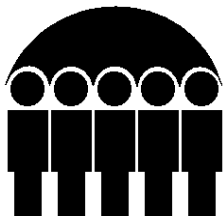


Revised February 9, 2007

Management Manual  
Title 23  
Chapter C Appendix

# **LOCAL ADMINISTRATIVE EXPENSE**

## **APPENDIX**



Iowa  
Department  
of  
Human Services

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**Administrative Expenses of the Public-Owned Local Office, Form 470-0037**

Purpose	Form 470-0037 is used to: <ul style="list-style-type: none"><li>◆ Document operating expenses for county-owned buildings that are allowable for federal reimbursement.</li><li>◆ Calculate the amount of operating expense that can be claimed by the county for the next fiscal year.</li></ul>
Source	This form is available as a template in the public state-approved forms folder in Outlook.
Completion	Local DHS staff completed shall complete this form annually at the end of the state fiscal year and submit it to the service area manager or designee for approval.
Distribution	The service area shall submit the approved form to the Bureau of Purchasing, Payment, and Receipts by August 31 of each year.
Data	The form is self-explanatory. Information reported on the form should tie back to county records for claim numbers, warrant numbers, cost centers, etc.

**[Cost Principles for State, Local, and Indian Tribal Governments,  
2 CFR Part 225 \(OMB Circular A-87\)](#)**

Purpose	2 CFR Part 225, the federal regulations that contain OMB Circular A-87, is included in the manual to detail management requirements for property acquired in whole or in part with federal funds.
Source	The federal Office of Management and Budget issues this circular and regulations. This circular is available on the Internet at: <a href="http://www.whitehouse.gov/omb/fedreg/2005/083105_a87.pdf">http://www.whitehouse.gov/omb/fedreg/2005/083105_a87.pdf</a>

**Public-Owned Local Office Expenses, Form 470-0038**

Purpose	Form 470-0038 is used to: <ul style="list-style-type: none"><li>◆ Document monthly operating expenses for county-owned buildings that are allowable for federal reimbursement.</li><li>◆ Calculate the amount of operating expense that can be claimed by the county for the next fiscal year.</li></ul>
Source	This form is available as a template in the public state-approved forms folder in Outlook.
Completion	Local DHS staff complete this form on a monthly basis.
Distribution	Forms for each month of the previous state fiscal year shall be attached to form 470-0037, <i>Administrative Expenses of the Public-Owned Local Office</i> and submitted to the Bureau of Purchasing, Payments and Receipts by August 31 of each year.
Data	The form is self-explanatory. Information reported on the form should tie back to county records for claim numbers, warrant numbers, cost centers, etc.

**Rental Estimate, Form 470-4285**

Purpose	Form 470-4285 is used to document reasonable charges for office space rent and operating expenses in the locality.
Source	This form is available as a template in the public state-approved forms folder in Outlook.
Completion	Local DHS staff initiate this form to obtain rental estimates for comparable privately owned office space. Estimates from three different sources are required to determine the amount of rent and operating expenses that can be claimed by the county.
Distribution	The three estimates must be submitted to the Bureau of Purchasing, Payments and Receipts <b>before</b> the county claims rent or operating expenses on the quarterly <i>Report of Local Administrative Expense</i> , form 470-0033.
Data	The form is self-explanatory.

**Report of Local Administrative Expense, Form 470-0033**

Purpose	This form is used to claim local administrative expenses that are allowable for federal reimbursement. Operating expenses for county-owned buildings may also be reported on this form if the Department of Human Services local office is the only tenant in the building.
Source	This form is available as a template in the public state-approved forms folder in Outlook.
Completion	This form is completed by local DHS staff and submitted to the service area manager or designee for approval.
Distribution	An original and one copy are submitted to the Bureau of Purchasing, Payments and Receipts in the Division of Fiscal Management on or before the end of the month following the end of the quarter.
Data	The form is self-explanatory. Information reported on the form should tie back to county records for claim numbers, warrant numbers, cost centers, etc.



