

✓ Uniform Guidance:  
Cost Principles and Cost Classification

**SMART 4.0 Training**  
August 2021

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✓ Today's Speakers



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✓ SMART 4.0 Training Strategies

<b>S</b> Strategies	<b>SMART 4.0 Training Series:</b> The training modules are focused on: Strategies for sound grant management that includes: Monitoring, Accountability, Risk mitigation and Transparency
<b>M</b> Monitoring	
<b>A</b> Accountability	These four themes are weaved throughout the OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards also known as the Uniform Guidance ( <a href="#">2 CFR Part 200</a> and <a href="#">2 CFR Part 2900</a> ).
<b>R</b> Risk Mitigation	<a href="https://grantsapplicationandmanagement.workforceps.org/home/">https://grantsapplicationandmanagement.workforceps.org/home/</a>
<b>T</b> Transparency	

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✓ Grant Management Toolbox

UG 2 CFR 200 and 2 CFR 2900  
 Technical Assistance Guides (TAG)  
 Core Monitoring Guide (CMG)  
 SMART Training  
 Grantee Handbook  
 WorkforceGPS

DOL Grant Recipients & Subrecipients

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✓ Module Overview

- ✓ General Cost Principles
  - ▶ Identify applicability to recipients and subrecipients
  - ▶ Discuss cost principles standards for allowable costs
  - ▶ Discuss the importance of understanding the prior written approval requirements
- ✓ Cost Classification
  - ▶ Identify types of costs in accounting system
  - ▶ Understand how costs are classified
- ✓ Selected Items of Cost
  - ▶ Discuss the allowability of some specific items of costs relevant to DOL programs

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✓ General Cost Principles

- ✓ Applicability
- ✓ Standards for Allowable Costs
- ✓ Prior Written Approval Requirements

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### ✓ Cost Principles

- ✓ UG Cost Principles at [2 CFR 200 Subpart E](#)
  - ▶ General provisions [2 CFR 200.400-200.401](#)
  - ▶ Basic Considerations [2 CFR 200.402-200.411](#)
  - ▶ Direct and Indirect (F&A) Costs [2 CFR 200.412-200.415](#)
  - ▶ Special considerations for states, local governments, and Indian Tribes [2 CFR 200.416-200.417](#)
  - ▶ Special considerations for institutes of higher education [2 CFR 200.418-200.419](#)
  - ▶ General provisions for selected items of cost [2 CFR 200.420-200.476](#)

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### ✓ DOL Exceptions to the Uniform Guidance

- ✓ Prior written approval [2 CFR 2900.16](#)
- ✓ Adjustment of negotiated IDC rates [2 CFR 2900.17](#)
- ✓ Contingency provisions [2 CFR 2900.18](#)
- ✓ Student activity costs [2 CFR 2900.19](#)



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### ✓ Applicability



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✓ Application of Cost Principles - 2 CFR 200.401

- ✓ Must be used to determine allowable costs
  - ▶ Work performed by non-Federal entity under Federal award
- ✓ Used as guide in pricing of fixed-price contracts and subcontracts
- ✓ Exceptions
  - ▶ Fixed amount awards
  - ▶ Loans, scholarships, fellowships, etc.
  - ▶ Awards to Hospitals

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✓ Standards

- ✓ Factors Affecting Allowability:
  - ▶ Necessary, reasonable, and allocable
  - ▶ Conform with federal law, guidelines, and grant terms
  - ▶ Consistent with policies and procedures
  - ▶ Accorded consistent treatment
  - ▶ In accordance with GAAP
  - ▶ Not used for cost sharing or matching funds
  - ▶ Adequately documented

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✓ Necessary and Reasonable

- ✓ The foundation for allowable costs
  - ▶ To be allowable under Federal awards a cost be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles [2 CFR 200.403\(b\)](#)
- ✓ Three basic requirements
  - ▶ Necessary
  - ▶ Reasonable
  - ▶ Allocable

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**Necessary?**

- ✓ How does the purchase align with the objectives/goals of the program in which the Federal funds were awarded?
  - ▶ Is the cost necessary for the performance of the award?
  - ▶ Is this item or service needed to meet grant goals?
- ✓ Practical aspects of "necessary"
  - ▶ Do I really need this?
  - ▶ Is this the minimum amount of funds required to meet my need?

