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Arkansas Department of Human Services  
Division of Aging and Adult Services

Policy Type	Subject of Policy	Policy Number
Fiscal	Cost Principles	

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SECRETARY OF STATE  
LITTLE ROCK, ARKANSAS  
BY \_\_\_\_\_

**Policy Statement:**

In order to receive state federal or other funds from the division on Aging and Adult Services (DAAS), grants and subcontractors must comply with the requirements of circular A-122 "Cost Principles For Non profit Organizations" and its Attachments A and B.

**Purpose:**

To establish acceptable cost principles that apply to all programs funded by DAAS.

**Scope:**

The policy applies to all grantees, contractors and subcontractors of DAAS and all funding sources and programs within DAAS.

**General Authority:**

Older Americans Act Law and Regulations Social Services  
Block Grant Law and Regulations Arkansas Code Annual Section  
25-10-101 et seq.