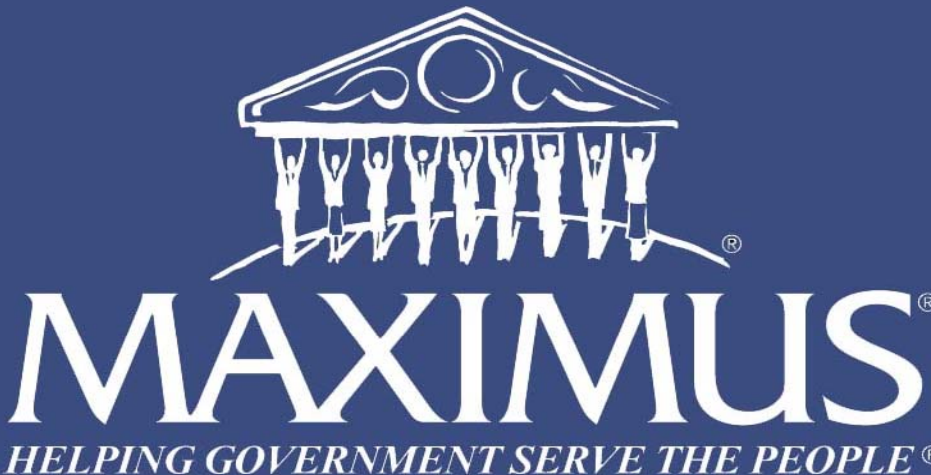



**Uniform Guidance: 2 CFR 200
Administrative Changes**




Kris Rhodes, Director





Uniform Guidance: 2 CFR 200

200.110 Effective/applicability date

- Final rule issued 12/26/2013
- Federal **agencies submit drafts** implementing regulations to OMB by June 2014
- Uniform implementation 12/26/2014 - applicable to new awards and to incremental **funding awarded on or after 12/26/14**
- Except Subpart F (Audit), which is effective the first FY beginning after 12/26/2014

	Uniform Guidance: 2 CFR 200
<p>Effective Date for Awards</p> <ul style="list-style-type: none"> • Awards made on or after 12/26/14 will be subject to the Uniform Guidance (UG). • Applications submitted before 12/26/14 with expected award dates after 12/26/14 should be developed in accordance with the UG. • If a Federal awarding agency considers its incremental funding actions to be an opportunity to change terms and conditions on previously made awards, the UG will apply to the incremental funding action. • Federal awarding agencies may apply the UG to the entire award that is uncommitted or unobligated as of the Federal award date of the first increment received on or after 12/26/14. • <u>Effective date of the UG for subaward is the same as the effective date of the Federal award from which the subaward is made.</u> 	

	Uniform Guidance: 2 CFR 200
<p>Structure & Predominate Sources</p> <ul style="list-style-type: none"> – Subpart A – Acronyms & Definitions (200.0 – 99) – Subpart B – General Provisions (200.100-113) – Subpart C – Pre-Federal Award (200.200-211) – Subpart D – Post-Federal Award, including Procurement, Performance/Financial Reporting, Record Retention and Subrecipient Monitoring (200.300-345) – Subpart E Cost Principles (200.400-475) – Subpart F – Audit Requirements (200.500-521) <hr/>	



Uniform Guidance: 2 CFR 200

New Acronyms

- **FAIN** – Federal Award Identification No.
- **IHE** – Institution(s) of Higher Education
- **COSO** – Committee of Sponsoring Organizations of the Treadway Commission
- **COFAR** – Council on Financial Assistance Reform
- **EUI** – Energy Usage Index
- **FAC** – Federal Audit Clearing house
- **FAPIIS** – Federal Awardee Performance and Integrity Information System


- **GOCO** – Government Owned Contractor Operated
- **IBS** – Institutional Base Salary
- **PII** – Personally Identifiable Information
- **PRHP** – Post Retirement Health Plans
- **PTE** – Pass through entity
- **REUI** – Relative Energy Usage Index
- **SPOC** – Single Point of Contact
- **TFM** – Treasury Financial Manual
- **VAT** – Value Added Tax





Uniform Guidance: 2 CFR 200


So What's New?





