The Future is NOW
The New Uniform Guidance
2 CFR 200
Uniform Guidance – the “Long and Winding Road”

December 2013:
Uniform Guidance Published

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

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

Fall 2014:
Metrics, Additional FAQs and Webcast
Eliminating Duplicative and Conflicting Guidance

Then:

- Awards Received
  - A-102 & A-89
  - A-87
  - A-133 & A-50

- Subawards to universities
  - A-110
  - A-21

- Subawards to nonprofits
  - A-110
  - A-122

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

• 11 Appendices - I through XI

• “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 Impact for Research Universities

- 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

• 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

• 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

For More Information Visit: CFO.gov/COFAR

Send Questions To: COFAR@omb.eop.gov

Thank you!