

PROGRAM/FUNDING REGULATIONS

ACCOUNTING

LAW (<i>Accounting</i>)	PURPOSE	SOURCE
Fair Labor Standards Act AKA “Wage & Hour”	The FLSA has four main components: minimum wage requirements, overtime requirements, child labor regulations, and equal pay provisions.	US Dept of Labor, Wage & Hour Division
Worker’s Compensation	Provisions relating to medical care and compensation for employees who are injured in the course of employment.	Division of Worker’s Comp. Dept. of Labor
Uniform Administrative Requirements for Grants and Agreements with Institutes of Higher Education, Hospitals and Other Non-Profit Organizations (OMB Circular A-110)	OMB A-110 contains guidance to agencies on the administration of grants to and agreements. The guidance sets forth standards for obtaining consistency and uniformity in the agencies administration of those grants and agreements.	Office of Management and Budget www.whitehouse.gov/omb/ (circulars)
Section 6033 of Internal Revenue Form 990	Reporting of tax-exempt organizations.	Internal Revenue Service www.irs.gov
Cost Principles for Non-Profit Organizations (OMB Circular A-122)	Establishes principles for determining costs of grants, contracts and other agreements with nonprofit organizations. The principles are designed to provide that the Federal Government bears its fair share of costs except where restricted or prohibited by law.	Office of Management and Budget www.whitehouse.gov/omb/ (circulars)
Single Audit Act of 1990 – (OMB Circular A-133) Audits of Institutions of Higher Education and Other Non-Profit Organizations.	Audit of states, Local Governments, and Non-Profit Regulations.	Office of Management and Budget www.whitehouse.gov/omb/ (circulars)
SF-SAC Appendix A: Data Collection Division	Federal Clearing House – collects data on non-profit organizations following A-133 audits.	Office of Management and Budget www.whitehouse.gov/omb/
Form 5500 - Employee Retirement Income Security Act of 1974. Code section 6058 and ERISA sections 104 and 4065	Reports information concerning employee benefit plans. Any administrator or sponsor of an employee benefit plan subject to ERISA must file information about each plan every year.	29 CFR 2520 Department of Labor and Internal Revenue, Department of Treasury.
Internal Revenue Code (IRC) Title 26 (Publication 15, Circular E)	Federal tax regulation guide for employers to administer payroll	Internal Revenue Service www.irs.gov
US Department of Housing and Urban Development	Provides guidance, extensions, instructions, clarifications, announcements and other policy information on public and Indian housing	Public and Indian Housing Notices, Rules and Regulations www.hud.gov

LAW (Accounting)	PURPOSE	SOURCE
General Accepted Accounting Principles	Framework of guidelines used to prepare and standardize the reporting of financial statements.	Federal Accounting Standards Advisory Board www.fasab.gov

COMMUNITY SERVICE BLOCK GRANTS

LAW (CSBG Programs)	PURPOSE	SOURCE
Title II – Community Services Block Grant Program	Provides regulations for CSBG funds and projects for all Community Action agencies	http://www.acf.hhs.gov/programs/ocs/csb/pdf/csb_law_508.pdf 42 USC 9901-9924
Title III – Low Income Home Energy Assistance	Provides all rules and regulations for implementing the LIHEAP program	http://www.acf.hhs.gov/programs/ocs/csb/pdf/csb_law_508.pdf 112 STAT. 2756 PUBLIC LAW 105–285
LIHEAP Manual	Provides Missouri policies and procedures to implement the LIHEAP program FFY09 LIHEAP manual	http://www.dss.mo.gov/fsd/eassist/pdf/liheapmanual_07.pdf http://www.dss.mo.gov/fsd/liheap.htm
VITA	The VITA Program offers free tax help to low- to moderate-income (generally, \$40,000 and below) people who cannot prepare their own tax returns. Certified volunteers sponsored by various organizations receive training to help prepare basic tax returns in communities across the country. VITA sites are generally located at community and neighborhood centers, libraries, schools, shopping malls, and other convenient locations	IRS - http://www.irs.gov/individuals/article/0,,id=107626,00.html
VISTA	AmeriCorps VISTA is the national service program designed specifically to fight poverty. Founded as Volunteers in Service to America in 1965 and incorporated into the AmeriCorps network of programs in 1993, VISTA has been on the front lines in the fight against poverty in America for more than 40 years.	http://www.americorps.org/about/programs/vista.asp
Foster Grandparent Program	Foster Grandparents serve up to 40 hours per week. Some volunteers may qualify to earn a tax-free, hourly stipend. With Foster Grandparents, you'll	http://www.seniorcorps.gov/about/programs/fg.asp

LAW (CSBG Programs)	PURPOSE	SOURCE
	receive pre-service orientation, training from the organization where you serve, and supplemental accident and liability insurance while on duty.	