	Uniform Guidance: 2 CFR 200
<h2 style="color: #0056b3;">Conflict of Interest</h2>	
<p>200.112 Conflict of interest</p> <ul style="list-style-type: none"> • Requires Federal awarding agencies to establish a <u>conflict of interest policy for Federal awards</u>. • Requires a disclosure to the awarding agency of potential conflicts of interest in accord with that agency's policy. 	<p><u>IMPACT</u></p> <p>COFAR clarification states that the §§112 does not apply to expansion of scientific conflict of interest reporting, but to selection of subrecipients or procurements.</p> <p>Potential need to update COI policies.</p> <p>Potential for expanding reporting obligations.</p>


	Uniform Guidance: 2 CFR 200
<h2 style="color: #0056b3;">Performance Measurement</h2>	
<p>200.301 Performance Measurement</p> <ul style="list-style-type: none"> • The Federal awarding agency must require the recipient to use OMB-approved government-wide standard forms when providing financial and performance information. • As appropriate and in accordance with the information collections, the funding agency <u>must</u> require recipient to relate financial data to performance requirements of the federal award and <u>must</u> provide cost information to demonstrate cost effective practices (e.g. unit cost data). 	<p><u>IMPACT</u></p> <p>New reporting forms?</p> <p>Where multiple objectives exist it may require use of linked or parent/child accounts for financial reporting.</p> <p>Will likely require cost/benefit analysis.</p> <p>Potential for increased variation across agencies and programs.</p>


 Uniform Guidance: 2 CFR 200	
<h2 style="color: #0070C0;">Internal Controls</h2>	
<p>200.303 Internal controls</p> <ul style="list-style-type: none"> • Requires recipients to have internal controls in compliance with guidance in “Standards for Internal Control in the Federal Government” and “Internal Control Integrated Framework” issued by COSO (Committee of Sponsoring Organizations of the Treadway Commission). • The term “internal control” is used 46 times in the guidance. • The term “written” is used 66 times. 	<p><u>IMPACT</u></p> <p>New language/ reference, impact unknown.</p> <p>Per COFAR there is no expectation or requirement that internal controls be documented or evaluated prescriptively to these guidelines</p> <p>Provided as source documents for best practices.</p>


 Uniform Guidance: 2 CFR 200	
<h2 style="color: #0070C0;">Procurement - Competition</h2>	
<p>200.319 Competition</p> <ul style="list-style-type: none"> • Prohibits the use of statutorily imposed state or local geographical preferences in the procurement. 	<p><u>IMPACT</u></p> <p>Potential conflict for public universities who follow State procurement laws and regulations.</p>


	Uniform Guidance: 2 CFR 200
<h2>Procurement – Micro-Purchase</h2>	
<p>200.320 Procurement</p> <ul style="list-style-type: none"> • New procurement category, “micro-purchase” allow for purchases of up to \$3,000 without competition. • Procurements over \$3,000 must have some form of competitive bid process: <ul style="list-style-type: none"> • Simplified Acquisition • Sealed Bids 	<p><u>IMPACT</u></p> <p>Will have significant implications for acquisitions made using procurement cards.</p> <p>May have implications for procurement card “cash back programs”.</p>


	Uniform Guidance: 2 CFR 200
<h2>Procurement Flow Down Language</h2>	
<p>200.326 Contract provisions.</p> <ul style="list-style-type: none"> • Procurements in excess of the simplified acquisition threshold must incorporate Appendix II. • All contracts in excess of \$10,000 must address termination for cause and for convenience including the manner by which it will be effected and the basis for settlement. 	<p><u>IMPACT</u></p> <p>Will require revision of procurement requisition and contracting templates and website updates.</p>


	Uniform Guidance: 2 CFR 200
<h2 style="text-align: center;">COFAR Clarification on Procurement Requirements</h2> <ul style="list-style-type: none"> • Entities have one full fiscal year after the effective date of the UG for implementation of procurement compliance. • Regardless of overall procurement compliance, entities must comply with the terms and conditions of their federal awards. <hr style="width: 50%; margin-left: auto; margin-right: 0;"/>	


