

**Administrative Requirements Side by Side Comparison Chart  
IHBG vs. ICDBG Exceptions and Conforming Changes Implementing the Uniform Guidance**

**Final Administrative Requirements with Exceptions of 24 CFR 1000.26 as published in the Federal Register on December 7, 2015**

**Final Administrative Requirements with Exceptions of 24 CFR 1003.501 as published in the Federal Register on December 7, 2015**

**§ 1000.26 What are the administrative requirements under NAHASDA?**

**§1003.501 Applicability of uniform administrative requirements and cost principles.**

(a) Except as addressed in §1000.28, recipients shall comply with the requirements and standards of 2 CFR part 200, “Uniform Administrative Requirements, Cost Principles, And Audit Requirements for Federal Awards”, except for the following sections:

(a) Grantees and subrecipients shall comply with the requirements and standards of 2 CFR part 200, except for the following sections:

[NOTE: previously, 1000.26 (a)(1-17) inserted the applicable sections to the Uniform Administrative Requirements (24 CFR Part 85), however, this amendment provides the excepted sections to the new Uniform Guidance (2 CFR 200).

[NOTE: previously, 1003.501 (a)(1-21) inserted the applicable sections to the Uniform Administrative Requirements (24 CFR Part 85), however, this amendment provides the excepted sections to the new Uniform Guidance (2 CFR 200).

(1) Section 200.113 applies, except that, in lieu of the remedies described in §200.338, HUD shall be authorized to seek remedies under subpart F of this part.

(2) Section 200.302(a), “Financial management.”

(1) Paragraph (a) of §200.302, “Financial management.”

(3) Section 200.305, “Payment,” applies, except that HUD shall not require a recipient to expend retained program income before drawing down or expending IHBG funds.

(2) Section 200.306, “Cost sharing or matching.”

(4) Section 200.306, “Cost sharing or matching.”

(3) Section 200.307, “Program income” applies as modified by §1003.503.

(5) Section 200.307, “Program income.”

(4) Section 200.308, “Revisions of budget and program plans.”

(6) Section 200.308, “Revision of budget and program plans.”

(5) Section 200.311, “Real property,” except as provided in §1003.600.

(7) Section 200.311, “Real property,” except as provided in 24 CFR 5.109.

(6) Section 200.313, “Equipment” applies, except that in all cases in which the equipment is sold, the proceeds shall be program income.

(8) Section 200.313, “Equipment,” applies, except that in all cases in which the equipment is sold, the proceeds shall be program income.

(7) Section 200.314, “Supplies,” applies, except in all cases in which the supplies are sold, the proceeds shall be program income.

(9) Section 200.314, “Supplies,” applies, except in all cases in which the supplies are sold, the proceeds shall be program income.

(10) Section 200.317, “Procurement by states.”

(11) Sections 200.318 through 200.326 apply, as modified in this paragraph (a)(11):

(i) De minimis procurement. A recipient shall not be required to comply with 2 CFR 200.318 through 200.326 with respect to any procurement, using a grant provided under NAHASDA, of goods and services with a value of less than \$5,000.

(ii) Utilizing Federal supply sources in procurement. In accordance with Section 101(j) of NAHASDA, recipients may use Federal supply sources made available by the General Services Administration pursuant to 40 U.S.C. 501.

(12) Section 200.325, “Bonding requirements,” applies. There may be circumstances under which the bonding requirements of 2 CFR 200.325 are inconsistent with other responsibilities and obligations of the recipient. In such circumstances, acceptable methods to provide performance and payment assurance may include:

(8) Section 200.325, “Bonding requirements” applies. However, there may be circumstances under which the bonding requirements of 2 CFR 200.325 are inconsistent with other responsibilities and obligations of the grantee. In such circumstances, acceptable methods to provide performance and payment assurance may include:

(i) Deposit with the recipient of a cash escrow of not less than 20 percent of the total contract price, subject to reduction during the warranty period, commensurate with potential risk;

(i) Deposit with the grantee of a cash escrow of not less than 20 percent of the total contract price, subject to reduction during the warranty period, commensurate with potential risk; or

