



National Institute of Food and Agriculture

U.S. DEPARTMENT OF AGRICULTURE

Grant Support Technical Assistance workshop

BIOENERGY, CLIMATE, AND ENVIRONMENT
FOOD PRODUCTION AND SUSTAINABILITY
YOUTH, FAMILY, AND COMMUNITY
FOOD SAFETY AND NUTRITION
INTERNATIONAL PROGRAMS

NIFA

Awards Management Division

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Non-Discrimination Statement

<https://www.usda.gov/non-discrimination-statement>

- In accordance with federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs, are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.
- Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotope, American Sign Language, etc.) should contact the responsible agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.
- To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at [How to File a Program Discrimination Complaint](#) and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (2) fax (202) 690-7442; or (3) email: program.intake@usda.gov.
- USDA is an equal opportunity provider, employer and lender.



Agenda

- Pre-Award
- Allowability of Expenses
- Award Terms and Conditions
- Prior Approval Matrix
- Required Reporting
- Closeout



SAM.gov

- Applicant organizations must be registered in SAM.gov, including completion of Financial Assistance General Certifications and Representations
 - Select **YES** on the Financial Assistance General Certifications and Representations

	Question	Answer Choice	Conditional Sub Questions
	Does [Legal Business Name] wish to apply for a Federal financial assistance project or program, or is [Legal Business Name] currently the recipient of funding under any Federal financial assistance project or program?	Yes/ No	If yes, static Financial Assistance General Certifications and Representations text is displayed.



Budget and Justification

- R&R budget form
- Budget Justification should be detailed
- Include base pay on the budget form for Key Personnel requesting salary

RESEARCH & RELATED BUDGET - Cumulative Budget

	Totals (\$)
Section A, Senior/Key Person	<input type="text"/>
Section B, Other Personnel	<input type="text"/>
Total Number Other Personnel	<input type="text"/>
Total Salary, Wages and Fringe Benefits (A+B)	<input type="text"/>
Section C, Equipment	<input type="text"/>
Section D, Travel	<input type="text"/>
1. Domestic	<input type="text"/>
2. Foreign	<input type="text"/>
Section E, Participant/Trainee Support Costs	<input type="text"/>
1. Tuition/Fees/Health Insurance	<input type="text"/>
2. Stipends	<input type="text"/>
3. Travel	<input type="text"/>
4. Subsistence	<input type="text"/>
5. Other	<input type="text"/>
6. Number of Participants/Trainees	<input type="text"/>
Section F, Other Direct Costs	<input type="text"/>
1. Materials and Supplies	<input type="text"/>
2. Publication Costs	<input type="text"/>
3. Consultant Services	<input type="text"/>
4. ADP/Computer Services	<input type="text"/>
5. Subawards/Consortium/Contractual Costs	<input type="text"/>
6. Equipment or Facility Rental/User Fees	<input type="text"/>
7. Alterations and Renovations	<input type="text"/>
8. Other 1	<input type="text"/>
9. Other 2	<input type="text"/>
10. Other 3	<input type="text"/>
11. Other 4	<input type="text"/>
12. Other 5	<input type="text"/>
13. Other 6	<input type="text"/>
14. Other 7	<input type="text"/>
15. Other 8	<input type="text"/>
16. Other 9	<input type="text"/>
17. Other 10	<input type="text"/>



Indirect Cost Recovery

(2 CFR § 200.414)

- Applicant recovery of indirect costs may be limited by regulation and/or statute. The RFA will state if IDC recovery is allowable for a program.
- For most NIFA programs, IDC is limited to an amount not to exceed **30%** TFFA, including prime + subaward indirect costs (7 U.S.C 3310).
 - IDC recovery cannot exceed the lesser of either the institution's NICRA or 30% TFFA.
- IDC limits will be communicated in the RFA



Indirect Cost Recovery (2 CFR § 200.414)

