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Assistant Secretary for Operational Services

## **NOTICE OF POLICY CHANGES TO Fiscal Year 2024 UFR Audit and Preparation Manual**

- The Commonwealth of Massachusetts has established a new reimbursable annual rate for the salaries of officers and managers in accordance with 808 CMR 1.02 (24) Salaries of Officers and Managers. The fiscal year 2024 reimbursable amount for the salaries of officers and managers is \$ 207,519.40.

### Questions and answers

#### 1. Question

How should any federal or state COVID-19 or Workforce related funding and related expenses be reported as revenue and expenses on the UFR? Are these funds reported with programs to which they are related, or do they need to be reported separately?

#### Answer

Any federal or state COVID-19 or Workforce related funding and related expenses should be reported as revenue and expenses in the applicable programs and line items to which the funding and expenses are related. Any such COVID-19 or Workforce related funding and related expenses are not to be reported separately from an organization's applicable existing programs and the applicable line items on the UFR to which the COVID-19 or Workforce related funding and related expenses are related. This means any federal or state COVID-19 or Workforce related funding and the related expenses should not be reported as separate programs on the UFR but rather should be reported with the program(s) to which they are related on the UFR.

#### 2. Question

How should any federal or state COVID-19 related funding that is recognized as revenue in the current reporting year for which the related expenses were incurred and reported in a prior year UFR be reported in the current reporting year UFR?

#### Answer

Any federal or state COVID-19 related funding that is recognized as revenue in the current reporting year UFR for which the related expenses were incurred and reported in a prior year UFR should be reported on Line 23 – Other Increases (Decreases) on the Statement of Activities

(SOA) in the current reporting year UFR Template. For-profit organizations should similarly report any COVID-19 related federal or state funding that is recognized as revenue in the current reporting year for which the related expenses were incurred and reported in a prior year UFR as other increases in their current reporting year non-UFR format financial statements (i.e., on the Income Statement or similar financial statement). This means any federal or state COVID-19 related funding that is recognized as revenue in the current reporting year for which the related expenses were incurred and reported in a prior year UFR is not reported in any of the Supplemental Schedules of the current year reporting UFR for both nonprofit and for-profit organizations and should be reported as noted above. As needed, a reconciliation of the reporting of any such Commonwealth of Massachusetts COVID-19 related funding to any such funding included in the POS Expenditure and Federal Funds Listing – Fiscal Year 2024 should be attached to the UFR.

### **Approved Federal Indirect Cost Rate (FICR)**

Contractors receiving federal assistance which have an approved federal indirect cost rate may utilize the federal approved method of cost allocation utilized to establish the approved federal indirect cost rate. Please include a copy of the approval letter with the submission of the UFR.

### **UFR Extension Requests/MAB Allocation Plan/Regulation Waiver Requests**

**Effective June 30, 2022, OSD no longer accept Extension Requests, Waiver Requests and MAB Allocation plan Requests through the UFR eFiling system.** All requests must be submitted using our online form, which is located on the **OSD's UFR homepage** under Request Forms. These requests can be found at:

[https://maosd.formstack.com/forms/ufr\\_extension\\_allocation\\_waiver\\_forms](https://maosd.formstack.com/forms/ufr_extension_allocation_waiver_forms)

Please review this page and follow the instructions for inputting your data when you are requesting either an Extension Request, a Waiver Request, or a MAB Allocation Plan Request.

Any questions or concerns should be submitted to [ufrefilehelp@mass.gov](mailto:ufrefilehelp@mass.gov).

### **UFR License Agreement**

The Operational Services Division (OSD) administers the Uniform Financial Reporting (UFR) System pursuant to a license agreement with the UFR software vendor. OSD has acquired a single license for use by your organization.

Please fill in, sign, and upload the UFR license agreement form. After signing the form, name the file **Vendor\_UFRLicense** (for Vendors), **CPA\_UFRLicense** (for CPAs), and **Agency\_UFRLicense** (for State Agencies). The UFR License Agreement letter is located on the **OSD's UFR homepage** under Manuals and Regulations. The Agreement letter can be found at:

[www.mass.gov/files/documents/2023/08/11/UFR%20License%20Agreement%20Letter.pdf](http://www.mass.gov/files/documents/2023/08/11/UFR%20License%20Agreement%20Letter.pdf)

Follow the instructions below to upload the form. If you have additional questions, please email [ufrefilehelp@mass.gov](mailto:ufrefilehelp@mass.gov).

**1. Who must upload the UFR license?**

All new contractors, certified public accountants (CPAs), state agencies with a profile, username and password.

**2. When is this UFR license must be uploaded?**

Once, the contractor receives the confirmation email from the UFR eFiling system.

**3. Where is the UFR license must be uploaded?**

The UFR license must be uploaded in the contractor's current year home page.

**4. What if a Certified Public Accountants firm has multiple clients**

Firms with multiple clients must upload their UFR\_license in each of their client's home page.

**5. What will happen if the UFR license is not uploaded?**

Contractors and/or CPAs that failed to upload their UFR license will not be able to access the home page.

**6. How to upload the UFR license for contractor**

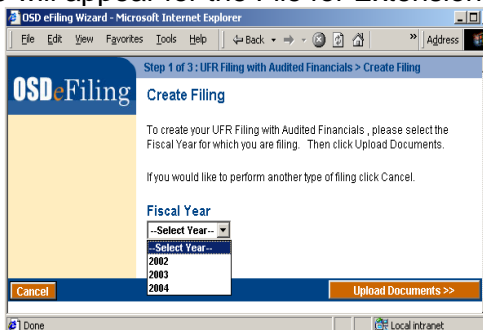
**To upload document**

In the **Create or Review UFRs** box in the left margin, click the **File for Extension** choice.



