

## 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.

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