



# **The Future is NOW**

**The New Uniform Guidance**

**2 CFR 200**

Maryland Governor's Grants Conference

November 9, 2015

# Guidance Reform Future

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**December 2013:**  
Uniform  
Guidance  
Published

**June 2014:**  
Agencies Submit  
Draft Rules to  
OMB, Continued  
Outreach on  
Implementation

**December 2014:**  
Final Guidance  
Effective, Baseline  
Metrics Collected,  
Case Studies of  
Best Practices  
Published

**January-April 2014:** Training  
Webcasts, Publish  
2014 Single Audit  
Compliance  
Supplement

**Fall 2014:** Metrics,  
Additional FAQs and  
Webcast



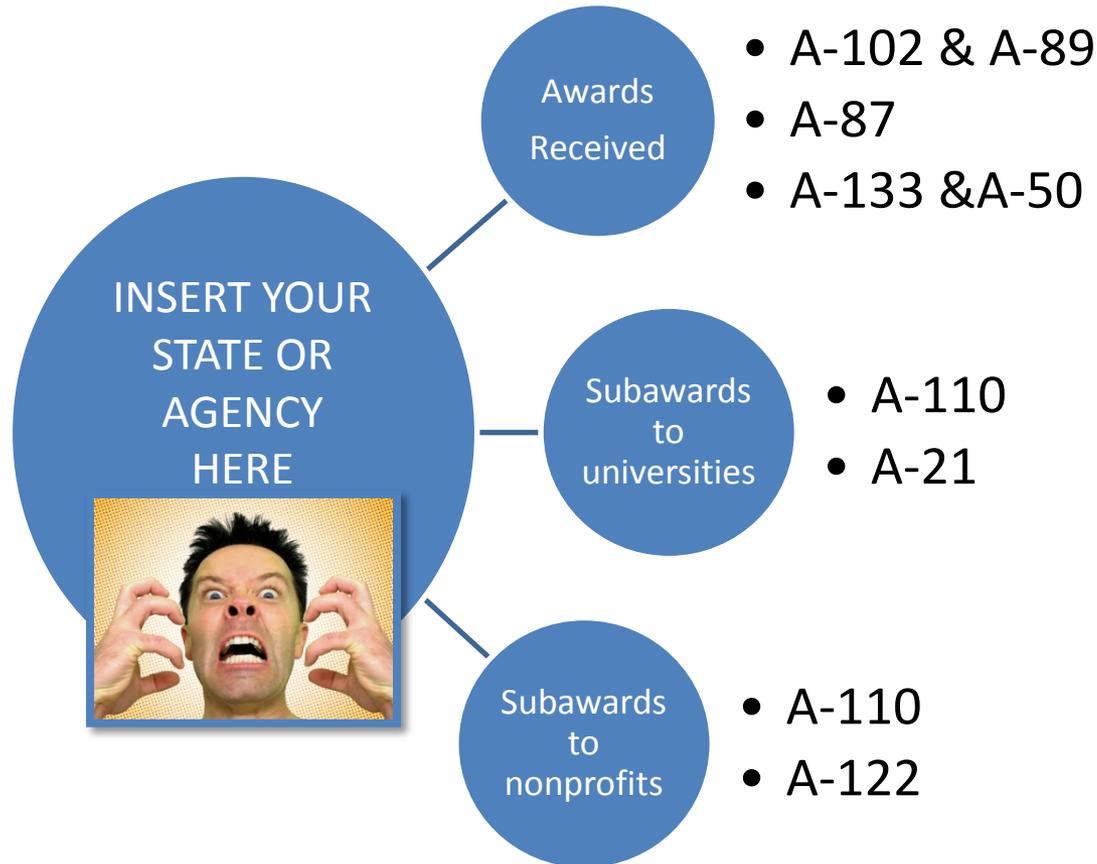


# Eliminating Duplicative and Conflicting Guidance

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**Then:**



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**Now: All OMB guidance streamlined in 2 CFR 200.**

