Agreements

Codified Federal Regulations (CFR) and OMB Circulars


The information below is categorized by NFE type. Links to existing OMB circulars have remained in place for older agreements that may still be active.

**States, Local Governments, and Indian Tribes follow:**
- Administrative Requirements: [2 CFR 416; 2 CFR Part 200](#) (previously OMB Circular A-102)
- Audit Requirements: [2 CFR Part 200, Subpart F](#) (previously OMB Circular A-133)

**Institutions of Higher Education (even if part of a State or local government) follow:**
- Audit Requirements: [2 CFR Part 200, Subpart F](#) (previously OMB Circular A-133)

**Non-Profit Organizations follow:**
- Audit Requirements: [2 CFR Part 200, Subpart F](#) (previously OMB Circular A-133)

"Note: The audit requirements in 2 CFR Part 200, Subpart F apply to audits of fiscal years beginning on or after December 26, 2014."

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