- When allowable, an approved current NICRA or election of 10% De Minimis rate is required.
- No current negotiated rate? You may:
 - (1) Request negotiation from your cognizant agency
 - (2) Request the 10% Modified Direct Cost (MTDC) De Minimis rate
 - (3) Waive indirect cost recovery
- For information on the IDC process and allowable scenarios, refer to:
<https://nifa.usda.gov/indirect-costs>



Allowability of Expenses

- Guided by 2 CFR Part 200 Subpart E – Cost Principles
- Costs must
 - Be reasonable, allocable to the project, and allowable
 - Follow generally accepted accounting principles appropriate to the circumstances
 - Conform to any limitations or exclusions
- The RFA may include expenses that are unallowable for that program
- Uniform Guidance (2 CFR 200) provides information on other common expenses



Unallowable Costs

1. Allowable/Unallowable Costs Matrix ALL AWARDS

Item of Cost	Description Key: A = Allowable U = Unallowable AC= Allowable with Conditions	Competitive	Capacity	Facilities	Notes
Employer Contributions to Retirement Systems	Use of Federal funds for employer contributions to land-grant college retirement systems under capacity awards (currently Smith-Lever, Section 1444, Section 1445, Hatch Act, and AHDR) are limited to 5 percent of that portion of the salaries paid, under the award, to employees who participate in the employer-sponsored retirement system (7 U.S.C. 331). Note that the 5 percent limitation does NOT apply to any State or individual contribution. Contributions of funds under this award may not exceed the contributions from non-Federal sources made by or on behalf of the individual concerned.	N/A	AC	N/A	Up to 5% of salaries paid to employees who participate in the system Applicability of 5% cap to RREA, McIntire Stennis and EFNEP is under legal review. The guide will be updated as soon as the review is complete.
Entertainment	Costs of entertainment, including amusement, diversion, and social activities and any associated costs.	U	U	U	
Equipment	Equipment means tangible personal property (including information technology systems) having a useful life of more than 1 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. Equipment can be defined as general purpose (2 CFR 200.1) or Special Purpose (2 CFR 200.1).	AC	AC		Prior approval required for capacity grantees for general purpose equipment costing more than \$5000 and special purpose equipment costing more than \$250,000.

- Entertainment

- Costs incurred after expiration date

- Incentives (cash or gift cards) to incentivize behavior

- Promotional items (t-shirts, pens, conference giveaways)



Generally Unallowable Costs

- Construction of permanent structures (except for specific facilities programs)
- Equipment without a programmatic purpose
- Meals and food when not part of a workshop or conference, or when no need for continuity of the meeting exists

Equipment	Equipment means tangible personal property (including information technology systems) having a useful life of more than 1 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. Equipment can be defined as general purpose (2 CFR 200.1) or Special Purpose (2 CFR 200.1).	AC	AC		<p>Prior approval required for capacity grantees for general purpose equipment costing more than \$5000 and special purpose equipment costing more than \$250,000.</p> <p>Competitive grantees follow the research terms and conditions which waive prior approval for certain items. Check the research terms and conditions for details.</p>
Fixed Equipment and acquisition	The purchase or installation of fixed equipment or for the planning, repair, rehabilitation, acquisition, or construction of a building or facility.	U/A	A/U	A	Competitive awards: unallowable for grants under certain funding

NIFA Federal Assistance Policy Guide (151-156):

<https://www.nifa.usda.gov/nifa-federal-assistance-policy-guide>



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Terms and Conditions

Award terms and conditions are determined by statutory, regulatory, and agency requirements, as well as each grant's circumstances.