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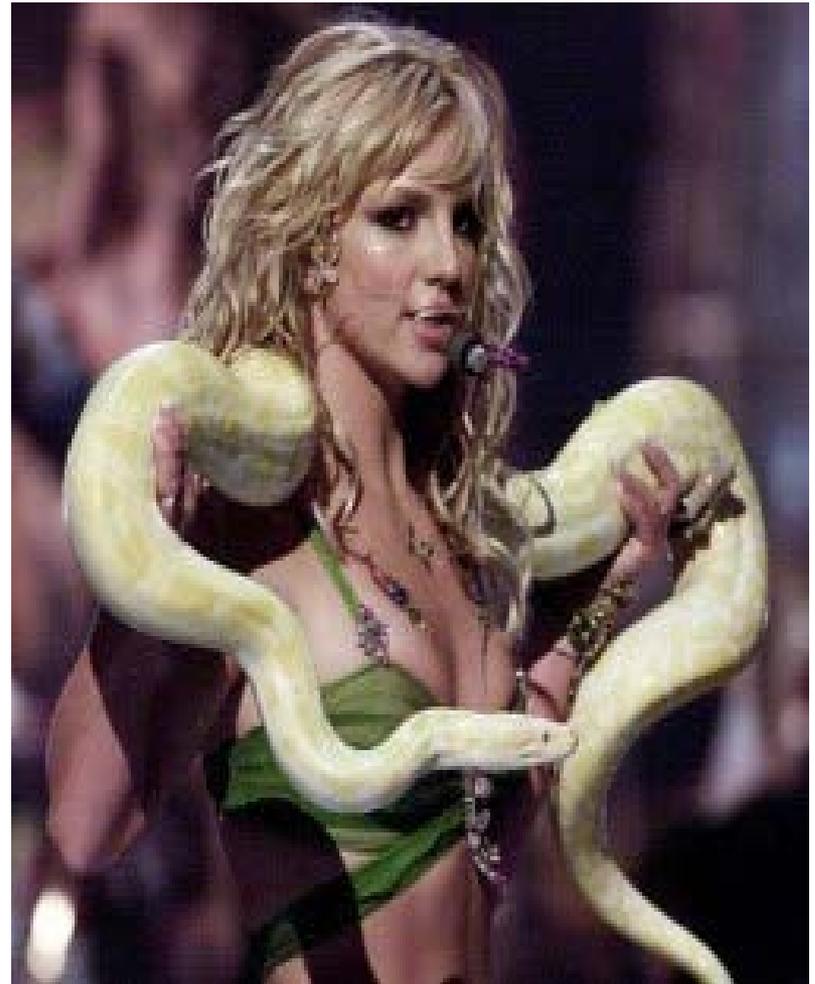




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AND  
UNDERSTAND  
THE RULES**

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# 2 CFR 200 -Basic Layout

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- 6 Subparts A through F
  - Subpart A, 200.XX – Acronyms & Definitions
  - Subpart B, 200.1XX – General
  - Subpart C, 200.2XX – Pre Award - *Federal*
  - Subpart D, 200.3XX – Post Award – *Recipients*
  - Subpart E, 200.4XX – Cost Principles
  - Subpart F, 200.5XX – Audit
- 11 Appendices - I through XI
- “Should” and “Must”



# “Should” and “Must”

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**Shall** it Out – Yes, Shout it Out

But **Should** is In

**May** will be back

So are April and June

Orange is the new Black

**Must** is the new **Shall**



# Top Ten Impact Changes

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- 200.1 through 99 Standard Definitions
- 200.205, Review of risk of applicants
  - Must have framework for evaluating risks
  - Should consider financial stability, performance history, audit reports
- 200.314, Supplies (computing devices)
- 200.320, Procurement Standards
- 200.331, Requirements for PTEs



# Top Ten Impact Changes

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- 200.407, Prior Written Approval (22 items)
- 200.413, Direct Costs
- 200.414, Indirect Costs
  - Must accept approved negotiated rates (some exceptions)
  - 10% of MTDC de minimis IDC
  - One time four-year extension of current approved rate (final and pre-determined rates only)
- 200.430, Compensation – Personal Services
- 200.5XX, Single Audits
  - Higher Threshold (200.501)
  - Better Transparency (200.512)
  - More Focus on Risk (200.518)