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<p>(ii) Letter of credit for 25 percent of the total contract price, unconditionally payable upon demand of the recipient, subject to reduction during any warranty period commensurate with potential risk; or</p> <p>(iii) Letter of credit for 10 percent of the total contract price, unconditionally payable upon demand of the recipient, subject to reduction during any warranty period commensurate with potential risk, and compliance with the procedures for monitoring of disbursements by the contractor.</p>	<p>(ii) Letter of credit for 25 percent of the total contract price, unconditionally payable upon demand of the grantee, subject to reduction during the warranty period commensurate with potential risk.</p>
<p>(13) Section 200.328(b) through (d) and (f), “Monitoring and reporting program performance.”</p>	<p>(9) Paragraphs (b) through (d) and (f) of §200.328, “Monitoring and reporting program performance.”</p>
<p>(14) Section 200.333, “Retention requirements for records.”</p>	<p>(10) Section 200.333, “Retention requirements for records” applies. However, the retention period referenced in 2 CFR 200.333 pertaining to individual ICDBG activities starts from the date of the submission of the final status and evaluation report as prescribed in §1003.506(a) in which the specific activity is reported.</p>
<p>(15) Section 200.338, “Remedies for noncompliance.”</p>	
<p>(16) Section 200.343, “Closeout.”</p>	<p>(11) Section 200.343, “Closeout.”</p>
<p>(b)(1) With respect to the applicability of cost principles, all items of cost listed in 2 CFR part 200, subpart E which require prior Federal agency approval are allowable without the prior approval of HUD to the extent that they comply with the general policies and principles stated in 2 CFR part 200, subpart E and are otherwise eligible under this part, except for the following:</p>	<p>(b) Cost principles. (1) All items of cost listed in 2 CFR part 200, subpart E , which require prior Federal agency approval are allowable without the prior approval of HUD to the extent that they comply with the general policies and principles stated in 2 CFR part 200, subpart E, and are otherwise eligible under subpart C of this part, except for the following:</p>
<p>(i) Depreciation method for fixed assets shall not be changed without the approval of the Federal cognizant agency.</p>	<p>(i) Depreciation methods for fixed assets shall not be changed without the approval of the Federal cognizant agency.</p>
<p>(ii) Penalties, damages, fines and other settlements are unallowable costs to the IHBG program.</p>	<p>(ii) Fines, penalties, damages, and other settlements are unallowable costs to the ICDBG program.</p>
<p>(iii) Costs of housing (e.g., depreciation, maintenance, utilities, furnishings, rent), housing allowances and personal living expenses (goods or services for personal use), regardless of whether reported as taxable income to the employees (2 CFR 200.445) requires HUD prior approval.</p>	<p>(iii) Costs of housing (e.g., depreciation, maintenance, utilities, furnishings, rent), housing allowances and personal living expenses (goods or services for personal use), regardless of whether reported as taxable income to the employees (2 CFR 200.445), require HUD prior approval.</p>
<p>(iv) Organization costs (2 CFR 200.455) require HUD prior approval</p>	<p>(iv) Organization costs (2 CFR 200.455) require HUD prior approval</p>
<p>(2) In addition, no person providing consultant services in an employer-employee type of relationship shall receive more than a reasonable rate of compensation for personal services paid with IHBG funds. In no event, however, shall such compensation exceed the equivalent of the daily rate paid for Level IV of the Executive Schedule.</p>	<p>(2) No person providing consultant services in an employer-employee type of relationship shall receive more than a reasonable rate of compensation for personal services paid with ICDBG funds. In no event, however, shall such compensation exceed the equivalent of the daily rate paid for Level IV of the Executive Schedule.</p>
<p>[63 FR 12349, Mar. 12, 1998, as amended at 77 FR 71523, Dec. 3, 2012; 80 FR 75943, Dec. 7, 2015]</p>	<p>[62 FR 12349, Mar. 12, 1998, as amended at 80 FR 75944, Dec. 7, 2015]</p>