

IMPLEMENTATION OF FEDERAL UNIFORM GUIDANCE BY KEY AGENCIES

In an effort to streamline the Federal government's guidance on administrative requirements, cost principles, and audit requirements for Federal awards, the Office of Management and Budget has issued final guidance (referred to as 'Uniform Guidance') that supersedes A-21, A-87, A-110, A-122, A-89, A-102, A-133, and the guidance in circular A-50 on Single Audit Act follow-up. By consolidating these 8 circulars, the uniform guidance provides a streamlined format that improves both clarity and accessibility. It is located in Title 2 of the Code of Federal Regulations (CFR), Part 200. For more information, see <https://cfo.gov/cofar/> for related links to [2 CFR 200](#), other guidance [documents](#), and recently updated [Frequently Asked Question](#).

The following chart provides information from key federal agencies on specific procedures relating to the Uniform Guidance. For more detail refer to the agencies website or grant application.

Agency	Current Status on Application of the Uniform Guidance
Department of Agriculture	<p>Effective December 26, 2014, NIFA provides general terms and conditions that apply to all research grants and research-related awards (i.e., research, education and extension) except: (1) Formula Funded Programs; (2) 1890 Facilities Programs; and (3) Small Business Innovation Research Programs; and (4) Awards to Individuals. Also see http://nifa.usda.gov/regulations</p> <p>Specific Terms and Conditions: EPSCor: http://nifa.usda.gov/sites/default/files/resource/AFRI_EPSCoR_T%26C_2015.pdf</p> <p>BRDI: http://nifa.usda.gov/sites/default/files/resource/BRDI%20Program%20Terms%20and%20Conditions_Final%20July%202015.pdf</p> <p>Small Business Innovation Research Program: http://nifa.usda.gov/sites/default/files/resource/SBIR2015%20APRIL%20FINAL.pdf</p>
Department of Education	<p>Grants made on or after December 26, 2014 must follow Uniform Guidance Subparts B., D, E, and F. EDGAR Parts 75-79 and 81-99. (Note: EDGAR Part 74- 80 updated and have has become part of Uniform Guidance.) http://www2.ed.gov/policy/fund/guid/uniform-guidance/granteepresentation.pdf</p>
Department of Health and Human Services	<p>Must comply with all applicable Federal laws, regulations and policies including:</p> <ul style="list-style-type: none"> • 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards • 45 CFR Part 75, Uniform Administrative Requirements, Cost

	<p>Principles, and Audit Requirements for HHS Awards NOTE: As of December 26, 2014, 2 CFR Part 200 and 45 CFR Part 75 applies to all CDC awards and supersedes the administrative requirements (A-110 and A-102), cost principles (A-21, A-87, and A-122), audit requirements (A-50, A-89, and A-133), and HHS regulations (45 CFR Parts 74 and 92).</p> <p>http://www.cdc.gov/grants/federalregulationspolicies/</p>
Department of Energy	<p>See <i>Special Terms and Conditions for Use in Most Grants and Cooperative Agreements</i>.</p> <p>http://www.energy.gov/sites/prod/files/2015/03/f20/Special%20Ts%20and%20Cs%20for%20use%20in%20Most%20Grants%20and%20Coops%20February%202015.pdf</p>
National Aeronautics and Space Administration	<p>NASA is applying the Uniform Guidance to all new awards and to the old funding and supplements on amended awards.</p> <p>See final plan: http://www.nasa.gov/pdf/581545main_Final%20Plan%20for%20Retrospective%20Analysis%20of%20Existing%20Regulations.pdf</p>
National Institutes of Health	<p>Grants Policy Statement (GPS) dated 3/31/2015 is “applicable to all grants issued after 12/31/2014 and all awards that received supplemental funding on or after 12/26/2014.” The GPS also supersedes the Interim Grant General Conditions dated Dec 2014.</p> <p>See video overview, Q&A on NIH’s YouTube at: http://nexus.od.nih.gov/all/2015/03/31/uniform-guidance-explained/</p>
National Science Foundation	<p>The Uniform Guidance is effective for awards and funding increments on existing awards made on or after December 26, 2014. The Uniform Guidance will not be incorporated in the following circumstances:</p> <ul style="list-style-type: none"> • If the award is a standard grant made prior to December 26, 2014; or • If the award is a continuing grant that has received all of its funding increments prior to December 26, 2014. <p>NSF listing of frequently asked questions on the implementation of the Uniform Guidance can be found at: http://www.nsf.gov/bfa/dias/policy/faqs/faqs_2cfr200.pdf</p>