

## Which Circulars did I Previously Follow?

Although there were six grant circulars, you were only covered by three of them, depending on type of entity:

1. **States, local governments, and Indian Tribes follow:**

**A-87** for cost principles, **Relocated to 2 CFR, Part 225**  
(18 pages, 362 kb),

**A-102** for administrative requirements

and **A-133** for audit requirements.

# Selected **Super Circular** Links

**“The Super Circular” - Federal Register dated December 26, 2013 - 103 pages:**

<http://www.gpo.gov/fdsys/pkg/FR-2013-12-26/pdf/2013-30465.pdf>

## **Various Crosswalks and Other Available Guidance:**

[http://www.whitehouse.gov/omb/grants\\_docs](http://www.whitehouse.gov/omb/grants_docs)

Uniform Guidance Crosswalk from Predominant Source in Existing Guidance (29 pages, 442 kb)

Uniform Guidance Crosswalk to Predominant Source in Existing Guidance (10 pages, 282 kb)

Uniform Guidance Cost Principles Text Comparison (174 pages, 1.62 mb)

Uniform Guidance Audit Requirements Text Comparison (46 pages, 731 kb)

Uniform Guidance Definitions Text Comparison (76 pages, 476 kb)

Uniform Guidance Administrative Requirements Text Comparison (123 pages, 1 mb)



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Part III

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2 CFR Chapter I, Chapter II, Part 200, et al.  
Uniform Administrative Requirements, Cost Principles, and Audit  
Requirements for Federal Awards; Final Rule

## Uniform Guidance Crosswalk from Existing Guidance to Final Guidance

*This crosswalk highlights policy changes, clarifications, and updates to policy provisions.*

Section in Previous Circular	Section in Uniform Guidance	Policy Changes and Updates
<b>Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations- A-110</b>	<b>OMB Uniform Guidance: Cost Principles, Audit, and Administrative Requirements for Federal Awards</b>	<b>Policy Changes and Updates</b> <i>Unless otherwise noted in A-110 crosswalk, language adopted is from A-110</i>
	Subpart B - General Provisions	Explains general provisions for uniform standards, requirements, applicability, exceptions, authorities, responsibilities, and related information for all Federal grants and cooperative agreements.
__1 Purpose.	200.100 Purpose	Denotes uniform nature of standards and requirements for all Federal grants and cooperative agreements irrespective of entity type; removes explicit reference to Institutions of Higher Education (IHEs), hospitals, and other non-profit organizations.
__2 Definitions.	Subpart A - Definitions	Combines definitions from administrative requirements and cost principles circulars into a single list.
__3 Effect on other issuances.	200.105 Effect on Other Issuances	Language is updated.
__4 Deviations.	200.102 Exceptions	Exceptions note that on a cases-by-case basis OMB will waive certain requirements and approve new strategies for innovative program designs that draw on OMB guidance in M-13-17. Expands some authority to allow for blending of funds.
	200.107 OMB Requirements	Language is updated.
	200.108 Inquiries	Non-Federal entities should address their specific concerns to the Federal awarding agency, cognizant agency for indirect costs, or cognizant or oversight agency for audit.
	200.109 Review Date	Requires OMB review every five years.
	200.110 Effective Date	Plans for effective date across government.
200.5 Subawards.	200.101 Applicability	Adds explicit reference to ISDEAA for tribal entities.
<b>Subpart B - Pre-Award Requirements</b>	<b>Subpart C - Pre-Federal Award Requirements and Contents of</b>	Merges remaining sections from A-110 and A-102. Distinguishes merit-based selection criteria from eligibility criteria

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## Uniform Guidance Crosswalk from Final Guidance to Existing Guidance

