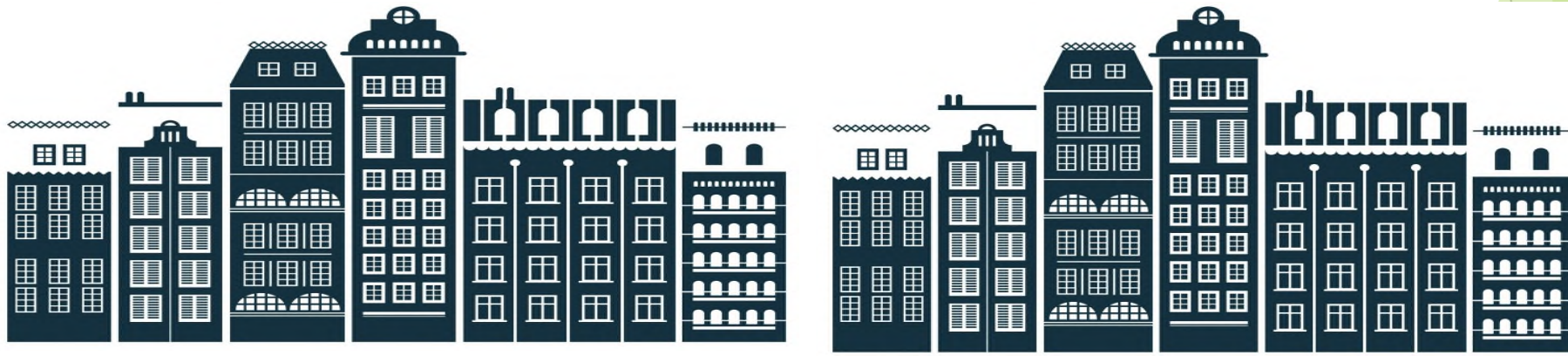


U.S. Department of Housing and Urban Development (HUD)  
Office of Lead Hazard Control and Healthy Homes (OLHCHH)

## 2019 Program Manager School

### What is Guiding Your Efforts:

2 CFR §200 UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AUDIT REQUIREMENTS FOR FEDERAL AWARDS, AND OTHER OLHCHH PROGRAM REQUIREMENTS



, Minneapolis, MN

# Guiding Your Efforts Objective



Highlight significant changes in requirements between 2 CFR Part 200 and earlier OMB circulars



Highlight Other Federal Resources that is related to the LHC/LHRD program



Key Federal effort to focus grant resources on improving performance and outcomes



Streamlines 8 Federal regulations into a single, comprehensive policy guide.



Decreases administrative burden for recipients



Reduces risk of waste, fraud and abuse.



Government can better administer grants, types of financial assistance and integrity of taxpayer dollars

# What is 2 CFR Part 200?

- Sometimes referred to as OMB Super Circular or Omni Circular
- Replaces OMB Circulars on:
  - Uniform Administrative Requirements
  - Cost Principles
  - Audits
- HUD's implementing regulations were published as interim final regs; effective December 26, 2014
- Link: [www.eCFR-codeofederalregulations.gov](http://www.eCFR-codeofederalregulations.gov)

