

UNIFORM GUIDANCE

2 CFR PART 200

OBJECTIVES

- To gain an understanding of what the Uniform Guidance is.
- To gain an understanding of how the Uniform Guidance relates to your work.
- To stay awake through the entire session.

**BASIC RULES FOR
FEDERAL AWARDS**

**Uniform Administrative
Requirements, Cost Principles, and
Audit Requirements for Federal
Awards.**

2 CFR PART 200

Uniform Administrative Requirements, Cost Principles, and Audit
Requirements for Federal Awards

Issued by The Executive Office of the President
Office of Management and Budget

Effective December 26, 2013

Codified by Federal Agencies by December 26, 2014

CODE OF FEDERAL REGULATIONS

- The codification of the regulations promulgated by the Federal Executive Branch to enact public laws.
- Adopted Rules are found at:
 - LIHEAP, CSBG – 2 CFR Subtitle B, Chapter III, Part 300
 - DOE – 2 CFR Subtitle B, Chapter IX, Part 910

HOW REGULATIONS ARE IMPLEMENTED

CONTRACT

The Grantee (The State) issues a contract to provide contract services.

DOE-14-**

HEAP15-**

PROCEDURES & STANDARDS

The Division (WAP) issues guidance:

- o Work Standards Manual
- o Policy and Procedures Manual
- o WAMS Manual
- o NEAT Audit Manual
- o MHEA Audit Manual

A WORD ABOUT A WORD

MUST means “Required”

SHOULD means “Recommended”

The Uniform Guidance will become applicable
to DOE on April 1, 2016.

KNOW THE RULES!

Grants from funding sources may have
more restrictive or additional
requirements

Read your contracts.

Know the rules you are subject to!

TABLE OF CONTENTS
2 CFR PART 200.XXX

- Subpart A (200.XXX) – Acronyms & Definitions
- Subpart B (200.1XX) – General Provisions
- Subpart C (200.2XX) – Pre-Award Requirements
- Subpart D (200.3XX) – Post-Award Requirements
- Subpart E (200.4XX) – Cost Principles
- Subpart F (200.5XX) – Audit Requirements

PROCUREMENTS MUST...

- Avoid acquisition of unnecessary or duplicative items.
- Lease vs. Purchase analysis where appropriate.
- Award contracts only to responsible contractors possessing the ability to perform successfully under the terms and condition of the procurement.
 - Contractor Integrity
 - Compliance with Public Policy
 - Record of Past Performance
 - Financial and Technical Resources

CLASSIFICATION OF COMPUTING DEVICES

200.453 Materials and supplies costs, including costs of computing devices.

Computing devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information.

§ 200.33 EQUIPMENT.

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.

ALL VEHICLES,
REGARDLESS OF PRICE,
MUST BE LISTED ON
THE INVENTORY.

§ 200.313 (C) USE

(1) Equipment must be used by the non-Federal entity in the program or project for which it was acquired as long as needed.

Use for non-federally-funded programs or projects is also permissible. User fees should be considered if appropriate.

RENTING/LEASING

Equipment fee: \$25.00 per job

Insulation Blower: \$25.00 per day

Vehicles: “cost per mile”

CALCULATING COST EXAMPLE
SECTION 9.72

Cost of Vehicle -	\$ 78,000.00	
Useful Life -	5 Years	
Annual Cost -	\$ 15,600.00	
Annual Insurance -	\$ 2000.00	
Annual Maintenance -	\$ 1,000.00	
Annual Fuel -	\$ 5,000.00	
Annual Cost -	\$ 8,000.00	
Total Cost Per Year -		\$23,600.00
Annual Mileage -		15000
Cost Per Mile -	\$ 1.57	

ALLOWABILITY OF COSTS

§ 200.403

- Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- Conform to any limitations or exclusions set forth in these principles or in the Federal award.
- Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.
- Be accorded consistent treatment.
- Be determined in accordance with generally accepted accounting principles (GAAP).
- Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program.
- Be adequately documented.

REASONABLE COSTS

§ 200.404

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.

- Necessary
- Sound Business Practices
- Market Price
- Prudence
- Established Practices

PROPERTY RECORDS
§ 200.313 (D) (1)

Description of property	Cost of the property
Serial number or other identification number	Percentage of Federal participation in the project
Source of funding for the property (including the FAIN)	Costs for the Federal award under which the property was acquired
Who holds title	Date of disposal
Acquisition date	Sale price of the property

§ 200.333(c) – Records must be retained for 3 years after final disposition

Mike Adams

Iowa Department of Human Rights

Lucas State Office Bldg

321 E 12TH Street

Des Moines IA 50319

P: 515-242-6312

E: mike.adams@iowa.gov