

MAINE STATE LEGISLATURE

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115th MAINE LEGISLATURE

FIRST REGULAR SESSION-1991

Legislative Document

No. 1707

H.P. 1166

House of Representatives, April 25, 1991

Reference to the Committee on State and Local Government suggested and ordered printed.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

Presented by Representative MITCHELL of Vassalboro.
Cosponsored by Senator BUSTIN of Kennebec.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND NINETY-ONE

**An Act to Amend the Maine Uniform Accounting and Auditing Practices
Act for Community Agencies.**



Be it enacted by the People of the State of Maine as follows:

2
4 Sec. 1. 5 MRSA §1653, sub-§§4-A and 6-A are enacted to read:

6 4-A. Exceptions. "Exceptions" means:

8 A. For public entities, exceptions to the criteria
10 contained in OMB Circular A-102, entitled "Uniform
12 Administrative Requirements for Grants and Cooperative
Agreements to State and Local Governments" and OMB Circular
A-87, entitled "Cost Principles for State and Local
Governments";

14 B. For nonprofit entities, exceptions to the criteria
16 contained in OMB Circular A-110, entitled "Uniform
18 Administrative Requirements for Grants and Agreements with
Institutions of Higher Education, Hospitals and Other
Nonprofit Organizations" and OMB Circular A-122, entitled
"Cost Principles for Nonprofit Organizations";

20 C. For educational entities, exceptions to the criteria
22 contained in OMB Circular A-110, entitled "Uniform
24 Administrative Requirements for Grants and Agreements with
Institutions of Higher Education, Hospitals and Other
26 Nonprofit Organizations," OMB Circular A-21, entitled "Cost
28 Principles for Educational Institutions" and OMB Circular
A-88, entitled "Indirect Cost Rates, Audit, and Audit
Followup at Educational Institutions"; and

30 D. For for-profit entities, exceptions to the criteria
32 contained in OMB Circular A-102, entitled "Uniform
34 Administrative Requirements for Grants and Cooperative
Agreements to State and Local Governments" and OMB Circular
A-87, entitled "Cost Principles for State and Local
Governments."

36 6-A. OMB circular. "OMB circular" means a publication
38 prepared by the federal Office of Management and Budget.

40 Sec. 2. 5 MRSA §§1659 and 1660 are enacted to read:

42 §1659. Exceptions to criteria

44 The commissioner shall adopt rules to ensure uniformity and
46 consistency of exceptions to the applicable OMB circulars among
48 all departments. The commissioner shall establish one set of
uniform exceptions and compliance standards for all departments.

