

BONNEVILLE FINANCIAL ASSISTANCE INSTRUCTIONS (BFAI) TRANSMITTAL SHEET AND INSTRUCTIONS

TRANSMITTAL 26-1

Issued by Purchasing/Property Governance – CP-7

Kelli Bowen
Head of the Contracting Activity

SUBJECT: Bonneville Financial Assistance Instructions (BFAI) 26-1

PUBLISH DATE: June 9, 2026

EFFECTIVE DATE: August 1, 2026

Contracting Officers are required to include applicable clauses in all new financial assistance awards on the effective date.

Policy content has been added, revised, or deleted and administrative corrections made. In addition, interim policies FY 25001 and 25002 are fully incorporated. The substantive changes are identified in the table below.

An online copy of the Bonneville Financial Assistance Instructions (BFAI) is available at <https://www.bpa.gov/energy-and-services/customers-and-contractors/financial-assistance-instructions-manual>. The online BFAI is a conformed copy with all changes included as of the current date and is effective until superseded.

SUMMARY OF CHANGES:

Topic	Reference	Change	Clauses
Revised various words and phrases throughout	All	Words: “government-wide” to “governmentwide” “non-Federal entity” to “recipient” “non-procurement” to “nonprocurement” “federal award” to “BPA award” as appropriate “federal share” to “BPA share” as appropriate “non-Federal cost share” to “non-BPA cost share” as appropriate	N/A
Information Authority Objective Scope Categories of financial assistance	1.00 1.01 1.02 1.03 1.07	Revised	N/A
Deviations from the BFAI	1.06	Added documentation requirements for deviation requests as well as requirement for concurrence from Director of Contracts and Strategic Sourcing and Tier 4 Manager prior to seeking HCA approval.	N/A
Acronyms	1.09	Removed	N/A
Definitions	1.09	Renumbered from 1.10 to 1.09. Added “BPA share” definition and removed “Federal program” and “Federal share” definitions. Revised Equipment threshold (\$5,000 to \$10,000), Grant definition, Micro-purchase threshold, and MTDC subaward thresholds (\$25,000 to \$50,000).	Clause 21 Property – Supplies and Equipment
BPA review of risk posed by applicants	3.205	In section (c) (4), corrected Part F to be Part 6—Audit Requirements In section 3.205 (b) added “https://” to sam.gov URL	N/A

Information contained in a financial assistance award	3.210	Removed "unique entity identifier" requirement in sections (a) (1) and (2)	N/A
Micro-grants	3.211	Revised sections (a) and (a)(1) from "total award value not-to-exceed \$25,000" to "\$50,000;" (a)(6) "5,000" to "10,000."	N/A
Suspension and debarment	3.213	Revised last sentence to include "unless the CO obtains and HCA waiver prior to award."	N/A
Statutory requirements	4.300	Revised (a) for clarity.	N/A
Bonds	4.304	Revised paragraph to remove threshold requirement and clarify how bonding is obtained.	N/A
Equipment	4.313	Revised section (e) (1) and (2) Disposition from \$5,000 to \$10,000 and from \$500 to \$1,000. Removed "or ten percent of the proceeds, whichever is less."	Clause 21 Property – Supplies and Equipment
Supplies	4.314	Revised section (a) residual inventory of unused supplies to increase threshold from \$5,000 to \$10,000 in total aggregate value.	Clause 21 Property – Supplies and Equipment
Bonding requirements	4.325	This section is deleted and made "reserved."	N/A
Termination	4.339	Revised section (b) title of "4.344" to "4.344 Continuing financial responsibilities."	N/A
Closeout	4.343	Revised and renumbered section 4.343 Closeout with new administrative end dates and close out procedures.	Clause 46 Closeout

