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**State of Louisiana**  
Division of Administration  
**Office of Statewide Reporting and Accounting Policy**

February 11, 2014

**OSRAP MEMORANDUM 14-17**

TO: Fiscal Officers  
All Agencies

FROM: Afranie Adomako, CPA  
Director

SUBJECT: Uniform Guidance: Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

On December 26, 2013 the Office of Management and Budget (OMB) published its *Uniform Guidance: Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (2 CFR 200). This guidance supersedes and streamlines requirements from OMB Circulars A-21, A-87, A-110, and A-122; Circulars A-89, A-102, and A-133; and the guidance in Circular A-50 on Single Audit Act follow-up. The final guidance consolidates the guidance previously contained in the aforementioned citations into a streamlined format that aims to improve both the clarity and accessibility. The Uniform Guidance was based in large part on recommendation from the Council on Financial Assistance Reform (COFAR). COFAR, established by OMB Memorandum M-12-01, is comprised of an interagency group of Executive Branch officials to coordinate financial assistance. Council activities include, in part, providing recommendations to the Office of Management and Budget (OMB) on policies and actions necessary to effectively deliver, oversee, and report on grants and cooperative agreements.

**Applicability**

The Uniform Guidance applies to non-federal entities which include states, local governments, Indian tribes, institutions of higher education, and non-profit organizations receiving federal awards in either a recipient or subrecipient capacity. Subpart B Section 200.101 of the Uniform Guidance includes a chart on the applicability of each Subpart to the different types of awards (e.g. loans, grants, etc.). Exceptions to the general applicability provisions are provided in Subpart B Section 200.102.

### Effective Date for Non-Federal Entities Administering Federal Awards

Each federal granting agency is responsible for promulgating the new requirements applicable to non-federal entities through implementing regulations. Non-federal entities are required to comply with the new requirements once the implementing regulations become effective, which will be no later than December 26, 2014. Once these regulations become effective, the Uniform Guidance will apply to all federal awards or funding increments on existing awards provided after the effective date. Currently, the OMB is coordinating an effort with federal granting agencies to have the implementing regulations applicable to all federal awards become effective for non-federal entities on the same date.

### Resources

The OMB has released supplemental information intended to provide a comparative cross-walk between the Uniform Guidance and existing OMB circulars. These crosswalks are available at [http://www.whitehouse.gov/omb/grants\\_docs#final](http://www.whitehouse.gov/omb/grants_docs#final).

Please visit the COFAR's website at [Council on Financial Assistance Reform \(COFAR\) « Chief Financial Officers Council](#). This website contains useful background information regarding financial assistance reform and also archived training webcasts on the implementation of the Uniform Guidance.

The National Association of State Auditors, Comptrollers and Treasurers (NASACT) is hosting a webcast on the implementation of the Uniform Guidance entitled "OMB's Final Rule: Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards." This webcast is scheduled for Wednesday, February 26, 2014 from 1 p.m. – 3:30 p.m. CST. OSRAP has reserved a room in the Claiborne Building. Details on how you and/or your staff can attend will be sent out soon.

AA/JM