter II → Part 200 Uniform Administrative Requirements, Cost Principles, And Audit Requirements for Federal Awards [2 eCFR 200]
- Handout – Uniform Guidance Outline – Table of Contents for UG and a link to its location
- Federal Register [federalregister8-13-20updates]
- USDA RD 1944-Instruction [1944-I]
- Action Plan, you’re welcome
PART 200 - UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS
Who’s the Boss?

**Uniform Guidance**
- The rules and/or goals for all federal grantees
- Intended to unify and simplify instruction
- The Executive Branch of the hierarchy of instruction

**USDA RD**
- The funder for Self-Help Housing
- 1944-I RD Instruction for TA 523 Grant Funds
  - 502/504 fund management for builder families
Subpart A—Acronyms and Definitions

\[ \text{Subpart A} \quad \text{Acronyms and Definitions} \]

\[ \text{Acronyms} \]

\[ \text{§ 200.0} \quad \text{Acronyms.} \]

\[ \text{§ 200.1} \quad \text{Definitions.} \]
# Subpart A—Acronyms and Definitions

## ACTION PLAN ALERT

<table>
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<tr>
<th>Quiz Questions/Topics</th>
<th>Answers</th>
<th>What Do I Need to Do About This? DUE DATE?</th>
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<tbody>
<tr>
<td>Do you reference Uniform Guidance sections in your policies &amp; procedures?</td>
<td>If yes,</td>
<td>Review each number referenced for accuracy, most sections have been renumbered since the November 2020 update</td>
</tr>
</tbody>
</table>
Subpart A—Acronyms and Definitions

Acronyms §200.0

• Eliminated **CFDA** – Catalog of Federal Domestic Assistance
  • *(replaced with Assistance listing number)* means a unique number assigned to identify a Federal Assistance Listings, formerly known as the CFDA Number

• **NEW NFE** – Non-Federal Entity

• **OMB** – Office of Management and Budget
Subpart A—Acronyms and Definitions

Definitions §200.1
(alpha, no numbering)

- Multiple language edits & clarifications
- **NEW** additions, a few examples
  - Assistance listing number
  - Budget period
  - Micro-purchase threshold
  - Notice of funding opportunity
  - Renewal award
  - Telecommunications cost
## Subpart B—General Provisions

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<td>§ 200.101</td>
<td>Applicability</td>
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<td>§ 200.102</td>
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<td>§ 200.109</td>
<td>Review date</td>
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<tr>
<td>§ 200.110</td>
<td>Effective/applicability date</td>
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<tr>
<td>§ 200.111</td>
<td>English language</td>
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<td>§ 200.112</td>
<td>Conflict of interest</td>
</tr>
<tr>
<td>§ 200.113</td>
<td>Mandatory disclosures</td>
</tr>
</tbody>
</table>
§200.100 Purpose
(a)(1) Establish uniform administrative requirements, cost principles and audit requirements. Federal awarding agencies must not impose additional or inconsistent requirements.
(but they do)
§ 200.102 Exceptions…

Hey, it’s good to have goals
Subpart B—General Provisions

§200.101 Applicability

• **NEW** (b)(1) Throughout this part when the word “must” is used it indicates a requirement. Whereas, use of the word “should” or “may” indicates a best practice or recommended approach rather than a requirement and permits discretion.
Subpart C—Pre-Federal Award Requirements and Contents of Federal Awards

§ 200.200 Purpose.
§ 200.201 Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts.
§ 200.202 Program planning and design.
§ 200.203 Requirement to provide public notice of Federal financial assistance programs.
§ 200.204 Notices of funding opportunities.
§ 200.205 Federal awarding agency review of merit of proposals.
§ 200.206 Federal awarding agency review of risk posed by applicants.
§ 200.207 Standard application requirements.
§ 200.208 Specific conditions.
§ 200.209 Certifications and representations.
§ 200.210 Pre-award costs.
§ 200.211 Information contained in a Federal award.
§ 200.212 Public access to Federal award information.
§ 200.213 Reporting a determination that a non-Federal entity is not qualified for a Federal award.
§ 200.214 Suspension and debarment.
§ 200.215 Never contract with the enemy.
§ 200.216 Prohibition on certain telecommunications and video surveillance services or equipment.
Awarding agencies may include specific performance goals in the federal award.

