



The Uniform Guidance - 2 CFR 200

The Sophomore Year

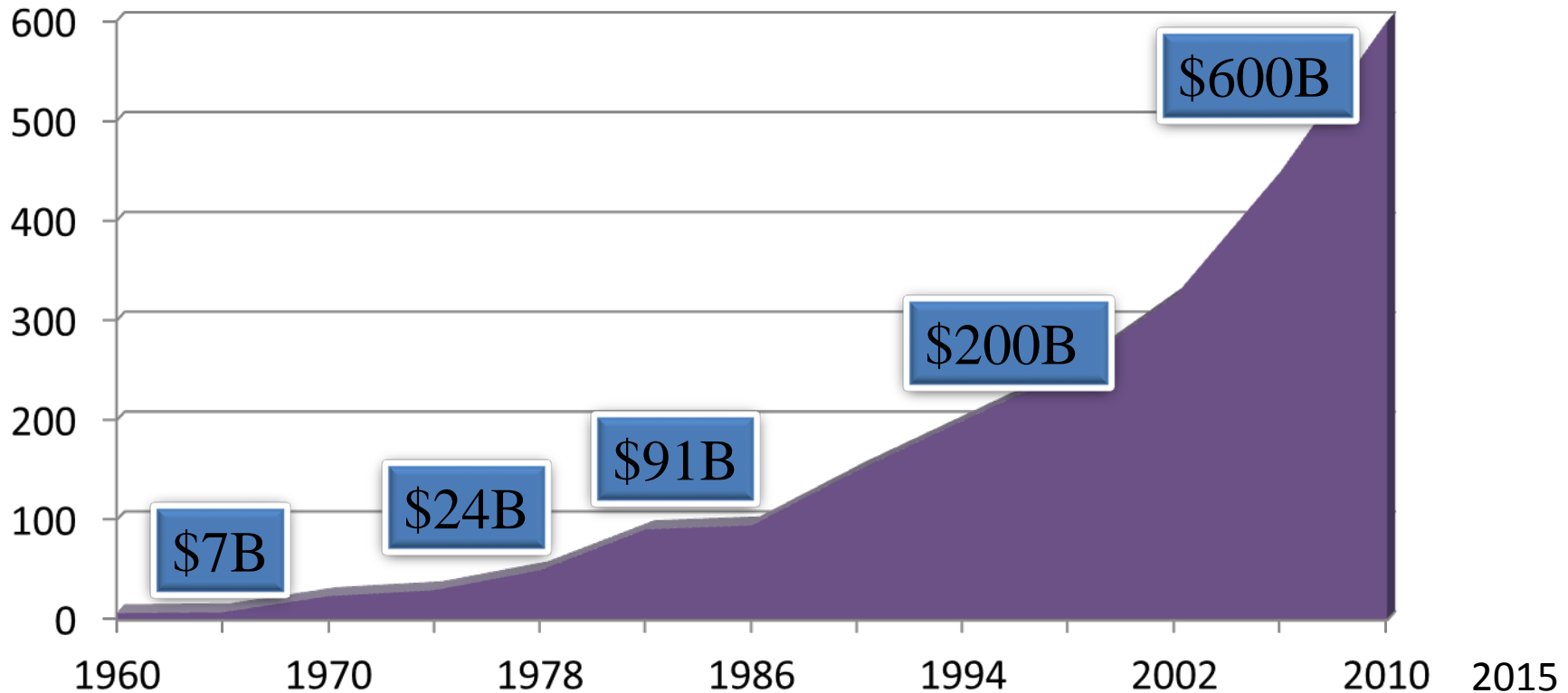
NECA

August 2016

Increase in Federal Grants Activity

Nearly 2,000 Federal grant programs are listed in the Catalog of Federal Domestic Assistance

\$620 B



The Name Game

- Who's Who? What do they have in common?
 - William Moerner
 - Martin Karplus
 - Michael Levitt
 - Osamu Shimomura
 - Linda Buck
 - David Baltimore
 - Paul A Samuelson
 - Maya Lin
 - Dr. Robert Waldinger (The Harvard Grant Study)



