



OMB Circulars/ Code of Federal Regulations

Where can I find...	If I am part of a...	Superseded OMB Guidance	OMB Guidance	VA Regulations
Administrative Requirements	Educational Institution	Title 2 C.F.R. §215 (OMB A-110)	Title 2 C.F.R. §200.100-113, General Provisions; §200.200-211, Pre-Federal Award Requirements and Contents of Federal Awards; and §200.300-345, Post Federal Award Requirements	Title 38 C.F.R. §49, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
Administrative Requirements	Nonprofit Organization	Title 2 C.F.R. §215 (OMB A-110)	Title 2 C.F.R. §200.100-113, General Provisions; §200.200-211, Pre-Federal Award Requirements and Contents of Federal Awards; and §200.300-345, Post Federal Award Requirements	Title 38 C.F.R. §49, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
Administrative Requirements	State or Local Unit of Government, or Tribal Organization	OMB A-102 Replaced by Uniform Administrative Requirements, also known as "common rule"	Title 2 C.F.R. §200.100-113, General Provisions; §200.200-211, Pre-Federal Award Requirements and Contents of Federal Awards; and §200.300-345, Post Federal Award Requirements	Title 38 C.F.R. §49, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
Cost Principles	Educational Institution	Title 2 C.F.R. §220 (OMB A-21)	Title 2 C.F.R. §200.400-475, Cost Principles	Title 38 C.F.R. §49, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
Cost Principles	Nonprofit Organization	Title 2 C.F.R., §230 (OMB A-122)	Title 2 C.F.R. §200.400-475, Cost Principles	Title 38 C.F.R. §49, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
Cost Principles	State or Local Unit of Government, or Tribal Organization	Title 2 C.F.R., §225 (OMB A-87)	Title 2 C.F.R. §200.400-475, Cost Principles	Title 38 C.F.R. §49, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
Audit Requirements	Educational Institution	OMB A-133	Title 2 C.F.R. §200.500-521, Audit Requirements	Title 38 C.F.R. §49, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards