

# Sponsored Programs Accounting Monthly

## Order of Precedence

There are many rules and regulations when dealing with grants and contracts. Most frustrating is that every grant and contract can be written differently and it is hard to know which rule applies to which agreement.

K-State has rules outlined in our Policies & Procedures Manual (PPM). The State of Kansas also has rules that we must adhere to. Sometimes a grant may have rules that conflict with a K-State rule. When this happens, the best practice is to adhere to the more conservative rule. Federal agencies trust that the university has rules in place to support internal controls and expects those university rules will be followed for grant accounts as they apply to state accounts. Fun fact: the words “internal control(s)” are found 59 times in the new [OMB Uniform Guidance](#) and its supplements.

Below is a list showing the order of precedence for federal rules and regulations. The rules highest on the list should be followed before those lower on the list. If the rules higher on the list are silent on a topic, we must adhere to a lower tier rule that is stated.

### Order of Precedence

1. Award Terms & Conditions
2. Program Specific Guidelines
3. Agency Specific Guidelines (i.e. NSF, HHS, USDA, etc)
4. OMB Uniform Guidance (replacing A-21 and A-110)



**OMB Uniform Guidance** officially goes into effect Dec 26, 2014. However, each federal agency was asked to review and revise their Agency Specific Guidelines and submit to OMB for review. The revised Agency Specific Guidelines have not yet been released. Our office is monitoring the situation and will release any new information we receive over our listserv. If you are reading this on our website or in K-State Today and are not on our listserv, you are welcome to email [Shannon Fisher](#) or [Laura Hohenbary](#) to be added.

**Questions? Please call 2-6207**