Grants Reform Timeline

February 2011:
Presidential
Memo

February 2012:
Notice of
Proposed
Rulemaking

December 2013:
Uniform Guidance
Published

October 2011:
COFAR established

February 2013:
Notice of Proposed
Guidance

April 2013



Grants Reform Timeline

December 26, 2103:
Uniform Guidance published

December 18, 2014: 28 Agencies Adopted the Guidance, Technical Corrections, Metrics
UG IS EFFECTIVE

2015-2016: Agency Final Rules, Collection of Second Set of Metrics
3rd Webcast

Fall 2014: Metrics, Additional FAQs and Webcasts

2015: Additional Technical Corrections, FAPIIS, Outreach, Updated FAQs



Major Policy Reforms

- Eliminates duplicative and conflicting guidance
- Focuses on performance over compliance for accountability
- Encourages efficient use of information technology and shared services
- Provides for consistent and transparent treatment of costs
- Limits allowable costs to make best use of Federal resources



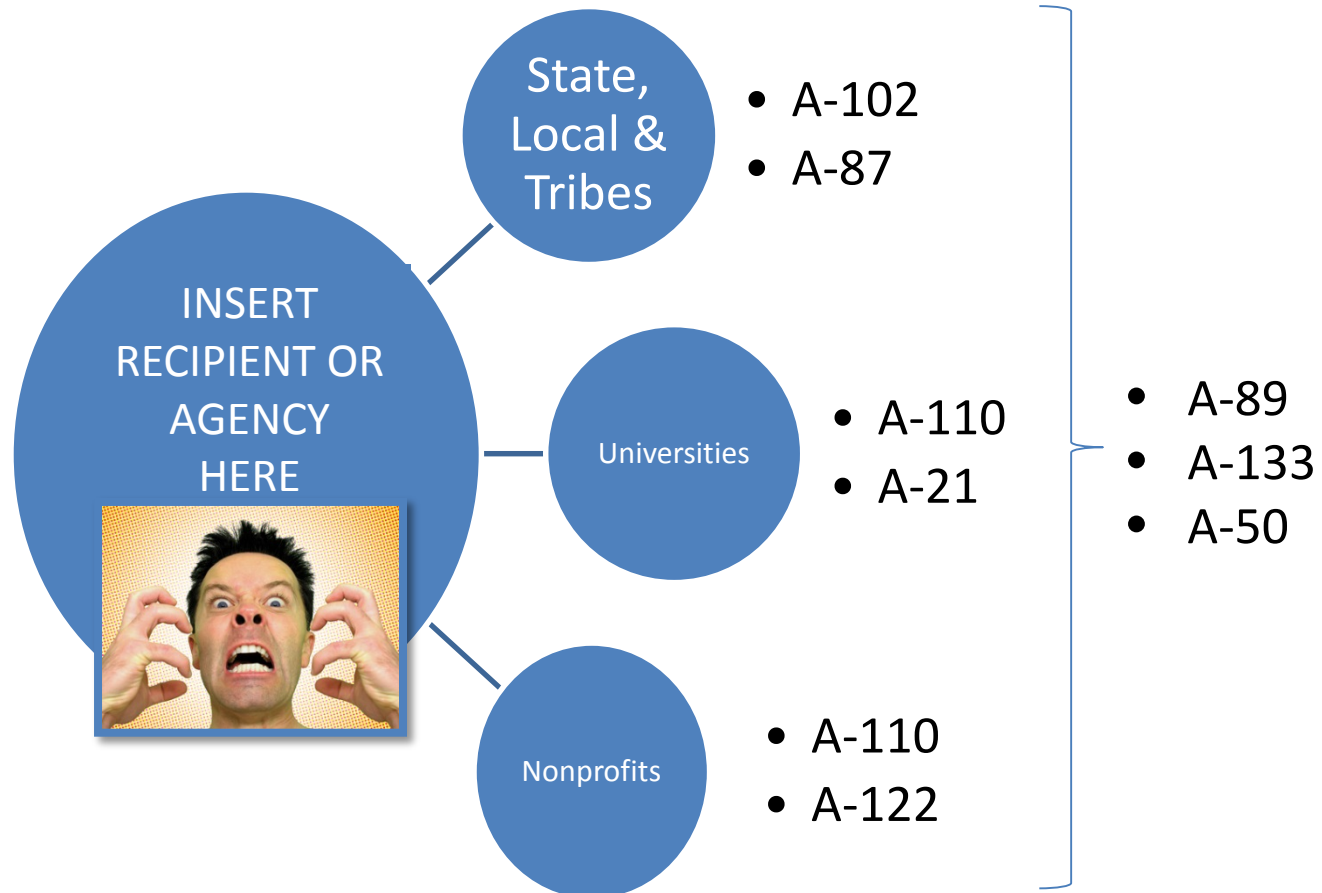
Major Policy Reforms

- Setting standard business processes using data definitions
- Encourages non-Federal entities to have family friendly policies
- Strengthens oversight
- Targets audit requirements on risk of waste, fraud, and abuse



Eliminating Duplicative and Conflicting Guidance

Then:

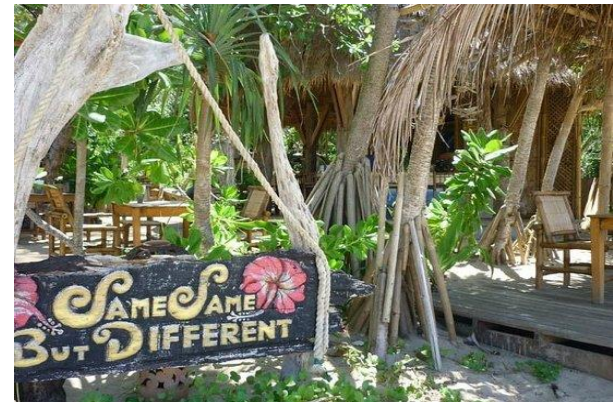