*\*Please keep this website for your records\**

# 2 CFR §200 UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS

**The 2cfr consists of Subparts A through Subparts F**

**Subpart A—ACRONYMS AND DEFINITIONS – Acronyms §200.0 through §200.99**

**Subpart B—GENERAL PROVISIONS - Acronyms §200.100 through §200.113**

**Subpart C—PRE-FEDERAL AWARD REQUIREMENTS AND CONTENTS OF FEDERAL AWARDS**

**Acronyms §200.200 through §200.213**

**Subpart D—POST FEDERAL AWARD REQUIREMENTS - Acronyms §200.300 through §200.345**

**Subpart E—COST PRINCIPLES - Acronyms §200.400 through §200.475**

**Subpart F—AUDIT REQUIREMENTS – Acronyms §200.500 through §200.521**

**Appendix - Appendix I to Part 200 through Appendix XII to Part 200**

# Subpart A—ACRONYMS AND DEFINITIONS

## – Acronyms §200.0 through §200.99

### ACRONYMS

§200.1	Definitions.	§200.0	Acronyms.
§200.3	Advance payment.	§200.2	Acquisition cost.
§200.5	Audit finding.	§200.4	Allocation.
§200.7	Auditor.	§200.6	Auditee.
§200.9	Central service cost allocation plan.	§200.8	Budget.
§200.11	CFDA program title.	§200.10	Federal A Catalog of Federal Domestic Assistance (CFDA) number.
§200.13	Capital expenditures.	§200.12	Capital assets.
§200.15	Class of Federal awards.	§200.14	Claim.
§200.17	Cluster of programs.	§200.16	Closeout.
§200.19	Cognizant agency for indirect costs.	§200.18	Cognizant agency for audit.
§200.21	Compliance supplement.	§200.20	Computing devices.
§200.23	Contractor.	§200.22	Contract.
§200.25	Cooperative audit resolution.	§200.24	Cooperative agreement.
§200.27	Cost allocation plan.	§200.26	Corrective action.
§200.29	Cost sharing or matching.	§200.28	Cost objective.
§200.31	Disallowed costs.	§200.30	Cross-cutting audit finding.
§200.33	Equipment.	§200.32	[Reserved]
		§200.34	Expenditures.

# Subpart A—ACRONYMS AND DEFINITIONS

## – Acronyms §200.0 through §200.99 continued

§200.35	Federal agency.	§200.36	Federal Audit Clearinghouse (FAC).
§200.37	Federal awarding agency.	§200.38	Federal award.
§200.39	Federal award date.	§200.40	Federal financial assistance.
§200.41	Federal interest.	§200.42	Federal program.
§200.43	Federal share.	§200.44	Final cost objective.
§200.45	Fixed amount awards.	§200.46	Foreign public entity.
§200.47	Foreign organization.	§200.48	General purpose equipment.
§200.49	Generally Accepted Accounting Principles (GAAP).	§200.50	Generally Accepted Government Auditing Standards (GAGAS).
§200.51	Grant agreement.	§200.52	Hospital.
§200.53	Improper payment.	§200.54	Indian Tribe (or “federally recognized Indian tribe”).
§200.55	Institutions of Higher Education (IHEs).	§200.56	Indirect (facilities & administrative (F&A)) costs.
§200.57	Indirect cost rate proposal.	§200.58	Information technology systems.
§200.59	Intangible property.	§200.60	Intermediate cost objective.
§200.61	Internal controls.	§200.62	Internal control over compliance requirements for Federal awards.
§200.63	Loan.	§200.64	Local government.

# Subpart A—ACRONYMS AND DEFINITIONS

## – Acronyms §200.0 through §200.99 continued

§200.65	Major program.	§200.66	Management decision.
§200.67	Micro-purchase.	§200.68	Modified Total Direct Cost (MTDC).
§200.69	Non-Federal entity.	§200.70	Nonprofit organization.
§200.71	Obligations.	§200.72	Office of Management and Budget (OMB).
§200.73	Oversight agency for audit.	§200.74	Pass-through entity.
§200.75	Participant support costs.	§200.76	Performance goal.
§200.77	Period of performance.	§200.78	Personal property.
§200.79	Personally Identifiable Information (PII).	§200.80	Program income.
§200.81	Property.	§200.82	Protected Personally Identifiable Information (Protected PII).
§200.83	Project cost.	§200.84	Questioned cost.
§200.85	Real property.	§200.86	Recipient.
§200.87	Research and Development (R&D).	§200.88	Simplified acquisition threshold.
§200.89	Special purpose equipment.	§200.90	State.
§200.91	Student Financial Aid (SFA).	§200.92	Subaward.
§200.93	Subrecipient.	§200.94	Supplies.
§200.95	Termination.	§200.96	Third-party in-kind contributions.
§200.97	Unliquidated obligations.	§200.98	Unobligated balance.
§200.99	Voluntary committed cost sharing.		



# Subpart B—GENERAL PROVISIONS - Acronyms

## §200.100 through §200.113

§200.100	Purpose.
§200.101	Applicability.
§200.102	Exceptions.
§200.103	Authorities.
§200.104	Supersession.
§200.105	Effect on other issuances.
§200.106	Agency implementation.
§200.107	OMB responsibilities.
§200.108	Inquiries.
§200.109	Review date.
§200.110	Effective/applicability date.
§200.111	English language.
§200.112	Conflict of interest.
§200.113	Mandatory disclosures.