# Resources

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- The COFAR website is available at:  
<https://cfo.gov/cofar/>
- Includes:
  - FAQs
  - Webcasts
  - Crosswalk to agency exceptions and additions



# Interim Final Rule Comments

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- 28 Federal agencies codified on December 19, 2014
- Joint interim final rule comments were due February 17, 2015
  - All Final Rules expected by December 31, 2105
- Technical corrections to OMB Final rule and FAQs
  - Latest round: September 10, 2015





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# COFAR



## Council on Financial Assistance Reform 2 C.F.R 200: Uniform Guidance

OMB together with Federal awarding agencies is issuing a [joint interim final rule](#) to implement the new guidance at 2 C.F.R. 200 titled Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The rule will be available for public inspection December 18th, published in the Federal register December 19th (at [www.Federalregister.gov](http://www.Federalregister.gov)) and effective for new awards or some funding increments on or after December 26, 2014.

The final guidance and implementing regulations delivers on President Obama's second term management agenda and his first term directives under [Executive Order 13520](#), the [February 28, 2011 Presidential Memorandum](#), and the objectives laid out in [OMB Memorandum M-13-17](#) to better target financial risks and better direct resources to achieve evidence-based outcomes. The final guidance, which was originally published December 26, 2013 ([available at 78 FR 78589](#)) simultaneously improves performance, transparency, and oversight for Federal awards. The COFAR will measure the impact of this guidance as described under [M-14-17](#).

*This is the first I've heard of this. Where can I find a good summary of the Uniform Guidance and policy changes it includes?*



### Council on Financial Assistance Reform

- » [Uniform Guidance](#)
- » [Resources for Uniform Guidance](#)
- » [Measuring the Impact of Uniform Guidance](#)
- » [Uniform Guidance Training Webcasts](#)
- » [Federal Spending Transparency](#)
- » [About COFAR](#)



Browser window showing the URL <https://cfo.gov/cofar/>. The page content includes:

Show more...  
*What happens to my organization on December 26th?*  
Show more...

## Resources for Understanding the Uniform Guidance

- [2 CFR 200 – Uniform Guidance](#) (Note: the CFR will be updated to reflect the technical corrections and changes to agency regulations after the December 26th effective date.)
- [Joint Interim Final Rule Implementing the Uniform Guidance](#) (xx FR xxxx)
- [Blog Post Announcing Implementation of the Uniform Guidance](#)
- [Uniform Guidance Crosswalk for Federal agency Exceptions and Additions](#) ←
- [Preamble and original Federal Register Notice for Uniform Guidance](#) (78 FR 78589)
- [Frequently Asked Questions](#) - updated as of November 2014
- [Uniform Guidance Crosswalk from Predominant Source in Existing Guidance](#) (29 pages, 442 kb)
- [Uniform Guidance Crosswalk to Predominant Source in Existing Guidance](#) (10 pages, 282 kb)
- [Uniform Guidance Cost Principles Text Comparison](#) (174 pages, 1.62 mb)
- [Uniform Guidance Audit Requirements Text Comparison](#) (46 pages, 731 kb)
- [Uniform Guidance Definitions Text Comparison](#) (76 pages, 476 kb)
- [Uniform Guidance Administrative Requirements Text Comparison](#) (123 pages, 1 mb)
- [M-13-17 Next Steps in the Evidence and Innovation Agenda](#)
- [M-14-17 Metrics for Uniform Guidance](#)

## Measuring the Impact of the Uniform Guidance

### Metrics

On September 30, 2014, OMB published [Memorandum M-14-17](#) Metrics for Uniform Guidance to measure the impact of the Uniform Guidance and to evaluate the extent to which it achieves the COFAR's goal of reducing administrative burden and risk of waste, fraud and abuse.

The feedback tool for non-Federal stakeholders closed on March 17th and the COFAR and OMB are in the process of reviewing submissions. Once aggregate and summarize the information, we will publish the non-Federal feedback and Federal awarding agency metrics here.

