

## OFFICE OF MANAGEMENT AND BUDGET CIRCULARS

To obtain copies of circulars, please call the Office of Management and Budget's information line at (202) 395-3080 or you may access them directly from the Internet at <http://www.whitehouse.gov/omb/circulars/index.html>.

The following circulars are used to administer cooperative agreements:

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| <i>OMB Circular A-102</i> | “Grants and Cooperative Agreements with State And Local Governments.”   |
| <i>OMB Circular A-110</i> | “Uniform Administrative Requirements for Grants And Other Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations.” |

The following circulars are used in determining allowable costs in a cooperative agreement:

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| <i>OMB Circular A-21</i>  | “Cost Principles for Educational Institutions.”                    |
| <i>OMB Circular A-87</i>  | “Cost Principles for State, Local, and Indian Tribal Governments.” |
| <i>OMB Circular A-122</i> | “Cost Principles for Non-Profit Organizations.”                    |

The following circular is used to determine audit requirements:

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| <i>OMB Circular A-133</i> | “Audits of State, Local Governments, and Non-Profit Organizations.” |
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The following circular details the establishment of the Federal Domestic Assistance Program (FDA) Program that collects and submits information on all federally financed domestic assistance programs:

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| <i>OMB Circular A-89</i> | “Federal Domestic Assistance.” |
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