# Subpart C—PRE-FEDERAL AWARD REQUIREMENTS AND CONTENTS OF FEDERAL AWARDS

## Acronyms §200.200 through §200.213

§200.200	Purpose.
§200.201	Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts.
§200.202	Requirement to provide public notice of Federal financial assistance programs.
§200.203	Notices of funding opportunities.
§200.204	Federal awarding agency review of merit of proposals.
§200.205	Federal awarding agency review of risk posed by applicants.
§200.206	Standard application requirements.
§200.207	Specific conditions.
§200.208	Certifications and representations.
§200.209	Pre-award costs.
§200.210	Information contained in a Federal award.
§200.211	Public access to Federal award information.
§200.212	Reporting a determination that a non-Federal entity is not qualified for a Federal award.
§200.213	Suspension and debarment.

## STANDARDS FOR FINANCIAL AND PROGRAM MANAGEMENT

\$200.300	Statutory and national policy requirements.
\$200.301	Performance measurement.
\$200.302	Financial management.
\$200.303	Internal controls.
\$200.304	Bonds.
\$200.305	Payment.
\$200.306	Cost sharing or matching.
\$200.307	Program income.
\$200.308	Revision of budget and program plans.
\$200.309	Period of performance.

## PROPERTY STANDARDS

\$200.310	Insurance coverage.
\$200.311	Real property.
\$200.312	Federally-owned and exempt property.
\$200.313	Equipment.
\$200.314	Supplies.
\$200.315	Intangible property.
\$200.316	Property trust relationship.

## PROCUREMENT STANDARDS

\$200.317	Procurements by states.
\$200.318	General procurement standards.
\$200.319	Competition.
\$200.320	Methods of procurement to be followed.
\$200.321	Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms.
\$200.322	Procurement of recovered materials.
\$200.323	Contract cost and price.
\$200.324	Federal awarding agency or pass-through entity review.
\$200.325	Bonding requirements.
\$200.326	Contract provisions.

**Subpart D—POST FEDERAL AWARD REQUIREMENTS - Acronyms \$200.300 through \$200.345**

# Subpart D—POST FEDERAL AWARD REQUIREMENTS - Acronyms §200.300 through §200.345 continued

## PERFORMANCE AND FINANCIAL MONITORING AND REPORTING

- §200.327 Financial reporting.
- §200.328 Monitoring and reporting program performance.
- §200.329 Reporting on real property.

## SUBRECIPIENT MONITORING AND MANAGEMENT

- §200.330 Subrecipient and contractor determinations.
- §200.331 Requirements for pass-through entities.
- §200.332 Fixed amount subawards.

## RECORD RETENTION AND ACCESS

- §200.333 Retention requirements for records.
- §200.334 Requests for transfer of records.
- §200.335 Methods for collection, transmission and storage of information.
- §200.336 Access to records.
- §200.337 Restrictions on public access to records.

## REMEDIES FOR NONCOMPLIANCE

- §200.338 Remedies for noncompliance.
- §200.339 Termination.
- §200.340 Notification of termination requirement.
- §200.341 Opportunities to object, hearings and appeals.
- §200.342 Effects of suspension and termination.

## CLOSEOUT

- §200.343 Closeout.

## POST-CLOSEOUT ADJUSTMENTS AND CONTINUING RESPONSIBILITIES

- §200.344 Post-closeout adjustments and continuing responsibilities.

## COLLECTION OF AMOUNTS DUE

- §200.345 Collection of amounts due.

# Subpart E—COST PRINCIPLES - Acronyms §200.400 through §200.475

## GENERAL PROVISIONS

§200.400 Policy guide.  
§200.401 Application.

## BASIC CONSIDERATIONS

§200.402 Composition of costs.  
§200.403 Factors affecting allowability of costs.  
§200.404 Reasonable costs.  
§200.405 Allocable costs.  
§200.406 Applicable credits.  
§200.407 Prior written approval (prior approval).  
§200.408 Limitation on allowance of costs.  
§200.409 Special considerations.  
§200.410 Collection of unallowable costs.  
§200.411 Adjustment of previously negotiated indirect (F&A) cost rates containing unallowable costs.

## DIRECT AND INDIRECT (F&A) COSTS

§200.412 Classification of costs.  
§200.413 Direct costs.  
§200.414 Indirect (F&A) costs.  
§200.415 Required certifications.

## SPECIAL CONSIDERATIONS FOR STATES, LOCAL GOVERNMENTS AND INDIAN TRIBES

§200.416 Cost allocation plans and indirect cost proposals.  
§200.417 Interagency service.

