

NIFA Federal Assistance Policy Guide October 1, 2018 Comment Resolution Matrix

Page from public comment draft	Topic	Comment	NIFA Response
8	Roles and Responsibility	Section 2b requires a “treasurer or equivalent” for the Hatch/Experiment Station. Could this position also be the designated primary fiscal officer? For consistency should there also be a treasurer or lead fiscal officer listed in Section 2a for Cooperative Extension?	This language is straight from the law. The language does have flexibility as it says Treasurer, or equivalent.
8 and 11	Roles and Responsibility	Page 8 - Section 2c references “custodian of funds” which is confusing terminology because on Page 11 the term appears to be used interchangeably with “treasurer or equivalent”, but yet Page 11 – Section 3e states the custodian of funds (capacity funds) must be a different person than the one who authorizes and/or approves expenditures. The need for segregation of duties is understood – however, if expenditures are approved by the primary fiscal officer or their designees within the institution and funds are drawn monthly by the Office of Sponsored Programs Accounting yet received by the University’s Treasurer’s Office, does this meet segregation of duties requirements?	The policy guide is intended to provide general high level description of roles and cautions for staying consistent with law and regulation. Separation of duties can take many forms - and the guide cannot address each. In general, strong internal controls have one person authorizing, another approving, and a third person drawing the funds.
11	Roles and Responsibility	Section 3e states “NIFA strongly encourages the Comptroller of the University to certify SF-425.” Remove/revise the language that the Comptroller certifies the SF-425 if the University already has a system in place for segregation of duties (expenditure approvals, draws, receiving funds, etc.). Our University has systems in place addressing these duties for NIH, NSF, DOE and other agencies that should be sufficient for NIFA without creating a redundant system.	NIFA chose to encourage institutions to have the Comptroller of the University certify the SF-425 financial reports. This is because of the attestation level of the report. It is not a requirement and institutions may develop their own policies and procedures around separation of duties to meet the requirements in the SF 425 and the Uniform Guidance.

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13	Noncompetitive grants	<p>Recommend adding text in red: Non-competitive grant programs. Projects that are directed by Congress to specifically support a designated institution or set of institutions for particular research, education, or extension on topics of importance to a state or region. These projects are supported through Special Research Grants or Direct Federal Administration Research or Education Grants. Non-competitive RFAs might also be available when competition for a particular program has been waived by NIFA in accordance with 2 CFR 415.1 or in accordance with 15 USC 638(r)(4). Under 2 CFR 415.1, NIFA has authority to waive the competitive review process for awards less than \$75,000. NIFA can also waive the competitive process for:</p> <ul style="list-style-type: none"> • nonmonetary awards of property or services, • awards to fund continuing work already started under a previous award, • awards that cannot be delayed due to an emergency or a substantial danger to health or safety, when it is impracticable to secure competition, or • when the award will fund a unique and innovative unsolicited application. (2 CFR 400.1(d)). <p>Under USC 638(r)(4), to the greatest extent practicable, Federal agencies shall - (A) consider an award under the SBIR program or the STTR program to satisfy the requirements under section 2304 of title 10 and any other applicable competition requirements; and (B) issue, without further justification, Phase III awards relating to technology, including sole source awards, to the SBIR and STTR award recipients that developed the technology.</p>	<p>The authority for NIFA to make noncompetitive awards is contained in 2 CFR 415.1 and does not reside in 15 USC 638(r)(4). Further, NIFA does not participate in SBIR Phase III awards.</p>
18	grants.gov	<p>NIFA Grants.gov Application Guide, page 18: In the first paragraph, NIFA includes a link to a sample version of the NIFA Grants.gov application guide. Would NIFA consider posting the most current version and/or archive various versions? It is confusing to know which guide applies to an RFA.</p>	<p>NIFA prefers to use a sample line as applicants must look for the version of the application guide that is a part of the specific RFA application packet. A link to one specific guide might be misleading and also would become out of date quickly.</p>