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**Reasonable?**

- ✓ **Reasonable** means the cost does not exceed what would be incurred by a prudent person under the circumstances. See 2 CFR 200.404.
- ✓ Reasonableness considerations:
  - ▶ Ordinary and necessary for the proper and efficient performance of the grant
  - ▶ Sound business practices; laws and regulations; terms and conditions of award
  - ▶ Market prices for comparable goods/services
  - ▶ Act with prudence
  - ▶ No significant deviation from established practices
- ✓ Practical aspects of reasonable
  - ▶ Do I have the capacity to use what I am purchasing?
  - ▶ Did I pay a fair price?
  - ▶ If I were asked to defend this purchase, would I be comfortable doing so?

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**Reasonableness – 2 CFR 200.404(b)**

- ✓ Consideration must be given to the restraints or requirements imposed by such factors as:
  - ▶ Sound business practices
  - ▶ Arms-length bargaining
  - ▶ Federal, State, local, tribal and other laws and regulations
  - ▶ Terms and conditions of the federal award

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✓ Prudent Person Standard

✓ When assessing the reasonableness of costs, the prudent person standard prevails. When the cost becomes excessive or bears no rational relation to grant activities, it will likely not pass the prudent person test.



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✓ Allocation

[2 CFR 200.1](#) - Allocation

✓ *Allocation* means the process of assigning a cost, or a group of costs, to one or more cost objective(s), in **reasonable proportion to the benefit provided** or other equitable relationship.

- ▶ The process may entail assigning a cost(s) directly to a final cost objective or through one or more intermediate cost objectives.

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✓ Allocable Costs

[2 CFR 200.405](#) - Allocable costs

✓ A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with **relative benefits received**.

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**Adequately Documented**

Amount of funds and how funds are used	Percentage of costs provided by other sources	Other records to facilitate an effective audit
Total cost of the project	Records that show compliance/performance	Allocable benefit to the grant

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**Additional Standards**

- ✓ Composition of Costs [2 CFR 200.402](#)
- ✓ Applicable Credits [2 CFR 200.406](#)
- ✓ Prior Written Approval [2 CFR 200.407](#)
- ✓ Limitation on allowance of costs [2 CFR 200.408](#)
- ✓ Special Considerations [2 CFR 200.409](#)

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**Written Policy – What should it include?**

It is important to have a written policy on products and services that may be charged to a grant or Federal program.

- How will the entity handle providing food in specific situations?
- Do entertainment costs provide a programmatic purpose and require prior approval?

Written policies that establish the factors or criteria that would be considered before incurring such a cost must be established.

- Define the parameters or limitations to establish reasonableness.

Must be consistent with similar policies for non-Federally funded grants and programs.

Should also outline instructions or factors to consider to provide consistency when classifying costs as program or administrative.

- The classification of such costs is important because of specified cost limitations contained in many of our programs.

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Shifting of Costs

2 CFR 200.405(c)

- ✓ "Any cost allocable to a particular Federal award under the principles provided for in this part may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statute, regulations, or terms and conditions of the Federal awards, or for other reasons."
- ✓ Examples of cost shifting include:
  - ▶ From one grant to another grant (exception below)
  - ▶ From administrative to program costs category
  - ▶ From direct to indirect cost or vice versa
- ✓ 2 CFR 200.405(c) goes on – "However, this prohibition would not preclude the non-Federal entity from shifting costs that are allowable under two or more Federal awards in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards."