## SPECIAL CONSIDERATIONS FOR INSTITUTIONS OF HIGHER EDUCATION

§200.418 Costs incurred by states and local governments.  
§200.419 Cost accounting standards and disclosure statement.

# Subpart E—COST PRINCIPLES - Acronyms

## §200.400 through §200.475 continued

GENERAL PROVISIONS FOR SELECTED ITEMS OF COST		§200.436	Depreciation.
§200.420	Considerations for selected items of cost.		
§200.421	Advertising and public relations.	§200.437	Employee health and welfare costs.
§200.422	Advisory councils.		
§200.423	Alcoholic beverages.	§200.438	Entertainment costs.
§200.424	Alumni/ae activities.		
§200.425	Audit services.	§200.439	Equipment and other capital expenditures.
§200.426	Bad debts.		
§200.427	Bonding costs.	§200.440	Exchange rates.
§200.428	Collections of improper payments.		
§200.429	Commencement and convocation costs.	§200.441	Fines, penalties, damages and other settlements.
§200.430	Compensation—personal services.		
§200.431	Compensation—fringe benefits.	§200.442	Fund raising and investment management costs.
§200.432	Conferences.		
§200.433	Contingency provisions.	§200.443	Gains and losses on disposition of depreciable assets.
§200.434	Contributions and donations.		
§200.435	Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements.	§200.444	General costs of government.
		§200.445	Goods or services for personal use.
		§200.446	Idle facilities and idle capacity.

GENERAL		AUDITEES		AUDITORS	
	\$200.500	Purpose.	\$200.508	Auditee responsibilities.	\$200.514
					Scope of audit.
AUDITS					\$200.515
	\$200.501	Audit requirements.	\$200.509	Auditor selection.	\$200.516
					Audit findings.
	\$200.502	Basis for determining Federal awards expended.	\$200.510	Financial statements.	\$200.517
					Audit documentation.
	\$200.503	Relation to other audit requirements.	\$200.511	Audit findings follow-up.	\$200.518
					Major program determination.
	\$200.504	Frequency of audits.			\$200.519
					Criteria for Federal program risk.
	\$200.505	Sanctions.	\$200.512	Report submission.	\$200.520
					Criteria for a low-risk auditee.
	\$200.506	Audit costs.	FEDERAL AGENCIES		
				MANAGEMENT DECISIONS	
	\$200.507	Program-specific audits.	\$200.513	Responsibilities.	\$200.521
					Management decision.

**Subpart F—AUDIT REQUIREMENTS - Acronyms \$200.500 through \$200.521 continued**

\$200.447	Insurance and indemnification.	\$200.458	Pre-award costs.	\$200.470	Taxes (including Value Added Tax).
\$200.448	Intellectual property.	\$200.459	Professional service costs.		
\$200.449	Interest.	\$200.460	Proposal costs.	\$200.471	Termination costs.
\$200.450	Lobbying.	\$200.461	Publication and printing costs.		
\$200.451	Losses on other awards or contracts.	\$200.462	Rearrangement and reconversion costs.	\$200.472	Training and education costs.
\$200.452	Maintenance and repair costs.	\$200.463	Recruiting costs.	\$200.473	Transportation costs.
\$200.453	Materials and supplies costs, including costs of computing devices.	\$200.464	Relocation costs of employees.		
\$200.454	Memberships, subscriptions, and professional activity costs.	\$200.465	Rental costs of real property and equipment.	\$200.474	Travel costs.
\$200.455	Organization costs.	\$200.466	Scholarships and student aid costs.	\$200.475	Trustees.
\$200.456	Participant support costs.	\$200.467	Selling and marketing costs.		
\$200.457	Plant and security costs.	\$200.468	Specialized service facilities.		
		\$200.469	Student activity costs.		

