

# RSA Prior Approval Form

Date:

Requestor's Name

Federal Grant Award #

Description of Purchase

Reason for Purchase

Cost/Justification of Purchase

Grand Total of Purchase:

Type of Purchase

- Sole Source
- Direct Reimbursement
- Single Source
- Bid

Cost Allocation (Will this service or good benefit other programs)

Scope of Agreement/Time Frame - Proposed Date of

Purchase anticipated duration of usable life

- An attachment is applicable and is attached

By signing below, I certify all information is true and correct to the best of my knowledge.

SSB Director Signature:

Date

**FEDERAL PRIOR APPROVAL FORM****Choose one of the following categories below:** **Equipment and Other Capital Expenditures (Federal Agency approval must be obtained prior to encumbrance or authorization – per unit cost of \$5,000 or more)**

Equipment is defined as tangible personal property including information technology and integrated systems, placement equipment, etc. having an expected useful life of at least one year and a per-unit acquisition cost of \$5,000 or more. Information technology systems means computing devices, software, firmware, services (including support services), and related resources. This would include licenses/renewals for JAWS and Zoomtext; and costs related to the WF1 system. (Ref: 2 CFR 200.313 and 2 CFR 200.58)

Note: For equipment, federal agency approval is required prior to encumbering the funds.

Capital expenditures for general purpose equipment such as office equipment and furnishing, modular and telephone networks, information technology equipment and systems having an expected useful life of at least one year and a per-unit acquisition cost of \$5,000 or more. (Ref: 2 CFR 200.48 and 2 CFR 200.439)

Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life such as vehicle modifications or upgrades to Business Enterprises Program facilities having an expected useful life of at least one year and a per-unit acquisition cost of \$5,000 or more. (Ref: 2 CFR 200.439)

 **Memberships, Subscriptions, Professional Activity Costs (regardless of cost)**

Costs of membership in any civic or community organization (e.g. Rotary, Lion's Club). (Ref: 2 CFR 200.454)

 **Participant Support Costs (applies to all purchases regardless of cost)**

Direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects. Conference is defined as a meeting, retreat, seminar, symposium, or workshop whose primary purpose is the dissemination of technical information beyond the non-Federal entity and is necessary and reasonable for successful performance under the award.

For example, travel and per diem expenses for an SRC-B member participating in the CSAVR/NCSAB conference or routine advisory meetings would require prior approval. (Ref 2 CFR 200.456/200.75/200.432)

 **Rearrangement and Reconversion Costs (applies to all purchases regardless of cost)**

Costs of special arrangements and alteration of facilities such as rearrangement of modular systems furniture/cubicle walls charged as a direct cost to the federal award. As an example, all facility costs at the SSB-Central Office and work force centers are charged as a direct cost to the federal award and will require prior approval. (Ref 2 CFR 200.462(a))

 **Entertainment Costs (applies to all purchases regardless of cost)**

Costs of entertainment, including amusement, diversion, and social activities that have a programmatic purpose but might otherwise be considered entertainment. (Ref: 2 CFR 200.438)

 **Selling and Marketing Costs (applies to all purchases regardless of cost)**

Costs of selling or marketing products or services of the non-federal entity such as; costs of displays, demonstrations, and exhibits, and promotional items. (Ref 2 CFR 200.421 and 2 CFR 200.467)

**FEDERAL PRIOR APPROVAL FORM** **Goods or services for personal use (applies to all regardless of cost)**

Costs of housing (e.g. depreciation, maintenance, utilities, furnishing, rent) including relocation expenses for new employees who are hired and is negotiated as part of their package. (Ref 200.445)

 **Travel costs (applies to all regardless of cost)**

For states, local governments, and Indian Tribes, the general costs of government are unallowable (except as provided in 200.474 Travel Costs). Travel costs of officials covered by that section are allowable with prior written approval when they are specifically related to the Federal award.(Ref 200.474) This would include the Governor's office staff.

 **Direct Costs (c) (applies to all regardless of cost)**

The salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

1. Administrative or clerical services are integral to project or activity;
2. Individuals involved can be specifically identified with the project or activity;
3. Such costs are explicitly included in the budget or have prior written approval of the Federal awarding agency; and
4. The costs are not also recovered as indirect costs.  
(Ref 200.413)

 **Mass Severance Pay (applies to all regardless of cost)**

Measurement of costs of abnormal or mass severance pay by means of an accrual will not achieve equity to both parties. Thus, accruals for this purpose are not allowable. However, the Federal government recognizes its obligation to participate, to the extent of its fair share, in any specific payment. Prior approval by the Federal awarding agency or cognizant agency for indirect cost, as appropriate, is required.(Ref 200.431 (i)(2)(i) For example, if the agency has incentive buyouts or offers a onetime buy out for employees, that constitutes mass severance pay and may only be paid for through indirect costs with prior approval. Direct costs for mass severance is not allowed.

 **Fines, penalties, damages and other settlements (applies to all regardless of cost)**

Costs resulting from non-Federal entity violations of, alleged violations of, or failure to comply with Federal, state, tribal, local, or foreign laws and regulations are unallowable, **except when incurred as a result of compliance with specific provisions of the Federal award**, or with prior written approval of the Federal awarding agency. (Ref 200.441) In any other circumstance, these costs are unallowable.

 **Organization costs (applies to all regardless of cost)**

Costs such as incorporation fees, broker's fees, fees to promoters, organizers or management consultants, attorney's accountants, or investment counselor in connection with establishment or reorganization of an organization require prior approval. This is applicable if the agency was considering consolidating offices, reorganizing the current structure, etc. and SSB was hiring an organizer consultant. (Ref. 2 CFR 200.455)

 **Cost Sharing or Matching (applies to all regardless of cost)**

Unrecovered indirect costs, including indirect costs on cost sharing or matching may be included as part of cost sharing or matching only with the prior approval of the Federal awarding agency. Unrecovered indirect cost means the difference between the amount charged to the Federal award and the amount which could have been charged to the Federal award under the non-Federal entity's approved negotiated indirect cost rate. (Ref. 2 CFR 200.306 (c))