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24	Capacity types of applications	Page 24 – Section 2 “Capacity Types of Applications”. Can NIFA provide a sample or template in the RFA for the matching documentation; add a standard form or example for Source of Match.	The Policy Guide provides high level policy guidance, not templates or forms. RFA's will contain information about requirements and grants.gov will contain templates. OGFM would like to note that the implementation of capacity budgets in FY 2020 will provide a standard form for source of match.
26	Match	Section b (top of page) “If grant funds cannot pay for the cost, then match cannot pay for the cost.” It is understood from the legislation the amount of employer retirement contributions exceeding 5% cannot be charged to the grant; however, previous correspondence indicated it could be counted as match if paid from state funds. Either abolish the legislation that caps employer contribution to 5% or allow the excess paid from other sources to be included as match.	NIFA must follow the law that contains the 5% cap and the Uniform Guidance regulations pertaining to allowable matching costs.
32	Key contacts capacity	Section 13 – Key Contacts: “Treasurer, custodian of funds, business manager, accountant, person responsible for drawdowns, and additional staff as needed.” Once again, please clarify differences between these job titles. Previously there were 4 contacts – this appears to have more.	This list in the Policy Guide contains examples of key contacts that grantees may include. The RFA will identify required Key Contacts and your institution may also identify key contacts.

<p>48</p>	<p>Accepting award</p>	<p>Pages 46-47 and also refer to page 107 – acceptance of the award does not include direction on acceptance of the REEport project in addition to acceptance of the funding itself. There are two separate pieces to this notification and only part of this is addressed. Please include the following paragraph, or a similar paragraph, in the policy guide (possibly on page 47): Implications for how an award is claimed. COMPETITIVE AWARDS (see below) Grantees (the project director and other previously identified university award administrators, in various units of the college) are notified via an email, from REEport Customer Service, when an award has been issued. The email asks the project director to “respond to the email message and let us know if your award is administered through one of these units (see list). Otherwise, please respond alerting us that the project should be assigned directly to you, the Project Director.” Implications: Whoever claims the award (Project Director or another university contact) will be responsible for all reporting and forms submission to NIFA, including project initiation form, technical reports, and financial reports. If the Project Director claims the award, he or she will be directly responsible for all reporting and forms submission to NIFA without the assistance of administrators at his or her university. A conversation was had with NIFA staff (Adam Preuter) regarding the inclusion of this or a similar paragraph in the Notice of Award (NOA). Adam agreed that “implications for how an award is claimed” is an important NIFA policy to include in the guidance and that he would work with Maggie Ewell at NIFA to craft and include the exact language to use in the policy guide.)</p>	<p>The Project Director claiming an award is unrelated to drawdown of funds and acceptance of award terms and conditions. The PD claiming the award relates ONLY to who has access to reporting; it is more a logistics issue, not a policy issue. This section of the guide is clarifying that, in lieu of a signature on the Notice of Award, when an institution draws funds in ASAP, it is accepting the award terms and conditions.</p>
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54	carryover - capacity	<p>If systems are in place at an institution that utilize a “first in first out” procedure (drawdowns that can be tracked to expenditures) then the suggested requirement to set up new capacity funded accounts each year is extremely burdensome to institutions; causing more administrative strain that is not needed. It forces a proliferation of account numbers as well as forcing the switchover to new accounts midway through the year. Please amend the language so that institutions can treat successive year’s capacity funded allocations as continuation funding that can be accounted for on a first in first out basis.</p>	<p>The Uniform Guide requires that each award, by Federal Award Identification Number, be identified in an institutions financial system (2 CFR 200.302(b)(1). Identification of each award allows for First In First out accounting as you can identify the oldest funds to expend first. Regarding whether carry over fund must be put into a new account; there is no requirement for this. The requirement is for each FAIN to be identified separately and carry over remains under the FAIN of the FY it was awarded.</p>
58	capacity grant matrix	<p>“Use of Funds” under Smith Lever 3(b) (c) states the appropriation can be used only for critical issues identified in the 5 year Plan of Work; however, there are situations when these appropriations may need to be used to address not only critical ongoing issues in the 5 year Plan of Work, but also new emerging issues within the state that may not be listed in the 5 Year Plan of Work. Flexibility is needed to address other emerging issues that are not listed in the 5 Year Plan.</p>	<p>Flexibility for emergencies and emerging issues remains with capacity funds. NIFA examined the language and changed to "consistent with the Plan of Work" to respond to the concern that proposed text limited flexibility.</p>
73	FOIA	<p>Page 74, FOIA requests submitted to PD/PI of our institution for response when necessary – since the award is to our institution, not the individual PD/PI, why is the AOR not included in this communication? A PD/PI would not be an authorized individual to respond on behalf of the institution on legal matters, if that situation arises, as is often the case with FOIA requests. However, it is recognized a PD/PI input is necessary and could be gathered by AOR and reported to NIFA.</p>	<p>NIFA emails the point of contact appropriate to the type of information being collected and relies on the Institution to ensure communication among institution contacts.</p>
87	Rights in Data	<p>Add this: Rights in technical data, including software developed under the terms of any funding resulting from an SBIR Phase I, Phase II, or Phase III agreement, shall remain with the grantee. However, the Government shall have the rights as outlined in the Federal Acquisition Regulations Clause 52.227-20 for data originating from non-DOD SBIR contracts or grants or the Defense Supplement to the Federal Acquisition Regulations Clause 252.227-7018 for data originating from DOD SBIR contract awards</p>	<p>We have made edits to this section to reflect SBIR rights in data.</p>