ECONOMIC AND COMMUNITY DEVELOPMENT PROGRAMS

PROGRAM SUB-CATEGORY <i>(Economic & Community Development)</i>	PURPOSE	SOURCE
Section 8 Authorization	To provide rental assistance through the housing choice voucher program. Allows individuals and families to live in safe, decent affordable housing. Tenants pay only 30% of their income toward the rent	US Department of Housing and Urban Development http://www.hud.gov/offices/pih/programs/hcv/about/fact_sheet.cfm Guidebook: http://www.hud.gov/offices/pih/programs/hcv/about/fact_sheet.cfm Authorizing legislation: 24 CFR 982 http://www.access.gpo.gov/nara/cfr/waisidx_05/24cfr982_05.html
Section 8 SEMAP	Section 8 Assessment Program – required yearly The section 8 management assessment program (SEMAP) measures the performance of the public housing agencies (PHAs) that administer the housing choice voucher program in 14 key areas. SEMAP helps HUD target monitoring and assistance to PHA programs that need the most improvement.	24 CFR 985 http://www.access.gpo.gov/nara/cfr/waisidx_01/24cfr985_01.html Regulations and notices http://www.hud.gov/offices/pih/programs/hcv/semaph/
Section 8 PHA Plans	The PHA Plan is a comprehensive guide to public housing agency (PHA) policies, programs, operations, and strategies for meeting local housing needs and goals. There are two parts to the PHA Plan: the 5-Year Plan, which each PHA submits to HUD once every 5th PHA fiscal year, and the Annual Plan, which is submitted to HUD every year.	24 CFR 903 http://www.hud.gov/offices/pih/pha/

PROGRAM SUB-CATEGORY <i>(Economic & Community Development)</i>	PURPOSE	SOURCE
Section 8 HUD Notices	Enabling legislation is further refined for implementation through periodic notices	http://www.hud.gov/offices/pih/regs/index.cfm
Section 8 Fair Market Rents	Rents that can be charged are determined yearly by HUD and are set according to residence size (# of bedrooms) and different for different counties	http://www.huduser.org/datasets/fmr.html
Section 8 Income Guidelines	Participants must meet income guidelines. Income cannot exceed 80% of median household income and is determined by family size	http://www.huduser.org/datasets/il.html
Weatherization Authorization	<p>Homes receive weatherization to enable the residence to be energy efficient. Work can include, but is not limited to auditing of the home, insulation, caulking, furnace and water heater repair and replacement, pipe insulation, and caulking.</p> <p>Program is federally funded and implemented through the Missouri Department of Natural Resources Energy Center.</p>	<p>US Department of Energy http://www.waptac.org/sp.asp?mc=what_regulations</p> <p>Missouri Weatherization Program Operational Manual</p> <ul style="list-style-type: none"> • Table of Contents DOC • State Plan <ul style="list-style-type: none"> ◦ U.S. DOE 2006 Annual File Worksheet PDF ◦ U.S. DOE 2006 Master File Worksheet PDF • Section 1: Subgrantee Selection DOC 26.7 MB • Section 2: Client Services DOC <ul style="list-style-type: none"> ◦ Program Notice - 2006 Poverty Income DOC • Section 3: Technical Standards DOC • Section 4: Reports and Record Keeping DOC • Section 5: Financial Management DOC • Section 6: Procurement DOC
Weatherization Individual Utility Programs	Federal Weatherization funds are sometimes supplemented by various private utility company funds. Rules vary by company.	Ameren UE KC Power and Light Association of Electric Cooperatives – audit program

