Proposed Information Collection Activities; Request For Comments

OFFICE OF MANAGEMENT AND BUDGET

RIN 0348-AB44

OMB Circular A-110, "Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations."

AGENCY: Office of Management and Budget, Executive Office of the President.

ACTION: Final Revision.

SUMMARY: The Office of Management and Budget (OMB) is adopting final conforming amendments to Circular A-110, "Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations."


FOR FURTHER INFORMATION CONTACT: F. James Charney, Policy Analyst, Office of Management and Budget, at (202) 395-3993. The revised Circular is available on the OMB Home Page at /OMB, as well as from the EOP Publications Office at (202) 395-7332.

SUPPLEMENTARY INFORMATION: On August 29, 1997 (62 FR 45933), the Office of Management and Budget (OMB) issued interim final conforming amendments to Circular A-110 to update references to reflect the enactment of the Single Audit Act Amendments of 1996 (Public Law 104-156, 110 Stat. 1396), the rescission of Circular A-128, "Audits of State and Local Governments" (Circular A-128 was consolidated into Circular A-133), and revisions to OMB Circular A-133 (62 FR 35278, June 30, 1997). Only one comment was received in response to the interim final conforming amendments; the commenter stated its general agreement with the substance of the revisions.

Accordingly, OMB is adopting in final form, without change, the interim final conforming amendments to Circular A-110 which were published at 62 FR 45933 on August 29, 1997.

Jacob J. Lew

Acting Director

OMB hereby amends paragraphs (a), (b) and (c) of Section ____.26 of OMB Circular A-110 to read as follows:

____.26 Non-Federal audits.

(a) Recipients and subrecipients that are institutions of higher education or other non-profit organizations (including hospitals) shall be subject to the audit requirements contained in the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507) and revised OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

(b) State and local governments shall be subject to the audit requirements contained in the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507) and revised OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

(c) For-profit hospitals not covered by the audit provisions of revised OMB Circular A-133 shall be subject to the audit requirements of the Federal awarding agencies.