TRUE OR FALSE?

FALSE – MUST would be True §200.211(a) measurable goals/improvement
§200.211 Information contained in a Federal award

(a) Performance goals Federal awarding agency **NEW** may must include specific performance goals, including timing and scope of expected performance.

(c) General terms and conditions

**NEW** (iv) Future budget periods. If period of performance will include multiple budget periods, the Federal awarding agency must indicate that subsequent budget periods are subject to the availability of funds, program authority, satisfactory performance, and compliance with the terms and conditions of the Federal award.

**NEW** (v) Termination provisions. Federal awarding agencies must make recipients aware, in a clear and unambiguous manner, of the termination provisions.
Subpart C—Pre-Federal Award Requirements and Contents of Federal Awards

**ACTION PLAN ALERT**

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[Image] 820x45 to 916x77
Subpart D—Post Federal Award Requirements

| § 200.300   | Statutory and national policy requirements.     |
| § 200.301   | Performance measurement.                      |
| § 200.302   | Financial management.                         |
| § 200.303   | Internal controls.                            |
| § 200.304   | Bonds.                                       |
| § 200.305   | Federal payment.                              |
| § 200.306   | Cost sharing or matching.                     |
| § 200.307   | Program income.                               |
| § 200.308   | Revision of budget and program plans.         |
| § 200.309   | Modifications to Period of Performance.       |
Subpart D—Post Federal Award Requirements

§§200.300-309

Now
What?
Subpart D—Post Federal Award Requirements

§200.302(b) Financial Management System must:

☑ Identify funds received and expended
☑ Disclose accurate, current and complete financial results
☑ Identify source and application of funds
☑ Effective controls and accountability for funds, property and other assets
☑ Compare budget to actual results
☑ **Written procedures** for payment requirements
☑ **Written procedures** for determining allowability of costs
## Subpart D—Post Federal Award Requirements

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<td>Financial Management System-written procedures?</td>
<td>200.302(b)</td>
<td></td>
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Subpart D—Post Federal Award Requirements

§200.303 NFE must:
(a) Establish and maintain a system of internal control that provides for reasonable assurance that the entity is managing the award in compliance with Federal statutes, regulations and terms and conditions
(c) Internally evaluate and monitor compliance
(d) Take prompt action when instances of noncompliance are identified
(e) Reasonable safeguard measures for PII
### Subpart D—Post Federal Award Requirements

#### Components of Internal Control

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<th>Risk Assessment</th>
<th>Control Activities</th>
<th>Information and Communication</th>
<th>Monitoring Activities</th>
</tr>
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https://www.gao.gov/greenbook/overview
https://www.coso.org/Pages/default.aspx
Subpart D—Post Federal Award Requirements

Control Environment

I Want You to Show Me the Way -Examples

- Mission statement
- “Living” job descriptions
- Segregate incompatible activities
- Code of conduct, ethics
- Board committees
- Tenured management
- Position specific training

oversight, structure, authority; competence of management
Subpart D—Post Federal Award Requirements

Risk Assessment

I Want You to Show Me the Way -Examples

- Business plans & budgets
- “Living” strategic plans
- Document & communicate risk
- Involved staff, collective knowledge
- Senior management report to board audit committee
- Auditors and other outside experts on changes in accounting or regulation

identify, analyze and manage risks (internal & external)
Subpart D—Post Federal Award Requirements

Control Activities

policies & procedures; controls address risks throughout organization

I Want You to Show Me the Way
-Examples

• Monitoring
• Policy
• Segregation of duties
• Verification
• System access
• System automation
• Board oversight
• Review & reconciliation
• Authorization
Subpart D—Post Federal Award Requirements

Information & Communication

I Want You to Show Me the Way
-Examples

- Fiscal/accounting updates
- Company handbook
- Employee orientation on ethics and values
- Record retention period that follows all applicable laws
- Period-end reporting deadlines
- Whistleblower hotline

