



# The Future is NOW

## The New Uniform Guidance

### 2 CFR 200

# Uniform Guidance – the “Long and Winding Road”

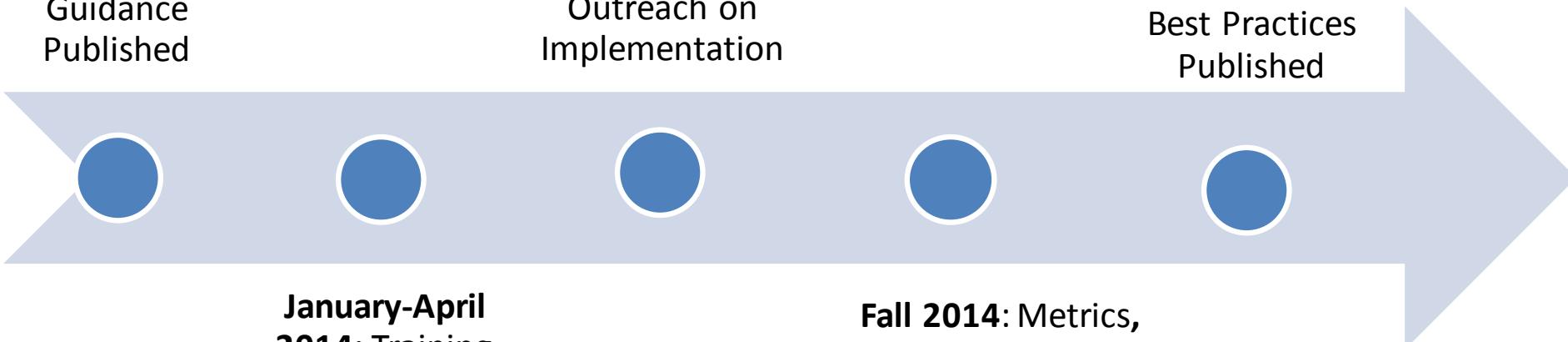
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**December 2013:**  
Uniform Guidance Published

**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

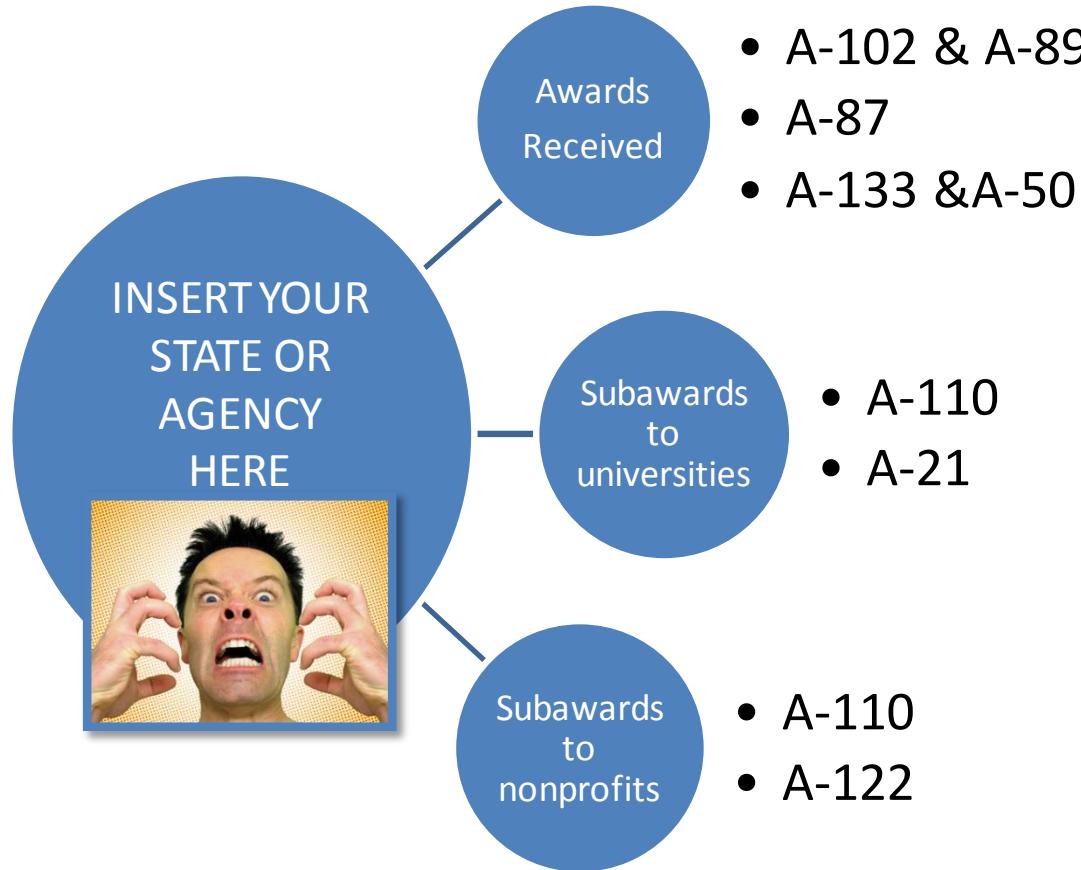
**Fall 2014:** Metrics, Additional FAQs and Webcast



