Uniform Guidance for Federal Awards

On December 26, 2013, the White House Office of Management and Budget (OMB) issued final guidance entitled *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. This guidance supersedes and streamlines the eight existing OMB Circulars:

- A-21 *Cost Principles for Educational Institutions*
- A-87 *Cost Principles for State, Local and Indian Tribal Governments*
- A-122 *Cost Principles for Non-Profit Organizations*
- A-110 *Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations*
- A-102 *Grants and Cooperative Agreements With State and Local Governments*
- A-133 *Audits of States, Local Governments and Non-Profit Organizations*
- A-50 *Audit Follow-up*
- A-89 *Catalog of Federal Domestic Assistance*

This is a major reform of how the federal government provides assistance awards (e.g., grants and cooperative agreements). The goal is to increase accountability and transparency while reducing the administrative burden on non-federal entities receiving federal awards.

These new federal regulations become effective for new federal awards and new funding for existing awards on December 26, 2014.

UC San Francisco has assembled a project taskforce to review the changes that may affect policy, procedure, and system changes. This website has been created as a resource for tracking the progress of the taskforce, providing feedback and understanding and implementing the changes.