Internal & external, ensure upwards communication; operational reporting
Subpart D—Post Federal Award Requirements

Monitoring Activities

I Want You to Show Me the Way - Examples

- Conduct ongoing evaluations; detect & resolve deficiencies

- Internal audits
- Investigate complaints
- Listening to & understanding employee perceptions
- Employees acknowledge compliance with the conduct or ethics code
- Require signatures to verify performance of controls
- Checklists, questionnaires
### Subpart D—Post Federal Award Requirements

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<td>Documented Internal Controls &amp; processes:</td>
<td>200.303</td>
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<tr>
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<td>• Monitoring Activities</td>
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Interest earnings up to $250 per year may be retained by NFE.

TRUE OR FALSE?

FALSE §200.305 (b)(9) up to $500
Subpart D—Post Federal Award Requirements

§200.305 Federal payment
(b)(1) Advance payments limited to the minimum amount needed and timed with actual, immediate cash requirements for the project, and the NFE must make timely payments to contractors
(b)(8) **Interest-bearing accounts are required for advance payments, unless**
   (i) Receive less than **NEW** $120,000–$250,000 in annual awards
   (ii) The best reasonably available interest-bearing account would not be expected to earn interest in excess of $500 per year on Federal cash balances
(b)(9) Interest earnings up to $500 per year may be retained by NFE
## Subpart D—Post Federal Award Requirements

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[RCAC logo and website: www.rcac.org]
A budget cost category revision of more than 10% of the grant budget requires written approval from USDA.

TRUE OR FALSE?

- FALSE – §200.308 (f) the funder may restrict
  - If exceeds simplified acquisition threshold and
  - The transfer exceeds 10% of total budget
§200.308 Revision of budget or program plans
(c) Prior approval required for:
(1) Change in scope
(2) Change in key person
(3) Disengagement of project leader for more than 3 months or a 25% reduction in program/project time
(4) Costs requiring federal awarding agency prior approval
(5) Changes in the amount of the approved match provided by the NFE entity *N/A, No cost sharing or match requirement for SHH grant*
(6) Need for additional Federal funding to complete project

*Where am I to go now that I’ve gone too far?*

-Budget Line Item
§200.308 Revision of budget or program plans

(f) The Federal awarding agency *may, at its option*, restrict the transfer of funds among direct cost categories or programs, functions and activities for Federal awards in which the Federal share of the project

- *exceeds the simplified acquisition threshold and*
- *the cumulative amount* of such transfers *exceeds* or is expected to exceed *10 percent of the total budget* as last approved by the Federal awarding agency.

I work all night, I work all day, to pay the bills I have to pay…

- The Budget
**Subpart D—Post Federal Award Requirements**

**ACTION PLAN ALERT**

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<td>200.308 Prior approval required for change in scope, key personnel exit/extended leave, etc.</td>
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| 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  
- If exceeds simplified acquisition threshold **and**  
- The transfer exceeds 10% of total budget |                                           |
Subpart D—Post Federal Award Requirements

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<td>Insurance coverage.</td>
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<tr>
<td>§ 200.311</td>
<td>Real property.</td>
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<tr>
<td>§ 200.312</td>
<td>Federally-owned and exempt property.</td>
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<tr>
<td>§ 200.313</td>
<td>Equipment.</td>
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<tr>
<td>§ 200.314</td>
<td>Supplies.</td>
</tr>
<tr>
<td>§ 200.315</td>
<td>Intangible property.</td>
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<tr>
<td>§ 200.316</td>
<td>Property trust relationship.</td>
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</table>
Subpart D—Post Federal Award Requirements

PROPERTY STANDARDS
§§200.310-316
§200.313 Equipment revisit Definitions §200.1

*Equipment* means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or $5,000.

See also the definitions of *capital assets*, *computing devices*, *general purpose equipment*, *information technology systems*, *special purpose equipment*, and *supplies* in this section.
Equipment purchased (with prior approval) with grant funds of one Federal program may not be used in another program.

TRUE OR FALSE?