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Program Limitations

- ✓ Salary & Bonus Limitations [P.L. 116-260, Division H, Title I, Section 105; 20 CFR 683.290](#)
- ✓ SESA Real Property [20 CFR 683.240](#)
- ✓ Public Service Employment Programs [20 CFR 683.250\(a\)\(2\)](#)
- ✓ Legal expenses for prosecution of claims, ALJ audit appeals or civil actions [2 CFR 200.435](#)

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Program Regulations - Cost Limitations

- ✓ Program regulations may contain prohibited costs.
  - ▶ SCSEP [20 CFR Part 641](#)
  - ▶ WIOA [20 CFR 683.245-260](#)
  - ▶ WIOA [20 CFR 683.215-235](#)

See the Selected Items of Cost for further details.

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WIOA Cost Limitations

WIOA – Section 181(e) Prohibits use of funds for:

- ✓ Employment-Generating activities
- ✓ Revolving loan funds
- ✓ Business capitalization
- ✓ Economic development
- ✓ Foreign travel
- ✓ Debarred or suspended parties [20 CFR 683.250](#)
- ✓ Persons falsely labeling products made in America [20 CFR 683.250](#)

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Prior Written Approval

- ✓ Prior approval means prior **written** approval [2 CFR 200.407](#)
- ✓ Grant Officer is the only authorized official to provide written approval [2CFR 2900.12](#)
- ✓ Request for approval must be submitted not less than 30 days before requested action occurs [2 CFR 2900.16](#)

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Prior Written Approval

- ✓ Prior approval does **not** exempt grantees from the requirements that purchases are reasonable, necessary and allocable
- ✓ Equipment purchases **must** be made prior to the last funded year of grant, even with prior approval
- ✓ Items included in the statement of work or budget as awarded does NOT constitute prior approval [2 CFR 2900.16](#)

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✓ Prior Approval Applicability

- ✓ States – Formula Grantee
  - ▶ Prior approval authority is delegated to the Governor for State and local area costs
  - ▶ No additional ETA approval is required
- ✓ States – Discretionary (non-formula) Grantee
  - ▶ Must obtain ETA prior written approval
  - ▶ Subrecipients request for ETA prior approval goes through the state
- ✓ Other Non-Federal Entities
  - ▶ Must obtain ETA prior written approval
  - ▶ Subrecipients requests for prior written approval go through the PTE first

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✓ Cost Classification

- ✓ Identify types of costs in accounting system
- ✓ Understand how costs are classified

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✓ Classification of Costs – UG

[2 CFR 200.412](#)

- ✓ No universal rule
- ✓ May be direct or indirect (F&A)
- ✓ May be program or administrative
- ✓ Consistent treatment in like circumstances
- ✓ Avoid double-charging
- ✓ Misclassification may result from accidental miscoding of costs within the accounting system or a lack of clear definitions for allowable and unallowable costs.



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Examples of misclassification of costs

EXAMPLE

- ✓ A nonprofit organization classified the costs of fundraising as meeting expenses that are added to the indirect cost pool, including meals. These costs were then allocated to all funding sources, including WIOA grants.
- ✓ A SCSEP grant recipient runs out of administrative monies to pay its rent for the last 3 months of its current grant. It instead re-classifies the rent as a program cost and uses program funds to cover the difference.

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Classification of Costs – Financial Management Systems

- ✓ Chart of Accounts contain codes of revenue and expenses sufficient to adequately track spending of grant funds
- ✓ Accounting system must allow the tracking of grant activities that have an expenditure cap or threshold in accordance with the program's regulations
- ✓ In the capacity of a PTE, subrecipients' Charts of Accounts are reviewed to ensure that they are reporting costs in the appropriate budget cost categories

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Avoid Misclassification of Costs

- ✓ Job title vs. Job Function
  - ▶ Duties related to more than one category or activity
  - ▶ Allocation based on time worked or other equitable method
  - ▶ Not based on job title
- ✓ Administrative vs. Program Costs
  - ▶ Track using Chart of Accounts



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Knowledge Check 1 – Questions

True or False?