	Uniform Guidance: 2 CFR 200		
<h2 style="text-align: center;">Subrecipient Awards</h2> <table border="0" style="width: 100%;"> <tr> <td data-bbox="354 1318 889 1785" style="vertical-align: top;"> <p>200.330 Vendor vs. subrecipient classification</p> <ul style="list-style-type: none"> • Clarifies that the pass-through entity is responsible for making the determination of subcontractor/subawardee or vendor. • The federal awarding agency may supply and require recipients to comply with additional guidance to support these determinations. • Provides clarification on subrecipient and vendor determinations. </td> <td data-bbox="896 1327 1274 1785" style="vertical-align: top; border-left: 1px solid black; padding-left: 10px;"> <p style="text-align: center;"><u>IMPACT</u></p> <p>Clarification should help mitigate agency retrospective disagreement of determination.</p> </td> </tr> </table> <hr style="width: 50%; margin-left: auto; margin-right: 0;"/>		<p>200.330 Vendor vs. subrecipient classification</p> <ul style="list-style-type: none"> • Clarifies that the pass-through entity is responsible for making the determination of subcontractor/subawardee or vendor. • The federal awarding agency may supply and require recipients to comply with additional guidance to support these determinations. • Provides clarification on subrecipient and vendor determinations. 	<p style="text-align: center;"><u>IMPACT</u></p> <p>Clarification should help mitigate agency retrospective disagreement of determination.</p>
<p>200.330 Vendor vs. subrecipient classification</p> <ul style="list-style-type: none"> • Clarifies that the pass-through entity is responsible for making the determination of subcontractor/subawardee or vendor. • The federal awarding agency may supply and require recipients to comply with additional guidance to support these determinations. • Provides clarification on subrecipient and vendor determinations. 	<p style="text-align: center;"><u>IMPACT</u></p> <p>Clarification should help mitigate agency retrospective disagreement of determination.</p>		


	Uniform Guidance: 2 CFR 200
<h2 style="color: #0056b3;">Requirements for Pass-through Entities</h2>	
<ul style="list-style-type: none"> • 200.331 Requirements for pass-through entities <ul style="list-style-type: none"> – Defines information which must be detailed in a subagreement. – Makes clear that a pass-through entities can impose requirements that allow the prime to meet its reporting requirements. – All pass through entities must honor subrecipient’s negotiated F&A rate. – Subrecipients without a negotiated rate can get an automatic 10% de-minimus MTDC F&A rate or can negotiate a rate with the pass-through entity. 	<p style="text-align: center;"><u>IMPACT</u></p> <p>May assist with state agencies providing CFDA numbers on pass-through awards.</p> <p>Should eliminate disputes related to the arbitrary use of a lower F&A rate by pass-through entities....State agencies?</p> <p>Can expedite awards to smaller nonprofits and entities that do not have an established F&A rate.</p>


	Uniform Guidance: 2 CFR 200
<h2 style="color: #0056b3;">Subrecipients and Audit</h2>	
<p>200.501 Audit Requirements.</p> <ul style="list-style-type: none"> • A non-Federal entity that expends \$750,000 or more during the non-Federal entity’s fiscal year in Federal awards must have a single or program-specific audit conducted. 	<p style="text-align: center;"><u>IMPACT</u></p> <p>Increases subrecipient monitoring burden.</p> <p>Reduces audit costs for organizations with less than \$750,000 in expenditures.</p>


	Uniform Guidance: 2 CFR 200
<h2 style="margin: 0;">Subrecipient Risk Assessment</h2>	
<p>200.331 Requirements for pass-through entities evaluation subrecipients risk of noncompliance</p> <ul style="list-style-type: none"> – Experience with the same or similar awards – Results of previous audits – Whether subrecipient has new personnel or new or substantially changed systems – Extent and result of federal awarding agency monitoring of the subrecipient. – Pass-through are entities required to use Federal Audit Clearinghouse to verify audit reports (200.512). <p>Depending on the risk assessment</p> <ul style="list-style-type: none"> • Provide subrecipients with training and technical assistance • Perform on-site reviews • Arrange for agreed-upon-procedure engagements (requires prior approval, 200.425). 	<p style="text-align: center;"><u>IMPACT</u></p> <p>Significant increase in effort required to conduct (and document) the risk assessment.</p> <p>Significant increase in expectations to provide training and conduct onsite reviews.</p>