PROGRAM SUB-CATEGORY <i>(Economic & Community Development)</i>	PURPOSE	SOURCE
Affordable Housing Tax Credit Program (AHAP)	The AHAP tax credit is a one-time credit that may be allocated to an eligible donor for up to 55 percent of the total value of an eligible donation. There are two types of AHAP tax credits: Production credits for donations related to construction, rehabilitation, and rental assistance activities and Operating Assistance credits for donations that help fund the operating costs of the non-profit organization. Properties must comply with land use restrictions	Missouri Housing Development Commission. Missouri Revised Statutes 32.105, 32.111, 32.112, 32.115, 32.120, and 32.125 http://mhdc.com/rental_production/ahap/index.htm
Federal Tax Credit programs for housing construction	This program provides a federal tax credit to investors in affordable housing. The credit can be used each year for 10 years and is allocated to the owner of a development. Investors take an ownership interest in order to utilize the tax credits, thereby generating equity to construct or acquire and rehabilitate the development. Annually, the Internal Revenue Service allocates the credit to each state in an amount equal to \$1.90 times its population..	Section 42 of the IRC Congress has delegated the administration of the Low Income Housing Tax Credit to state housing agencies to assure that good quality housing would be available where it is most needed. MHDC is charged not only with the allocation of credit, but also with the assuring compliance with the regulations. This includes the performance of a physical inspection of the property and a review of management and occupancy procedures during the compliance period of the initial 15 years and the extended use period (an additional 15 years). A copy of the Tax Credit Compliance Manual is available on the MHDC website. http://mhdc.com/rental_production/index.htm http://mhdc.com/rental_production/lihtc-links.htm
State Tax Credit programs for housing construction	Missouri also has a state low income housing credit, and may allocate an amount equal to 100% of the federal credit.. These are used most often in conjunction with the above programs to construct housing	Mo Statutes: Sections 135.350 through 135.363 See above for MHDC links

PROGRAM SUB-CATEGORY <i>(Economic & Community Development)</i>	PURPOSE	SOURCE
HOME Funds Missouri Housing Development Commission	The federally funded HOME program provides a financing source for several eligible activities that increase the supply of affordable housing for low and very low income persons. One of these activities is the acquisition and rehabilitation or new construction of rental housing. As HOME Administrator for the State of Missouri, MHDC uses a portion of its annual HOME allocation to finance rental production at a very low interest rate, which results in rents that are affordable to low income families.	US Department of Housing and Urban Development 24 CFR Part 92 – Title II of the Cranston-Gonzalez National Affordable Housing Act http://www.hud.gov/offices/cpd/affordablehousing/lawsandregs/regs/finalrule.pdf MHDC: http://mhdc.com/rental_production/home_prog/index.htm
HOME Funds City of Columbia	Similar to MHDC but allows for new housing construction for single family homeownership. Is administered through the City of Columbia and can only be used in the city.	US Department of Housing and Urban Development (See above) City of Columbia: http://gocolumbiamo.com/planning/index.php
Missouri Housing Trust Fund	The Missouri Housing Trust Fund was created by the State Legislature in 1994 to help meet the housing needs of very low income families and individuals. The Missouri Housing Development Commission administers the Trust Fund, which provides funding for a variety of housing needs, such as homeless prevention, rehab or new construction of rental housing, rental assistance and home repair. Type of Assistance Grants to organizations providing housing assistance to individuals.	State Statute – RSMo 215-034 http://www.moga.mo.gov/statutes/c200-299/215000034.htm http://mhdc.com/housing_trust_fund/index.htm

PROGRAM SUB-CATEGORY <i>(Economic & Community Development)</i>	PURPOSE	SOURCE
Community Housing Development Organization Missouri Housing Development Commission	Special not-for profit designation and funding enabled by federal legislation to construct housing and economic development projects. Funding administered through MHDC Funded through the HOME program and provides special set-asides for these non profits	US Department of Housing and Urban Development http://www.hud.gov/offices/cpd/affordablehousing/programs/home/topical/chdo.cfm
Community Housing Development Organization City of Columbia	Similar to MHDC, but administered by City of Columbia	http://gocolumbiamo.com/Planning/index.php
Community Development Block Grants City of Columbia City of Jefferson (Entitlement communities)	Funds from US Department of Housing and Urban Development going directly to the City of Columbia (and City of Jefferson) to be used for Community Development purposes, including items such as infrastructure, economic development, and housing projects	US Department of Housing and Urban Development The program is authorized under Title 1 of the Housing and Community Development Act of 1974, Public Law 93-383, as amended; 42 U.S.C.-5301 et seq. http://www.hud.gov/offices/cpd/communitydevelopment/programs/entitlement/ City of Columbia http://gocolumbiamo.com/Planning/index.php City of Jefferson (currently does not have program for non-profit participation)
Rural LISC Operational funds and development loans	Provides federal funding for specially designated Community Development Corporations for operations and in addition can provide loans for special projects related to housing and economic development. Loans can be used for up front costs of infrastructure and be a part of an equity position in certain projects	US Department of Housing and Urban Development Section 4 funding http://lisc.org/section/products_services/loans
Apartment management Management of apartments constructed through either MHDC programs or Rural Development programs	Insure proper management of apartment complexes constructed by federal programs	Management rules and regulations MHDC funded properties: http://mhdc.com/program_compliance/index.htm Rural Development properties http://www.rurdev.usda.gov/MO/mfhpage.htm http://www.rurdev.usda.gov/reg/hblist.html#hb35602

