



## OFFICE OF MANAGEMENT AND BUDGET

### 2 CFR Part 200

#### Uniform Administrative Requirements, Cost Principles, and Audit Requirements

**AGENCY:** Office of Management and Budget.

**ACTION:** Guidance.

**SUMMARY:** This document announces the availability of the 2024 Compliance Supplement (2024 Supplement) for the Office of Management and Budget’s guidance on uniform administrative requirements, cost principles, and audit requirements for Federal awards. This document also offers interested parties an opportunity to comment on the 2024 Supplement.

**DATES:** The 2024 Supplement replaces the 2023 Supplement (issued in May 2023). The Supplement applies to fiscal year audits that cover any period beginning after June 30, 2023. Comments on the 2024 Supplement must be in writing and received by [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*]. Late comments will be considered to the extent practicable. Comments will be reviewed and addressed, when appropriate, in the guidance provided through the 2025 Compliance Supplement.

**ADDRESSES:** Electronic mail comments may be submitted to [MBX.OMB.Grants@omb.eop.gov](mailto:MBX.OMB.Grants@omb.eop.gov). Please include “2 CFR Part 200 Subpart F – Audit Requirements, Appendix XI – Compliance Supplement – 2024” in the subject line and the full body of your comments in the text of the electronic message and as an attachment. Please include your name, title, organization, postal address, telephone number, and e-mail address in the text of the message. Submission of comments is voluntary. Information you provide will be used to inform sound decision-making regarding guidance provided

through the 2025 Compliance Supplement. Please note that all submissions received in response to this notice may be released in their entirety, including any personal and business confidential information provided. Do not include in your submissions any copyrighted material; information of a confidential nature, such as personal or proprietary information; or any information you would not like to be made publicly available. The OMB System of Records Notice, OMB Public Input System of Records, OMB/INPUT/01, 88 FR 20913 (<https://www.federalregister.gov/documents/2023/04/07/2023-07452/privacy-act-of-1974-system-of-records>), includes a list of routine uses associated with the collection of this information.

The 2024 Supplement is available online on the OMB home page at the subpage for the Office of Federal Financial Management at:

<https://www.whitehouse.gov/omb/office-federal-financial-management/>.

**FOR FURTHER INFORMATION CONTACT:** Recipients and auditors should contact their cognizant or oversight agency for audit or Federal awarding agency, as appropriate. The Federal agency contacts are listed in Appendix III of the Supplement. Subrecipients should contact their pass-through entity. Federal agencies should email [MBX.OMB.Grants@omb.eop.gov](mailto:MBX.OMB.Grants@omb.eop.gov).

**SUPPLEMENTARY INFORMATION:** The 2024 Supplement (2 CFR part 200, subpart F, and appendix XI to Part 200) amends the 2023 Supplement by adding new programs, removing programs where appropriate, and providing updates on other programs where necessary. As part of the development of the audit guidance contained in the Supplement, OMB shared the draft language developed by the agencies with recipient and audit stakeholders, including the American Institute of Certified Public Accountants (AICPA), the National Association of State Auditors, Controllers and Treasurers (NASACT), the U.S. Government Accountability Office (GAO), and agency Inspector General offices for comments. The comments were reviewed, adjudicated, and addressed

by the relevant agencies and OMB. All necessary changes are reflected in the final published version.

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