

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)
 - 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)
 - 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](#)
- [Cost Principles Comparison Chart -- 2 CFR Part 225 \(A-87\), 2 CFR Part 220 \(A-21\), 2 CFR Part 230 \(A-122\), and Final Uniform Guidance](#)

- [Audit Requirements Comparison Chart -- OMB Circular A-133 and Proposed Uniform Guidance Subpart F](#)
- [Definitions Comparison Chart](#)
- [Administrative Requirements Comparison Chart](#)