EMPLOYMENT – HUMAN RESOURCES

LAW (Employment/Human Resources)	PURPOSE	SOURCE
Fair Labor Standards Act AKA “Wage & Hour”	The FLSA has four main components: minimum wage requirements, overtime requirements, child labor regulations, and equal pay provisions.	US Dept of Labor, Wage & Hour Division http://www.dol.gov/compliance/laws/comp-flsa.htm
MO Minimum Wage	An employee’s wages may not be reduced below the minimum wage rate set by the state. Note: Where Federal and state law have different minimum wage rates, the higher standard applies.	State Dept Of Labor - Div of Labor http://www.dolir.mo.gov/LS/minimumwage/index.asp
Federal Minimum Wage	An employee’s wages may not be reduced below the minimum wage rate set by the federal government. Note: Where Federal and state law have different minimum wage rates, the higher standard applies.	US Dept of Labor http://www.dol.gov/dol/topic/wages/minimumwage.htm
Equal Pay Act (EPA)	Applies to all employers who are covered by the Fair Labor Standards Act (which covers most businesses). Prohibits discrimination due to sex in the payment of wages, by barring payment of a lower wage to one sex than to the opposite sex for jobs of equal skill, effort and responsibility which are performed under similar working conditions.	EEOC Fair Labor Standards http://www.eeoc.gov/policy/epa.html
Title VII of the Civil Rights Act, Equal Employment Opportunity Act, Pregnancy Discrimination Act, Age Discrimination in Employment Act Rehabilitation Act and Title 1 of the Americans with Disabilities Act (ADA),	Provides national policy governing employment discrimination.	EEOC, MCHR, USDA, US Dept of Justice http://www.eeoc.gov/policy/vii.html
Americans with Disability (ADA) Public Accommodations	Requires architectural modifications of buildings (including restrooms, elevators, walkways, etc.) in various circumstances.	42 USC 12181 http://www4.law.cornell.edu/uscode/42/usc_sec_42_00012181---000-.html
Uniformed Services Employment and Reemployment Rights Act (USERRA)	Unlawful to refuse to hire, or to discriminate during employment, because of military service obligations Unlawful to deny reinstatement after returning from military service	US Dept of Labor http://www.dol.gov/compliance/laws/comp-userra.htm
Vietnam Era Veterans’ Readjustment Assistance Act (VEVRA ’74)	Requires employers with federal contracts or subcontracts of \$10,000 or more to hire and promote	US Dept of Labor http://www.dol.gov/compliance/laws/comp-

