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## OFFICE OF MANAGEMENT AND BUDGET

### 2 CFR Part 200

#### Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

**AGENCY:** Executive Office of the President, Office of Management and Budget.

**ACTION:** Correcting amendment to continue delay of implementation date.

**SUMMARY:** The Office of Management and Budget (OMB) is updating the final guidance that appeared in the Federal register on December 26, 2013. Guidance on the effective/applicability date is revised to allow a grace period of one additional fiscal year for non-Federal entities to implement changes to their procurement policies and procedures in accordance with guidance on procurement standards. Other requirements in the section remain unchanged.

**DATES:** *Effective date:* [Insert date of publication in the Federal Register].

*Implementation date:* For all non-Federal entities, there is an additional one-year grace period for implementation of the procurement standards in 2 CFR 200.317 through 200.326. This means the grace period for non-Federal entities extends through December 25, 2017, and the implementation date for the procurement standards will start for fiscal years beginning on or after December 26, 2017.

**FOR FURTHER INFORMATION CONTACT:** Rhea Hubbard or Gil Tran, Office of Federal Financial Management, [rhubbard@omb.eop.gov](mailto:rhubbard@omb.eop.gov) or [Hai\\_M.\\_Tran@omb.eop.gov](mailto:Hai_M._Tran@omb.eop.gov), or via telephone at (202) 395-3993.

**SUPPLEMENTARY INFORMATION:** This is a summary of OMB's Erratum, 2 CFR part 200 released on December 26, 2013.

Previous revisions were published in the Federal Register on December 19, 2014 (79 FR 75871) and September 10, 2015 (80 FR 54407). This document augments those revisions that were published in the Federal Register on September 10, 2015 (80 FR 54407).

### **List of Subjects in 2 CFR Part 200**

Accounting, Auditing, Colleges and universities, State and local governments, Grant programs, Grants administration, Hospitals, Indians, Nonprofit organizations, Reporting and recordkeeping requirements.

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Mark Reger

Deputy Controller

Under the authority of the Chief Financial Officers Act of 1990 (31 U.S.C. 503), the Office of Management and Budget amends 2 CFR part 200 as follows:

## **PART 200--UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS**

1. The authority citation for part 200 continues to read as follows:

Authority: 31 U.S.C. 503.

2. In § 200.110, revise paragraph (a) to read as follows:

### **§ 200.110 Effective/applicability date.**

(a) The standards set forth in this part that affect the administration of Federal awards issued by Federal awarding agencies become effective once implemented by Federal awarding agencies or when any future amendment to this part becomes final. Federal awarding agencies must implement the policies and procedures applicable to Federal awards by promulgating a regulation to be effective by December 26, 2014, unless different provisions are required by statute or approved by OMB. For the procurement standards in §§ 200.317 through 200.326, non-Federal entities may continue to comply with the procurement standards in previous OMB guidance (as reflected in § 200.104) for a total of three fiscal years after this part goes into effect. As such, the effective date for implementation of the procurement standards for non-Federal entities will start for fiscal years beginning on or after December 26, 2017. If a non-Federal entity chooses to use the previous procurement standards for all or part of these three fiscal years before adopting the procurement standards in this part, the non-Federal entity must document this decision in its internal procurement policies.

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