- General Research Terms and Conditions
- Program-Specific Award Terms and Conditions
- Award Terms for Programs Excepted from General Award Terms and Conditions



PROVISIONS

This Award incorporates the following:

1. The referenced proposal and any revision thereto - incorporated by reference
2. Research Terms and Conditions and USDA/NIFA Agency-Specific Terms and Conditions (May 2022) at <http://nifa.usda.gov/terms-and-conditions>.
3. General Provisions found in Title 2: 2 CFR Part 400; 2 CFR Part 415; 2 CFR Part 416; 2 CFR Part 418; 2 CFR Part 422; and, Title 7: 7 CFR Part 3430 - all incorporated by reference and found at https://www.nsf.gov/bfa/dias/policy/fedrtc/rtcoverlay_nov20.pdf.
4. The Approved Award Budget
5. NIFA Project Initiation Documents - incorporated by reference
6. Section 1462(a) and (c) of the National Agricultural Research, Extension, and Teaching Policy Act of 1977 (NARETPA) limits indirect costs for the OVERALL award to 30 percent of Total Federal Funds Awarded (TFFA) under a research, education, or extension grant or the grantee's Federally Negotiated Rate, whichever is less. The cap applies to the prime recipient and all sub-awardees. Please be aware that when IDC for the recipient and all sub-awardees are totaled, they must not exceed 30% of the TFFA. Be advised that the prime recipient is responsible for ensuring the maximum indirect cost allowed for the award is not exceeded when combining indirect costs for the Federal portion (i.e., prime and subawardee(s)) and any applicable cost-sharing (see 7 CFR 3430.52(b)). Amounts exceeding the maximum allowable indirect cost is considered unallowable. See sections 408 and 410 of 2 CFR 200. The Terms and Conditions allow the Authorized Representative of the prime recipient organization to make the budget changes without notifying NIFA.
7. Colleges/Universities/Institutions of Higher Education Only: The negotiated rate(s) for F&A/IDC costs in effect at the time this award was approved is the F&A/IDC rate(s) that must be used for the life of this award.
8. Failure to submit complete, accurate, and timely reports may result in possible award delays or enforcement actions. Federal Financial SF-425 forms are to be sent to awards@usda.gov. Project progress reports are to be completed in the REEport portal located at <https://portal.nifa.usda.gov>. Questions regarding access to REEport should be directed to electronic@usda.gov. Additional information regarding grant management and closeout can be found at: <https://nifa.usda.gov/manage-grant> and <https://nifa.usda.gov/close-grant>.
9. The obligation of funds may be terminated without further cause unless the recipient commences the timely drawdown of funds; initial drawdown of funds signifies acceptance of award terms and conditions and should commence in a timely manner within the award period. Inquiries regarding ASAP Payment Accounts should be directed to the Financial Management Division at asapcustomerservice@usda.gov.



NIFA'S GENERAL AWARD TERMS AND CONDITIONS (excepted: Capacity, 1890 Facilities and SBIR - see bottom of page for applicable terms)

- **June 2017: Research Terms and Conditions**, Beginning June 2017

NIFA utilizes the updated Research Terms and Conditions (RTC) that address and implement the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ([2 CFR 200](#)) issued by the U.S. Office of Management and Budget (OMB). All related documents including appendices and agency-specific terms and conditions are housed on a web site maintained by the National Science Foundation.

Visit the [NSF website](#) to access this critical information (see <https://www.nsf.gov/awards/managing/rtc.jsp>).

For your convenience, direct links to these award terms and conditions are included below.

Research Terms and Conditions

- ★ • [Research Terms and Conditions Appendix A Prior Approval Matrix](#)
- [Research Terms and Conditions Appendix B Subaward Requirements](#)
- [Research Terms and Conditions Appendix C National Policy Requirements](#)

Agency Specific Requirements:

- ★ • USDA/NIFA - [May 2022](#)
- USDA/NIFA - [November 2020](#)
- USDA/NIFA - [October 2020](#)
- USDA/NIFA - [July 2020](#)
- USDA/NIFA - [October 2019](#)
- USDA/NIFA - [June 2017](#)
 - [March 14, 2017 \(side by side with Uniform Guidance\)](#)



