# 10‑144 DEPARTMENT OF HUMAN SERVICES

CHAPTER 50: DEPARTMENT OF HUMAN SERVICES EXCEPTIONS TO OFFICE OF MANAGEMENT & BUDGET (OMB) CIRCULARS

 DHS EXCEPTIONS TO OMB CIRCULARS A‑110, A‑ 122, A~102 A‑87, COMMON RULE AND A‑21, Effective 7‑1‑90

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Purpose Statement: In accordance with Maine Uniform Accounting and Auditing Practices for Community Agencies, (MAAP) Section .09,C{2}, the Department of Human Services (DHS) has elected to adopt the following exceptions to OMB Circulars A‑110, A‑122, A‑102, A‑87, Common Rule, and A‑21.

Clarification Statements:

 1. Unless otherwise stated, the DHS exceptions are in addition to administrative requirements identified in the appropriate OMB Circulars. The intent of MAAP is to apply the same standards of accountability and financial management to community agencies as is required of state agencies. In the application of these regulations the terms federal, state, community agency, recipient and subrecipient must be read in the context of the regulation under consideration.

 2. "Prior written approval'' means approval during the budget and contracting process or, if not included in an approved budget, then by separate written request and subsequent written approval.

 3, Although called the "DHS Exceptions'', in keeping with the language of MAAP, in most instances these exceptions are really clarifications or expansions, rather than exceptions. The exceptions expand upon the information contained in the circulars to better establish the Department's expectations. For the most part, the exceptions represent standard administrative policies and procedures.

 4. The State does not have the authority, by exception or an‑y other means, to establish rules for the administration of' Federal funds which are less restrictive than Federal regulations. The State may be more restrictive in its policies regarding Federal funds, but not less restrictive.

 5. The Department receives a mix of State and Federal funds with which to purchase social services. Frequently funds from both State and Federal funding sources will be included in a single contract or will be used to purchase the same or similar services. As a result, the Department has adopted a policy to administer State and Federal funds by the same set of rules.

 This policy will be continued under MAAP. Since any exceptions which are less restrictive than the Federal rules would only be valid with State funds, in most cases the Department has elected not to adopt exceptions which are less restrictive than Federal rules and thereby not to differentiate between State and Federal funding sources.

 6. All of the DHS exceptions are not applicable to direct Federal funds. Community agencies who receive direct Federal funding are subject to all of the terms and conditions established by the Federal agency allocating those funds.

 7. For ease of reference, the DHS Exceptions have been written in a format that parallels the numbering system of the OMB Circulars. When the exceptions refer to "Attachments", the reference is to attachments of the OMB Circulars, not attachments to the Exceptions.

 Department of Human Services MAAP Circular A‑110 Exceptions

Attachment A: Cash Depositories

 DHS has no exceptions to attachment A.

Attachment B: Bonding and Insurance Bonding

 The Community Agency shall obtain and maintain at all times during the agreement period a Fidelity bond covering the activities of all employees who handle Community Agency funds in the amount of' 20% of their gross annual budget or the total amount of the grant whichever is less.

 Insurance: In order to protect itself as well as DHS under the "State Held Harmless" clause of the agreement, the Community Agency shall at all times during the grant period, insure that there is in force liability insurance in the area covered by the DHS agreement This insurance shall provide adequate liability coverage to protect both the Community Agency and the Department from injury or damage suits arising out of the performance of the agreement. Prior to or upon the execution of the agreement, the Community Agency shall furnish the Department with written verification of the existence of such liability insurance coverage. In the event that any action , suit , or proceeding is brought against the Department on any matter herein indemnified against, the Department, as soon as practical, shall cause notice in writing thereof to be given to the Community Agency by certified mail addressed to the Community Agency's address shown herein. The Community Agency shall also maintain adequate insurance during the grant period to protect capital equipment from fire or thefts.

Attachment C: Retention and Custodial Requirements for Records

 The Community Agency must adhere to the more restrictive of Attachment C or MAAP provisions for Retention and Custodial requirements for records.

