

Texas Department of Housing and Community Affairs
CSBG Contract Implementation Workshop for Discretionary Subrecipients, June 2010
Key Sections of OMB Circulars

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

http://www.whitehouse.gov/omb/circulars_a110/

SUBPART A – GENERAL

- 215.2 [Definitions](#)

SUBPART C - POST-AWARD REQUIREMENTS

- **Financial and Program Management**

215.21 [Standards for financial management systems](#)

215.22 [Payment](#)

215.24 [Program income](#)

215.27 [Allowable costs](#)

- **Property Standards**

215.34 [Equipment](#)

- **Procurement Standards**

215.42 [Codes of conduct](#)

215.44 [Procurement procedures](#)

215.45 [Cost and price analysis](#)

215.46 [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)

http://www.whitehouse.gov/omb/circulars_a122_2004/

Appendix A - GENERAL PRINCIPLES

- A. [Basic Considerations](#)
 1. Composition of total costs
 2. Factors affecting allowability of costs
 3. Reasonable costs
 4. Allocable costs
- B. [Direct Costs](#)
- C. [Indirect Costs](#)
- D. [Allocation of Indirect Costs and Determination of Indirect Cost Rates](#)
 2. Simplified allocation method
 3. Multiple allocation base method
 - (4) general administration and general expenses
 - c. Allocation bases
 4. Direct allocation method
 5. Special indirect cost rates

Appendix B - SELECTED ITEMS OF COST

- 1. [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](#)