

APPENDIX T - OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULARS AND COMMON RULES

The OCJP Administrative Manual incorporates by reference the provisions and policies that are issued by the Office of Management and Budget (OMB) circulars, agency regulations (both program and administrative) published in the Code of Federal Regulations (CFR), and government-wide common rules applicable to grants and cooperative agreements.

On December 26, 2013, OMB issued new guidance that provides a government-wide framework for grants management (Federal Register, 12/26/2013). The new guidance, the [Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#) (2 C.F.R. Part 200 or Uniform Guidance), streamlines the Federal Government’s administrative, cost, and audit requirements, and has been implemented by all the federal agencies.

These new requirements apply to Federal awards made after December 26, 2014, and the audit requirements apply to audits for fiscal years beginning on or after December 26, 2014. For Federal awards made before December 26, 2014, the requirements in place at the time of the award continue to apply.

The following list of OMB circulars is to serve as reference for the financial and program requirements/ responsibilities of projects funded with federal awards prior to FFY 2015. If you have questions about the federal award funding your project please contact your [OCJP Program Manager](#).

OMB CIRCULARS:

Administrative Requirements:	
OMB Circular A-102	"Grants and Cooperative Agreements with State and Local Governments".
OMB Circular A-110	"Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals and Other Non-Profit Organizations" (codified at 28 CFR Part 70).
Cost Principles:	
OMB Circular A-21	"Cost Principles for Educational Institutions," (codified at 28 CFR Part 66, by reference).
OMB Circular A-87	"Cost Principles for State, Local, and Indian Tribal Governments," (codified at 28 CFR Part 66, by reference).
OMB Circular A-122	"Cost Principles for Nonprofit Organizations" (codified at 28 CFR Part 66, by reference)
Audit Requirements:	
OMB Circular A-133	"Audits of States, Local Governments and Nonprofit Institutions," (codified at CFR Part 66 & Part 70).