

OMB Uniform Guidance

The federal Office of Management and Budget (OMB) has made a major change to the underlying guidance by which university recipients of federal awards have operated for decades. OMB combined the three previous circulars applicable to universities: A21 – Cost Principles for Educational Institutions, A110 – Administrative Requirements for Grants & Agreements with Institutions of Higher Education, Hospitals and other Non-profit Organizations and A133 – Audits of States, Local Governments and Non-Profit Organizations into a single document, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,” commonly referred to as the Uniform Guidance (UG). The changes in the Uniform Guidance are applicable to new grants and funding increments issued after December 26, 2014.

OMB Uniform Guidance: <http://www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1&rgn=div5>

Northern Kentucky University has elected to delay implementation of the new procurement standards section 200.317-326 of the Uniform Guidance. NKU will delay implementation of the new procurement standards until July 1, 2018 and will continue to follow the requirements of Office of Management and Budget Circular A-110.