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104	post award performance and financial monitoring and reporting	Final financial and technical reports are due within 90 days of expiration of award. Would NIFA consider extending this timeframe to 120 days? 2 CFR 200 appears to provide this option to federal agencies, and other agencies, for example, NIH and NSF, have implemented an extended deadline.	In June 2017, NIFA chose not to adopt this research term contained in the FDP research terms and conditions. This is stated in the agency matrix https://www.nsf.gov/bfa/dias/policy/fedrtc/agencyspecifics/nifa_617.pdf .
	financial reporting	Page 106 – Section 1a (i-b) Financial Reporting at bottom of page states lines 10(a) thru 10(c) are not to be completed yet the instructions for Section 10 found on the SF 425 states “Use lines a-c for single or multiple grant funding.” Need to confirm NIFA is dropping the requirement for lines 10(a) – 10(c) and only requiring lines 10(d) thru 11.	This has been NIFA practice for some time and the language in the guide is consistent with the current award terms and conditions. NIFA looks at expenditures versus draw downs. Minor updates made for clarity.
107	REEport financial reporting final	Capacity awards. The second sentence indicates a Final REEport Project Financial Report is also required. In the past, annual financial reports have been submitted until the projects is completed. There has never been a requirement to file a final financial report for capacity funded projects, i.e., research projects. This has not been part of the discussions with the POW Redesign efforts, so this is confusing and unclear based upon current practices.	Correct. Sentence deleted.
107	project initiation	Confusing sentence, Questions regarding report content...NOA Face Sheet. The directions jump from technical help as the initiation report is being populated to program help once the award is finalized. What if there are content questions before initiation is submitted? Suggest including information about who to contact if this occurs.	Added direction to use RFA POC as well.
111	REEport	Page 112, d. Plan of Work, 2nd paragraph, 2nd sentence – An integrated POW must be submitted...joint POW. If this is no longer a requirement, suggest the word must be replaced with can or a different word to mean it’s allowable but not required.	Edited guide to change to "may" and added "no longer required. When building new system, you will have option to submit separately - have to let NIFA know now and they build system and choice will stand for at least 5 years.
111	Summary reporting matrix	Summary Chart of Due Dates. Project Initiation for Capacity Projects, there is no reference or mention of the 90 day pre-award spending. Can this be included?	90 day pre award spending not relevant to award due date chart. This information is contained in the pre award section of the guide.
112	Plan of Work	Page 113, 5th paragraph – indicates Smith Lever Special Needs funds are included in the POW. That has not been the case previously. This also contradicts the table on page 15.	Beginning in 2019 reporting cycle, grantees will report on Smith-Lever Special Needs in the POW. Added a footnote in guide that this will be a change in 2019 reporting cycle.

