

**2 CFR Part 200**  
**Series #1 – With Attached Flowcharts**  
**Transition From OMB Circulars to 2 CFR Part 200**

This series of new federal grant information is relevant to federal grants awarded after December 26, 2016, which are currently awarded to local crisis centers. **Title 2 Code of Federal Regulations (CFR) Grant Agreements** is the basis for all federal grants and has been adopted by each federal agency administering federal grants. Federal agencies implemented 2 CFR Part 200 “*Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants*” effective December 26, 2014. All Office of Management and Budget (OMB) federal grant circulars have been combined into 2 CFR Part 200. Title 2 CFR Part 200 may be referred to as the new super circular, Uniform Grant Guidance (UGG), Uniform Guidance (UG), or 2 CFR 200.

TAASA has put together three charts regarding the major changes in federal grant compliance that illustrate where the federal OMB circulars have been moved into the new Title 2 CFR Grant Agreements.

- Chart #1 demonstrates that the old OMB circulars are replaced by Title 2 CFR Grant and Agreements Part 200 “*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*”.
- Chart #2 identifies which subparts of Title 2 CFR Part 200 have specific OMB circulars information. For example, OMB circulars for costs principles are now in Subpart E.
- Chart #3 represents the complete transfer of OMB circulars to specific subparts of Title 2 CFR Part 200.

The charts referenced above should expedite research in reconciling old OMB circulars to the Title 2 CFR Part 200. The charts are in pdf format for your convenience. In the future, there will be more new federal grant information as updates, new requirements, or specific revisionu to current requirements. If you need financial technical assistance on this subject or other financial grant related topics, please contact Mark Hernandez at [mhernandez@taasa.org](mailto:mhernandez@taasa.org) or (737) 333-9941.

**Old Office of Management and Budget (OMB) Circulars  
Replaced by  
Code of Federal Regulations (CFR)  
Title 2 CFR Grant and Agreements**

- OMB Circulars: State and Local Governments\***
- A-87 Cost Principles
  - A-102 Grants and Cooperative Agreements with State & Local Governments
  - A-133 Audits of States, Local Governments, & Non-Profit Organizations

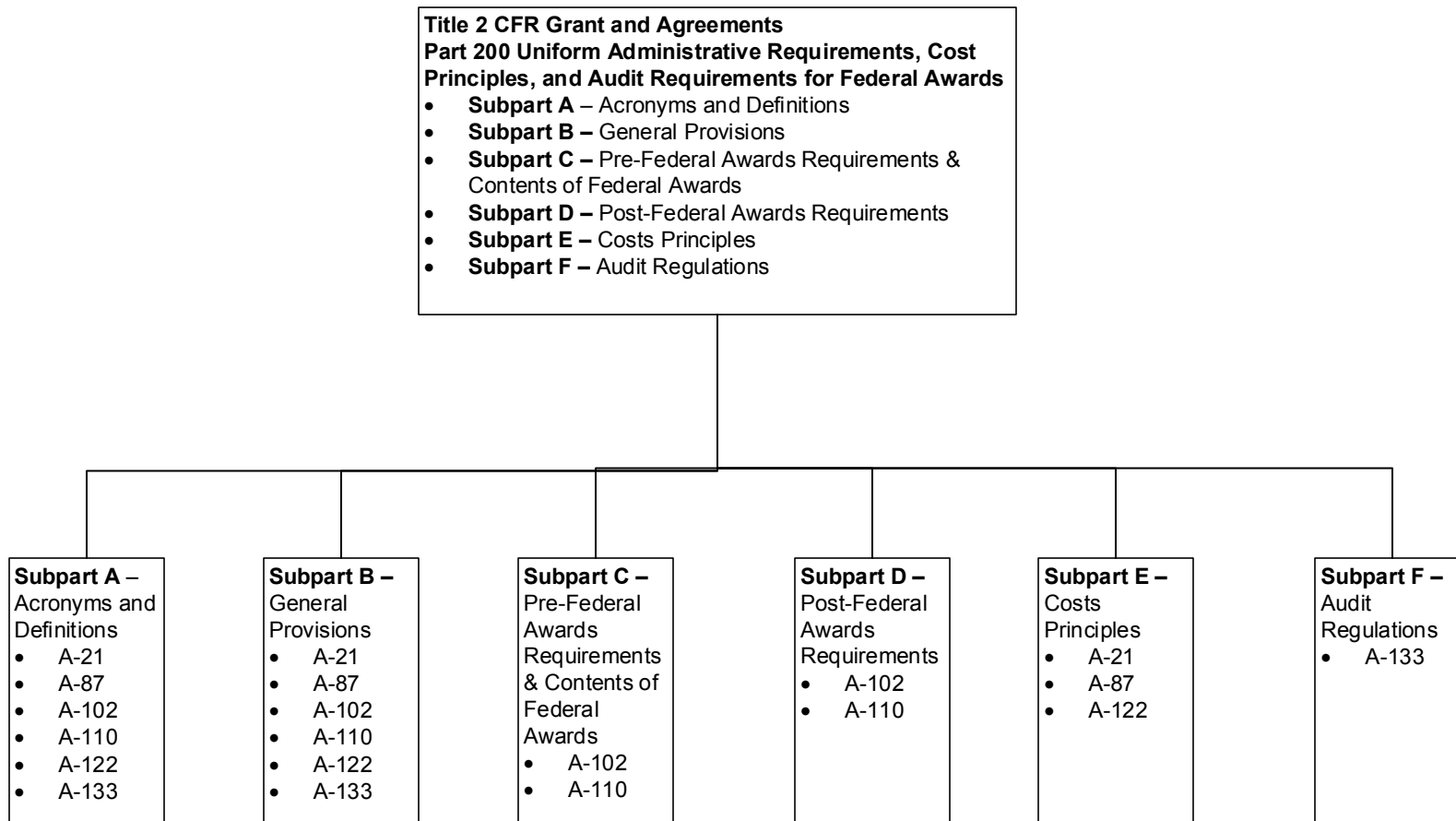
- OMB Circulars: Educational Institutions and Non-Profit Organizations\***
- A-21 Cost Principles for Educational Institutions
  - A-122 Cost Principles for Non-Profit Organizations
  - A-110 Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals and other Non-Profit Organizations
  - A-133 Audits of States, Local Governments, & Non-Profit Organizations

