

U.S. Office of Management and Budget (OMB)

Which Circular do I Follow?

Although there are six grant circulars, you are only covered by three of them, depending on type of entity:

States, local governments, and Indian Tribes follow:

- A-87 for cost principles
- A-102 for administrative requirements, and
- A-133 for audit requirements

Educational Institutions (even if part of a State or local government) follow:

- A-21 for cost principles
- A-110 for administrative requirements, and
- A-133 for audit requirements

Non-Profit Organizations follow:

- A-122 for cost principles
- A-110 for administrative requirements, and
- A-133 for audit requirements

On-line Access to OMB Circulars -

http://www.whitehouse.gov/omb/grants/grants_circulars.html