Select a **Fiscal Year** from the dropdown box and click **Upload Documents >>**.

The Information Upload page will appear for the File for Extension.



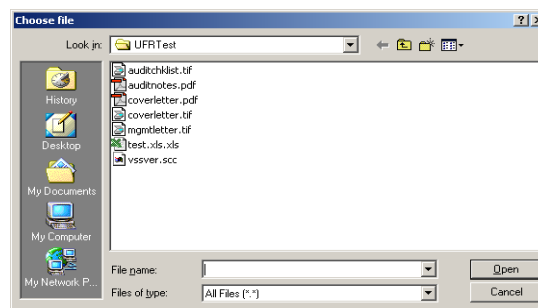
For this filing, please check the “Other” box in the **Required Documents Check List** window and

Contractors must type, Contractors\_UFR License  
Certified Public Accountants must type : CPAs\_UFR License  
State Agencies must type : Agencies\_UFR License

Then select the type of file being uploaded from the **Application Type** dropdown list.

To select the file to upload, click the **Browse** button.

The **Choose File** file browser will appear.



Select the file by clicking to the appropriate directory and double-clicking the desired file.

Click the **Upload** button. The please wait screen will appear.

Upon successful completion of the upload, the Upload Files screen will reappear. The document just uploaded will appear in the list of **Documents on File**.

One Ashburton Place, Suite 1017 Boston, MA, 02108-1552

Tel: (617) 720 - 3300 | [www.mass.gov/osd](http://www.mass.gov/osd) | TDD: (617) 727 - 2716 | Twitter: @Mass\_OSD | Fax: (617) 727 - 4527

**NOTE:** It is possible to save the filing for later by clicking the **Save for Later** button. However, any unsubmitted documents and filings left for more that 24 hours will be deleted.

DSD eSelling Wizard - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Back Forward Stop Search Favorites History

Address [http://sdw-mch-efst1.jelling.informationssystem.asp?appmsg=6040&my\\_anchor](http://sdw-mch-efst1.jelling.informationssystem.asp?appmsg=6040&my_anchor) Go Links

Please wait while Validating action.

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Please wait while this operation continues.

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Opening page: http://sdw-mch-efst1.jelling.informationssystem.asp... Local intranet

- Fiscal Year
- Contractor contact information
- CPA Contact information
- Documents on File

OSD Filing - National Internal Control

Step 3 of 3: 100 Filing with Available Documents - Review Filing

## OSD Filing

### Review Filing

Click the review the following information submitted for this filing. You can click on individual OSD to complete the filing changes or required, click on the review to return to the filing page.

#### Filing Details

**Name:** John

**Filing Number:** 123456789

**Filing Date:** 12/31/2018

**Filing Type:** Initial Filing

**Comments:** Initial Filing

**Documents on File:** 123456789

**Documents on File:** 123456789

The following documents have been uploaded for this filing.

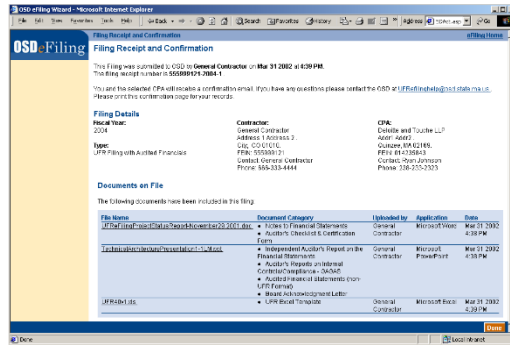
File Name	Document Category	Uploaded By	Upload Date
123456789-Initial Filing-Document 1.pdf	Initial Filing - Documents	John Doe	12/31/2018
123456789-Initial Filing-Document 2.pdf	Initial Filing - Documents	John Doe	12/31/2018
123456789-Initial Filing-Document 3.pdf	Initial Filing - Documents	John Doe	12/31/2018
123456789-Initial Filing-Document 4.pdf	Initial Filing - Documents	John Doe	12/31/2018
123456789-Initial Filing-Document 5.pdf	Initial Filing - Documents	John Doe	12/31/2018
123456789-Initial Filing-Document 6.pdf	Initial Filing - Documents	John Doe	12/31/2018
123456789-Initial Filing-Document 7.pdf	Initial Filing - Documents	John Doe	12/31/2018
123456789-Initial Filing-Document 8.pdf	Initial Filing - Documents	John Doe	12/31/2018
123456789-Initial Filing-Document 9.pdf	Initial Filing - Documents	John Doe	12/31/2018
123456789-Initial Filing-Document 10.pdf	Initial Filing - Documents	John Doe	12/31/2018

Go Back Go Forward Cancel Save

When the Submittal is finished, the **Filing Receipt and Confirmation** screen appears. The following information is displayed in the window:

- Who submitted the filing to OSD,
- When the filing was submitted.

- Receipt Number
- Fiscal Year
- Contractor contact information
- CPA Contact information
- Documents on File



A confirmation e-mail will be sent to your email address as well as your CPA, as given in your profile. This e-mail will contain a summary of the information that was presented to you in the Filing Receipt.