Award Terms for Programs Excepted from NIFA's General Award Terms and Conditions

- **Capacity Programs**

- ★ [May 2022](#) (PDF)
- [November 2020](#) (PDF)
- [October 2020](#) (PDF)
- [July 15, 2020](#) (PDF)
- [October 2019](#) (PDF)
- [Dec 2017](#) (PDF)
- [Nov 2016](#) (PDF)

- **1890 Facilities Program**

- ★ [May 2022](#) (PDF)
- [November 2020](#) (PDF)
- [October 2020](#) (PDF)
- [July 15, 2020](#) (PDF)
- [October 2019 1890 Facilities Program](#) (PDF)
- [May 2017 1890 Facilities Program](#) (PDF)
- [August 2010](#) (PDF)
- [September 1998](#) (PDF)

- **Small Business Innovation Research Program**

- ★ [January 2023](#) (PDF)
- [May 2022](#) (PDF)
- [November 2020](#) (PDF)
- [October 2020](#) (PDF)
- [July 15, 2020](#) (PDF)
- [October 2019 SBIRP](#) (PDF)
- [May 2017 SBIRP](#) (PDF)
- [April 2015](#) (PDF)
- [March 2013](#) (PDF)
- [August 2012](#) (PDF)
- [April 2010](#) (PDF)



- Read your terms and conditions
- Certain situations have additional regulations
 - Example: Subawards for \$30,000 or more are reported to [FSRS.gov](https://www.fsr.gov)



Prior Approval Matrix

- Guide for determining if changes require NIFA review / approval
- Also reference the RFA