# Eliminating Duplicative and Conflicting Guidance

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**Then:**



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



# 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 Impact for Research Universities

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- Standard data
  - Definitions, NOFO, Application, Award Notice
- Computing devices as supplies – **200.94**
- Conflict of Interest – **200.112**
- Fixed award amount – **200.201 (b)**
- Cost sharing policy – **200.306**
- Procurement standards – **200.320**
- Subrecipient Monitoring – **200.331**



# Top Impact for Research Universities

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- Direct charges of administrative SW – **200.413**
- IDC 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)
- Family - Friendly Policies – **200.432 , 474**
- Audit report transparency- **200.512**
- Utility Cost Factor for all universities – **Appendix III**



# Resources

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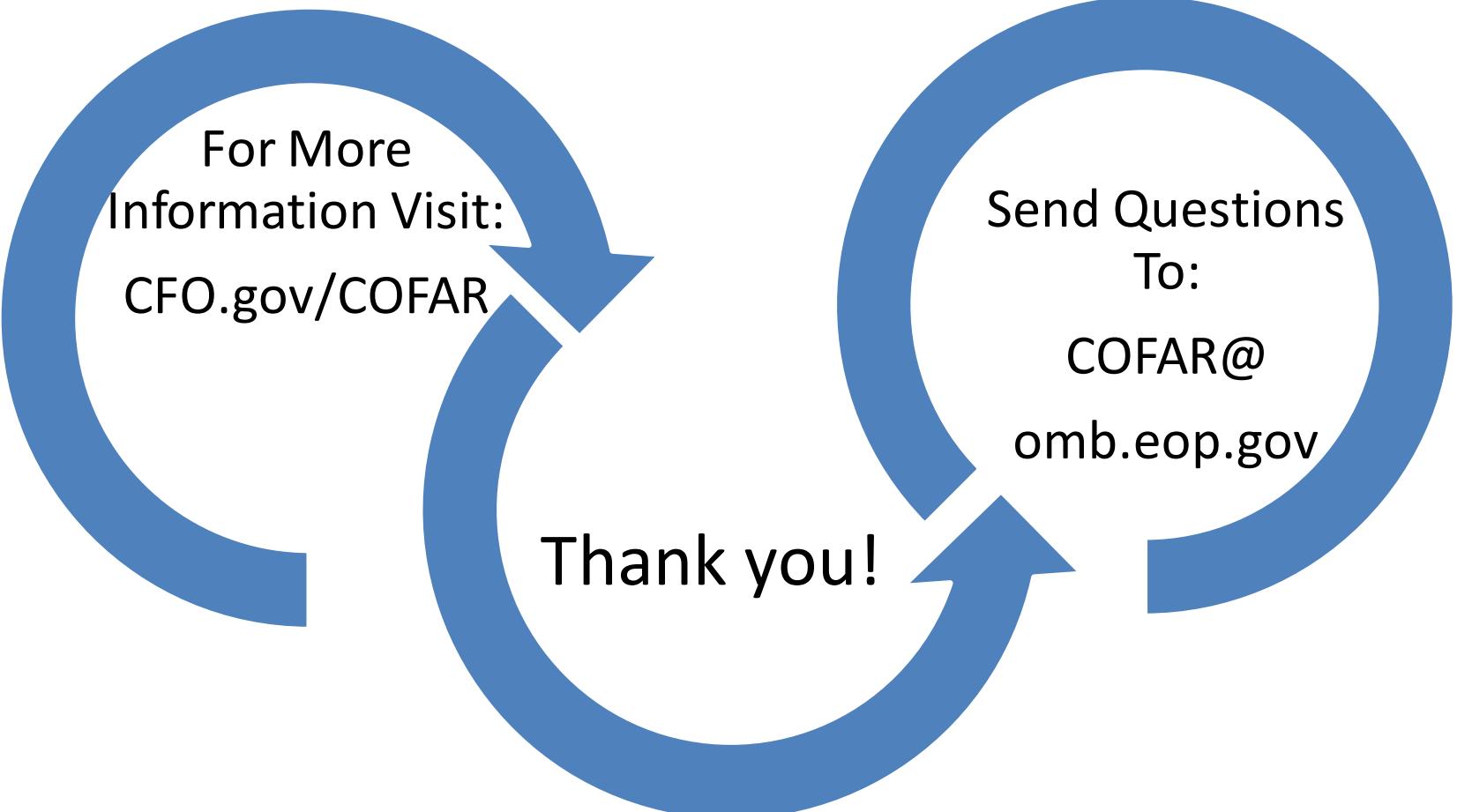
- The COFAR website is available at:  
<https://cfo.gov/cofar/>
- Includes:
  - FAQs
  - Webcasts
  - Crosswalk to agency exceptions and additions
  - Metrics (OMB Memo – 14-17, September 30, 2014)





# Engage With COFAR

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

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

Thank you!

