
REGULATIONS

Subgrantees are to comply with the regulations, policies, guidelines and requirements imposed by the federal sponsoring agency and the Mississippi Department of Human Services. Subgrantees are to comply with State statutes and implementing regulations that are also applicable. Federal and State requirements include the specific program regulations applicable to each individual award as specified in the subgrant agreement.

Current regulations are available on the Internet at the following addresses:

OMB Circulars www.whitehouse.gov/OMB

Federal regulations www.access.gpo.gov/nara

Also applicable are the following Executive Orders, Federal Regulations, and Office of Management and Budget (OMB) Circulars, as implemented by the various Federal grantor agencies:

Cost Principles

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| ● State, local or Indian tribal governments | OMB Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments" |
| ● Non-profit organizations | OMB Circular A-122, "Cost Principles for Nonprofit Organizations" |
| ● Educational institutions (Colleges and Universities) | OMB Circular A-21, "Cost Principles for Educational Institutions" |
| ● For-profit organizations | 48 CFR Part 31, "Contract Cost Principles and Procedures" |

Audit Requirements

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| ● All subgrantees, except for-profit entities | The Single Audit Act Amendments of 1996 (P.L. 104-156) |
| | OMB Circular A-133, "Audits of States, Local Governments, and Nonprofit Organizations" |
| | OMB Circular A-133, Appendix B, Compliance Supplement |

REGULATIONS

Administrative Requirements

- State and local governments OMB Circular A-102, “Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments”

- Non-profit organizations and educational institutions OMB Circular A-110, “Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Institutions”

Other Federal Regulations Requiring Certification of Compliance

- All Subgrantees “Government-Wide Common Rule for Debarment and Suspension (Nonprocurement)” (As authorized by Executive Order 12549)

Drug Free Work Place Act of 1988 (P.L. 100-690, Title V, Subtitle D)

Restrictions on Lobbying - Common Rule (P.L. 101-121, Section 319)

For additional federal laws that must be followed, see the Standard Assurances and Certification section of this manual.