Circular A–133 shall be subject to the audit requirements of the Federal
awarding agencies.
(d) Commercial organizations shall be subject to the audit requirements of
the Department or the prime recipient as incorporated into the award docu-
ment.
[50 FR 18731, Apr. 20, 1994, as amended at 62
FR 45939, 45941, Aug. 29, 1997]

§ 145.27 Allowable costs.

For each kind of recipient, there is a set of Federal principles for deter-
mining allowable costs. Allowability of costs shall be determined in accord-
ance with the cost principles applicable to the entity incurring the costs. Thus,
allowability of costs incurred by State, local or federally-recognized Indian
tribal governments is determined in accordance with the provisions of OMB
Circular A–87, “Cost Principles for State and Local Governments.” The al-
lowability of costs incurred by non-profit organizations is determined in accordance with the provisions of OMB
Circular A–122, “Cost Principles for Non-Profit Organizations.” The allow-
ability of costs incurred by institutions of higher education is determined in accordance with the provisions of OMB
Circular A–21, “Cost Principles for Educational Institutions.” The allow-
ability of costs incurred by hospitals is determined in accordance with the pro-
visions of appendix E of 45 CFR part 74, “Principles for Determining Costs Applicable to Research and Development Under Grants and Contracts with Hos-
pitals.” The allowability of costs incurred by non-profit organizations list-
ed in Attachment C to Circular A–122 is determined in accordance with the pro-
visions of the Federal Acquisition Regu-
lation (FAR) at 48 CFR part 31.

§ 145.28 Period of availability of funds.

Where a funding period is specified, a recipient may charge to the grant only allow-
able costs resulting from obligations incurred during the funding pe-
riod and any pre-award costs author-
ized by the Department, unless other-
wise provided in the grant or coopera-
tive agreement.