Attachment D: Program Income

 1. Program Income ‑ The federal definition shall apply. In addition , for DHS the following terms will need to be included as part of the federal program income definition and will need to be considered in fiscal agreement close-out reporting under Attachment G.

 a. Available Income ‑ Available income is considered program income. This amount represents a Community Agency budget commitment of funding to the program and to the DES agreement. This income may include and is not limited to Agency unrestricted funds, donations, United Way, and other non‑DES grants . The amount committed in the DHS budget agreement represents a contract budget requirement and unless written budgetary approval has been received from DHS, this revenue represents an agreement requirement and is considered available income for agreement fiscal close-out .

 b. Donations - Donations may be considered as either restricted or unrestricted funds depending on the donor’s intended use of those funds.

 Unrestricted Donations - If the donor give the donations to the agency with no specific use identified, the donations are considered unrestricted and are under the complete control of the agency board of directors unless these donations have been committed through the contract `process in which case they are considered available income or program income to the extent of the amount received or budgeted, whichever is less.

 Restricted donations ‑ If the donor gives the donations to the agency with an intended use specified, namely the contract supported activity , then these donations are considered program income. These donations should be recognized as revenue based on the actual amount donated to the program . All client donations are considered a restricted donation.

 2. Uses of Program income ‑ The federal uses of program income under paragraph #5 of Attachment D of A‑110 are not applicable. DHS's intended use of program income is as described in the conditions and restrictions of the agreement budget. The only non‑allowable costs chargeable to an agreement supported activity are those costs specifically designated by funding in the agreement budget process. In those cases where it is found the DHS agreement budget restricts other revenue sources for specific costs, but use of those funds for those costs contradicts the intent of the other funding source, the written budgetary intent of the other funding source shall prevail for financial settlement of the agreement.

 3. Interest earned on agreement advances shall be remitted to DHS at the conclusion of the agreement period unless the Community Agency has obtained prior approval to use the interest earnings towards program operations. Agreement advances not placed in a separate bank account for interest earning purposes shall be computed based on the prevailing banking rate at the time of receipt of the advance.

Attachment E Cost Sharing and Matching

 1. The matching and cost sharing requirement is as specified in the signed DHS agreement, both as to amount and type.

 2. With prior approval from DHS, the current fair market value of donated (in‑kind) land and buildings may be applied , otherwise the original acquisition cost will prevail as cited in Attachment E section 3 #5 C .

Attachment F: Standards for financial management

 The Community Agency must adhere to the more restrictive of Attachment F or MAAP standards for financial management.

Attachment G: Financial Reporting Requirements

 1. This exception prescribes uniform reporting procedures for State DHS grants and agreements. The forms described in paragraphs 3 through 9 of Attachment G are not applicable to Community Agencies except where Community Agencies receive direct federal funds.

 a. Agreement reporting ‑ Reporting should occur as required by the terms of the agreement.

 b. Close-out reporting ‑ In addition to the MAAP supplemental schedules , the DHS requires the Community Agency to prepare the Certification of Financial Claims and the individual Schedules of Agreement Operations and Cost Determination. These reports are necessary in order to determine that the financial restrictions and conditions of the agreement have been met. (Copies of the forms and instructions follow on pages 8 ‑ 10.)

 The Community Agency's management is responsible for the preparation and accuracy of these reports. For those agencies which are MAAP exempt or which do not have Independent Public Accountant (IPA) financial statement filing requirements, these reports are due to the DHS program manager and audit division within five months of the close of their fiscal year. For agencies who are not MAAP exempt and who have selected audit option 2b, (see MAAP, pages 27‑32), the IPA is additionally responsible for issuing an opinion and a report on the Schedules of Agreement Operations/ Cost Determination. (A special report of this type is described in the Statement of Auditing Standards (SAS 62). Governmental Auditing Standards (GAGAS) refers to this type of audit as a "financial related audit " and provides performance and reporting standards).

