



Mark S. Fine
Assistant Secretary for Operational Services

- 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 2025 reimbursable amount for the salaries of officers and managers is **\$222,294.78.**
- The Single Audit threshold will increase from \$750,000 to \$1,000,000 effective for fiscal years ending on or after September 30, 2025. **For organizations with fiscal years ending before September 30, 2025, the threshold remains \$750,000.**

Questions and answers

1. Question

How should any federal or state COVID-19 or Workforce (as described or similar to the Workforce funding noted above) 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 (as described or similar to the Workforce funding noted above) 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 2025 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

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.

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

Follow the instructions below to upload the form. If you have additional questions, please email 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 firms 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

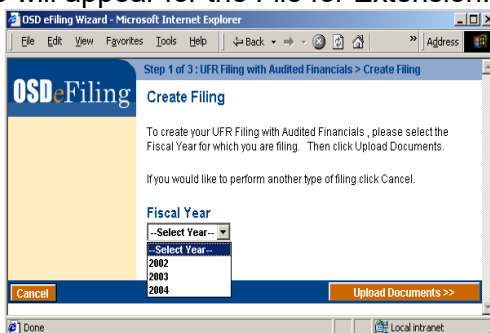
To upload document

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



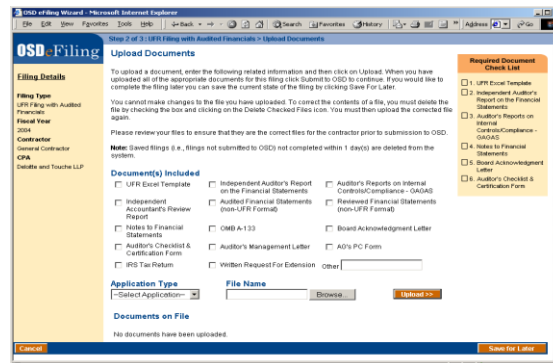
Select a **Fiscal Year** from the dropdown box and click **Upload Documents >>**.

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

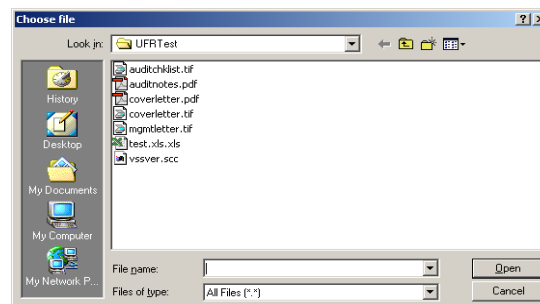
Contractors must type, Contractors_UFR License
Certified Public Accountants must type : CPAs_UFR License
State Agencies must type : Agencies_UFR License



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

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

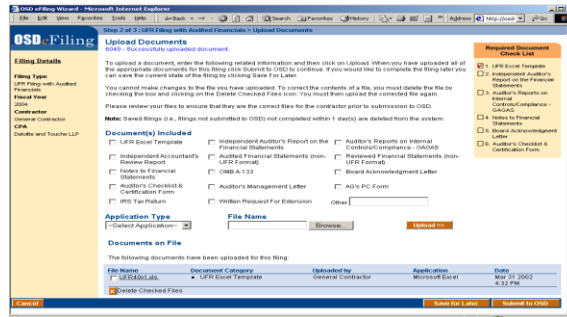
The **Choose File** file browser will appear.



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.

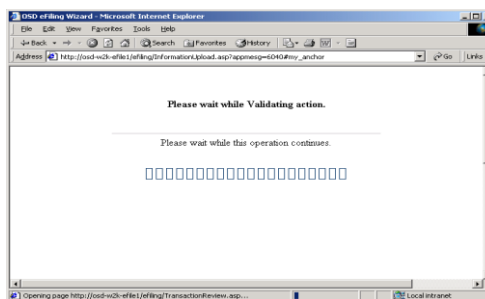
Upon successful completion of the upload, the Upload Files screen will reappear. The document just uploaded will appear in the list of **Documents on File**.



Clicking on the file name will bring up the **OSD eFiling Document Viewer**.

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.

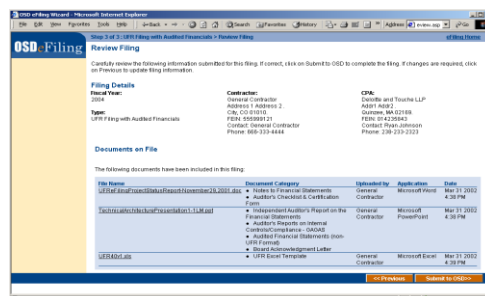
Once you have uploaded all of the required documents and any other documents you wish to include in the filing, click the **Submit to OSD** button. The Please Wait screen will appear.



Upon successful validation of the filing, the Review filing screen will appear. The information that is displayed is:

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

NOTE: At this point, the uploaded documents are still being staged in the eFiling system. Carefully review this information prior to final submission to OSD to ensure that this is the correct information to be submitted for the UFR Filing.



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