	Uniform Guidance: 2 CFR 200
<h2 style="margin: 0;">Subrecipient Monitoring</h2>	
<p>200.331 Requirements for pass-through entities – Monitoring</p> <ul style="list-style-type: none"> • Ensure award is used for authorized purpose and goals are achieved. • Ensure financial and programmatic reports are received and reviewed. • Ensure subrecipient takes timely and appropriate action on deficiencies pertaining to related audit findings. • Issue a management decision for audit findings with in six months (200.521). • Verification subrecipient is audited as required. • If applicable arranging for agreed-upon procedures audit (requires prior approval if funded with award dollars). 	<p style="text-align: center;"><u>IMPACT</u></p> <p>Nothing new if you have an effective subrecipient monitoring program in place.</p>


	Uniform Guidance: 2 CFR 200
<h2>Pass through Entities & Subrecipient Audits</h2>	
<p>200.425 Audit services.</p> <ul style="list-style-type: none"> • Pass-through entities may charge Federal awards for the cost of agreed-upon-procedures engagements to monitor subrecipients who are exempted from the requirements of the Single Audit Act and Subpart F - Audit Requirements of this Part. • This cost is allowable only if the agreed-upon-procedures engagements are: <ol style="list-style-type: none"> (1) Conducted in accordance with GAGAS attestation standards; (2) Paid for and arranged by the pass-through entity; and (3) Limited in scope to one or more of the following types of compliance requirements: activities allowed or unallowed; allowable costs/cost principles; eligibility; and reporting. 	<p style="text-align: center;"><u>IMPACT</u></p> <p style="text-align: center;">Leaves unclear if the cost of onsite monitoring visits is allowable as a direct cost.</p>


	Uniform Guidance: 2 CFR 200
<h2>Fixed Price Subawards</h2>	
<p>200.332 Fixed amount subawards</p> <ul style="list-style-type: none"> – Agency prior approval required before using a fixed price subawards. – Limit on size of fixed price subawards (\$150K). 	<p style="text-align: center;"><u>IMPACT</u></p> <p>Should assists with federal clinical trials or multi-site studies which may be cost reimbursable to the prime.</p> <p>COFAR clarification is salary capitation requirements does not constitute a mandatory cost share or match for fixed price subawards.</p>


	Uniform Guidance: 2 CFR 200
<h2>Prior Approval Direct Costing Grace?</h2>	
<p>200.407 Prior Written Approval</p> <ul style="list-style-type: none"> “Under any given Federal award, the reasonableness and allocability of certain items of costs may be difficult to determine. In order to avoid subsequent disallowance or dispute based on unreasonableness or nonallocability, the non-Federal entity may seek the prior written approval of the cognizant agency for indirect costs or the Federal awarding agency in advance of the incurrence of special or unusual costs.” 	<p style="text-align: center;"><u>IMPACT</u></p> <p>Approvals will provide increased security when allowability of costs may be a consideration.</p> <p>May have implications for questionable costs for which prior approval was not sought.</p>


	Uniform Guidance: 2 CFR 200
<h3>Allowable Direct Costs with Prior Approval</h3> <p>Prior Approval is referenced 66 times in the guidance</p>	
<ul style="list-style-type: none"> Changes in the amount of approved cost-sharing or matching (200.308). Subawards (200.308). Fixed price subawards (200.332). Clerical and administrative costs (200.413) Cost increases for fluctuations in exchange rates (200.440). Costs of membership in any civic or community organization (200.454). Participant support (200.456) Costs of selling and marketing (200.467). Travel costs for dependents are unallowable, except for travel of duration of six months or more (200.474). Charges of a faculty member’s salary in excess of the proportionate share of the IBS (200.430). Faculty incidental activity pay (200.430). All equipment purchases (general or specialized) (200.439) Costs of entertainment, including amusement, diversion, and social activities and any associated costs (200.438). Fund raising costs for the purposes of meeting the Federal program objectives (200.442). Travel costs of government officials are allowable (200.474) 	<p style="text-align: center;"><u>IMPACT</u></p> <p>Lots more double checking.</p> <p>New controls.</p> <p>More prior approval requests.</p> <p>More investigator questions.</p>