LAW <i>(Employment/Human Resources)</i>	PURPOSE	SOURCE
	individuals who served in the military during the Vietnam era	vevraa.htm
Family Medical Leave Act (FMLA) and Military Family Leave (FMLA revision)	Provides job protected leave for serious medical conditions.	Dept of Labor, Wage & Hour Div http://www.dol.gov/esa/whd/fmla/index.htm
Employment Retirement Income Security Act (ERISA)	Provides rules with respect to retirement plans and other benefit plans (mainly insurance plans)	Dept of Labor http://www.dol.gov/dol/topic/health-plans/erisa.htm
Consolidated Omnibus Budget Reconciliation Act (COBRA)	Provides requirements for continuation of medical plans for employees who would otherwise lose coverage.	29 USC 1161 http://www.dol.gov/dol/topic/health-plans/cobra.htm
Health Insurance Portability and Accountability Act (HIPAA)	Provides rules restricting refusal of coverage and/or higher rates based on health related factors.	42 USC 300gg http://www.dol.gov/dol/topic/health-plans/portability.htm
Health Maintenance Organization Act (HMO)	Provides requirements for employers who provide health insurance benefits (contributory or non-contributory) in relation to HMO options.	42 USC 300e-9 http://www4.law.cornell.edu/uscode/42/300e-9.html
Occupational Safety and Health Act (OSHA)	Provides standards for safe and health working environments.	US Dept of Labor http://www.dol.gov/compliance/laws/comp-osha.htm
Drug Free Workplace Act	Provides standards to ensure employers maintain a drug free workplace.	P.L. 100-690 http://thomas.loc.gov/cgi-bin/bdquery/z?d100:HR05210:@@D&summ2=m&
Worker's Compensation	Provisions relating to medical care and compensation for employees who are injured in the course of employment.	Division of Worker's Comp, Dept of Labor http://www.dol.gov/dol/topic/workcomp/index.htm
Employment Retirement Income Security Act (ERISA)	Provides rules with respect to retirement plans and other benefit plans (mainly insurance plans)	Dept of Labor http://www.dol.gov/dol/topic/health-plans/erisa.htm
Social Security Act -Unemployment Benefits	Provides unemployment compensation.	US Dept of Labor http://www.ssa.gov/OP_Home/ssact/ssact-toc.htm
Electronic Communications Privacy Act (ECPA)	Provides restrictions for the employer in the use of electronic or mechanical device to intercept the conversations of employees.	18 USC 2510 http://www.usiia.org/legis/ecpa.html
Employee Polygraph Protection Act	Provides restrictions on the use of lie detectors in employment.	Wage & Hour Div http://www.dol.gov/compliance/laws/comp-eppa.htm

LAW <i>(Employment and Training-WIA/CAP)</i>	PURPOSE	SOURCE
		<p>*<i>DWD Policies & Manuals</i> includes Workforce Investment Act (WIA) program guidelines *<i>DWD Issuances</i> – provides program policy updates (State) *<i>Work Verification Plan</i> for the Career Assistance Program (CAP) *<i>CAP Policies</i> *<i>Toolbox Procedures</i> – Toolbox is the data entry system that is used to record all client data</p> <p>MO Education & Career Hotlink (DESE) https://www.missouricareersource.com/mech Training provider information in this website includes lists of educational institutions offering post-secondary education. CWIB will only allow funds to be spent on participants that are attending DESE approved training sites.</p>

HEAD START

LAW <i>(Head Start)</i>	PURPOSE	SOURCE
2007 Head Start Act	Law for Head Start and Early Head Start Grantees	US Department of Health and Human Services www.eclkc.ohs.acf.hhs.gov
Head Start Performance Standards	Guide the day-to-day operations of Head start and Early Head Start Grantees.	
Information Memorandum (provides information of importance to programs)	Provides clarification of existing regulations.	
Program Instruction (provides instructions that programs MUST follow)	Explanation of new expectations for programs to meet.	

LAW (<i>Head Start</i>)	PURPOSE	SOURCE
Policy Clarifications	Head Start programs submit questions and get answers directly from the Federal Government. All questions and answers are maintained for future use.	
Individuals with Disabilities Education Act (IDEA)	Governs how state and public agencies provide early intervention, special education and related services to eligible infants, toddlers, children and youth with disabilities.	U.S. Dept. of Education State of Missouri www.us.ed.gov
IDEA Part C	Same as IDEA above...with specific regulations governing early intervention services for infants and toddlers (birth –age 2) and their families.	www.idea.ed.gov www.dese.mo.gov
IDEA Part B	Same as IDEA above...with specific regulations governing special education and related services for children ages 3-21 years old.	
ADA	Ensure equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation, and requiring the establishment of TDD/telephone relay services.	US Dept. of Justice www.ada.gov
Licensing Rules for Child Day Care Centers	Regulate licensed child care centers	State of MO, Dept. of Health & Senior Services www.dhss.mo.gov/ChildCare/
Child and Adult Care Food Program (CACFP)	Ensure that nutritious snacks and meals are served to children in child care centers. Provides reimbursement to child care centers for meals provided.	US Dept. of Agriculture (USDA) www.dhss.mo.gov/cacfp www.fns.usda.gov
State of MO, Department of Health, Sanitation	Regulation of health and sanitation practices of licensed child care facilities.	US Dept. Health & Senior Services www.dhss.mo.gov/EHOG_manual/