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(c) Granting any deviations to Federal agencies from the guidance in this part, as provided in Appendix A to this part. Exceptions will only be made in particular cases where adequate justification is presented.

(d) Conducting broad oversight of government-wide compliance with the guidance in this part.

§ 220.30 Federal Agency responsibilities.

The head of each Federal agency that awards and administers grants and agreements subject to this part is responsible for requesting approval from and/or consulting with OMB (as applicable) for deviations from the guidance in Appendix A to this part and performing the applicable functions specified in Appendix A to this part.

§ 220.35 Effective date for changes.

Institutions as of the start of their first fiscal year beginning after that date shall implement the provisions. Earlier implementation, or a delay in implementation of individual provisions, is permitted by mutual agreement between an institution and the cognizant Federal agency.

§ 220.40 Relationship to previous issuance.

(a) The guidance in this part previously was issued as OMB Circular A–21. Designations of the attachment to the Circular and the appendices to that attachment have changed, as shown in the following table:

The portion of OMB Circular A–21 that was designated as . . .	Is designated in this part as . . .
(1) The Attachment to the circular, entitled ''Principles For Determining Costs Applicable to Grants, Contracts, and Other Agreements with Educational Institutions,''.	Appendix A to Part 220—Principles For Determining Costs Applicable to Grants, Contracts, and Other Agreements with Educational Institutions.
(2) Exhibit A in the attachment to the circular, entitled ''List of Colleges and Universities Subject to Section J.12.h of Circular A–21,''.	Exhibit A, List of Colleges and Universities Subject to Section J.12.h of Circular A–21, to Appendix A.
(3) Exhibit B in the attachment to the circular, entitled ''Listing of Institutions that are eligible for the utility cost adjustment,''.	Exhibit B, Listing of Institutions that are eligible for the utility cost adjustment, to Appendix A.
(4) Exhibit C in the attachment to the circular, entitled ''Examples of 'major project' where direct charging of administrative or clerical staff salaries may be appropriate,''.	Exhibit C, Examples of ''major project'' where direct charging of administrative or clerical staff salaries may be appropriate, to Appendix A.
(5) Appendix A to the attachment to the circular, entitled ''CASB's Cost Accounting Standards (CAS),''.	Attachment A, CASB's Cost Accounting Standards (CAS), to Appendix A.
(6) Appendix B to the attachment to the circular, entitled ''CASB's Disclosure Statement (DS–2),''.	Attachment B, CASB's Disclosure Statement (DS–2), to Appendix A.
(7) Appendix C to the attachment to the circular, entitled ''Documentation Requirements for Facilities and Administrative (F&A) Rate Proposals,''.	Attachment C, Documentation Requirements for Facilities and Administrative (F&A) Rate Proposals, to Appendix A.

(b) Historically, OMB Circular A–21 superseded Federal Management Circular 73–8, dated December 19, 1973. FMC 73–8 was revised and reissued under its original designation of OMB Circular No. A–21. The provisions of A–21 were effective October 1, 1979, except for subsequent amendments incorporated herein for which the effective dates were specified in these revisions (47 FR 33658, 51 FR 20908, 51 FR 43487, 56 FR 50224, 58 FR 39996, 61 FR 20880, 63 FR 29786, 63 FR 57332, 65 FR 48566 and 69 FR 25970).

§ 220.45 Information contact.

Further information concerning this part may be obtained by contacting the Office of Federal Financial Management, Office of Management and Budget, Washington, DC 20503, telephone (202) 395–3993.

APPENDIX A TO PART 220—PRINCIPLES FOR DETERMINING COSTS APPLICABLE TO GRANTS, CONTRACTS, AND OTHER AGREEMENTS WITH EDUCATIONAL INSTITUTIONS

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