 For audit option 1, the community agency must prepare the Financial Claims and individual schedules and submit them to the appropriate DHS program manager and audit division within 5 months of the close of their agency fiscal year for all agreements active during the community agency's fiscal year. For audit option 2 , the filing requirement is one year and also includes all active agreements during a community agency's fiscal year.

Attachment H: Monitoring and reporting program performance

 In addition to the requirements of Attachment H, the Community Agency shall follow the monitoring and program performance requirements of the DHS agreement and applicable DHS Bureau manuals as cited in Rider A of the agreement.

Attachment I: Payment requirements

 The Community Agency shall follow the payment requirements of the agreement. This exception supersedes the payment requirements of Attachment I.

Attachment J: Revisions of financial plans

 The following is in addition to the rules and requirements of Attachment J. The Community Agency shall revise its budget whenever one or more of the following conditions occur.

 a. The total expenses in any one category (total personnel, total equipment, total subcontract, total all other}is exceeded by ten percent or $1,000 whichever is greater; or

 b. The total budgeted amount of program income, as detailed in the budget agreement, changes by more than 10 percent or $5000, whichever is greater; or

 c. Specific budgeted capital equipment items are substituted by other capital equipment; or

 d. There are non budgeted line items in excess of $500.

 It should be noted the Community Agency may request a budget revision/amendment at any time.

Attachment K: Close-out Procedures

 The following exception is in addition to the requirements of Attachment K:

 1. The community agency must submit a final financial report to the agreement administrator based on the terms of the agreement. Any final financial report of agreement non‑expended balances must be remitted to DHS in a timely manner unless DHS policy or agreement terms permit carry‑over (see contract for disposition on and timeliness>. Close-out reporting must be done in accordance with attachment G of this circular.

Attachment L: Suspension and termination procedures

 DHS has no exceptions to Attachment L

Attachment M: Standard forms for applying for DHS assistance

 The forms of Attachment M are not applicable, except when an agency receives direct federal funds. The standard forms for applying for DHS assistance are contained in the appropriate DHS Bureau or Division manuals. (If no departmental manual exists the community agency should request assistance from the bureau director].

Attachment N: Property Management Standards

 DHS has no exceptions to Attachment N

Attachment O: Procurement standards

 In addition to attachment O, DHS requires that MAAP standards be followed when arranging for agency wide audits (see MAAP section 6).

State of Maine

Department of Human Services

Certification of Financial Claims Report(s)

 Community Agency: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Street Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 City, State Zip: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Telephone: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Community Agency Fiscal Year End: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Agreement Number Agreement Period Amount

 1. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 2. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 3. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 4 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 5. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 6. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 7. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 8. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 9. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 10. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 11. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 12. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

MAAP Community Agencies: I/we certify that the attached financial report(s) have been prepared based upon our IPA's financial statements and subject to the terms and conditions of the applicable agreements.

Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Chief Fiscal Officer: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date Prepared: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Executive Director: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

MAAP Exempt agencies and MAAP agencies with less than $25,000: I/we certify that the attached financial report(s) have been prepared based upon the Agency's internal accounting records subject to the terms and conditions of the applicable agreements.

Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Chief Fiscal Officer: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date Prepared: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Executive Director: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Department of Human Services

Agreement Operations: Cost Determination Report

Community Agency Information:

 Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Agency Fiscal Year End: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Agreement Information:

 Agreement Number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Agreement Period: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Agreement Amount: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Agreement Amount Prorated to Audited Period: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Part I. Agreement Totals Revenue Expense Balance

1 Per Agency Ledger \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 Adjustments \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 Per Financial Statements \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

Part II. Adjustments ‑ Eliminations and non‑allowable

 Description Revenue Expense Balance

2. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

3. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

4. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

5. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

6. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

7. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

8. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

9. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

10. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

11. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

12. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

13. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

14. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

15. Total Adjustments \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_

16. Totals Available for Cost Sharing \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_

Part III. Cost Sharing

 % of Total Available Allocated

 Funding Sources Available Income Revenue Expense Balance

17. \_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_

18. \_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_

19. \_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_

20. \_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_

21. \_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_

22. \_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_

23. \_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_

24. Totals 100% \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_

Instructions for Agreement Operations/Cost Determination Reports

Part I.

