



FACT SHEET

UNIFORM GRANT GUIDANCE (UGG) UPDATES



As a pass-through entity for Federal Education funds, the Nebraska Department of Education (NDE) is providing this fact sheet to assist Federal program subrecipients.

This information is being provided by the NDE as general compliance guidance only. Subrecipients of Federal funds should refer to the full text of the regulations which can be found at [Electronic Code of Federal Regulations](#) when developing and implementing policies.

Uniform Grant Guidance Updates

2 CFR 200 is the guiding policy for all federal grants and recipients of federal program funds are required to comply. Please review [2 CFR 200](#) for guidance.

The effective date for the final guidance is October 1, 2024, and applicable to awards issued with a period of performance on or after October 1, 2024. State-administered formula grants issued on/after July 1, 2024, can implement the revised 2024 Uniform Guidance in 2 CFR Part 200 effective July 1, 2024. Discretionary grant performance period will start October 1, 2024.

2 CFR 200, Subpart A — Acronyms and Definitions

- Revised the definition of "Modified Total Direct Costs," which now excludes subaward costs above \$50,000, as compared to \$25,000 in the previous guidance
- Uses the terms "recipient," "subrecipient," or both in place of "non-Federal entity"

2 CFR 200, Subpart B — General Provisions

- Requires an applicant, recipient, or subrecipient of a federal award to promptly disclose whenever, in connection with the Federal award, it has credible evidence of the commission of a violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations
- The disclosure must be made in writing to the Federal agency, the agency's Office of Inspector General, and pass-through entity (if applicable).

2 CFR 200, Subpart C — Pre-Federal Award Requirements and Contents of Federal Awards

- Revised the section regarding risk evaluation by using the term risk assessment as a standard term and clarifying agency requirements to appropriately review eligibility qualifications and financial integrity information
- Included several additions on the prohibition of certain telecommunications and video surveillance services or equipment
- Included a new section to expand on the whistleblower protections and requirements for recipients of Federal financial assistance

2 CFR 200, Subpart D — Post Federal Award Requirements

- Increased the threshold values for equipment and supplies from \$5,000 to \$10,000
- Reinforced the responsibility of recipients to maintain updated records regarding equipment
- Revisions that contractors appropriately classify employees consistent with the Fair Labor Standards Act



2 CFR 200, Subpart D — Post Federal Award Requirements

- Increased the threshold values for equipment and supplies from \$5,000 to \$10,000
- Reinforced the responsibility of recipients to maintain updated records regarding equipment
- Revisions that contractors appropriately classify employees consistent with the Fair Labor Standards Act
- Changed “small purchases” to “simplified acquisitions” to further align with standard terminology
- Clarified that “micro-purchases” and “simplified acquisitions” are types of “informal procurement methods for small purchases”
- Added “veteran-owned business” as preferred vendors
- Provided additional clarity on required deadlines for financial reporting to align with performance reporting requirements
- Included the requirement for pass-through entities to confirm that potential subrecipients are not suspended, debarred, or otherwise excluded from receiving Federal funds

2 CFR 200, Subpart E — Cost Principles

- Clarified when allowable administrative closeout costs may be incurred
- Removed items from the prior written approval requirements to reduce Federal agency and recipient burden
- Raised the *de minimis* rate from 10 percent to 15 percent
- Revised the section on fringe benefits to require recipients and subrecipients to allocate payments for unused leave as general administrative expenses for all activities
- Clarified guidance on the allocability of pension plan costs and post-retirement health plan costs

2 CFR 200, Subpart F — Audit Requirements

- Raised the audit threshold from \$750,000 to \$1,000,000
- Revised the definitions of known questioned costs and likely questioned costs and provided further clarity on how they are identified in an audit report

Federal Compliance Monitoring

As part of NDE's annual Federal Compliance Monitoring program, NDE staff will review agency policy and procedure records. Grant Compliance Auditors will conduct these reviews using the requirements outlined in 2 CFR Part 200, along with other applicable federal regulations and guidelines.

Technical Assistance

Any questions relative to the contents of this document, please email: nde.bgmhelp@nebraska.gov.

Federal Guidance

- [Grants Management Fiscal Monitoring Webpage](#)
- [Federal Register Uniform Guidance](#)
- [Uniform Guidance 2 CFR 200 FAQs](#)
- [2 CFR Revision Redline](#)

This document is not a substitute for the advice of your own attorney and/or law firm licensed to practice law in the state of Nebraska. In reading and applying Federal law, the NDE recommends LEAs seek and obtain the advice of counsel with questions of application, interpretation, and/or to ensure that use of this information is appropriate to your particular situation.