1. The UG at 2 CFR 200, Subpart E (Cost Principles) contains the criteria for charging costs to a Federal award.
2. The necessary and reasonableness standards form the foundation for cost allowability.
3. The standards for documentation include performance information.
4. Salary and bonus limitations no longer apply under the new cost principles.
5. Requests for prior approval must be submitted not less than 45 days before requested action occurs.
6. Prior approval authority is delegated to the Governor for all grants to a state.
7. Subrecipients of discretionary grantees request prior approval directly from the DOL Grant Officer.
8. Any non-Federal entity may charge the de minimis rate of 10 percent of modified total direct costs (MTDC) in lieu of a negotiated IDC rate.

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Knowledge Check 1 – Answers

True or False?

1. The UG at 2 CFR 200, Subpart E (Cost Principles) contains the criteria for charging costs to a Federal award. **True**
2. The necessary and reasonableness standards form the foundation for cost allowability. **True**
3. The standards for documentation include performance information. **True**
4. Salary and bonus limitations no longer apply under the new cost principles. **False**
5. Requests for prior approval must be submitted not less than 45 days before requested action occurs. **False**
6. Prior approval authority is delegated to the Governor for all grants to a state. **False**
7. Subrecipients of discretionary grantees request prior approval directly from the DOL Grant Officer. **False**
8. Any non-Federal entity may charge the de minimis rate of 10 percent of modified total direct costs (MTDC) in lieu of a negotiated IDC rate. **False**

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Selected Items of Cost

- ✓ Discuss the allowability of some specific items of cost relevant to DOL programs

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✓ Considerations for Selected Items of Cost

[2 CFR 200.420](#)

- ✓ The cost principles apply whether or not a particular item of cost is properly treated as direct cost or indirect (F&A) cost
- ✓ Failure to mention a particular item of cost in the Selected Items of Cost section of Subpart E is not intended to imply that it is either allowable or unallowable
  - ▶ A determination on allowability in each case should be based on the treatment provided for similar or related items of cost, and based on the principles we've discussed (from the Basic Considerations sections, [2 CFR 200.402 - 200.411](#))

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✓ Types of Costs

Allowable	Allowable with conditions	Unallowable
<ul style="list-style-type: none"><li>• Training costs</li><li>• Collection of improper payments</li><li>• Employee health and welfare</li></ul>	<ul style="list-style-type: none"><li>• Personnel</li><li>• Donations</li><li>• Interest</li><li>• (Most Costs)</li></ul>	<ul style="list-style-type: none"><li>• Entertainment</li><li>• Fines and penalties</li><li>• Bad debts</li></ul>

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✓ Advisory Councils

[2 CFR 200.422](#)

- ✓ Unallowable unless the following conditions are met
  - ▶ Authorized by statute
  - ▶ Authorized by Federal agency
  - ▶ As an indirect cost where allocable

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Advertising

2 CFR 200.421 (a),(b), (e)

- ✓ Costs of media including electronic media
- ✓ Allowable advertising costs:
  - ▶ The recruitment of personnel
  - ▶ The procurement of goods and services
  - ▶ The disposal of scrap or surplus materials
  - ▶ Program outreach and other specific purposes necessary to meet the requirements of the Federal award

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Public Relations

2 CFR 200.421(c), (d), (e)

- ✓ Only allowable PR costs are:
  - ▶ Specifically required by the Federal award
  - ▶ Communication costs; including community outreach
    - › Specific activities or accomplishments of grant
  - ▶ General program liaison
- ✓ Unallowable:
  - ▶ Memorabilia
  - ▶ Organizational recognition
  - ▶ Promotional items



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Capital Assets

Definition found in 2 CFR 200.1. Applies to:

- ✓ Equipment
- ✓ Real Property
- ✓ Major Renovations
- ✓ Intellectual property

Expenditures capitalized in accordance with GAAP



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✓ Equipment

[2 CFR 200.1](#) and [2 CFR 200.439](#)

- ✓ Definition
  - ▶ Tangible personal property (use life > 1 year)
  - ▶ \$5,000 cost or entity capitalization level
  - ▶ Computing devices IT systems
  - ▶ General and special purpose
- ✓ Allowable with prior written approval
  - ▶ Expensed in period acquired

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✓ Intellectual Property

[2 CFR 200.448](#) and [2 CFR 2900.13](#)