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112	Summary reporting matrix	SF 425 Financial Report references due date of December 30. Instead, should a reference be made to the last working date of December?	With the migration to ezFedGrants, NIFA moved to following the Uniform Guidance, which requires reports 90 days after the end of the period of performance, which is September 30. Added a sentence about what happens if report due date falls on weekend or holiday.
122	effects of suspension	Page 123, 9, 1st sentence appears to have missing word(s) at the end. ...suspension or termination or subsequently ____.	Text is copied directly from the UG.
125	expiring awards	Section 3 Expired Awards states grantees have access to ASAP fund balances for 91 days after the end of the closeout period; however, doesn't ASAP close earlier for 5 year awards? Please elaborate.	Added a footnote regarding the situation for 5 year awards.
128	allowable costs	Page 129 Paragraph 3 under Allowable Costs – “The fact that a proposed cost is awarded as requested by an applicant does not indicate a determination of allowability unless specifically stated in the Notice of Award or Award Terms and Conditions.” If the proposed budget is approved as requested, then why the need for a follow up request and how would an institution know if one is needed? This appears to be additional work for the institution for something already approved by NIFA when the budget was originally submitted. Also, the sell by USDA at the national meetings on having budgets for Capacity funds is that we no longer have to get specific equipment approval because we have a budget. This appears to contradict the statement at the national meetings.	Edited for clarity.

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130	prior approval	Bottom paragraph states, "Prior approval means written approval from the NIFA ADO evidencing approval to incur costs prior to awardee obligation and expenditure. When NIFA prior approval is required, the requirement applies whether the costs/activities are proposed in the application or in a separate request following award. If an application includes general language about a cost or activity that requires NIFA prior approval, approval of the application does not necessarily mean that the prior approval requirement has been satisfied." This statement is ambiguous to the grantee in regards to what has or has not been approved and goes along with the previous comment from Page 129. These statements could drive institutions to following up with NIFA on every expense even though they have an approved budget. If there are questionable items submitted in the proposed budget at the time of the RFA, then NIFA should request further documentation/clarification when the RFA is submitted in order to alleviate any potential "disallowable costs" at a later time.	Edited to be consistent with competitive grant processes.
130	prior approval	There is no mention about prior approval needed on these pages when there is a change in PI. Should this be addressed specifically in the section requiring prior approvals?	PI changes are covered under #1 - which links to FDP research terms and conditions prior approval table that NIFA adopted. There is a long list of prior approvals so we decided to use a link rather than copy and paste.
134	salaries	– "Salaries All Awards" Section addresses the salary rates of pay exceeding an Executive Level IV salary range. Does this salary cap relate to the total salary or just the amount direct costed to the federal award?	If a salary is only partially charged to award, grantees will need to calculate prorated amount to ensure that the partial charge does not exceed the Executive Level IV rate. Edited text.
136	indirect costs	The third bullet indicates salaries normally considered as indirect would not be allowable unless the "Administrative or clerical services are integral to a project or activity." Clarification is needed on how "integral" is defined since some administrators are given the task of overseeing the programs, projects, and activities performed by research and/or extension; hence, their input is integral to the success of the project.	Grantees will need to make this justification in their documentation. It will vary based on project.
144	tuition remission	Tuition Remission – Based upon past knowledge, I believe the competitive column should say U/AC and the capacity column should say U.	Correct - changed.

