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**UNIFORM GUIDANCE**

OFFICE OF MANAGEMENT AND BUDGET CIRCULARS

**OMB Circular A-21**
(Principles for Determining Costs Applicable to Grants, Contracts, and other agreements with Educational Institutions)[http://www.whitehouse.gov/omb/circulars/a021/a021.html](http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html)

**OMB Circular A-110**
(Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and other non-profit organizations)
<http://www.whitehouse.gov/omb/circulars/a110/a110.html>

**OMB Circular A-133**(Audits of States, local governments, and non-profit organizations)<http://www.whitehouse.gov/omb/circulars/a133/a133.html>

**Uniform Guidance**
(Uniform Administrative Requirements Cost Principles, and Audit Requirements for Federal Grants)<http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl>