

**§ 550.19**

(e) *Animal Welfare Act requirements.* The Cooperator assures compliance with the Animal Welfare Act, as amended, 7 U.S.C. 2131, et seq., and the regulations promulgated thereunder by the Secretary of Agriculture (9 CFR, subchapter A) pertaining to the care, handling, and treatment of warm-blooded animals held or used for research, teaching, or other activities supported by Federal funds. The Cooperator may request registration of facilities and a current listing of licensed dealers from the Regional Office of the Animal and Plant Health Inspection Service (APHIS), USDA, for the Region in which their facility is located. The location of the appropriate APHIS Regional Office, as well as information concerning this requirement, may be obtained by contacting the Senior Staff Officer, Animal Care Staff, USDA/APHIS, 4700 River Road, Riverdale, Maryland 20737.

(f) *Recombinant DNA research requirements.* The Cooperator assures that it will assume primary responsibility for implementing proper conduct on recombinant DNA research and it will comply with the National Institute of Health Guidelines for Recombinant DNA Research, as revised.

(1) If the Cooperator wishes to send or receive registered recombinant DNA material which is subject to quarantine laws, permits to transfer this material into the U.S. or across state lines may be obtained by contacting USDA/APHIS/PPQ, Scientific Services—Biotechnology Permits, 4700 River Road, Unit 133, Riverdale, Maryland 20737. In the event that the Cooperator has not established the necessary biosafety committee, a request for guidance or assistance may be made to the USDA Recombinant DNA Research Officer.

(2) [Reserved]

(g) *Agriculture Bioterrorism Protection Act requirements.* The Cooperator assures compliance with the Agriculture Bioterrorism Protection Act of 2002, as implemented at 7 CFR part 331 and 9 CFR part 121, by agreeing that it will not possess, use, or transfer any select agent or toxin without a certificate of registration issued by the Agency.

**7 CFR Ch. V (1–1–10 Edition)**

**Subpart C—Management of Agreements**

**FINANCIAL MANAGEMENT**

**§ 550.19 Purpose.**

Sections 550.20 through 550.25 of this subpart prescribe standards for financial management systems and program management requirements.

**§ 550.20 Standards for financial management systems.**

(a) REE agencies shall require Cooperators to relate financial data to performance data.

(b) Cooperators' financial management systems shall provide for the following:

(1) Accurate, current, and complete disclosure of the financial results of each REE sponsored project or program in accordance with the reporting requirements set forth in § 550.53 of this part. REE requires financial reporting on an accrual basis; however, the Cooperator shall not be required to establish an accrual accounting system. These Cooperators shall develop such accrual data through best estimate for their reports on the basis of an analysis of the documentation on hand.

(2) Records that identify the source and application of funds for federally sponsored activities. These records shall contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, outlays, income and interest.

(3) Effective control over and accountability for all funds, property and other assets. Cooperators shall adequately safeguard all such assets and assure they are used solely for authorized purposes.

(4) Comparison of outlays with budget amounts for each award. Whenever appropriate, financial information should be related to performance and unit cost data.

(5) Written procedures to minimize the time elapsing between the transfer of funds to the Cooperator from the U.S. Treasury and the issuance or redemption of a check, warrant or payment by other means for program purposes by the Cooperator. To the extent that the provisions of the Cash Management Improvement Act (CMIA)