

Appendix B

OMB Circulars, Related Regulations, and Internet Resources

CIRCULARS AND REGULATIONS

Cost Principles

OMB Circular A-21	Cost Principles for Institutions of Higher Education
OMB Circular A-87	Cost Principles for State, Local, and Indian Tribal Governments
OMB Circular A-122	Cost Principles for Non-Profit Organizations
48 CFR Part 31	Cost Principles for Commercial Organizations

Administrative Requirements

29 CFR Part 95	Uniform Administrative Requirements for Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations and Commercial Organizations (OMB Circular A-110)
29 CFR Part 97	Uniform Administrative Requirements for State, Local, and Indian Tribal Governments (OMB Circular A-102)

Audit Regulations and Requirements

29 CFR Part 96	Department of Labor Audit Resolution Regulations
29 CFR Part 99	Audit Requirements for Recipients of Federal Financial Assistance (OMB Circular A-133)
OMB Circular A-50	Audit Follow-Up

Miscellaneous Provisions

29 CFR Part 93	Department of Labor Lobbying Regulations
29 CFR Part 98	Department of Labor Debarment and Suspension Regulations

INTERNET RESOURCES

A listing of World Wide Web sites that provide guidance and information on audits, public funds, financial management, administrative requirements for federal funding, and the WtW program is presented below. This listing is current as of June 1999. Remember that Internet addresses change with some regularity and, if the listed address is wrong, a search will usually result in obtaining the correct address.

<http://www.access.gpo.gov/nara/cfr/waisidx> National Archives and Records Administration site for the Code of Federal Regulations. Provides links to specific regulations, Federal Register notices, public laws, and Privacy Act issuances.

<http://www.gao.gov> General Accounting Office (GAO) web site. Provides links to a financial audit manual, Comptroller General decisions, and GAO audit reports.

<http://www.whitehouse.gov/OMB/> Office of Management and Budget (OMB) web site. Provides links to all OMB circulars, compliance supplements, and OMB policy.

<http://www.whitehouse.gov/OMB/html/index2.html> OMB site provides an index of all OMB circulars categorized by subject area. Provides links to actual circulars.

<http://www.dol.gov/dol/public/regs/main.htm> Department of Labor's (DOL's) Office of Administrative Support and Management (OASAM). Link to DOL regulations for OMB circulars.

<http://www.dol.gov/dol/oasam/public/programs/guide.htm> DOL/OASAM Indirect Cost Rate Determination Guide, Non.

<http://www.hhs.gov/progorg/grantsnet/index2.htm> Department of Health and Human Services site for ASMB-10, Implementation Guide for OMB Circular A-87.

<http://www.financenet.gov> Federal government-wide financial requirements and information.

<http://fms.treas.gov> Treasury Department financial information site. Also has links to other government financial resource pages.

<http://ignet.gov/ignet> Federal Inspectors General site. Contains audit requirements, standards, and links to other audit related sites.

<http://www.doleta.gov/> DOL, Employment and Training Administration (ETA) web site. Contains links to ETA programs, policy issues, and news releases.

<http://www.ttrc.doleta.gov/> ETA's Training and Technical Resources Page. Links to a number of other sites, including programs, the Promising Practices Network, etc.

<http://wtw.doleta.gov/> ETA's Welfare to Work home page. Provides information and links to regulations, policy guidance, grant applications, etc.

<http://www.acf.dhhs.gov/programs/ofa> Department of Health and Human Services site for the Administration for Children and Family, the agency responsible for the Temporary Assistance to Needy Families program.

<http://www.thomas.loc.gov/> The Library of Congress THOMAS System. A complete Congressional resource system. Tracks legislation, committees, and all members.

<http://www.lcweb.loc.gov> The Library of Congress home page. Excellent beginning place for research.