## About the OMB Uniform Guidance (2 C.F.R. Part 200)

The General Terms and Conditions of federally funded grant awards that the Texas Workforce Commission (TWC) makes require compliance with the U.S. Office of Management and Budget (OMB) "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (also known as the Uniform Guidance or UG), and Federal awarding agencies' implementing regulations. The Uniform Guidance is codified in Title 2, Part 200 of the Code of Federal Regulations\* (2 C.F.R. Part 200). For grant awards that TWC makes, Federal awarding agencies' implementing regulations for the Uniform Guidance are codified as follows:

- U.S. Department of Health and Human Services: 2 C.F.R. Part 300 and 45 C.F.R. Part 75
- U.S. Department of Agriculture: 2 C.F.R. Part 400
- U.S. Department of Labor: 2 C.F.R. Part 2900
- U.S. Department of Education: 2 C.F.R. Part 3474

The OMB published the Uniform Guidance in Volume 78, page 78590 of the Federal Register (78 FR 78590) on December 26, 2013. The issuance replaced the administrative, cost, and audit requirements in OMB Circulars A-21, A-87, A-102, A-110, A-122, and A-133. Except for procurement changes, the Uniform Guidance took effect December 26, 2014. The procurement changes took effect with non-Federal entities' fiscal years beginning on or after December 26, 2017. After issuance, the OMB made minor changes in subsequent years until the year 2020. On January 22, 2020, the OMB proposed significant changes to the Uniform Guidance, inviting public comment. (85 FR 3766) On August 13, 2020, the OMB issued the Final Rule, revising the Uniform Guidance, as well as 2 C.F.R. Parts 25 and 170, and adding 2 C.F.R. Part 183. (85 FR 49506) Changes in 2 C.F.R. §§ 200.216 and 200.340 took immediate effect. All other changes took effect November 12, 2020—generally, Federal awards that Federal awarding agencies "issue" on or after that date.

Federal implementation guidance for the 2020 revisions is available on the <u>United States Chief Financial Officers Council</u> website (cfo.gov). TWC resources are available on the <u>Texas Workforce Commission Financial and Grant Information</u> page of TWC's website. Also refer to TWC Workforce Development Letter 03-21, Change 1, issued October 15, 2021, and entitled, "Changes Affecting the Uniform Guidance (2 CFR Part 200) and Texas Uniform Grant Management Standards—Update," and any subsequent issuances, which is available on TWC's <u>Workforce Policy and Guidance</u> page.

\*The C.F.R. codifies the general and permanent rules that were published in the Federal Register by the Federal Government's Executive departments and agencies. Annual and daily codifications are available. The annual codification, available at govinfo.gov, is the official codification. It is updated

yearly in quarterly increments. A related resource, the Electronic Code of Federal Regulations (e-CFR) (ecfr.gov), is updated daily. The e-CFR is an unofficial editorial compilation of C.F.R. material and Federal Register amendments. The annual codification and e-CFR are maintained by the National Archives and Records Administration's Office of the Federal Register and the Government Publishing Office.