# STATE OF IOWA

CHESTER J. CULVER, GOVERNOR  
PATTY JUDGE, LT. GOVERNOR

DEPARTMENT OF HUMAN SERVICES  
KEVIN W. CONCANNON, DIRECTOR

February 9, 2007

## GENERAL LETTER NO. 23-C-AP-4

ISSUED BY: Bureau of Purchasing, Payments and Receipts,  
Division of Fiscal Management

SUBJECT: Management Manual, Title 23, Chapter C, **LOCAL ADMINISTRATIVE EXPENSE APPENDIX**, Title page, revised; Contents (page 1), revised; pages 1 through 5, revised; and the following forms:

- 470-0037 *Administrative Expenses of the Public-Owned Local Office*, revised
- 2 CFR 225 *Cost Principles for State, Local, and Indian Tribal Governments* (OMB Circular A-87), new
- 470-0038 *Public-Owned Local Office Expenses*, revised
- 470-4285 *Rental Estimate*, new
- 470-0033 *Report of Local Administrative Expense*, revised

### Summary

This chapter is revised to:

- ◆ Update the instructions and forms with current versions.
- ◆ Change the manual format to reflect the current version.
- ◆ Make the chapter available electronically.

### Effective Date

Immediately.

### Material Superseded

Remove the entire Chapter C, Appendix, from Management Manual, Title 23, and destroy it. This includes the following pages:

<u>Page</u>	<u>Date</u>
Title page	December 27, 1983
Contents (page 1)	September 15, 1987
AA-4103-0	11/78
1-4	December 27, 1983
AA-4154-0	12/83



5, 6	December 27, 1983
AA-4153-0	12/83
7	December 27, 1983
8	July 24, 1984
Attachment N-OMB Circular A-102	September 12, 1977
9	September 15, 1976
OASC-10	December 1976

**Additional Information**

Refer questions about this general letter to your service area manager.



# STATE OF IOWA

CHESTER J. CULVER, GOVERNOR  
PATTY JUDGE, LT. GOVERNOR

DEPARTMENT OF HUMAN SERVICES  
KEVIN W. CONCANNON, DIRECTOR

March 2, 2007

## GENERAL LETTER NO. 23-C-AP-5

ISSUED BY: Office of Policy Analysis

SUBJECT: Employees' Manual, Title 23, Chapter C, Appendix, *LOCAL ADMINISTRATIVE EXPENSE APPENDIX*, form:

470-0033 *Report of Local Administrative Expense*, corrected.

### Summary

This chapter is revised to correct the number on the *Report of Local Administrative Expense*. The correct form number is 470-0033, instead of 470-0037 as was previously issued.

### Effective Date

Immediately.

### Material Superseded

Remove from Employees' Manual, Title 23, Chapter C, Appendix, the *Report of Local Administrative Expense*, incorrectly numbered 470-0037, dated 1/07, located before page 5, and destroy it.

### Additional Information

Refer questions about this general letter to your service area manager.



# STATE OF IOWA

CHESTER J. CULVER, GOVERNOR  
PATTY JUDGE, LT. GOVERNOR

DEPARTMENT OF HUMAN SERVICES  
KEVIN W. CONCANNON, DIRECTOR

March 14, 2008

## GENERAL LETTER NO. 23-C-AP-6

ISSUED BY: Bureau of Purchasing, Payments, and Receipts,  
Division of Fiscal Management

SUBJECT: Employees' Manual, Title 23, Chapter C, Appendix, **LOCAL  
ADMINISTRATIVE EXPENSE APPENDIX**, form:

470-0037 *Administrative Expenses of the Public-Owned Local Office*,  
revised

### Summary

This chapter is revised to update form 470-0037 to include a field for the county name.

### Effective Date

Immediately.

### Material Superseded

Remove the following form from Employees' Manual, Title 23, Chapter C, Appendix, and destroy it:

<u>Page</u>	<u>Date</u>
470-0037	1/07

### Additional Information

Refer questions about this general letter to your service area manager or your regional collections administrator.