	Reference	RTC Overlay	NSF	DOE	NIH	USDA NIFA	DOC	NASA	DHS-GFAD	DHS-FEMA
Prior Written Approval (prior approval)¹	200.407									
Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts	200.407(a)									
Changes in principal investigator (PI), project leader, project partner, or scope of effort.	200.201(b)(5)	Required	Required	Required	Required	Required	Required	Required	Required	Required
Cost sharing or matching	200.407(b)									
Use of unrecovered indirect costs, including indirect costs on cost sharing or matching.	200.305(c)	Waived	Waived	Waived	Waived	Waived ¹⁶	Waived	Waived	Required	Waived
Use of current fair market value to determine the value of non-Federal entity contributions of services and donations of property for the purposes of cost sharing or matching.	200.306(d)(2)	Waived	Waived	Waived	Waived	Waived	Waived	Waived	Waived	Waived
Costs of the fair market value of equipment or other capital assets and fair rental charges for land when the Federal award supports activities that require use of equipment, buildings or land.	200.306(h)(2)	Required	Required	Required	Required	Required	Required	Required	Required	Required
Program Income	200.407(c)									
Use of program income during the period of performance (additive method).	200.307(e)(2)	Waived	Waived	Waived	Waived ⁵	Waived	Waived	Waived ²⁰	Waived	Waived
Revision of budget and program plans	200.407(d)									
Change in the scope or the objective of the project or program.	200.308(c)(1)	Required	Required	Required	Required	Required	Required	Required	Required	Required
Change in a key person specified in the application or Federal award.	200.308(c)(2)	Required	Required ¹⁴	Required	Required	Required	Required	Required	Required	Required
Disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project by the approved Project Director (PD) or PI.	200.308(c)(3)	Required	Required ¹⁴	Required	Required ¹⁴	Required	Required	Required ²¹	Required	Required
Inclusion, unless waived, of costs that require prior approval in accordance with Subpart E -- Cost Principles.	200.308(c)(4)	Required	Waived ¹	Required	Waived ¹	Required	Required	Required	Required	Required
Transfer of funds budgeted for participant support costs to other categories of expense.	200.308(c)(5)	Required	Required ⁸	Required	Waived ⁸	Required	Required	Required	Required	Required
Subawarding, transferring or contracting out of any work under a Federal award, including fixed amount subawards as described in 200.333. This provision does not apply to the acquisition of supplies, material, equipment or general support services.	200.308(c)(6)	Required	Required	Required	Waived ⁹	Waived ¹⁶	Required	Required	Required	Required
Changes in the approved cost-sharing or matching provided by the non-Federal entity.	200.308(c)(7)	Required	Required	Required	Required	Waived ¹⁷	Required	Required	Required	Required
Need for additional Federal funds to complete the project.	200.308(c)(8)	Required	Required	Required	Required	Required	Required	Required	Required	Required
Incur project costs 90 calendar days before the Federal awarding agency makes the Federal award.	200.308(e)(1)	Waived	Waived	Waived	Waived	Waived	Waived	Waived	Required	Waived
Incur project costs more than 90 calendar days pre-award.	200.308(e)(1)	Required	Required	Required	Required	Required	Required	Required	Required	Required
Initiate a one-time extension of the period of performance by up to 12 months.	200.308(e)(2)	Waived	Waived	Waived	Waived	Waived	Waived	Waived	Required	Waived
Subsequent no-cost extension or extension of more than 12 months.	200.308(e)(2)	Required	Required	Required	Required	Required	Required	Required	Required	Required
Carry-forward of unobligated balances to subsequent budget periods.	200.308(e)(3)	Waived	Waived	Waived	Waived ¹⁸	Waived	Waived	Waived	Required	Waived
Transfer amounts budgeted for indirect costs to absorb increases in direct costs, or vice versa.	200.308(e)(4)	Waived	Waived	Waived	Waived ¹¹	Waived	Waived	Waived	Required	Waived
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.	200.308(f)	Waived	Waived	Waived	Waived ¹¹	Waived	Waived	Waived ^{22, 23}	Required	Waived
Making any fund or budget transfers between construction and non-construction work.	200.308(h)(5)	Required	Required	Required	Required	Required	Required	Required	Required	Required
Real Property	200.407(e)									
Encumber real property acquired with Federal funds.	200.311(b)	Required	Required	Required	Required	Required	Required	Required	Required	Required
Transfer of title to the Federal awarding agency or to a third party.	200.311(c)(3)	Required	Required	Required	Required	Required	Required	Required	Required	Required
Special arrangements and alterations costs incurred specifically for a Federal award.	200.462(a)	Required	Required ¹	Required	Waived ¹²	Required	Required	Required	Required	Required

[FDP Prior Approval Matrix \(nsf.gov\)](https://www.nsf.gov)



Prior Approval Matrix

- Common requests requiring prior approval
 - Change in Project Director or Co-Project Director
 - Change in scope or objective of project
 - PD disengagement from project for more than 3 months or 25% reduction in time devoted
 - Transfer of funds budgeted for participant support costs to other categories
- Unsure if prior approval is required? Please reach out to awards@usda.gov.



Annual Reporting

- **Progress Report**
 - Due within 90 calendar days after the award anniversary date (unless otherwise noted on Award Face Sheet)
 - Submitted via REEport
- **Federal Financial Report (SF-425)**
 - Due within 90 calendar days after the award anniversary date (unless otherwise noted on Award Face Sheet)
 - Submitted to awards@usda.gov
- **REEport Project Financial Report**
 - Due by February 1st
 - Submitted via REEport
- **Some programs have additional reporting requirements**



Closeout

- Within 120 days of the end of the Period of Performance
 - Complete all drawdowns
 - Submit the Final SF-425 to awards@usda.gov
 - Submit the Final Technical Report in REEport
 - Submit REEport Financial Report in REEport
- Some programs have additional closeout requirements



Questions ???

Panelists

Stephanie Smith
Rachel Henderson
Edwin Lewis
Mark Heap
Janette Jensen

Please put your questions
in the Q and A Box

Questions/comments/feedback:
AdminOpsTeam.NIFA@usda.gov
Subject line: Grant Support Technical Assistance
Workshop