

Crosswalk between Uniform Guidance (2 CFR 200)
& the OMB Circulars (A-21/A-110/A-133)

<i>The Big Picture:</i>		
After Dec. 25, 2014	Before Dec. 26, 2014	Notes, comments
<p><u>2 CFR 200</u> Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</p>	<p><u>OMB Circular A-21</u> (Cost Principles for Universities) OMB Circular A-87 (Cost Principles for States) OMB Circular A-122 (Cost Principles for Non-profits)</p> <p><u>OMB Circular A-110</u> (Administrative requirements for Universities, Hospitals, Non-profits) OMB Circular A-102 (Administrative requirements for States – “Common Rule”)</p> <p><u>OMB Circular A-133</u> (Audits – “Single Audit”)</p>	<p>Reform effort was intended to streamline and eliminate duplicative language. These reform activities were conducted by members of the Council on Financial Assistance Reform (COFAR).</p> <p>All proposal submissions and award notices received after December 24, 2014 should be managed under the Uniform Guidance.</p>
<i>The Parts:</i>		
<p><u>Subpart A</u> – Acronyms and Definitions <i>Sections 200.0 – .99</i></p>		<p>All definitions were not in each Circular and those that existed in multiple documents weren’t always consistent.</p>
<p><u>Subpart B</u> – General Provisions <i>Sections 200.100 - 113</i></p>	All Circulars	
<p><u>Subpart C</u> – Pre-Federal Award Requirements and Contents of Federal Awards <i>Sections 200.200 - .211</i></p>	Primarily OMB Circular A-110	
<p><u>Subpart D</u> – Post Federal Award Requirements <i>Sections 200.300 – 345</i></p>	OMB Circular A-110; OMB Circular A-102, OMB Circular A-133	<p>This is where administrative requirements are found. In the Uniform Guidance, a few items from the audit circular were moved into this section, also.</p>
<p><u>Subpart E</u> – Cost Principles General provisions <i>Sections 200.400 - .411</i></p>	OMB Circular A- 21, C. Basic Considerations	

<p><u>Subpart E – Cost Principles Direct and Indirect (F&A) Costs</u> Sections 200.412 - .415</p>	<p>OMB Circular A- 21, D. Direct Costs, and E. F&A Costs</p>	
<p><u>Subpart E – Cost Principles Selected Items of Cost</u> Sections 200.420 - 475</p>	<p>OMB Circular A- 21, section J. General Provisions for Selected Items of Cost</p>	<p>This is where individual cost items are listed and explanations are provided regarding allowability. In both sets of guidance, when a cost is described as allowable, it is irrespective of whether it is properly treated as direct or indirect. In other words, if a cost is described as allowable in this section, it may only be allowable as an indirect cost.</p>
<p><u>Subpart F – Audit Requirements</u> Sections 200.500 - .521</p>	<p>OMB Circular A-133</p>	
<p>Appendices : I – XI</p>	<p>All Circulars</p>	
<p>University related appendices:</p> <p><u>Appendix II</u> to Part 200 Contract Provisions for Non-Federal Entity Contracts Under Federal Awards</p> <p><u>Appendix III</u> to Part 200 – Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHE’s)</p>	<p>OMB Circular A-110, Appendix A</p> <p>OMB Circular A-21, F. – H.</p>	