	Uniform Guidance: 2 CFR 200
<h2>Program Income</h2>	
<p>200.307 Program income.</p> <ul style="list-style-type: none"> • Cost of generating program income. If authorized by Federal regulations or the Federal award, costs incidental to the generation of program income may be deducted from gross income to determine program income, provided these costs have not been charged to the Federal award. • Program income includes the use or rental or real or personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds (200.80). • The Federal awarding agency may negotiate agreements with recipients regarding appropriate uses of income earned after the period of performance as part of the grant closeout process. 	<p style="text-align: center;"><u>IMPACT</u></p> <p>COFAR clarification that SHOULD BE excluded from the definition of program income. US law (Bayh-Dole) takes precedence over the UG.</p> <p>The potential for post award negotiation clause may still have implications.</p>


	Uniform Guidance: 2 CFR 200
<h2>Allocability & Equipment</h2>	
<p>200.405 Allocable costs.</p> <ul style="list-style-type: none"> • Where the purchase of equipment or other capital asset is specifically authorized under a Federal award, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required. 	<p style="text-align: center;"><u>IMPACT</u></p> <p>All equipment requires prior approval. The changes eliminate the need to assess proportional distribution for equipment acquisitions made as a result of an internally approved rebudget.</p>


	Uniform Guidance: 2 CFR 200
<h2>Clerical and Administrative Direct Costs</h2>	
<p>200.413 Direct costs.</p> <ul style="list-style-type: none"> • The salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs. Direct charging of these costs may be appropriate only if all of the following conditions are met: <ol style="list-style-type: none"> 1. Administrative or clerical services are integral to a project or activity; 2. (2) Individuals involved can be specifically identified with the project or activity; 3. (3) Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and 4. (4) The costs are not also recovered as indirect costs. 	<p style="text-align: center;"><u>IMPACT</u></p> <p>Prior approval is required.</p> <p>May increase the Organized Research MTDC base and, in turn, lower proposed rates</p> <p>As offset, F&A rates would be applied to these new direct costs, increasing F&A Dollar Recoveries</p>


	Uniform Guidance: 2 CFR 200
<h2>Indirect Cost Rates and Extension</h2>	
<p>200.414 Indirect (F&A) costs.</p> <ul style="list-style-type: none"> • If an organization has never received a negotiated indirect cost rate, they may elect to charge a de minimis rate of) 10% of modified total direct costs (MTDC) which may be used indefinitely. • Organizations that have a federally negotiated indirect cost rate may apply for a one-time extension of a current negotiated indirect cost rates for a period of up to four years. 	<p style="text-align: center;"><u>IMPACT</u></p> <p>10% rate can simplify working with small nonprofits.</p> <p>One time no cost extension has to be evaluated based on changes within the organization.</p>


	Uniform Guidance: 2 CFR 200
<h2 style="color: #0070C0;">Certification</h2>	
<p>200.415 Required Certifications</p> <p>“By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).”</p>	<p style="text-align: center;"><u>IMPACT</u></p> <p>Will need to designate individuals responsible for postaward financial report submission as authorized officials.</p> <p>Could lead to criminal prosecution of the individual.</p>