**Subpart E—COST PRINCIPLES - Acronyms \$200.400 through \$200.475 continued**



# Appendix - Appendix I to Part 200 through Appendix XII to Part 200

Appendix	Appendix I to Part 200—Full Text of Notice of Funding Opportunity
Appendix	Appendix II to Part 200—Contract Provisions for Non-Federal Entity Contracts Under Federal Awards
Appendix	Appendix III to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs)
Appendix	Appendix IV to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations
Appendix	Appendix V to Part 200—State/Local Governmentwide Central Service Cost Allocation Plans
Appendix	Appendix VI to Part 200—Public Assistance Cost Allocation Plans
Appendix	Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals
Appendix	Appendix VIII to Part 200—Nonprofit Organizations Exempted From Subpart E—Cost Principles of Part 200
Appendix	Appendix IX to Part 200—Hospital Cost Principles
Appendix	Appendix X to Part 200—Data Collection Form (Form SF-SAC)
Appendix	Appendix XI to Part 200—Compliance Supplement
Appendix	Appendix XII to Part 200—Award Term and Condition for Recipient Integrity and Performance Matters

# Office Policies for Daily Program Activities

***\*Note: Please pull out reference page to follow along\****

A. Grant Program Policy Guidance:  
[https://www.hud.gov/program\\_offices/healthy\\_homes/lbp/pg](https://www.hud.gov/program_offices/healthy_homes/lbp/pg)

Policy Guidance Number	Topic
2018-01	Purpose and Use of Healthy Homes Supplemental Funding (HHSupp) – Revised
2017-05	Income Verification Guidance
2017-04	Office of Lead Hazard Control and Healthy Homes Grant Procurement Standards
2017-03	Treating 0-Bedroom Pre-1978 Units with a Child under Age 6 & under Lead Hazard Control Grant
2017-01	New Policy for Dust-Lead Action Levels for Risk Assessment and Clearance ► <a href="#">Fact sheet on LHC grants dust-lead Policy Guidance 2017-01</a>
2016-02	Lead in Water
2016-01	Purpose and Use of Healthy Homes Supplemental Funding
2015-02	Updated <a href="#">eLOCCS</a> Procedures
2015-01	Clarification of Costs for LBP/HC and LHRD Grant Programs
2014-01	Eligibility of Units for Assistance
2013-07	Income Verification Guidance
2013-05	Use of Lead Hazard Control funds in non-target housing and other prohibited activities
2013-04	Lead Hazard Evaluation and Control of Lead Dust Hazards in Carpeting
2013-03	Requesting Grant Amendments

LHC/LHRD Program Resources Reference Sheet

2013-01	Lead Inspection-Risk Assessment Reporting and Documentation
2012-06	Section 3 Submission Procedures
2012-05	Grant Close Out Procedures
2012-03	Units Counted as Match
2012-02	Enrolling Previously Assisted Units

[https://www.hud.gov/program\\_offices/healthy\\_homes/lbp/lhc](https://www.hud.gov/program_offices/healthy_homes/lbp/lhc)

# Other Program and Unit File Management Resources

- **Programs Office Grantee Webinars:**

<https://webinar.com/channel/f4a0dda684424a94be27d697e2d04326>

- **Title X:** [https://portal.hud.gov/hudportal/documents/huddoc?id=DOC\\_12360.pdf](https://portal.hud.gov/hudportal/documents/huddoc?id=DOC_12360.pdf)

- **2CFR 200:** <https://www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1>

- **HUD Guidelines 2012:**

[https://portal.hud.gov/hudportal/HUD?src=/program\\_offices/healthy\\_homes/lbp/hudguidelines](https://portal.hud.gov/hudportal/HUD?src=/program_offices/healthy_homes/lbp/hudguidelines)

# Vital NOFA Resources

- HUD Press Releases: [https://www.hud.gov/press/press\\_releases\\_media\\_advisories](https://www.hud.gov/press/press_releases_media_advisories)
- Current NOFAS (2017-2019): <https://www.hud.gov/grants>
- Archived NOFAS (1997-2016): <https://archives.hud.gov/funding/index.cfm>

# HUD and Inter-Agency Initiatives' Resources

- **Lead Housing Rule:**

[https://portal.hud.gov/hudportal/HUD?src=/program\\_offices/healthy\\_homes/enforcement/lshr](https://portal.hud.gov/hudportal/HUD?src=/program_offices/healthy_homes/enforcement/lshr)

- **PIH Smoke Free Policy:**

[https://portal.hud.gov/hudportal/HUD?src=/program\\_offices/healthy\\_homes/smokefree](https://portal.hud.gov/hudportal/HUD?src=/program_offices/healthy_homes/smokefree)

- **Radon Action Plan:** <https://www.epa.gov/radon/federal-radon-action-plan-frap>

**THANK YOU**

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***QUESTIONS?***