 Line 1. Agreement Totals ‑ Include total revenue and expense per ledger or financial statements as applicable.

Part II.

 Line 2. 14 Adjustments ‑ Increase (decrease) revenue and/or expense totals based upon (a) agreement negotiated fiscal provisions and (b) MAAP cost principles and DHS exceptions applicable to the type of Community Agency (see MAAP II section 09) .

 Generally, adjustments are made for the following:

 ‑ restrictive income applied against expenses;

 ‑ per agreement budget;

 ‑ elimination of non‑allowable expenses ( utilize A‑87 or A‑122 and DHS circular exceptions as applicable for the type of entity audited);

 ‑ recognition of available income as negotiated in the agreement

 ‑ elimination of in‑kind contributions;

 A supplemental page for description of adjustments should accompany the financial report (if necessary) .

 Line 15. Total Adjustments ‑ sum lines 2 through 14

 Line 16. Totals Available for Cost Sharing ‑ line 1 minus line 15.

Part III.

 Line 17 - 24. List each funding source supporting the contract program activity and include the following information;

 ‑ Funding Source ‑ List each specific agreement with DHS and include " all other " to recognize all other funding sources.

 ‑ % of Total Available Income ‑ Funding source revenue divided by total available revenue (line 24. .

 ‑ Available revenue ‑ List available income for each DHS agreement and ''all other". See attachment D and DHS exceptions for definitions of available income

 ‑Allocated Expenses ‑ Total expense (line 24.) times % of total available income

 ‑ Balance ‑ Available revenue minus Allocated Expense

MAAP Circular A‑122 Exceptions

 # 6 Compensation for personal services

 Special incentive payments to employees are allowable to the extent that they have the prior written approval of the DHS agreement administrator, and are in compliance with the specific restrictions and limitations of OMB Circular A‑122, Attachment B, # 6 h. Bonus payments and any after the fact payments to share in a program surplus are unallowable.

 # 19 Interest, Fund‑raising and investment management costs

 Interest on short‑term cash flow loans are allowable to the extent they are related to the agreement. Short term is defined as one year or less. Prior written approval is necessary in all circumstances.

 # 50 Travel costs

 If no written Community Agency policy exists regarding travel costs, State of Maine Employee travel reimbursement policy shall be followed. Additionally, DHS must give prior written approval to out of state travel not originally approved in the DHS agreement .

MAAP Circular A‑102 Exceptions

Circular A‑102

 DHS has no exceptions to this circular.

MAAP Circular A‑87 Exceptions

 Attachment B, part C, 3 ‑ Equipment and other capital expenditures

 Prior permission from the Department is required to purchase capital equipment over $500.

 Attachment B, part D #7 ‑ Interest

 Interest on short‑term cash flow loans are allowable to the extent they are related to the agreement. Short term is defined as one year or less. Prior written approval is necessary in all circumstances.

 Attachment B, part A, #28 ‑ Travel costs

 If no written Community Agency policy exists regarding travel costs, State of Maine Employee travel reimbursement policy shall be followed. Additionally, DHS must give prior written approval to out of state travel not originally approved in the DHS agreement .

MAAP Common Rule Exceptions

 Except as otherwise noted in this exception, the Community Agency is expected to comply with all portions of the Common Rule:

 Subpart A ‑ General

 92.1 Purpose and scope of this part

 92,2 Scope of sub‑part

 92.3 Definitions

 92.4 Applicability

 92.5 Effect on other Issuances

 92.6 Additions and exceptions

 Subpart B ‑ Pre Award Requirements

 92.10 Forms for applying for grants

 1. The standard forms for applying for DHS assistance are contained in the appropriate DHS Bureau\Division manuals. (If no departmental manual exist the community agency should request assistance from the bureau director).

