OMB Uniform Guidance

Effective: December 26th, 2014

The Office of Management and Budget “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule” was released in the Federal Register on December 26, 2013 (2 CFR Chapter I, Chapter II, Part 200, et al.). Per the OMB webpage this guidance “will supersede requirements from OMB Circulars A-21, A-87, A-110, and A-122 (which have been placed in 2 C.F.R. Parts 220, 225, 215, and 230); Circulars A-89, A-102, and A-133; and the guidance in Circular A-50 on Single Audit Act follow-up.”

Read the full Uniform Guidance: 2 CFR 200, Uniform Guidance (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards)

Agency Implementation

NATIONAL INSTITUTES OF HEALTH (NIH)

• NIH Interim Grant General Conditions (effective December 26, 2014)
  o See also: FAQs on Uniform Guidance and NIH Interim Grant Conditions

NATIONAL SCIENCE FOUNDATION (NSF)

• NSF’s Proposal & Award Policies and Procedures Guide (PAPPG) (effective December 26, 2014)
  o See Also: PAPPG for proposals due and awards made before December 26, 2014

• NSF’s Summary of Significant Changes and Clarifications to the PAPPG

Office of Management and Budget (OMB) Resources

• OMB Policy Statements: Uniform Grant Guidance
• Uniform Guidance Crosswalk from Existing Guidance to Final Guidance
• Uniform Guidance Crosswalk from Final Guidance to Existing Guidance
• Audit Requirements Comparison Chart -- OMB Circular A-133 and Proposed Uniform Guidance Subpart F
• Definitions Comparison Chart
• Administrative Requirements Comparison Chart