

Key Sections of OMB Circulars

2 CFR Part 215 (OMB Circular A-110: Uniform Administrative Requirements for Grants and Agreements)

<https://www.whitehouse.gov/omb/information-for-agencies/circulars/>

SUBPART A – GENERAL

- 215.2 Definitions

SUBPART C - POST-AWARD REQUIREMENTS

- **Financial and Program Management**
 - Standards for financial management systems
 - Payment
 - 215.24 Program income
 - 215.27 Allowable costs
- **Property Standards**
 - 215.34 Equipment
- **Procurement Standards**
 - 215.42 Codes of conduct
 - Procurement procedures
 - Cost and price analysis
 - Procurement records
- **Reports and Records**
 - 215.53 Retention and access requirements for records
- **Termination and Enforcement**
 - 215.61 Termination

Note: This document only lists key requirements. Subrecipients should be familiar with the content of all pertinent circulars.

2 CFR Part 230 (OMB Circular A-122: Cost Principles for Non-Profits Organizations)

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Appendix A - GENERAL PRINCIPLES

- A. Basic Considerations
 - Composition of total costs
 - Factors affecting allowability of costs
 - Reasonable costs
 - Allocable costs

Key Sections of OMB Circulars

- B. Direct Costs
- C. Indirect Costs
- D. Allocation of Indirect Costs and Determination of Indirect Cost Rates
 - Simplified allocation method
 - Multiple allocation base method
 - (4) general administration and general expenses
 - c. Allocation bases
 - Direct allocation method
 - Special indirect cost rates

Appendix B - SELECTED ITEMS OF COST

- A. Advertising and public relations costs
 - 4. Audit costs and related services
 - 8. Compensation for personal services
 - m. Support of Salaries and Wages
 - 13. Employee morale, health, and welfare costs
 - 14. Entertainment costs
 - 15. Equipment and other capital expenditures
 - 16. Fines and penalties
 - 23. Interest
 - 25. Lobbying
 - 51. Travel costs