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

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.
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**