- Code of Federal Regulations (CFR)  
Title 2 CFR Grant and Agreements  
Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards**
- **Subpart A** – Acronyms and Definitions
  - **Subpart B** – General Provisions
  - **Subpart C** – Pre-Federal Awards Requirements & Contents of Federal Awards
  - **Subpart D** – Post-Federal Awards Requirements
  - **Subpart E** – Costs Principles
  - **Subpart F** – Audit Regulations

*Note: Old OMB Circulars are revised into new Uniform Grant Guidance in Title 2 CFR Grant and Agreements, Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award.*

Chart #1

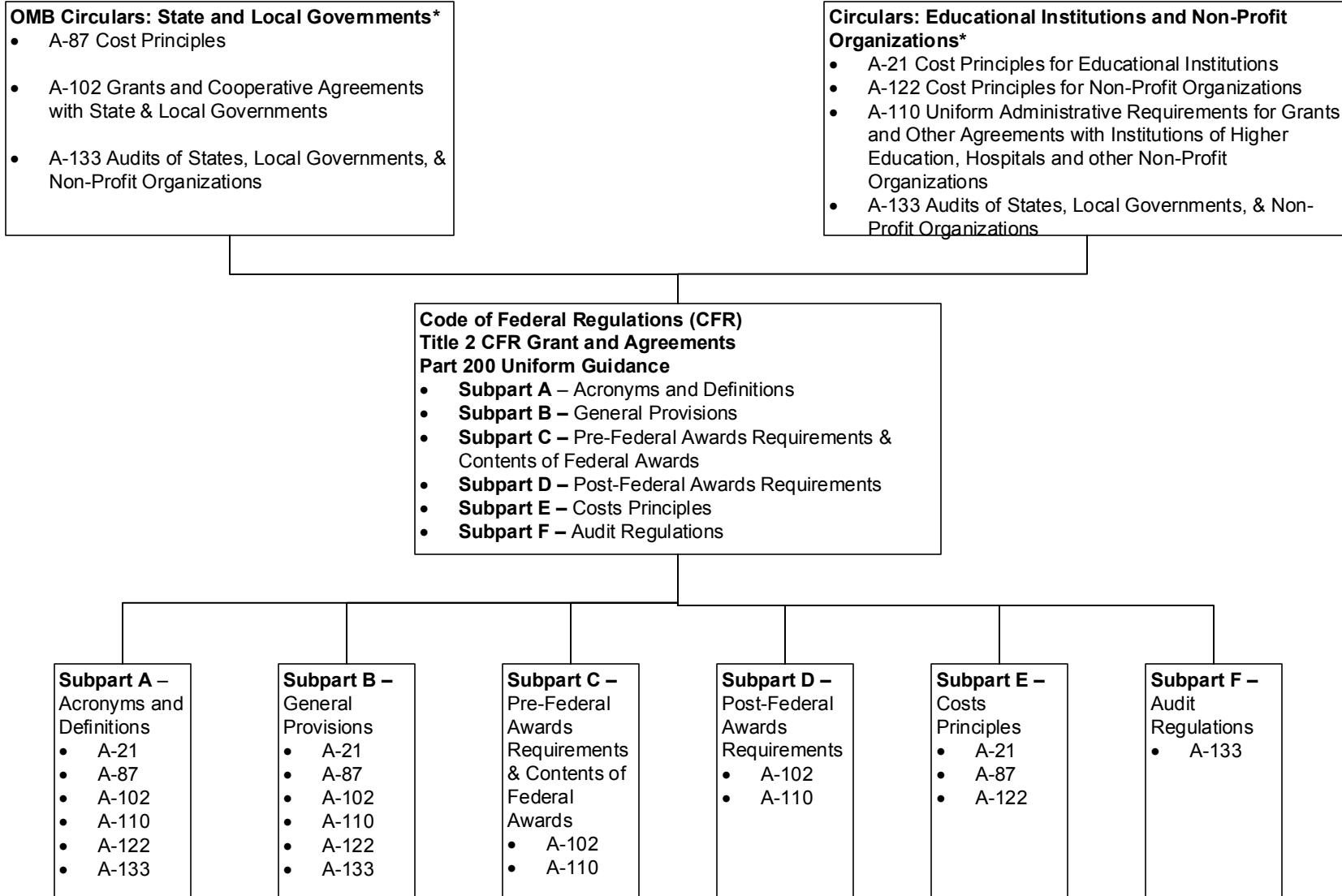
**Code of Federal Regulations (CFR)  
Title 2 CFR Grant and Agreements  
Includes Old Office of Management and  
Budget (OMB) Circulars**



*Note Old OMB Circulars are now in specific subparts Title 2 CFR 200 Subparts (A – F).*

Chart #2

**New Uniform Grant Guidance Flow Chart  
Code of Federal Regulations (CFR)  
Title 2 CFR Grant and Agreements**



*Note \* Old OMB Circulars are revised into new Uniform Grant Guidance in Title 2 CFR Grant and Agreements, Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award.*