

***New
Federal Office of Management & Budget
(OMB) Uniform Guidance***

U.S. law or statute takes precedent over the Uniform Guidance

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New OMB Uniform Guidance

The United States Office of Management and Budget (OMB) “*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 \(www.omb.gov\)](http://www.omb.gov), this “Uniform 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.”

The effective date for the implementation of this New OMB Uniform Guidance is
December 26, 2014

A Proposed Lincoln University's Implementation of the new OMB Uniform Guidance

In preparation for the December 26, 2014 OMB Uniform Guidance implementation date, the Lincoln University will create “**OMB Uniform Guidance Working Groups**” within our Internal Advisory Council for Research & Sponsored Programs. This proactive approach is aimed at appropriately and adequately educating all Lincoln University stakeholders on the new Federal Legislations governing all sponsored programs activities – including grants, contracts, and cooperative agreements. The functionality of the **OMB Uniform Guidance Working Group** will be based on the following three major components of the new Uniform Guidance:

- a) Administrative Requirements;
- b) Cost Principles;
- c) Audit Requirements.

The **OMB Uniform Guidance Working Group**, to be chaired by a senior faculty member, will be comprised of representatives (faculty, staff, administrators and students) of the Internal Advisory Council for Research and Sponsored Programs.

The **OMB Uniform Guidance Working Group** will be charged with the responsibilities of accomplishing the following:

- a) Studying the entire legislation, to include crosswalks of existing and new policies; to ensure understanding and relevance to Lincoln;
- b) Determining the impact of the new regulations to existing Lincoln University policies and processes;
- c) Creating new and innovative educational/training materials;
- d) Revising existing Lincoln University policies and practices - if appropriate;
- e) Ensuring broad and effective communication strategies;
- f) Implementing, sustaining, and monitoring/assessing compliance solutions.

For additional questions, please contact the Office of Sponsored Programs at osp@lincoln.edu.

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ADDITIONAL OMB & RELATED RESOURCES

New OMB Uniform Guidance (2 CFR § 200)

- **[2 CFR 200, Uniform Guidance \(Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards\):](http://www.ecfr.gov/cgi-bin/text-x?SID=ed90f54836feb6a994f657188eb05e33&node=2:1.1.2.2.1&rgn=div5)**
<http://www.ecfr.gov/cgi-bin/text-x?SID=ed90f54836feb6a994f657188eb05e33&node=2:1.1.2.2.1&rgn=div5>

Office of Management & Budget' (OMB) Links

- **[OMB Policy Statements: Uniform Grant Guidance.](http://www.whitehouse.gov/omb/grants_docs)**
http://www.whitehouse.gov/omb/grants_docs
- **[Uniform Guidance Crosswalk from Existing Guidance to Final Guidance](#)**

<http://www.whitehouse.gov/sites/default/files/omb/fedreg/2013/uniform-guidance-crosswalk-from-predominate-source-in-existing-guidance.pdf>

- **Uniform Guidance Crosswalk from Final Guidance to Existing Guidance**

<http://www.whitehouse.gov/sites/default/files/omb/fedreg/2013/uniform-guidance-crosswalk-to-predominate-source-existing-guidance.pdf>

- **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**

<http://www.whitehouse.gov/sites/default/files/omb/fedreg/2013/uniform-guidance-cost-principles-requirements-text-comparison.pdf>

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

<http://www.whitehouse.gov/sites/default/files/omb/fedreg/2013/uniform-guidance-audit-requirements-text-comparison.pdf>

- **Definitions Comparison Chart**

<http://www.whitehouse.gov/sites/default/files/omb/fedreg/2013/uniform-guidance-definitions-text-comparison.pdf>

- **Administrative Requirements Comparison Chart**

http://www.whitehouse.gov/sites/default/files/omb/fedreg/2013/uniform_guidance_administrative_requirements_text_comparison.pdf

Other Federal Resources' Links

- **Council on Financial Assistance Reform's (COFAR) FAQs on the Uniform Guidance**

<https://cfo.gov/wp-content/uploads/2013/01/2-C.F.R.-200-FAQs-2-12-2014.pdf>

- **National Science Foundation's (NSF) Draft Proposal & Award Policies and Procedures Guide**

<https://cfo.gov/wp-content/uploads/2013/01/2-C.F.R.-200-FAQs-2-12-2014.pdf>