

Uniform Guidance

On December 26, 2013, the Office of Management and Budget (OMB) issued the "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards". The Uniform Guidance consolidates, streamlines and supersedes eight existing OMB Circulars, including Circulars A-21, A-110 and A-133. The new guidance, which affects all federal grants and contracts, took effect on **December 26, 2014**.

The implementation of Uniform Guidance will affect the daily administration of federal awards at all institutions of higher education, including the University of North Alabama.

Navigating the Uniform Guidance

For ease of navigation, the Uniform Guidance is broken down into its following subparts:

Preamble - [Major Policy Reforms](#)

Subpart A (200.0 - 200.99) - [Acronyms and Definitions](#)

Subpart B (200.100 - 200.113) - [General Provisions](#)

Subpart C (200.200 - 200.211) - [Pre Award Requirements](#)

Subpart D (200.300 - 200.345) - [Post Award Requirements](#)

Subpart E (200.400 - 200.475) - [Cost Principles](#)

Subpart F (200.500 - 200.521) - [Audit Requirements](#) (includes Appendices I-XI) - Subpart F will apply to audits of fiscal years beginning on or after December 26, 2014

Communications & Resources from Federal Agencies

- FAQs for OMB's Uniform Guidance - updated 11/26/2014
- [COFAR Webinar on Uniform Guidance Implementation](#) - 10/2/2014
- The Council on Financial Assistance Reform (COFAR) - this site contains FAQs, webinars, and side-by-side crosswalks
- Federal Register - [Final Guidance -Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#) - this is the full, final guidance issued by the Office of Management and Budget (OMB) on 12/26/13.

Presentations & Training Materials from Non-Federal Organizations

- [Uniform Guidance videos from NCURA](#)
- NCURA Webinar Slides 5/14/14 - [The Uniform Guidance: Key Issues for Universities](#)

Other Resources

- Federal *contracts*, as opposed to Federal grants and cooperative agreements, are subject to the Federal Acquisition Regulation (FAR), in addition to the Uniform Guidance. However, read carefully FAQ for 200.101, "Applicability of Uniform Guidance to FAR based contracts." FAR provided here as a reference:
- [Acquisition Central - FAR](#)
- [48 CFR](#) (FAR in electronic Code of Federal Regulations)

OMB Circulars effective until 12/26/2014:

- [A-21](#) - Cost Principles for Educational Institutions
- [A-110](#) - Uniform Administrative Requirements for Grants and Agreements with Institutions of High Education, Hospitals, and Other Non-Profit Organizations
- [A-133](#) - Audits of States, Local Governments and Non-Profit Organizations, plus the [A-133 Compliance Supplement 2014](#)