

## Overview HS Fiscal & Administrative Requirement

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## OMB Circulars

- Administrative Requirements for Non-Profit Organizations (A-110)
  - DHHS Implemented as 45 CFP Part 74
- Cost Principles for Non-Profit Organization (A-122)
- Audit of State, Local Governments, and Other Non-Profits Organizations (A-133)

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## 45 CFR Part 74 Subpart C Post-Award Requirements

- Financial and Program Management
- Property Standards
- Procurement Standards
- Reports and Records
- Termination and Enforcement

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### Financial Management Requirements

- Accurate, current and complete disclosure of financial results
- Effective control over and accountability for all funds, property, and other assets
- Written procedures for determining reasonableness, allocability and allowability of costs in accordance with cost principles
- Accounting records that are supported by source documents

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### Cost Sharing or Matching

- Verifiable from recipient's records
- Not include to another Federal-assisted project
- Necessary and reasonable
- Allowable under cost principles
- Not paid by Federal Government
- In approved budget when required
- Volunteer services may be counted as cost sharing or matching if the service is an integral and necessary part of program

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### Property Standards

- Maintain accurate equipment records that includes:
  - Description of equipment
  - Serial numbers, model number, and identifiable number
  - Include the award number
  - Acquisition date
  - Location and condition
  - Cost
  - Ultimate disposition
- Inventory of equipment every two year
- Adequate safeguards to prevent loss, damage or theft
- Adequate maintenance

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## Procurement Standards

- **Codes of conduct**
  - Avoid conflict of interest and includes disciplinary actions
- **Competition**
  - Open and free competition
  - Most advantageous to the recipient, price, quality, etc.”
- **Written procurement procedures**
  - Avoid purchasing unnecessary items
  - Every procurement made is well documented
  - Includes price and cost analysis

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## Reports and Records

- **Monitoring and reporting program performance**
  - Annual program self-assessment
  - Program Information Report (PIR)
- **Financial Reporting**
  - Reporting Financial Status (SF 269)
  - Report of federal cash transactions (SF 272)
- **Retention and Access Requirements for Records**

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## Cost Principles for Non-Profit Organization (A-122)

- **Factors affecting allowability of cost**
  - Be reasonable and allocable
  - Conform to limitations
  - Be consistent with other organization activities
  - Determined in accordance with generally acceptable accounting principles
  - Not be included as cost or match in any other federally funded program
  - Be adequately documented
- **Direct and Indirect Costs**
- **Negotiation and approval of Indirect Cost Rates**

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