

TO: Extended Cabinet Members
Finance, Contracting and Grants Staff

FROM: Sarah Clark, Interim Secretary of Administration

DATE: October 1, 2024

SUBJECT: Update to Federal Uniform Guidance - Now Called 'Guidance for Federal Financial Assistance' (GFFA) - Update Effective October 1st, 2024 – Including Revised Attachment C – Standard State Provisions for Contracts and Grants

The Federal Office of Management and Budget (OMB) published an update to 2 CFR 200, formerly known as Uniform Guidance, now called Guidance for Federal Financial Assistance (GFFA) on October 1, 2024.

Revision to Attachment C – Standard State Provisions for Contracts and Grants:

The update reflects a change to the single audit requirement in section 31.A per new guidance from OMB, as well as revised effective date atop the form for publication. Revisions are effective October 1, 2024.

The updated version of Attachment C is available online at <https://bgs.vermont.gov/purchasing-contracting/forms>.

As a result of this change, the Office of Purchasing and Contracting is in the process of updating templates and forms on their website at [Forms | Buildings and General Services \(vermont.gov\)](https://forms.buildingsandgeneralservices.vermont.gov) and will have these updates completed by October 4, 2024.

As a reminder, please always use the latest version of Attachment C. Any Request for Proposals (RFPs) or contract negotiations that are already in process may continue to use the prior version of Attachment C. All new RFPs and contracts going forward are expected to use the updated forms.

Effective Date of Changes from GFFA:

There have been questions from departments around the GFFA update, mostly focused on when these changes go into effect. All the GFFA update changes go into effect on new Federal award agreements signed on or after 10/1/2024 and on amended Federal award agreements which have specifically moved an existing award over to the new GFFA rules. Existing Federal awards, all existing subawards, and all new subawards given with funding from Federal awards dated prior to 10/1/2024 which have not been amended should follow the Uniform Guidance version updated in 2020.

State of Vermont Agencies and Departments do not have the authority to make changes to existing subaward agreements, or to allow for any part of the new GFFA to be used on Federal awards signed prior to 10/1/2024. This includes not allowing for changes to the de minimis amount for existing Federal subawards or Federal subawards which will be given, using existing Federal grants that have not been amended between the State of Vermont and the Federal Agency.

Fully State-funded grants with no Federal interest may begin using the increased 15% de minimis rate beginning 10/1/2024 with non-state or local government grantees.

Please share this communication as broadly as possible within your organization.

For contract or Attachment C related questions, please contact the Office of Purchasing and Contracting at SOV.OPC@vermont.gov.

For grants related questions, please reach out to the Statewide Reporting Team at fin.subrecipient@vermont.gov.

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