FALSE – §200.313(c)(2), in fact, you must make it available for other federally supported projects.
Subpart D—Post Federal Award Requirements

§200.313 Equipment [200.439]

(a) Conditional title vests in the NFE
(1) Authorized purpose use for project period of performance
(2) **Not encumber property without approval of federal awarding agency**

(c)(1) Use in program as long as needed whether or not program continues to be supported by a Federal award, **prior approval to encumber**, and when no longer needed, may use in the following priorities:
   (i) Other projects funded by the same Federal agency
   (ii) Projects funded by other Federal agencies

(2) NFE **must** also make equipment available for use on other federally supported projects or programs, user fees may be charged if appropriate

(4) Use as trade-in for replacement equipment without prior approval
## Subpart D—Post Federal Award Requirements

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</table>
| 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 –  
  • Requires prior approval  
  • Disposition – trade in, user fees (non-federally-funded projects), etc.                                                                 |                                           |
A physical inventory of property must be taken at least once every year.

TRUE OR FALSE?

• FALSE
  §200.313(d)(2), every 2 years
§200.313 Equipment (cont.) [200.439]
(d) Management requirements at a minimum:
• Description of property
• Serial or other identification number
• Source of funding and title
• Acquisition date
• Cost of property, % of federal participation of cost
• Location and use of the property
• As applicable, disposition data
• Physical inventory at least every 2 years, results reconciled with the property records
• Control system with adequate safeguards to prevent loss, damage or theft (theft requires investigation)
• Adequate maintenance procedures
• Highest return sales procedures
### Subpart D—Post Federal Award Requirements

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<td>Q???: A physical inventory of property must be taken at least once every year.</td>
<td>FALSE 200.313(d)(2), every 2 years</td>
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<td></td>
<td>• Other recordkeeping/management requirements detailed in section 200.313(d) serial #, cost of property, % of federal cost, location and use of property, etc.</td>
<td></td>
</tr>
</tbody>
</table>
Proceeds from sale of equipment of less than $5,000 FMV are unrestricted income.

TRUE OR FALSE?

- TRUE §200.313(e)(1) new updates say ok to dispose of without responsibility to awarding agency
§200.313 Equipment (cont.)

(e) (1) Disposition Fair market value of less than $5,000 may be retained, sold, or otherwise disposed of with no further NEW responsibility obligation to the federal awarding agency.

(2) Fair market value <$5,000, NFE must ask for disposition instruction

- If no response in 120 days, may keep or sell, but
- must pay awarding agency its share of proceeds of FMV
- Non-Federal entity may keep up to $500 of proceeds (for admin)
## Subpart D—Post Federal Award Requirements

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§200.313 Supplies
revisit Definitions §200.1
Supplies means all tangible personal property other than those described in the definition of equipment in this section. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or $5,000, regardless of the length of its useful life. See also the definitions of computing devices and equipment in this section.
### Subpart D—Post Federal Award Requirements

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<tr>
<td>Equipment/Supply *if it doesn’t fit the definition of equipment, it is a supply, and “equipment” conditions do not apply</td>
<td>e.g., *If using 10% de minimis indirect, the cost of equipment must be EXCLUDED prior to the calculation of indirect (MTDC modified total direct costs)</td>
<td></td>
</tr>
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</table>
Subpart D—Post Federal Award Requirements
Subpart D—Post Federal Award Requirements

- **Procurement Standards**
  - § 200.317 Procurements by states.
  - § 200.318 General procurement standards.
  - § 200.319 [Competition](#).
  - § 200.320 Methods of procurement to be followed.
  - § 200.321 Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms.
  - § 200.322 Domestic preferences for procurements.
  - § 200.324 Contract cost and price.
  - § 200.325 Federal awarding agency or pass-through entity review.
  - § 200.326 Bonding requirements.
Subpart D—Post Federal Award Requirements

How do you solve a problem like

PROCUREMENT STANDARDS
§§200.317-327
§200.318 General procurement standards

(a) Must have and use documented procurement procedures consistent with state, local, and tribal laws and regulations for the acquisition of property or services.

(c)(1) Must maintain written standards of conduct covering real or apparent conflicts of interest in the selection, award, or administration of a contract…no gratuities, favors, gifts for or from employees, officers or agents, this includes board members, family members, partners, etc.