- ✓ Combines patent costs (200.448(a)), royalties (200.448(b)) and other costs for use of patents and copyrights
- ✓ Further clarifies allowable and unallowable costs associated with each
- ✓ Does NOT address licensing requirements
- ✓ Reference requirements for intangible property
  - ▶ DOL exception includes use of open licensing
  - ▶ Allows subsequent use in manner specified by the grant recipient

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✓ Child Care (Included in Conference Costs)

[2 CFR 200.432](#)

- ✓ Cost of actual child care is **unallowable**
- ✓ Cost of searching for and obtaining child care is **allowable**



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Collection of Improper Payments

2 CFR 200.428

- ✓ Defined in 2 CFR 200.1
- ✓ Allowable
  - ▶ Either direct or indirect
  - ▶ Use of amounts collected specified



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Contingency Provisions

2 CFR 200.433 and 2 CFR 2900.18

- ✓ Generally unallowable
- ✓ Allowable only under strict conditions:
  - ▶ Included in budgets
  - ▶ Broadly accepted cost estimating methods
  - ▶ For budget purposes only
- ✓ Any type of "reserve" is unallowable



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Conferences – Allowable Costs

2 CFR 200.432

Conference costs are allowable, unless further restricted by the terms of the federal award.

Allowable costs with conditions

- Primary purpose is dissemination of technical information beyond the non-federal entity
- Necessary and reasonable

Allowable costs

- Facilities rental
- Speakers' fees
- Meals and refreshments
- Local transportation
- Other incidental items
- Identifying child care providers (already discussed)

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✓ Conferences – Discretion/Judgment

[2 CFR 200.432](#)

- ✓ Must exercise discretion and judgment in ensuring conference costs are appropriate, necessary, and minimize costs to the federal award.



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✓ Fines and Penalties

[2 CFR 200.441](#)

- ✓ Defined as fines, penalties, damages, violations of Federal and/or local laws
  - ▶ Unallowable
- ✓ Examples are parking tickets, speeding tickets, late payment penalties

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✓ Employee Health and Welfare Costs

[2 CFR 200.437](#)

- ✓ Allowable with conditions
- ✓ Conditions
  - ▶ Health and welfare of staff
  - ▶ In accordance with documented policies
  - ▶ Must be allocated
- ✓ Losses generally unallowable
- ✓ Eliminates "morale costs"



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✓ Entertainment

[2 CFR 200.438](#)

- ✓ Limited exceptions
  - ▶ Programmatic purpose AND
  - ▶ Authorized by awarding agency (prior written approval)
- ✓ Unallowable
  - ▶ Examples:
    - › Sports event tickets
    - › Gift cards
    - › Movie tickets

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✓ Lobbying

[2 CFR 200.450](#)

- ✓ Costs of lobbying are unallowable
- ✓ Lobbying includes any actions that are:
  - ▶ Designed to influence the obtaining of grants
  - ▶ Designed to influence or give special consideration to acting on an award or regulatory matter
- ✓ Governed by multiple statutes

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✓ Participant Support Costs

[2 CFR 200.456](#) and [2 CFR 200.1](#)

- ✓ Allowable as defined
- ✓ Student Activity costs ([2 CFR 200.469](#)) are unallowable
  - ▶ DOL exception at [2 CFR 2900.19](#)
  - ▶ Allowable if meet a program requirement
  - ▶ Have prior written approval

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✓ Knowledge Check 2 – Questions

**True or False?**

1. Advertising costs include electronic media.
2. Conference costs include the cost of meeting space.
3. DOL requires an open license for intellectual property developed with grant funds.
4. The costs of collecting improper payments are unallowable.
5. The cost of providing child care services for attendees at conferences is allowable.