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144	Allowable costs	T-shirts "uniforms"? I thought <i>required</i> Uniforms were allowed?	Uniforms are covered in their own line and are allowable with conditions. Moved t-shirts and uniform next to each other to avoid confusion.
144	allowable costs	Food - where are allowed EFNEP food demos?	The food entry does not include food for EFNEP demonstrations, which is a programmatic cost. Added a note.
146	foreign travel prior approval	Challenge the requirement for prior approval for foreign travel for Extension.	After conversation with ECOP, this prior approval will be delegated to Extension Director as well as Experiment Station Director.
147	cost principles - time and effort	Reference is made to the cost allocation of staff salaries in the NIFA Fact Sheet: Uniform Guidance: Compensation-Personnel Services. It is noted the Fact Sheet is intended as an informational resource to convey policies consistent with 2 CFR 200, but also noted it sets rules outside of guidelines which requires much more administrative time to monitor. The items outlined in the Fact Sheet should be incorporated into Terms and Conditions or the Fact Sheet should not have the same weight as the Terms and Conditions.	NIFA follows the Uniform Guidance in relation to documentation for Personnel costs. The Fact Sheet is informational, based on requests from grantees.
175	Appendix I	APPENDIX I – PUBLIC POLICY REQUIREMENTS ALL AWARDS Universal Identifier and System of Award Management, page 179: There is no “Requirement Summary” for this Policy Area; however, inserting a Requirement Summary would be helpful to recipients.	Added.
193	Definitions	Hatch Act – Chief Administrative Officer is this the same as the Director	Correct - we state this in roles and responsibilities. Text edited.
108, 111	REReport	REReport Final Report – Helpful to include what type of final report, i.e., narrative/project/progress or financial.	Done.
58-71	capacity grants matrix	Annual Report of Accomplishments is due April 1, not March 1.	Done.
58-71	capacity grants matrix	For Research funding lines, under Reporting Requirements for REReport Progress Report & REReport Financial Report – suggest adding after each of these a notation “annual submission required”.	Edited entire list.
58-71	capacity grants matrix - smith level special needs reporting	Reporting Requirements, per the table on page 15, the current POW Redesign work, and our past reporting this funding is not included in the POW or Annual Report of Accomplishments. The Report of Accomplishments auto populates the Smith Lever 3B&C funding amounts for our institution and it has matched to our regular award amount, not including the Special Needs funds.	See above - Smith Lever added for 2019 cycle.

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		perhaps a list, or an FAQ at the end, of where there have been compliance issues or misinterpretations?	The Policy Guide provides high lever overview of policies. Examples, templates, etc. not appropriate for guide.
	allowable costs	Cell phones and telephone cards - I've gotten approval for cell phones and out in the Pacific islands, we need telephone cards if we are traveling to islands that are cell phones can't be used on.	Grantees will need to make assessments of allowability for items like these on case by case basis using the Uniform Guidance and authorities in statute. Allowability will vary based on project.
	allowable costs	Staff training costs - I did not see those. They are allowed, right? I'm not talking about formal BS, MS, PhD education costs - I'm talking about short courses, on-line courses, travel to meetings where training is taking place, etc.	Staff training is already covered in selected items of cost; NIFA has no additional detail to provide.
	allowable costs	How about internet access?	If it is a direct cost. Typically in indirect cost pool. Grantees will need to make assessments of allowability for items like these on case by case basis using the Uniform Guidance and authorities in statute. Allowability will vary based on project.
	allowable costs	How about the cost of photocopying machines?	Covered under equipment in UG.
	allowable costs	How about fuel for office vehicles?	Allowable.
	allowable costs	How about repairs for office vehicles?	Covered under equipment in UG.
	allowable costs	How about purchasing new office vehicles?	Covered by prior approval requirement.
	allowable costs	Business card printing?	If direct cost. Grantees will need to make assessments of allowability for items like these on case by case basis using the Uniform Guidance and authorities in statute. Allowability will vary based on project.
	allowable costs	How about room rental for meetings (at hotels and similar)?	Covered by meetings and conferences in UG.
	allowable costs	Can you talk about where local Business Office practices (approved by the Board of Regents) can help or hinder NIFA requirements or does NIFA's rules supersede any and all locally approved rules and allowances?	This would not be a NIFA policy. NIFA does not dictate how schools set up internal controls and review and approval processes. Policies and procedures must be in accordance with NIFA terms and conditions, law, and regulations. Institutions cannot have policies looser than the above, but may be more restrictive.