Now: All OMB guidance streamlined in 2 CFR 200.



2 CFR 200 -Basic Layout

- 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
- 12 Appendices - I through XII
- “Should” and “Must”



“Should” and “Must”

Shall it Out – Yes, Shout it Out

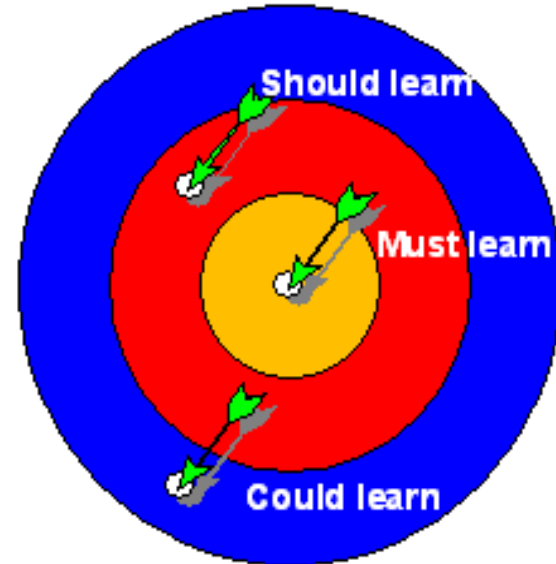
But **Should** is In

May will be back

So are April and June

Orange is the new Black

Must is the new **Shall**





Top Ten UG Impact

- Standard data
 - Definitions, Notice of Funding Opportunities, Application, Award Notice
- Computing devices as supplies – 200.94
- Fixed award amount – 200.201 (b)
- Internal Controls – 200.303
- Procurement standards – 200.320



Top Ten UG Impact

- Subrecipient Monitoring – 200.331
- Direct charges of administrative salaries – 200.413
- Indirect Cost Rate acceptance – 200.414
- Documentation for personal services -200.430
 - Internal controls – 200.430 (i)
 - Outcome based – 200.430 (i) (6)
 - Blended funding – 200.430 (i) (7)
- Audit report transparency- 200.512



Top Ten – Impact for U.

- Cost Sharing – 200.306
- Direct charges of administrative salaries – 200.413
- Indirect Cost Rate acceptance – 200.414
- 10 % De Minimus rate – 200.414
- Documentation for personal services -200.430
 - Internal controls – 200.430 (i)
 - Outcome based – 200.430 (i) (6)
 - Blended funding – 200.430 (i) (7)



Top Ten – Impact for U.