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✓ Knowledge Check 2 – Answers

1. Advertising costs include electronic media. **True**
2. Conference costs include the cost of meeting space. **True**
3. DOL requires an open license for intellectual property developed with grant funds. **True**
4. The costs of collecting improper payments are unallowable. **False**
5. The cost of providing child care services for attendees at conferences is allowable. **False**

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✓ Core Monitoring Guide – Objective 3.f. Allowable Costs and Cost Classification

✓ Indicator 3.f.1: Cost Principles

- ▶ Do policies and procedures reflect the Uniform Guidance at Subpart E-Cost Principles?
- ▶ Are the personnel properly trained?
- ▶ How does the grant recipient ensure that the grant is not charged unallowable costs based on the Cost Principles and the provisions of the grant agreement?
- ▶ If applicable, how does the grant recipient, acting in the capacity of the PTE, ensure that its subrecipients are following appropriate cost guidelines and the policies of the Federal awarding agency? Has the PTE issued written cost policies to its subrecipients?

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**SMART Checklist**

- ✓ Cost Principles
  - ❑ Develop or update written policy and procedures describing the allowability of costs in accordance with [Subpart E – Cost Principles](#) and issue them to key personnel and subrecipients.
  - ❑ Incorporate the standards for documentation supporting the reasonableness, allocability, allowability, and consistent treatment of costs. [\[2 CFR 200.302\]](#)
  - ❑ Update the written policies/contracts to identify all unallowable costs.
  - ❑ Train staff and subrecipients on the principles of charging costs to the Federal project and on the seven factors affecting the allowability of costs.
  - ❑ Monitor the costs incurred by contractors and subrecipients for reasonableness, allocability, and allowability.

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**Module Review**

- ✓ The UG Cost Principles are found at [2 CFR 200.400 - 476](#)
- ✓ The Cost Principles include details on the allowability/unallowability of 56 selected cost items
- ✓ The “necessary and reasonable” standard is the foundation for establishing cost allowability
- ✓ Without adequate documentation, costs may become improper payments
- ✓ Prior approval means prior written approval.
- ✓ The de minimis indirect cost rate of 10 percent of modified total direct costs is available in lieu of a negotiated indirect cost rate
- ✓ Accurate cost classification is necessary to track administrative vs. program costs

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**ETA and Uniform Guidance Resources**

- ✓ [Core Monitoring Guide](#)
  - ▶ Objective 2.f: Subrecipient Management & Oversight
- ✓ [Grant & Financial Management Technical Assistance Guide](#)
  - ▶ Chapter 12: Subrecipient Management and Oversight
- ✓ WIOA Administrative Provisions [20 CFR 683.400-440](#)
- ✓ SCSEP Administrative Provisions [20 CFR Part 641](#)
- ✓ Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards [2 CFR Part 200](#)
  - ▶ 2 CFR 200.1
  - ▶ 2 CFR 200.400-475
- ✓ DOL Exceptions [2 CFR Part 2900](#)
  - ▶ 2 CFR 2900.12
  - ▶ 2 CFR 2900.13
  - ▶ 2 CFR 2900.16
  - ▶ 2 CFR 2900.17
  - ▶ 2 CFR 2900.18
  - ▶ 2 CFR 2900.19

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**Web Resources**

- ✓ What is the best way to find your local American Job Center (AJC)?
  - ▶ See DOL's [Service Locator](#)
- ✓ Want More Information?
  - ▶ [DOLETA.gov/Grants](#)
    - Funding Opportunities
    - How to Apply
    - Manage Your Awarded Grant
    - Resources and Information
      - ETA Grantee Handbook
      - Annual Grant Terms Template
      - Core Monitoring Guide
      - Technical Assistance Guides
      - Uniform Guidance Quick Reference Sheet
- ✓ Want More Training?
  - ▶ [Workforce GPS's Grants Application and Management Community of Practice](#)
    - Financial Reporting
    - Subrecipient Management and Oversight
    - Indirect Cost Rates
    - Policies and Procedures
    - Procurement and Performance-Based Contracts
    - Capital Assets and More
  - ▶ [WorkforceGPS](#)

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**Remember the Grant Management Toolbox!**

UG 2 CFR 200 and 2 CFR 2900

Technical Assistance Guides (TAG)

Core Monitoring Guide (CMG)

SMART Training

Grantee Handbook

WorkforceGPS

DOL Grant Recipients & Subrecipients

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**Questions?**

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