• written policies must include disciplinary actions for violations
Subpart D—Post Federal Award Requirements

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<tr>
<td>General procurement standards</td>
<td>200.318 (a) documented procedures and standards of conduct RE: conflicts of interest</td>
<td></td>
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Subpart D—Post Federal Award Requirements

Employees of NFE’s that manage federal funds cannot accept gifts (lunches, coffee cards, etc.)

TRUE OR FALSE?

- FALSE §200.318(c)(1) an agency may create defined procedures for managing non-substantial or unsolicited gifts
§200.318 General procurement standards

(c)(1) (cont.) However, an agency
• may set standards (defined, in writing) for situations of non-substantial or unsolicited gifts and

(d) Avoid purchasing unnecessary or duplicative items and conduct lease vs. purchase analysis when appropriate to determine the most economical approach
# Subpart D—Post Federal Award Requirements

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§200.319 Competition
(a) Full and open competition
(c) No state, local or tribal preferences unless mandated by Federal statute
(d)(2) Must have written procedures that identify factors of bid evaluation
(e) Must maintain current lists of pre-qualified contractors, firms, products to ensure open and free competition
NEW (f) Noncompetitive procurements can only be awarded in accordance with §200.320
## Subpart D—Post Federal Award Requirements

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| Full and open competition 200.319 Competition | • Only mandated preferences  
• Written procedures defining current contractors and bid evaluation |                                           |

[RCAC Logo]
There are five procurement thresholds.

TRUE OR FALSE?

• FALSE §200.320
• There are five procurement methods, only 2 thresholds....
§200.320 Methods of procurement to be followed

The NFE must have and use documented procurement procedures, consistent with the standards of this section

<table>
<thead>
<tr>
<th>(a) Informal procurement method</th>
<th>(b) Formal procurement method</th>
<th>(c) Noncompetitive</th>
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<tbody>
<tr>
<td>1. MICRO PURCHASE (&lt;$10K)</td>
<td>3. SEALED BID</td>
<td>5. NONCOMPETITIVE</td>
</tr>
<tr>
<td>2. SMALL PURCHASE*</td>
<td>4. PROPOSALS</td>
<td></td>
</tr>
<tr>
<td>*Up to the simplified acquisition threshold (currently $250K) Or a lower threshold established by the NFE</td>
<td>Exceeds simplified acquisitions threshold Or a lower threshold established by the NFE</td>
<td>Not to exceed micro-purchase threshold ($10K currently)</td>
</tr>
</tbody>
</table>

Expedite the completion of transactions and minimize administrative burden

Formal documented procedures, public advertising

Emergency or inadequate competition
## Subpart D—Post Federal Award Requirements

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<tr>
<td>Q???: There are five procurement thresholds.</td>
<td>FALSE 200.320 There are five procurement methods, only 2 thresholds....</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Micro-purchase threshold currently $10K &amp; simplified acquisition threshold currently $250K</td>
<td></td>
</tr>
</tbody>
</table>
§200.320(a) Informal procurement methods

(1) Micro-purchases

(i) Distribution – equitably among qualified suppliers

(ii) Awards – no quotes required, price determined reasonable based on research, experience, purchase history or other documented files;

• **NEW** p-cards can be used for micro-purchases if procedures are documented and approved by NFE
§200.320(a) Informal procurement methods (2) Small purchases

(i) Procedures – price or rate quotations must be obtained from an adequate number of qualified sources as determined appropriate by the NFE (documented procedures)
# Subpart D—Post Federal Award Requirements

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<td>200.320(a) Informal procurement methods (1) <strong>Micro-purchases</strong></td>
<td>200.320(a) Informal procurement methods (2) <strong>Small purchases</strong> (i) Procedures, price quotations</td>
<td></td>
</tr>
<tr>
<td>• Documented research, experience, purchase history</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• p-cards procedures</td>
<td></td>
<td></td>
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</tbody>
</table>
Sealed bids must be used for procurements exceeding $150,000.

TRUE OR FALSE?

