

Federal Award (Grant) Policy – Uniform Guidance

For all federal awards received the Uniform Guidance (2 CFR 200) will be followed. The Uniform Guidance was designed to streamline and consolidate requirements for receiving and using federal awards to reduce the administrative burden and improve program outcomes. Part 200 provides uniform administrative requirements, cost principles, and audit requirements for federal awards. The Uniform Guidance can be found in its entirety at (http://www.ecfr.gov/cgi-bin/text-idx?SID=6214841a79953f26c5c230d72d6b70a1&tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)

Part 200 Subpart D provides the post federal award requirements. In most cases our existing financial management and internal control procedures are adequate to account for federal grants received. The intent and purpose of this policy is to comply with the requirements of Subpart D Section 200.302 Financial management which requires written procedures regarding payments and for determining the allowable of costs in accordance with Subpart E of the Uniform Guidance.

Subpart D Section 200.305 Payment procedures:

1. Payment methods must minimize the time elapsing between the transfer of funds from the United States Treasury and the disbursement of funds by the county. Payment requests will only be made using Office of Management and Budget approved standard government wide information collection requests to request payments.
2. The county prefers to use the reimbursement method when payment requests for federal awards are made as allowed by this Subpart of the Uniform Guidance.
3. Advance payment requests will generally not be made unless the federal award allows for advance payments and the county is able to comply with the applicable requirements.

Subpart E – Cost Principles

The total cost of a federal award will include the allowable direct and allocable indirect costs less any applicable credits. For direct costs refer to Subpart E Section 200.413 Direct Costs and for indirect costs refer to Section 200.414 Indirect (F&A) costs. The county will use the guidance included in Subpart E to determine the allowable costs charged to federal grant awards. Sections 200.413 and 200.414 are attached to this policy.