## COFAR Training Webcast Series



## Agencies

<a href="#"><u>Agency for International Development</u></a>	<a href="#"><u>Corporation for National and Community Service</u></a>	<a href="#"><u>Department of Agriculture</u></a>	Department of Commerce*
<a href="#"><u>Department Of Defense</u></a>	<a href="#"><u>Department Of Education</u></a>	<a href="#"><u>Department Of Energy</u></a>	Department of Homeland Security*
<a href="#"><u>Department Of Justice</u></a>	<a href="#"><u>Department Of Labor</u></a>	<a href="#"><u>Department of State</u></a>	<a href="#"><u>Department of The Interior</u></a>
<a href="#"><u>Department Of Transportation</u></a>	<a href="#"><u>Department of Treasury</u></a>	<a href="#"><u>Environmental Protection Agency</u></a>	Gulf Coast Restoration Council*
<a href="#"><u>Health and Human Services</u></a>	Housing and Urban Development*	Institute of Museum and Library Services*	<a href="#"><u>National Aeronautics and Space Administration</u></a>
<a href="#"><u>National Archives and Records Administration</u></a>	National Endowment for Arts*	National Endowment for Humanities*	<a href="#"><u>National Science Foundation</u></a>
Office of the National Drug Control Policy*	<a href="#"><u>Small Business Administration</u></a>	Social Security Administration*	Veterans Affairs*

\*These agencies do not have exceptions relating to 2 CFR 200|

## **Department of Defense**

§1103.100 Applicability of 2 CFR part 200 to requirements for recipients in DoD Components' terms and conditions

§1103.200 Exception for small awards

§1103.205 Timing of payments made using the reimbursement method

§1103.210 Management of federally owned property for which a recipient is accountable

§1103.215 Intangible property developed or produced under an award or subaward

§1103.220 Debarment and suspension requirements related to recipients' procurements

§1103.225 Debt collection

## **Department of Education**

§3474.5 How exceptions are made to 2 CFR part 200

§3474.10 Clarification regarding 2 CFR 200.207





• Intro



• Session 1: Internal Controls



• Session 2: Procurement Standards



• Session 3: Single Audit Reporting



• Session 4: Administrative Flexibilities



• Session 5: Indirect Cost Rates for...



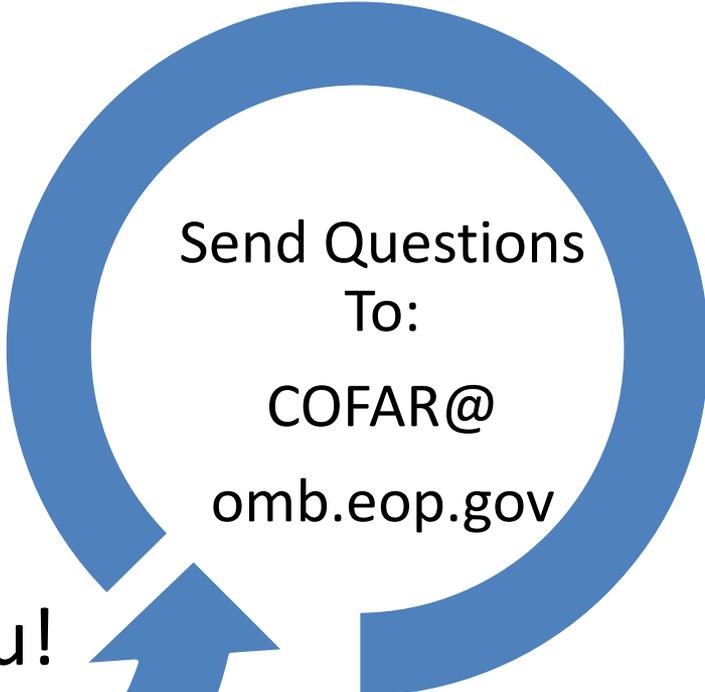
# Engage With COFAR

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For More  
Information Visit:  
[CFO.gov/COFAR](https://cfo.gov/COFAR)