Post-closeout adjustments and continuing responsibilities	4.344	<p>Revised title to: "Continuing financial responsibilities"</p> <p>Removed former section (b) and renumbered 1-5 to a-e. Added section (f): "(f) An adjustment to the financial assistance award required to reconcile property, indirect cost rate, and/or adjustment to final payment with the recipient."</p>	N/A
Indirect (F&A) costs	5.414	<p>Revised section (e) from de minimis indirect rate of 10% to 15%:</p> <p>"(e) Any non-Federal entity that has never received a negotiated indirect cost rate, may elect to charge a de minimis rate of 15% of modified total direct costs (MTDC) which may be used indefinitely. As described in 5.403 Factors affecting allowability of costs, costs must be consistently charged as either indirect or direct costs, but may not be double charged or inconsistently charged as both. If chosen, this methodology once elected must be used consistently for all financial assistance awards until such time as a non-Federal entity chooses to negotiate for a rate, which the non-Federal entity may apply to do at any time."</p>	N/A
Cost accounting standards and disclosure statement	5.419	<p>Removed section (b), <i>Disclosure statement</i> that required an IHE to file a Disclosure Statement (DS-2) and revised section title to "5.419 Cost accounting standards"</p>	N/A
Audit Services	5.425	<p>Revised audit requirement expenditure thresholds from \$750,000 to \$1,000,000 in section (a)(2):</p> <p>"Any costs of auditing a non-Federal entity that is exempted from having an audit conducted under the Single Audit Act and Part 6—Audit Requirements because its expenditures under financial assistance awards are less than \$1,000,000 during the non-Federal entity's fiscal year."</p>	N/A

Equipment and other capital expenditures	5.439	Revised section (a)(2) threshold from \$5,000 to \$10,000 and (a)(1) and (4) the phrase “direct charge” to “direct cost”	Clause 21 Property – Supplies and Equipment
Audit requirements	6.501	Added sentence to the end of section (a): “The non-Federal entity shall submit the final audit to the CO as soon as possible.” Revised audit requirement expenditure thresholds from \$750,000 to \$1,000,000 in sections (a), (b), and (d).	N/A
Financial statements	6.510	Section (b) (5) has been revised to reflect the change from a de minimis rate of 10% to 15%: “(5) Include notes that describe the significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 15% de minimis cost rate as covered in 5.414 Indirect (F&A) costs.”	N/A
Regulations Applicable to BPA Financial Assistance	Clause 1	Corrected URL: From www.bpa.gov/goto/BFAI to https://www.bpa.gov/energy-and-services/customers-and-contractors/financial-assistance-instructions-manual	Revised: Clause 1 Regulations Applicable to BPA Financial Assistance
Property— Supplies and Equipment; Payment Request;, Advanced Payment and Financial Reporting Requirements; Reimbursement Payment and Financial Reporting Requirements, Budget Changes; Rights in Data; Small Unmanned Aircraft;	Other Clauses	Revised Clauses	Revised: Clause 21 Property – Supplies and Equipment Clause 29 Payment Requests Clause 30 Advance Payment and Financial Reporting Requirements

Closeout			<p>Clause 31 Reimbursement Payment and Financial Reporting Requirements</p> <p>Clause 32 Budget Changes</p> <p>Clause 42 Rights in Data</p> <p>Clause 45 Small Unmanned Aircraft</p> <p>Clause 46 Closeout</p>
Policy Authorization to Utilize GSA Vehicles and Authorization to Utilize GSA Vehicles	Clauses 48 and 49	Removed Clauses and made "reserved"	<p>Clause 48 Policy Authorization To Utilize GSA Vehicles</p> <p>Clause 49 Authorization To Utilize GSA Vehicles</p>
Statutory and National Policy Requirements	UNIT 4	<p>Nondiscrimination: Removed "Executive Order 11246" row</p> <p>Paperwork Reduction Act: Removed broken URL under "Specific Situation"</p>	N/A

<p>Contract Provisions for Non-Federal Entity Contracts Under Financial Assistance Awards</p>	<p>Appendix II</p>	<p>Corrected URL in Appendix II—Contract Provisions for Non-Federal Entity Contracts Under Financial Assistance Awards, number 4. Construction Wage Rate Requirements Statute from:</p> <p>https://beta.sam.gov/content/wage-determinations to</p> <p>https://sam.gov/content/wage-determinations</p>	<p>N/A</p>
<p>Compliance Supplement</p>	<p>Appendix XI</p>	<p>Corrected URL for compliance supplements to:</p> <p>https://www.whitehouse.gov/omb/information-resources/circulars/</p>	<p>N/A</p>
<p>Other</p>		<p>Addressed administrative corrections throughout.</p>	<p>N/A</p>