

Grants Management Circulars

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Which Circular do I Follow?

- Cost Principles
 - A-21, Educational Institutions (05/10/2004) [HTML](#) or [PDF](#) (109 pages, 263 kb), [Relocated to 2 CFR, Part 220](#) (30 pages, 384 kb)
 - A-87, State and Local Governments (05/10/2004) [HTML](#) or [PDF](#) (57 pages, 199 kb), [Relocated to 2 CFR, Part 225](#) (18 pages, 362 kb)
 - A-122, Non-Profit Organizations (05/10/2004) [HTML](#) or [PDF](#) (55 pages, 220 kb) , [Relocated to 2 CFR, Part 230](#) (17 pages, 235 kb)
 - [How are cognizant agencies determined for indirect costs?](#)
 - [Where is the updated OMB list?](#)
- Administrative Requirements

Refer to awarding agency's codification(s) of A-110 and A-102 for information on how to comply with these requirements under specific assistance agreements.

[A-102](#), State and Local Governments (10/07/1994, amended 08/29/1997) [A-110](#), Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations (11/19/1993, amended 09/30/1999, [Relocated to 2 CFR, Part 215](#) (32 pages, 243 kb))

 - [Where is the A-102 Common Rule?](#)
 - [Where are the Attachments to A-102?](#)
 - [Where have Agencies Codified the A-102 Common Rule?](#)
 - [Where are the Attachments to A-110?](#)
 - [Where have Agencies Codified A-110?](#)
- Audit Requirements
 - [A-133, Audits of States, Local Governments and Non-Profit Organizations](#) (includes revisions published in the *Federal Register* 06/27/2003 and 06/26/2007) (34 pages, 173 kb)
 - [2009 OMB Compliance Supplement](#)
— [Addendum 1](#) (June 30, 2009) (301 pages, 1.3 mb)
 - [2008 OMB Compliance Supplement](#)
 - [2007 OMB Compliance Supplement](#)
 - [Appendix A: Data Collection Form \(Form SF-SAC\)](#)
- [Click here for Suspension and Debarment Guidance](#) (November 15, 2006) (2 pages, 73 kb)

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