\*A-21, A-50, A-87, A-89, A-102, A-110, A-122, A-133

Section In OMB Uniform Guidance: Cost Principles, Audit, and Administrative Requirements for Federal Awards	Origin of Language
<b>Contents</b>	
<b>Subpart A – Acronyms And Definitions</b>	
Acronyms	
Definitions	
<b>Subpart B – General Provisions</b>	
200.100 Purpose	All circulars*
200.101 Applicability	All circulars*
200.102 Exceptions	A-110
200.103 Authorities	All circulars*
200.104 Supersession	All circulars*
200.105 Effect On Other Issuances	Revised
200.106 Agency Implementation	Revised
200.107 OMB Responsibilities	Revised
200.108 Inquiries	Revised
200.109 Review Date	Revised
200.110 Effective Date	Revised
200.111 English Language	New
200.112 Conflict Of Interest	New
200.113 Mandatory Disclosures	New
<b>Subpart C – Pre-Federal Award Requirements And Contents Of Federal Awards</b>	
200.200 Purpose	All circulars*/revised
200.201 Use Of Grant Agreements, (Including Fixed Amount Awards), Cooperative Agreements, And Contracts	A-110
200.202 Requirement To Provide Public Notice Of Federal Financial Assistance Programs	A-89

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**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**

*Text from 2 CFR Part 225 (A-87) serves as the guiding comparison text, therefore text from the other comparison guidance may not be listed in chronological order.*

<b>Cost Principles for State, Local, and Indian Tribal Governments</b> 2 CFR Part 225 (OMB Circular A-87)	<b>Cost Principles for Educational Institutions</b> 2 CFR Part 220 (OMB Circular A-21)	<b>Cost Principles for Non-Profit Organizations</b> 2 CFR Part 230 (OMB Circular A-122)	<b>Final OMB Uniform Guidance: Cost Principles, Audit, and Administrative Requirements for Federal Awards</b> Subpart F, Appendix IV, Appendix V, Appendix IX
<b>Part 225 – Cost Principles for State, Local, and Indian Tribal Governments</b> ___5 Purpose. ___10 Authority. ___15 Background. ___20 Policy. ___25 Definitions. ___30 OMB Responsibilities. ___35 Federal agency responsibilities. ___40 Effective date of changes. ___45 Relationship to previous issuance. ___50 Policy review date. ___55 Information contact.	<b>Part 220—Cost Principles for Educational Institutions</b> ___5 Purpose. Authority ___10 Scope. ___15 Policy. ___20 Applicability. ___25 OMB responsibilities. ___30 Federal Agency responsibilities. ___35 Effective date for changes. ___40 Relationship to previous issuance. ___45 Information Contact. ___ Appendix A (A4.) Inquiries.	<b>Part 230—Cost Principles for Non-Profit Organizations</b> ___5 Purpose. Authority ___10 Scope. ___15 Policy. ___20 Applicability. ___25 Definitions. ___30 OMB responsibilities. ___35 Federal agency responsibilities. ___40 Effective date of changes. ___45 Relationship to previous issuance. ___50 Information contact.	<b>Subchapter A—General Provisions</b>  200.100 Purpose. (c) 200.103 Authorities. 200.101 Applicability. (a) (b) (c) Subpart A - Definitions. 200.107 OMB Responsibilities. 200.106 Agency Implementation. 200.110 Effective Date. (a) (b) 200.105 Effect on Other Issuances. 200.104 Supersession. 200.109 Review Date. 200.108 Inquires.
<b>Appendix A to Part 225—General Principles for Determining Allowable Costs</b>  <b>A. Purpose and Scope</b> 1. Objectives 2. Policy guides 3. Application  <b>B. Definitions</b> <i>See Definitions side-by-side document</i>  <b>C. Basic Guidelines</b> 1. Factors affecting allowability of costs 2. Reasonable costs 3. Allocable costs 4. Applicable credits <b>D. Composition of Cost</b> 1. Total cost 2. Classification of costs	<b>Appendix A to Part 220—Principles for Determining Costs Applicable to Grants, Contracts, and Other Agreements With Educational Institutions</b>  <b>A. Purpose and Scope</b> 1. Objectives 2. Policy guides 3. Application  <b>B. Definition of Terms</b> <i>See Table 2. Indirect (F&amp;A) Costs Identification and Assignment, and Rate Determinations for Educational Institutions</i>  <b>C. Basic Considerations</b> 1. Composition of total costs 2. Factors affecting allowability of costs 3. Reasonable costs 4. Allocable costs 5. Applicable costs  6. Costs incurred by State and local	<b>Appendix A to Part 230—General Principles</b>  A.7. Conditional exemptions  <b>A. Basic Considerations</b> 1. Composition of total costs 2. Factors affecting allowability of costs 3. Reasonable costs 4. Allocable costs 5. Applicable credits 6. Advance understandings	<b>Subpart E—Cost Principles</b>  <b>General Provisions</b> 200.400 Policy Guide 200.401 Application <b>Subchapter A—General Provisions</b> 200.102 Exceptions.  <b>Subpart A - Definitions.</b> <i>See Definitions side-by-side document</i>  <b>Basic Considerations</b> 200.403 Factors Affecting Allowability of Costs. 200.404 Reasonable Costs. 200.405 Allocable Costs. 200.406 Applicable Credits. 200.609 Documentation. 200.402 Composition of Costs. 200.407 Prior Written Approval. 200.409 Special Considerations.  <b>Special Considerations for Institutions of</b>

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**Audit Requirements Comparison Chart – OMB Circular A-133 and Proposed Uniform Guidance Subpart F**

*Text from A-133 serves as the guiding comparison text, therefore text from the Proposed Uniform Guidance may not be listed in chronological order.*

<b>OMB Circular No. A-133 Audits of States, Local Governments, and Non-Profit Organizations</b>	<b>OMB Uniform Guidance: Cost Principles, Audit, and Administrative Requirements for Federal Awards, Subpart F – Audit Requirements</b>
<b>Memorandum to the Heads of Executive Departments and Establishments</b> ___ .1 Purpose. ___ .2 Authority. ___ .3 Rescission and Supersession. ___ .4 Policy. ___ .5 Definitions. ___ .6 Required Action. ___ .7 OMB Responsibilities. ___ .8 Information Contact ___ .9 Review Date. ___ .10 Effective Dates.	<b>Subchapter B – General Provisions</b> 200.100 Purpose. 200.103 Authorities. 200.104 Supersession. 200.101 Applicability <b>Subpart A –Definitions.</b> 200.106 Agency Implementation 200.107 OMB Responsibilities. 200.108 Inquires 200.109 Review Date. 200.110 Effective Date.
<b>Subpart A – General</b> ___ .100 Purpose. ___ .105 Definitions.	<b>Subpart F – Audit Requirements</b> <b>General</b> 200.500 Purpose. 200.Subpart A –Definitions.
<b>Subpart B – Audits</b> ___ .200 Audit requirements. ___ .205 Basis for determining Federal awards expended. ___ .210 Subrecipient and vendor determinations. ___ .215 Relation to other audit requirements. ___ .220 Frequency of audits. ___ .225 Sanctions. ___ .230 Audit Costs. ___ .235 Program-specific audits.	<b>Audits</b> 200.501 Audit Requirements. 200.502 Basis for Determining Federal Awards Expended. 200.503 Relation to Other Audit Requirements. 200.504 Frequency of Audits. 200.505 Sanctions. 200.506 Audit Costs. 200.507 Program-Specific Audits.
<b>Subpart C – Auditees</b> ___ .300 Auditee responsibilities. ___ .305 Auditor selection. ___ .310 Financial statements. ___ .315 Audit findings follow-up. ___ .320 Report submission.	<b>Auditees</b> 200.508 Auditee responsibilities. 200.509 Auditor Selection. 200.510 Financial Statements. 200.511 Audit Findings Follow-up. 200.512 Report Submission.
<b>Subpart D – Federal Agencies and Pass-Through Entities</b> ___ .400 Responsibilities. ___ .405 Management decision.	<b>Federal Agencies</b> 200.513 Responsibilities. <b>Federal Agencies</b> 200.521 Management Decision.
<b>Subpart E – Auditors</b> ___ .500 Scope of audit.	<b>Auditors</b> 200.514 Scope of Audit.