- Computing Devices - 200.94
- Travel – Dependent care – 200.474
- Fixed Award Amount– 200.45, 200.201
- Travel Visa – 200.463 (b)
- Utility Cost Factor – Appendix III – B.4.c





YOU KNOW THE CONSEQUENCES!

2016 White House Easter Egg Roll



UG Knowledge Test – What is behind the Number/Acronym?

- 6
- 12
- 30
- 90
- 10%
- 3,500
- 5,000
- 25,000
- 150,000
- 30 Million

Bonus – FAPIIS
33

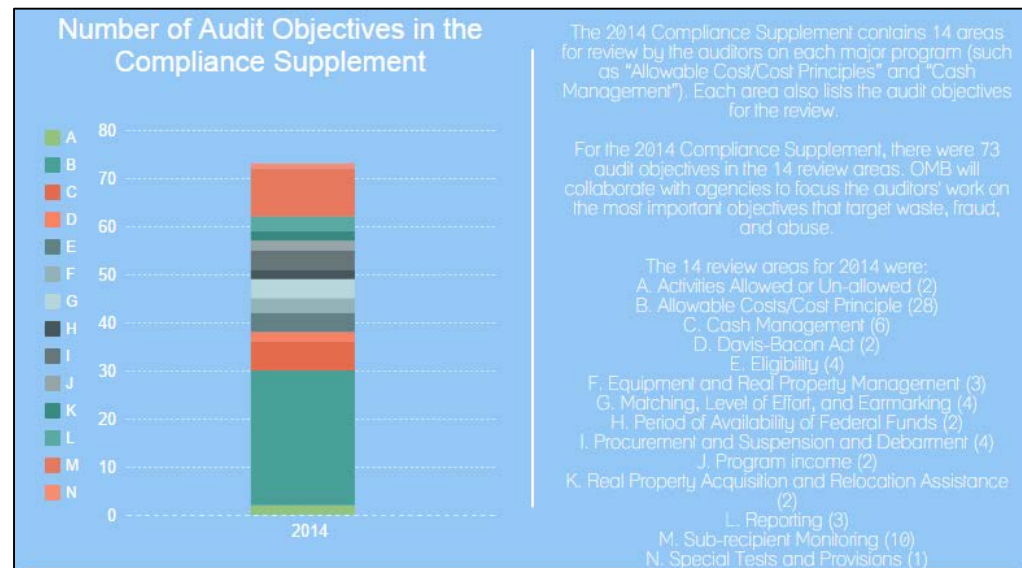




Implementation

- Challenges
- Agency final rules
- Best practices
- Metrics

Single Audit Metrics



Agency Final Rules



FEDERAL REGISTER

The Daily Journal of the United States Government

Electronic Code of Federal Regulations

e-CFR

TM

Title 2: Grants and Agreements

PART 1327—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS

Contents

[§1327.101 Adoption of 2 CFR Part 200.](#)

AUTHORITY: 5 U.S.C. 301; 38 U.S.C. 501; 2 CFR part 200.

SOURCE: 79 FR 76050, Dec. 19, 2014, unless otherwise noted.

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§1327.101 Adoption of 2 CFR Part 200.

Under the authority listed above, the Department of Commerce adopts the Office of Management and Budget (OMB) Guidance in 2 CFR part 200. Thus, this part gives regulatory effect to the OMB guidance and supplements the guidance as needed for the Department.



Best Practices

- COFAR Webpage
- July 2016 Webcast on Promising Practices
 - Risk assessment
 - Contract vs. subaward determination
 - Subrecipient monitoring
 - Personnel services
 - Indirect cost rates
 - Single audit and CAROI



COUNCIL ON FINANCIAL ASSISTANCE REFORM

COUNCIL ON FINANCIAL ASSISTANCE REFORM

The COFAR, established by [OMB Memorandum M-12-01](#), is comprised of an interagency group of Executive Branch officials to coordinate financial assistance. Council activities include providing recommendations to the Office of Management and Budget (OMB) on policies and actions necessary to effectively deliver, oversee, and report on grants and cooperative agreements, as well as sharing with executive departments and agencies (agencies) best practices and innovative ideas for transforming the delivery of this assistance. In addition, the Council will engage relevant stakeholders across Government on key issues to foster more efficient and effective Federal management by coordinating the development and implementation of standardized business processes, data standards, metrics, and information technology. This Council replaces two Federal boards – the Grants Policy Council and the Grants Executive Board to create a more streamlined, flexible, and strategic structure. The Council's work builds in part on grants streamlining activities under Public Law (P.L.) 106-107, the Federal Financial Assistance Management Improvement Act of 1999. COFAR and CFOC efforts are supported partly by the Financial Management Line of Business.