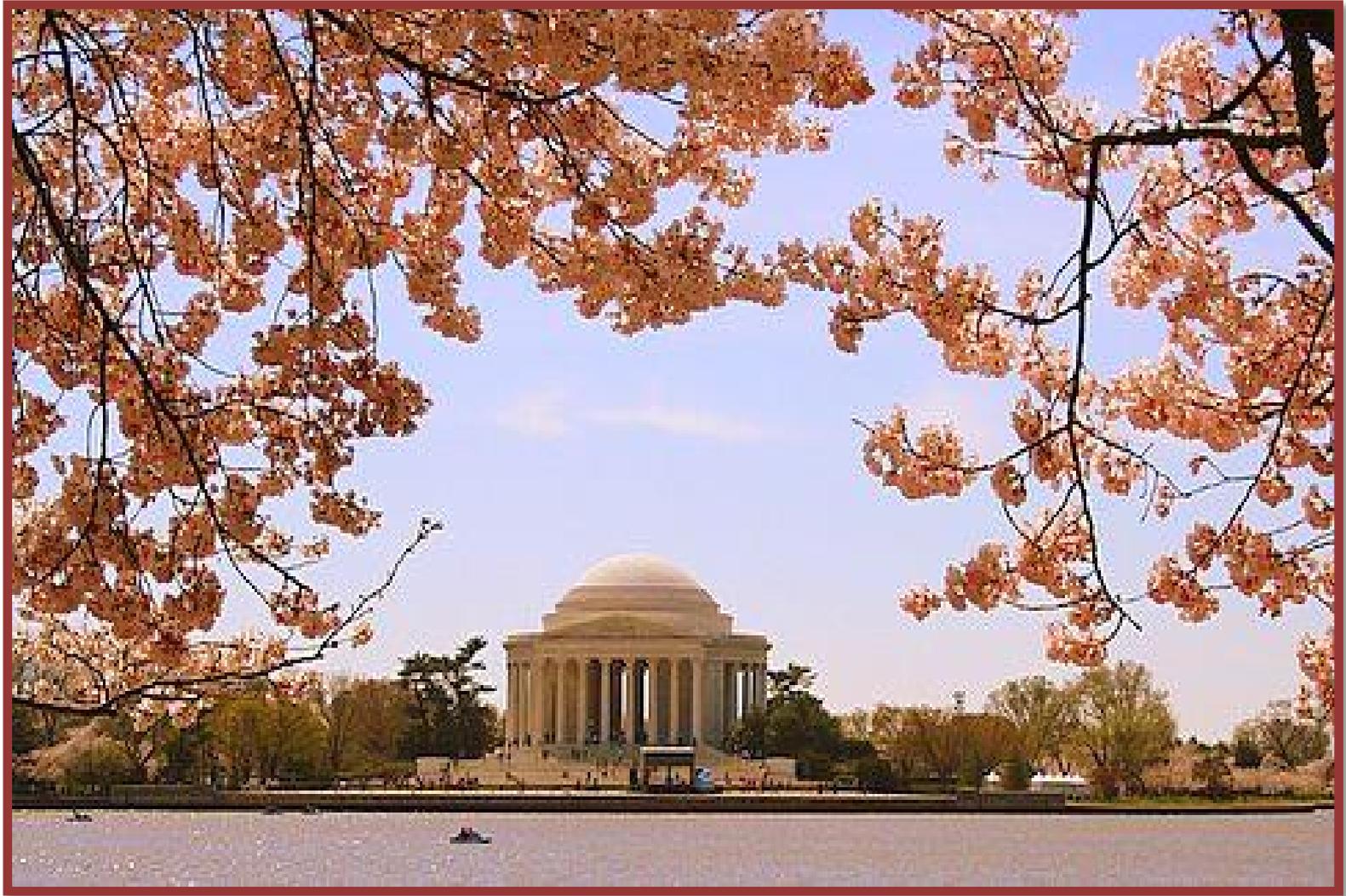


Send Questions  
To:  
[COFAR@  
omb.eop.gov](mailto:COFAR@omb.eop.gov)



Thank you!





***“I like the dreams of the future better than the history of the past...” T. Jefferson***