 92.11 State plans

 92.12 Special grant or sub‑grant conditions for high risk grantees

 Subpart C ‑ Post Award Requirements

 Financial Requirements

 92.20 Standards for financial management

 The Agency must adhere to the more restrictive of section 92.20 or MAAP standards for financial management. Financial reporting must be based on section 92.41 and allowable costs must be based on section 92.22.

 92.21 Payment

 The payment requirements of 92.21 are not applicable. The Agency shall follow the payment requirements of the agreement.

 92.22 Allowable costs

 In addition to the applicable Circular, the agency needs to follow the DHS exceptions.

 92.23 Period of availability of funds (b) Liquidations of obligations

 Community Agency's must liquidate all obligations incurred under the award no later than the period required for submission of the final agreement report (see 92,41 1 a).

 92.24 Matching or cost sharing

 1. The matching and cost sharing requirement is as specified in the signed DHS agreement, both as to amount and type.

 2. With prior approval from DHS, the current fair market value of donated ( in‑kind ) land and buildings may be applied , otherwise the original acquisition cost will prevail as cited in section 92.24(e).

 92.25 Program Income

 1. Program income ‑ The federal definition shall apply. In addition , for OHS the following terms will need to be included as part of the federal program income definition and will need to be considered in fiscal agreement close-out reporting under section 92.41.

 a. Available Income ‑ Available income is considered program income. This amount represents a Community Agency budget commitment of funding to the program and to the DHS agreement. This income may include and is not limited to Agency unrestricted funds, donations, United Way, and other non‑DHS grants . The amount committed in the DHS budget agreement represents a contract budget requirement and unless written budgetary approval has been received from DHS, this revenue represents an agreement requirement and is considered available income for agreement fiscal close-out.

 b. Donations ‑ Donations may be considered as either restricted or unrestricted funds depending on the donor's intended use of those funds.

 Unrestricted donations ‑ If the donor gives the donations to the agency with no specific use identified, the donations are considered unrestricted and are under the complete control of the agency board of directors unless these donations have been committed through the contract process in which case they are considered available income or program income to the extent of the amount received or budget , whichever is less.

 Restricted donations ‑ If the donor gives the donations to the agency with an intended use specified/ namely the contract supported activity , then these donations are considered program income. These donations should be recognized as revenue based on the actual amount donated to the program. All client donations are considered a restricted donation.

 2. Uses of Program income ‑ The federal uses of program income under section 92.25 g of Circular A‑110 are not applicable . DHS's intended use of program income is as described in the conditions and restrictions of the agreement budget. The only non‑allowable costs chargeable to an agreement supported activity are those costs specifically designated by funding in the agreement budget process. In those cases where it is found the DHS agreement budget restricts other revenue sources for specific costs, but use of those funds for those costs contradicts the intent of the other funding source, the written budgetary intent of the other funding source shall prevail for agreement fiscal settlement purposes.

 3. Interest earned on agreement advances shall be remitted to DHS at the conclusion of the agreement period unless the Community Agency has obtained prior approval to use the interest earnings towards program operations. Agreement advances not placed in a separate bank account for interest earning purposes shall be computed based on the prevailing banking rate at the time of the receipt of the advance.

 92.26 Non federal audit

 In addition to federal audit requirements the agency must adhere to the MAAP audit requirements if applicable.

 Changes, Property, and Sub-awards

 32.30 Changes

 The Community Agency shall revise/amend its budget whenever one or more of the following conditions occur

 a. The total expenses in any one category (total personnel, total equipment, total subcontract, total all other) is exceeded by ten percent or $1,000, whichever is greater; or

 b The total budgeted amount of program income, as detailed in the budget agreement, changes by more than 10 percent or $5000 , whichever is greater; or c) Specific budgeted capital equipment items are substituted by other capital equipment; or d) There are non budgeted line items in excess of $500.