- FALSE §200.320(b)(1)
- 250K in regs, was $150K, can also change in your p&p
Subpart D—Post Federal Award Requirements

§200.320(b) Formal procurement methods (1) Sealed bids

Firm price, fixed contract that is publicly solicited – advertised – with defined terms and conditions, realistic specifications, and selection is principally based on price *(other factors than price can contribute to “cost”)*

- Two or more responsible bidders
- Publicly opened
Subpart D—Post Federal Award Requirements

§200.320(b) Formal procurement methods
(2) Proposals. Either firm price or cost-
reimbursement contracts
(ii) Written method for evaluation
(iii) Awarded to proposal that is most
advantageous to the NFE, price and other
factors considered;

FOR
Subpart D—Post Federal Award Requirements

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<td>200.320(b) Formal procurement methods (2) <strong>Proposals</strong> firm price or cost-reimbursement</td>
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<tr>
<td>• Two or more bidders</td>
<td>• Written method for evaluation</td>
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<tr>
<td>• Publicly opened</td>
<td>• Price and other factors</td>
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<tr>
<td></td>
<td>• Award to proposal that is most advantageous to NFE</td>
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§200.320(c) Noncompetitive procurement

Only if one or more of the following apply:

NEW (1) Less than micro-purchase threshold;
(2) Item is available only from a single source;
(3) Emergency;
(4) Authorization from federal awarding agency (after written request from NFE)
(5) After solicitation of a number of sources, competition is determined inadequate
Subpart D—Post Federal Award Requirements

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<td>200.320(c) Noncompetitive procurement</td>
<td>Written procedures!</td>
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<tr>
<td>• less than micropurchase threshold</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• special circumstances only</td>
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Subpart D—Post Federal Award Requirements

Scoring RFPs

- Expertise, Knowledge
- Demonstrated Experience
- Methodology to meet Project Goals
- Ability to meet deadlines
- Cost
- Minority, small, women-owned business, labor surplus

eta-laborsurplus
§200.318 General procurement standards

...a few good ideas...

• Employees and board members can sign statements indicating that they will adhere to your policies and procedures and
• they can review your annually updated list of contractors (vendors) and indicate that there are no potential conflicts
• Conduct an annual analysis (written) of “shopping costs” among your contractors
Subpart D—Post Federal Award Requirements

Performance and Financial Monitoring and Reporting

| § 200.328  | Financial reporting. |
| § 200.329  | Monitoring and reporting program performance. |
| § 200.330  | Reporting on real property. |
Subpart D—Post Federal Award Requirements

PERFORMANCE AND FINANCIAL MONITORING AND REPORTING
§200.328-330
Subpart D—Post Federal Award Requirements

§200.329 Monitoring and reporting program performance

(a) Monitoring by the NFE
   • NFE must monitor its activities under Federal awards to assure compliance with applicable Federal requirements and performance expectations are being achieved

(b) Reporting program performance
   • Relate financial data and accomplishments to performance goals and objectives of the award
   • Provide cost information to demonstrate cost effective practices
   • Clearly articulate performance standards against which to be measured
## Subpart D—Post Federal Award Requirements

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| 200.329 Monitoring and reporting program performance        | • Relate financial data and accomplishments to performance goals and objectives  
• Provide cost information, demonstrate cost effective practices  
• Clearly articulate performance standards                      |                                          |
SF425 Closeout forms must be submitted to the RD prior to 90 days after the last day of the grant.

TRUE OR FALSE?

• FALSE 120 days §200.329
Subpart D—Post Federal Award Requirements

§200.329 Monitoring and reporting program performance
(c) Non-construction performance reports

- **30** Quarterly/semiannual reports due 30 calendar days after reporting period
- **90** Annual reports due no later than 90 calendar days after reporting period
- **NEW (90-days)**
- **120** Final performance report (SF425) due 120 calendar days after performance end date
# Subpart D—Post Federal Award Requirements

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<td>FALSE 120 days 200.329</td>
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- 30 days after reporting period-
  - Quarterly/Semiannual reports due
- 90 days after reporting period-
  - Annual report due
Subpart D—Post Federal Award Requirements

