



OFFICE OF MANAGEMENT AND BUDGET

Uniform Administrative Requirements, Cost Principles, and Audit Requirements

AGENCY: Office of Management and Budget.

ACTION: Guidance.

SUMMARY: This document announces the availability of the 2025 Compliance Supplement (2025 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 2025 Supplement to inform sound decision-making regarding guidance provided through the 2026 Compliance Supplement.

DATES: The 2025 Supplement replaces the 2024 Supplement (issued in May 2024).

The Supplement applies to fiscal year audits that cover any period beginning after June 30, 2024. Comments on the 2025 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.

ADDRESSES: All comments on the 2025 Compliance Supplement must be submitted electronically to www.regulations.gov. In submitting comments, please search for recent submissions by OMB to find docket OMB-2025-XXXX.

Privacy Act Statement: OMB is issuing this notice pursuant to 31 U.S.C. 6307, 31 U.S.C. 503, and the Single Audit Act Amendments of 1996 (Pub. L. 104-156, as amended, codified at 31 U.S.C. 7501-7507). Submission of comments in response to the notice for the 2025 Supplement is voluntary. OMB will consider comments in order to inform sound decision-making on the 2026 Compliance Supplement. Please note that submissions received in response to this notice may be posted on www.regulations.gov or otherwise released in their entirety, including any personal

information, business confidential information, or other sensitive information provided by the commenter. 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. Comments are maintained under the OMB Public Input System of Records, OMB/INPUT/01; the system of records notice accessible at 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 2025 Supplement is available online at:

<https://www.whitehouse.gov/omb/information-resources/guidance/>.

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.

SUPPLEMENTARY INFORMATION: The 2025 Supplement (2 CFR part 200, subpart F, and appendix XI to Part 200) amends the 2024 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 audit stakeholders, including the American Institute of Certified Public Accountants (AICPA), the National Association of State Auditors, Controllers and Treasurers (NASACT), and agency Inspector General offices, for comment. The comments were reviewed, adjudicated, and addressed by the relevant agencies and OMB. All necessary changes are reflected in the final published version.

Eric M. Ueland,

Deputy Director for Management, performing the delegated duties of the Controller,

Office of Federal Financial Management,

Office of Management and Budget.

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