 It should be noted the Community Agency may request a budget revision/amendment at any time.

 92.31 Real property

 92.32 Equipment

 92.33 Supplies

 92.34 Copyrights

 92.35 Sub‑awards to debarred and suspended parties

 92.36 Procurement

 a. In addition to federal procurement standards, DHS requires that MAAP procurement standards be followed when arranging for agency wide audits ( see MAAP section .06).

 b. Bonding ‑ The Community Agency shall obtain and maintain at all times during the agreement period a Fidelity bond covering the activities of all employees who handle Community Agency funds in the amount of 20% of their gross annual budget or the total amount of the grant ,whichever is less.

 c. Insurance: In order to protect itself as well as DHS under the "State Held Harmless" clause of the agreement, the Community Agency shall at all times during the grant period, insure that there is in force liability insurance in the area covered by the DHS agreement. This insurance shall provide adequate liability coverage to protect both the Community Agency and the Department from injury or damage suits arising out of the performance of the agreement. Prior to or upon the execution of the agreement, the Community Agency shall furnish the Department with written verification of the existence of such liability insurance coverage. In the event that any action , suit , or proceeding is brought against the Department on any matter herein indemnified against, the Department, as soon as practical, shall cause notice in writing thereof to be given to the Community Agency by certified, mail addressed to the Community Agency's address shown herein. The Community Agency shall also maintain adequate insurance during the grant period to protect capital equipment from fire or thefts.

 92.37 Sub‑grants

Reports, Records Retention and Enforcement

 92.40 Monitoring and reporting program performance

 Program performance reporting shall be based on the terms of the written agreement and applicable DHS Bureau manual as cited in Rider A of the agreement.

 92.41 Financial reporting

 1. This section prescribes uniform reporting procedures for State DHS grants and other agreements with recipients.

 a. Agreement reporting ‑ Reporting should occur as required by the terms of the agreement.

 b. Close-out reporting ‑ In addition to the MAAP supplemental schedules, DHS requires the Community Agency to prepare the Certification of Financial Claims and the individual Schedules of Agreement Operations and Cost Determination. These reports are necessary in order to determine that the financial restrictions and conditions of the agreement have been met. (Copies of the forms and instructions follow on pages 20 ‑ 22).

 The Community Agency's management is responsible for the preparation and accuracy of these reports. For those agencies which are MAAP exempt or which do not have Independent Public Accountant (IPA) financial statement filing requirements, these reports are due to the DHS program manager and audit division within five months of the close of their fiscal year. For agencies who are not MAAP exempt and who have selected audit option 2b, {see MAAP, pages 27 ‑ 323, the IPA is additionally responsible for issuing an opinion and a report‑on ,‑the Schedules of Agreement Operations/ Cost Determination. (A special report of this type is described in the Statement of Auditing Standards (SAS 62). Governmental Auditing Standards (GAGAS) refers to this type of audit as a "financial related audit " and provides performance and reporting standards).

 For audit option 1, the community agency must prepare the Financial Claims and Individual Schedules and submit them to the appropriate DHS program manager and audit division within 5 months of the close of their agency fiscal year for all agreements active during the community agency's fiscal year. For audit option 2 , the filing requirement is one year and also includes all active agreements during a community agency's fiscal year.

 92.42 Retention and access requirements for records

 The Agency must adhere to the more restrictive of 92.42 or MAAP.

 92.43 Enforcement

 92.44 Termination for convenience

Subpart D After the Grant Requirements

 92.50 Close-out

 1. The community agency must submit a final financial report to the program manager based on the terms of the agreement. Any final financial report of agreement non‑expended balances must be remitted to the department in a timely manner unless department policy or agreement terms permit carry‑over (see contract for disposition and timeliness). Close-out reporting must be done in accordance with Subpart C paragraph 92.41 of this circular.