§200.329 Monitoring and reporting program performance

(e) Significant developments (1) Inform funding source of problems, delays, or adverse conditions, and of actions taken or assistance needed

(2) Inform funding source of favorable developments which enable meeting objectives sooner, at less cost or produce more beneficial results

(f) Site visits Federal awarding agency may make site visits as warranted
## Subpart D—Post Federal Award Requirements

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<th>Record Retention and Access</th>
<th>200.334 – 200.338</th>
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<td>§ 200.336</td>
<td>Methods for collection, transmission, and storage of information.</td>
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<td>§ 200.337</td>
<td>Access to records.</td>
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<td>§ 200.338</td>
<td>Restrictions on public access to records.</td>
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Subpart D—Post Federal Award Requirements

RECORD RETENTION AND ACCESS
§200.334-.338
All grant records can be destroyed after three years of submission of the final report.

TRUE OR FALSE?

- FALSE - key word here is ALL, 3 YRS past the date of the final report, unless investigation, audit, equipment disposal… §200.334(a)-(f)
§200.334 Retention requirements for records must be retained for 3 years from the date of submission of the final report

(a) Must be retained through the resolution of any litigation, claim or audit that started before the 3-year period

(b) When notified in writing by federal awarding or cognizant agency

(c) Records for real property and equipment acquired with Federal funds must be retained for 3 years after final disposition
### Subpart D—Post Federal Award Requirements

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Subpart D—Post Federal Award Requirements

§200.336 Methods for collection, transmission and storage of information
Both Federal awarding agency and NFE should collect, transmit and store award-related information in open and machine-readable formats rather than paper; NEW (defined) machine-readable format – standard computer language that can be read automatically by a web browser or computer system; when original records are electronic and cannot be altered, there is no need to create and retain paper copies.

§200.337 Access to records
(c) Expiration of right of access Federal awarding and PTE have access to records as long as they exist
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<td>NFE should collect, transmit and store award-related information in open and machine-readable formats rather than paper</td>
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Subpart D—Post Federal Award Requirements

▼ Closeout

§ 200.344 Closeout.

▼ Post-Closeout Adjustments and Continuing Responsibilities

§ 200.345 Post-closeout adjustments and continuing responsibilities.
Subpart D—Post Federal Award Requirements

CLOSEOUT §200.344
NFE has 120 days after the end of the grant period to expend remaining grant funds.

TRUE OR FALSE?

• FALSE – §200.344(b) must obligate funds during period of performance, but you have 120 days to liquidate
§200.344 Closeout
(a) Recipient must submit no later than NEW 120 90 calendar days after the end of the period of performance, all financial, performance and other reports required; NEW Subrecipient no later than 90 calendar days. Extensions may be approved
(b) Liquidate all obligations no later than NEW 120 90 calendar days after the end of the period of performance.
NEW (h) If NFE does not submit all reports the Federally awarding agency must proceed with closeout information available at one year from period of performance end date
NEW (i) Federal awarding agency must report NFE’s material failure to comply

The End
### Subpart D—Post Federal Award Requirements

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<td><strong>FALSE – 200.344(b) must obligate funds during period of performance, but you have 120 days to liquidate</strong></td>
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NFE financial management systems are required to include written procedures for payment processes and for determining the allowability of costs.

TRUE §200.302(b)
Interest earnings of up to $500 per year may be retained by NFE.

TRUE §200.305 (b)(9)
The Guidance Tells Me So…

TEST YOUR KNOWLEDGE NOW!

A budget cost category adjustment of less than 10% may be made without written approval of the funder.

TRUE §200.302(b)
A physical inventory of property must be taken at least once every year.

*FALSE, every 2 years §200.313(d)(2)*
The Guidance Tells Me So…

TEST YOUR KNOWLEDGE NOW!

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)
The Guidance Tells Me So…

TEST YOUR KNOWLEDGE NOW!

A PROPOSAL 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)*
The Guidance Tells Me So…

TEST YOUR KNOWLEDGE NOW!

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)
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
One More Question!

Are you registered for both days of this training? ...we will resume with Subpart E on 8/25/22

and please fill out the evaluation survey that zoom will open immediately following this training session!