

40 C.F.R. § 35.6270

Standards for financial management systems.

- (a) *Accounting system standards*—(1) *General*. The recipient's system must track expenses by site, activity, and operable unit, as applicable, according to object class. The system must also provide control, accountability, and an assurance that funds, property, and other assets are used only for their authorized purposes. The recipient must allow an EPA review of the adequacy of the financial management system as described in 2 CFR 200.302.
- (2) *Allowable costs*. The recipient's systems must comply with the appropriate allowable cost principles described in 2 CFR part 200 Subpart E—Cost Principles.
- (3) *Pre-remedial*. The system need not track expenses by site. However, all pre-remedial costs must be documented under a single Superfund account number designated specifically for the pre-remedial activity.

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