The OMB Uniform Guidance, PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS, is effective December 26, 2014. These regulations supersede requirements from eight OMB Circulars including A-21, A-110 and A-133. 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 26th.

- **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 UG 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.

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. Changes to procurement and purchasing systems, for example, will be used for all awards, regardless of the regulations applicable to the award.

**Procurement Standards** have been deferred for one year. 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 Tufts, Subpart F applies after July 1, 2015.


**Technology:** A new PeopleSoft chartfield will be utilized to track awards that fall under the guidelines of the OMB Circulars versus those for which the Uniform Guidance applies. Scope PeopleSoft accounts may also be used in instances where funds need to be separated in such a way that each increment has a unique identifier; this will allow the award to be tracked cumulatively for reporting purposes.

*Last Updated: October 27, 2014*