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**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

*Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.*

*\* Definition from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document.*

<sup>N</sup> Definition not included in previous circulars

<b>Final Uniform Guidance: Subpart A - Definitions</b>	<b>2CFR Part 215 (A-110)</b>	<b>45CFR Part 92 (A-102)</b>	<b>2 CFR Part 220 (A-21)</b>	<b>2 CFR Part 230 (A-122)</b>	<b>2 CFR Part 225 (A-87)</b>	<b>A-133</b>
<b>Not Included</b>		<b>Accrued Income</b> means the sum of: (1) Earnings during a given period from services performed by the grantee and goods and other tangible property delivered to purchasers, and (2) amounts becoming owed to the grantee for which no current services or performance is required by the grantee.				
<b>Acquisition Cost</b> means the cost of the asset including the cost to ready the asset for its intended use. Acquisition cost for equipment, for example, means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. Acquisition costs for software includes those development costs capitalized in accordance	<b>Acquisition Cost</b> of equipment means the net invoice price of the equipment, including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges, such as the cost of installation, transportation, taxes, duty or protective in-transit insurance, shall	<b>Acquisition Cost</b> of an item of purchased equipment means the net invoice unit price of the property including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges such as the cost of installation, transportation, taxes, duty or protective in-				



**Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Final Uniform Guidance Subchapters A-E**

*Text from 2 CFR 215 (A-110) serves as the guiding comparison text, therefore text from A-102 and the Final Uniform Guidance may not be listed in chronological order.*

<b>Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations, 2 CFR Part 215 (OMB Circular A-110)</b>	<b>Grants and Cooperative Agreements With State and Local Governments Grants and Cooperative Agreements With State and Local Governments (OMB Circular A-102)</b>	<b>Final OMB Uniform Guidance: Cost Principles, Audit, and Administrative Requirements for Federal Awards: Subparts A-F, Appendix III (Final Uniform Guidance)</b>
<p><b>Subject: Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations</b></p> <p><u>215.0 About this part.</u></p> <ul style="list-style-type: none"> <li>a. Purpose.</li> <li>b. Applicability.</li> <li>c. OMB responsibilities.</li> <li>d. Federal agency responsibilities.</li> <li>e. Relationship to previous issuance.</li> <li>f. Information Contact.</li> <li>g. Termination Review Date.</li> </ul> <p><u>Subpart A – General</u></p> <ul style="list-style-type: none"> <li>___ .1 Purpose.</li> <li>___ .2 Definitions.</li> <li>___ .3 Effect on other issuances.</li> <li>___ .4 Deviations.</li> </ul>	<p><b>Subject: Grants and Cooperative Agreements with State and Local Governments.</b></p> <p><u>OMB Circular A-102</u></p> <ul style="list-style-type: none"> <li>1. Purpose.</li> <li>2. Authority.</li> <li>3. Background.</li> <li>4. Required Action.</li> <li>5. OMB Responsibilities.</li> <li>6. Information Contact.</li> <li>7. Termination Review Date.</li> <li>8. Effective Date.</li> </ul> <p><u>Subpart A – General</u></p> <ul style="list-style-type: none"> <li>___ .1 Purpose and scope of this part.</li> <li>___ .2 Scope of subpart.</li> <li>___ .3 Definitions.</li> <li>___ .4 Applicability.</li> <li>___ .5 Effect on other issuances.</li> <li>___ .6 Additions and exceptions.</li> </ul> <p><i>NOTE: The A-102 Grants Management Common Rule is codified by Agencies in the Code of Federal Regulations (CFR). Common Rule text below is identified with <u>grey shading</u>. Consult with the respective agency to review the regulations for grants to State and local governments: <a href="http://www.whitehouse.gov/omb/grants_chart/">http://www.whitehouse.gov/omb/grants_chart/</a></i></p> <p><i>In addition to the recompilation of OMB Circular A-102, the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document. To the extent possible, requirements applicable solely to HHS have been omitted from this comparison chart.</i></p>	<p><b>Subpart B — General Provisions Sec.</b></p> <p>200.100 Purpose.</p> <p>200.101 Applicability.</p> <p>200.102 Exceptions.</p> <p>200.103 Authorities</p> <p>200.104 Supersession.</p> <p>200.105 Effect on Other Issuances.</p> <p>200.106 Agency Implementation.</p> <p>200.107 OMB Responsibilities.</p> <p>200.108 Inquiries</p> <p>200.109 Review Date</p> <p>200.110 Effective Date.</p> <p>Subpart A - Definitions.</p>
<p><b>Subpart B—Pre Award Requirements Sec.</b></p>	<p><b>Subpart B – Pre-Award Requirements Sec.</b></p>	<p><b>Subpart C—Pre-Federal Award Requirements and Contents of Federal Awards</b></p>

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