UNIFORM GUIDANCE

Uniform Guidance In December 2014, OMB together with Federal awarding agencies issued an interim final



TRAINING

COFAR Training As part the COFAR's mission to effectively deliver, oversee, and report on grants and



COFAR RESOURCES

COFAR Resources What is the Council on Financial Assistance Reform? OMB Memorandum M-12-01

PROMISING PRACTICES IN IMPLEMENTATION: RISK ASSESSMENT (PANEL 1)

- Andrea Brandon, Director, Financial Assistance Policy and Oversight, Department of Homeland Security and COFAR Co-Chair
- Phil Maestri, Director, Risk Management Service, U.S. Department of Education
- Moderator: Rhea Hubbard, Policy Analyst, OMB



Resources:

EDUC Entity Risk Report Example: <http://go.usa.gov/x34pk>

DHS Vulnerability Risk Assessment: <http://go.usa.gov/x34dW>

Uniform Guidance Metrics



EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503

THE CONTROLLER

September 30, 2014

M-14-17

MEMORANDUM FOR THE HEADS OF EXECUTIVE DEPARTMENTS AND AGENCIES

FROM:

David Mader
Controller, OMB

A handwritten signature in black ink, appearing to read "David Mader".

SUBJECT:

Metrics for Uniform Guidance (2 C.F.R. 200)

On December 26, 2013, OMB published final guidance in 2 C.F.R. 200 titled *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* to



What's Ahead?


- Future changes to Title 2 of the Code of Federal Regulations
- COFAR priorities
- DATA Act implementation and Section 5 Pilot
- New statutory requirements
 - FAPIIS
 - GONE Act
 - Never Contract with the Enemy



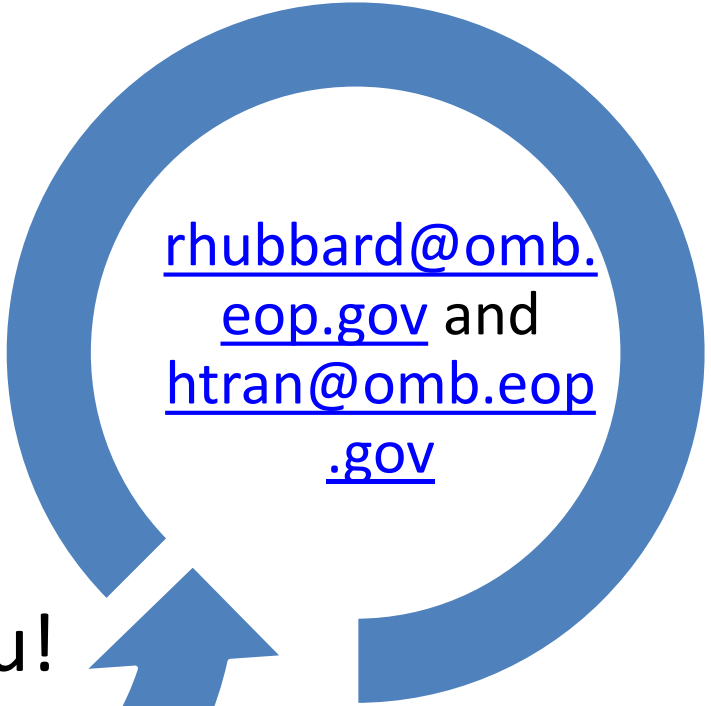
Resources

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





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



[rhubbard@omb.
eop.gov](mailto:rhubbard@omb.eop.gov) and
[htran@omb.eop
.gov](mailto:htran@omb.eop.gov)



Thank you!

