



OFFICE OF SPONSORED PROGRAMS

Charles R. Drew University of Medicine and Science

Guidance on Effective and Applicability Date of Federal Regulations to Sponsored Awards (§ 200.110)

This guidance has been affected by the OMB Uniform Guidance (UG), [PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS](#), which supersedes requirements from OMB Circulars including A-21, A-110 and A-133 and will be applied consistently to all federal sponsored projects.

For a period of time, the University will have awards for which the OMB Circulars are still applicable, while the Uniform Guidance governs new awards and some incremental funding issued after December 26, 2014.

- **New Awards** (issued on or after 12/26/14): Uniform Guidance applies.
- **Incremental Funding** (issued on or after 12/26/14): May be governed by Circulars or Uniform Guidance, dependent upon agency implementation and award negotiations.
 - The Federal agency may view funding increments as an opportunity to modify the terms and conditions of the award (i.e. use the new guidance). Federal awarding agencies may apply the Uniform Guidance to the entire award that is uncommitted or unobligated as of the Federal award date of the first increment received on or after 12/26/14.
 - A decision to apply the Uniform Guidance to incremental funding will not retroactively change the terms and conditions for funds the University has already received.
- **Existing Awards** (issued before 12/26/14): Awards will follow the requirements set forth in the Circulars, the regulations in place when the award was first issued.

Procurement: For the procurement standards in §§ 200.317-200.326, non-Federal entities may continue to comply with the procurement standards in previous OMB guidance (superseded by this part as described in § 200.104) for two additional fiscal years after this part goes into effect. If a non-Federal entity chooses to use the previous procurement standards for an additional two fiscal years before adopting the procurement standards in this part, the non-Federal entity must document this decision in their internal procurement policies. Changes to procurement and purchasing systems, for example, will be used for all awards, regardless of the regulations applicable to the award. Additional information will be forthcoming.

Audit: Subpart F of the Uniform Guidance details audit requirements under the new regulations which were previously found in OMB Circular A-133. This section of the Guidance will apply to audits the first fiscal year on or after 12/26/2014. For CDU, Subpart F applies after July 1, 2015.

Frequently Asked Questions regarding applicability and effective dates on can be found in Section 200.110 at <https://cfo.gov/wp-content/uploads/2015/09/9.9.15-Frequently-Asked-Questions.pdf>

Please Note: Certain institutional policies and procedures, specifically in areas where the Uniform Guidance is more restrictive than the OMB Circulars, will apply to all awards regardless of the date the funding was issued.