 92.51 Later disallowance and adjustments

 92.52 Collection of amounts due

Subpart E Entitlements

State of Maine

Department of Human Services

Certification of Financial Claims Report(s)

 Community Agency: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Street Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 City, State Zip: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Telephone: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Community Agency Fiscal Year End: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Agreement Number Agreement Period Amount

 1. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 2. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 3. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 4. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 5. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 6. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 7. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 8. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 9. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 10. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 11. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 12. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

MAAP Community Agencies: I/we certify that the attached financial report(s) have been prepared based upon our IPA's financial statements and subject to the terms and conditions of the applicable agreements.

Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Chief Fiscal Officer: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date Prepared: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Executive Director: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Department of Human Services

Agreement Operations: Cost Determination Report

Community Agency Information:

 Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Agency Fiscal Year End: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Agreement Information:

 Agreement Number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Agreement Period: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Agreement Amount: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Agreement Amount Prorated to Audited Period: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Part I. Agreement Totals Revenue Expense Balance

 1 Per Agency Ledger \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 Adjustments: \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 Per Financial Statements \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

Part II. Adjustments ‑ Eliminations and non‑allowable

 Description Revenue Expense Balance

2. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

3. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

4. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

5. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

6. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

7. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

8. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

9. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

10. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

11. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

12. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

13. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

14. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

15. Total Adjustments \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_

16. Totals Available for Cost Sharing \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_

Part III. Cost Sharing

 % of Total Available Allocated

 Funding Sources Available Income Revenue Expense Balance

17. \_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_

18. \_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_

19. \_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_

20. \_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_

21. \_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_

22. \_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_

23. \_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_

24. Totals 100% \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_

Instructions for Agreement Operations/Cost Determination Reports

Part I.

 Line 1 Agreement Totals ‑ Include total revenue and expense per ledger or financial statements as applicable.

Part II

 Line 2-14 Adjustments ‑ Increase (decrease) revenue and/or expense totals based upon (a) ‑agreement negotiated fiscal provisions and (b) MAAP cost principles and DHS exceptions applicable to the type of Community Agency (see MAAP II section 09 ) .

 Generally, adjustments are made for the following:

 ‑ restrictive income applied against expenses;

 ‑ eliminations/additions per agreement budget;

 ‑ elimination of non‑allowable expenses (utilize A‑87 or A‑122 and DHS circular exceptions as applicable for the type of entity audited);

 ‑ recognition of available income as negotiated in the agreement

 ‑ elimination of in‑kind contributions;

 A supplemental page for description of adjustments should accompany the financial report (if necessary) .

 Line 15 Total Adjustments ‑ sum lines 2 through 14

 Line 16 Totals Available for Cost Sharing ‑ line 1 minus line 15.

Part III.

 Line 17-24 List each funding source supporting the contract program activity and include the following information:

 ‑ Funding Source ‑ List each specific agreement with DHS and include " all other " to recognize all other funding sources.

 ‑ % of Total Available Income ‑ Funding source revenue divided by total available revenue (line 24.).

 ‑ Available revenue ‑ List available income for each DHS agreement and "all other''. See attachment D and DHS exceptions for definitions of available income

 ‑ Allocated Expenses ‑ Total expense (line 24.) times % of total available income

 ‑ Balance ‑ Available revenue minus Allocated Expense

MAAP Circular A‑21 Exceptions

 # 13 Equipment and Other Capital Expenditures

 Prior permission from the Department is required to purchase capital equipment over $500.

 # 17 Interest, Fund‑Raising and Investment Management Costs

 Interest on short‑term cash flow loans are allowable to the extent they are related to the agreement. Short term is defined as one year or less. Prior written approval is necessary in all circumstances.

 # 43 Travel costs

 If no written Community Agency policy exists regarding travel costs, State of Maine Employee travel reimbursement policy shall be followed. Additionally, DHS must give prior written approval to out of state travel not originally approved in the DHS agreement .

 EFFECTIVE DATE (ELECTRONIC CONVERSION): May 5, 1996

APAO WORD VERSION CONVERSION (IF NEEDED) AND ACCESSIBILITY CHECK: July 16, 2025