

OMB Circular A-21	Cost principles for educational institutions -- Issued 3-6-79
OMB Circular A-87	Cost principles for state and local governments -- Issued 1-1-81
OMB Circular A-102, Attachment A-O	Uniform administrative requirement for grants-in-aid to state and local governments -- Issued 1-1-81
OMB Circular A-102 (Revised)	Grants and cooperative agreements with state and local governments -- Issued 3-11-88
OMB Circular A-110	Grants and agreements with institutions of higher education, hospitals and other non-profit organizations -- Issued 7-1-76
OMB Circular A-122	Cost principles for non-profit organizations - Issued 7-80
OMB Circular A-128	Audits of state and local governments - Issued 4-12-85
OMB Circular A-133	Audits of institutions of higher education and other non-profit organizations -- Issued 3-8-90
OMB Compliance Supplements	USDOT Programs only - Issued 9-90
(4) Federal Transportation Administration Circulars which are available from FTA Publications Office, Washington, DC 20590 at no cost:	
FTA C 4220.1B	Third party contracting guidelines - Issued 5-5-88
FTA C 5700.1	Requirements and responsibilities indirect cost proposals/cost allocation plans for technical studies and capital grants-- Issued 5-24-83
FTA C 7005.1	Documentation of private enterprise participation required for Section 3 & 9 programs - Issued 12-5-86
FTA C 7010.1	Capital cost of contracting - Issued 12-5-86
(5) Department of Treasury Circular which is available at no cost from the N.C. DOT External Audit Branch, P.O. Box 25201, Raleigh, NC 27611:	

- (6) Federal Single Audit Act issued 10-11-84 (P.L. 98-502), which is available from GAO Document Center, Washington, DC 20548 at no cost.

History Note: Authority G.S. 143B-10; 143B-348;
Eff. July 1, 1978;
Amended Eff. December 1, 1993; November 1, 1991;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October
24, 2015.