

Community Development Block Grant Toolkit on Crosscutting Issues

Module 1: Financial Management and Procurement

Module 1 of the Community Development Block Grant Toolkit contains Office of Management and Budget Circulars that guide financial management and cost principles across all Federal agencies (including the U.S. Department of Housing and Urban Development), as well as state, local and Indian tribal governments, educational institutions, hospitals and other nonprofit organizations. The Circulars are supplemented by Department of Housing and Urban Development regulations, notices and handbooks. Most of the regulations apply to all HUD programs; others are specific to the Community Development Block Grant program. Module 1 also contains several practical HUD-generated documents on managing grants, keeping funds moving and improving timely performance, as well as a set of training materials on the Financial Management and Procurement issues.

The documents contained in this module are current as of April 2007. To ensure that you are using the most updated information, please visit the HUDCLIPS website at www.hudclips.org and the Office of Management and Budget website at www.omb.gov.



Please click on the title to access the resources listed below in electronic format.

Contents:

- **Applicable Office of Management and Budget Circulars**
 - Office of Management and Budget Circular A-87: Cost Principles for State, Local and Indian Tribal Governments
 - Office of Management and Budget Circular A-133: Audits of State, Local Governments and Nonprofit Organizations
 - Office of Management and Budget Circular A-21: Cost Principles for Educational Institutions
 - Office of Management and Budget Circular A-122: Cost Principles for Nonprofit Organizations

- **Applicable Regulations**
 - 24 Code of Federal Regulations Part 84: Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations
 - 24 Code of Federal Regulations Part 85: Administrative Requirements for Grants and Cooperative Agreements to State, Local and Federally Recognized Indian Tribal Governments
 - 24 Code of Federal Regulations 570.489: Program Administrative Requirements (*Community Development Block Grant State program*)
 - 24 Code of Federal Regulations 570.490: Recordkeeping requirements (*Community Development Block Grant State program*)
 - 24 Code of Federal Regulations 570.502: Applicability of Uniform Administrative Requirements (*Community Development Block Grant Entitlement program*)
 - 24 Code of Federal Regulations 570.506: Records to be maintained (*Community Development Block Grant Entitlement program*)

- 24 Code of Federal Regulations 570.508: Access to records (*Community Development Block Grant Entitlement program*)
 - 24 Code of Federal Regulations 570.509: Grant closeout procedures (*Community Development Block Grant Entitlement program*)
- **U.S. Department of Housing and Urban Development Handbooks and Notices**
 - Handbook 6509.2, Revision 5 (Community Planning and Development Monitoring Handbook)
 - Notice Community Planning and Development 04-11 (Program Income Requirements in the State Community Development Block Grant Program)
 - Notice Community Planning and Development 96-05 (Procurement of Consulting Services by Community Development Block Grant Recipients, Participating Jurisdictions and Subrecipients)
- **Other U.S. Department of Housing and Urban Development Documents**
 - Ensuring Community Development Block Grant Subrecipient Timeliness, May 2003
 - Managing Community Development Block Grant: A Guidebook for Grantees on Subrecipient Oversight, March 2005
 - Keeping Your Community Development Block Grant Funds Moving, May 2002
 - Methods for Improving Timely Performance (State Community Development Block Grant program), January 2004
- **Forms**
 - Standard Form 272/272a (Federal Cash Transactions Report)
 - Standard Form 269/269A (Financial Status Report) (*optional*)
- **Training Materials**
 - Training Curriculum
 - Trainer Guide
 - PowerPoint Presentation
 - “Top Seven Facts About Office of Management and Budget Circular A-87”
 - “Top Nine Financial Management Rules to Apply”
 - “Top Five Methods to Document Procurements”
 - Case Study #1 – “Subgrantees: Which Rules are Followed?”
 - Case Study #2 – “Managing the Procurement Process”
 - Discussion Questions

Related Resource:

On-line Debarment List

<http://epls.gov/>

Whom to Contact:

Local U.S. Department of Housing and Urban Development Field Office

<http://www.hud.gov/offices/cpd/about/staff/fodirectors/index.cfm>