	Uniform Guidance: 2 CFR 200
<h2 style="color: #0070C0;">IHE's and Cost Accounting Standards</h2>	
<p>200.419 Cost Accounting Standards</p> <ul style="list-style-type: none"> • For Higher Education submission and approval of a DS-2 remains, the threshold increased to \$50M. • “An IHE must file amendments to the DS–2 to the cognizant agency for indirect costs six months in advance of a disclosed practices being changed to comply with a new or modified standard, or when practices are changed for other reasons. • An IHE may proceed with implementing the change only if it has not been notified by the Federal cognizant agency for indirect costs that either a longer period will be needed for review or there are concerns with the potential change within the six months period.” 	<p style="text-align: center;"><u>IMPACT</u></p> <p>Reduces the DS-2 submission burden for organizations in the \$25-\$50 M.</p> <p>Clarifies the process for making changes to an institution's DS-2.</p> <p>Establishes a six month advance approval time frame for changes to an institution's DS-2 for agency review. If no response in six months and no request by cognizant agency for an extension.</p>


	Uniform Guidance: 2 CFR 200
<h2 style="color: #0070C0;">Fringe Benefits</h2>	
<p>200.431 Fringe Benefits</p> <ul style="list-style-type: none"> “When a non-Federal entity uses the cash basis of accounting, the cost of leave is recognized in the period that the leave is taken and paid for. Payments for unused leave when an employee retires or terminates employment are allowable as indirect costs in the year of payment.” 	<p style="text-align: center;"><u>IMPACT</u></p> <p>Logical, but may require changes in the methodology for accounting for and treatment of terminal leave.</p>


	Uniform Guidance: 2 CFR 200
<h2 style="color: #0070C0;">Overdrafts on Sponsored Activities</h2>	
<p>200.451 Losses on Other Awards or Contracts</p> <p>“ ... Also, any excess of costs over authorized funding levels transferred from any award or contract to another award or contract is unallowable. All losses are not allowable indirect (F&A) costs and are required to be included in the appropriate indirect cost rate base for allocation of indirect costs.”</p>	<p style="text-align: center;"><u>IMPACT</u></p> <p>If you are not treating overdrafts/over expenditures on awards as a cost share commitment now, you will have to as of next year.</p>


	Uniform Guidance: 2 CFR 200
<h2>Computers are Supplies</h2>	
<p>200.453 Materials and supplies costs, including costs of computing devices</p> <p><i>“Supplies means all tangible personal property other than those described in § 200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life.”</i></p>	<p><u>IMPACT</u></p> <p>Could have implications for organizations that currently depreciate computer equipment.</p> <p>–Could increase the Organized Research MTDC base and, in turn, lower proposed rates</p> <p>–As offset, F&A rates would be applied to these new direct costs, increasing F&A Dollar Recoveries</p>


	Uniform Guidance: 2 CFR 200
<h2>Cost Sharing</h2>	
<p>Subpart D, 200.306</p> <ul style="list-style-type: none"> • Voluntary Committed Cost Sharing is NOT expected & is NOT to be used as a factor in review of applications • Only mandatory cost sharing and cost sharing specifically committed in the project budget must be included in the organized research base 	<p><u>IMPACT</u></p> <p>Provides additional written foundation to talk about cost sharing with faculty.</p> <p>Should reduce administrative burden and/or possibly the organized Research “base”</p>


		Uniform Guidance: 2 CFR 200	
Rate Extension			
Subpart E, 200.414		<u>IMPACT</u>	
<ul style="list-style-type: none"> All Non-Federal entities may apply for a one-time extension of current F&A rates for up to four years, subject to cognizant agency approval 		<p>May be appropriate for some universities</p> <p>For others, may reduce F&A rates and/or \$ Recoveries (e.g., if major new research buildings, if now eligible for UCA, or substantial decrease in base re: end of ARRA grants)</p>	


		Uniform Guidance: 2 CFR 200	
New MTDC Exclusions - Clarifications			
		<u>IMPACT</u>	
<ul style="list-style-type: none"> – Appendix. III C.2. references section 200.68 where participant support costs, defined in 200.75, are listed as an exclusion to MTDC – Other items may only be excluded when necessary to avoid a serious inequity in distribution of indirect costs, and with the approval of the cognizant agency 		<p>Perhaps increase burden to identify new exclusion</p> <p>Possibly deter agencies adding unfair base exclusions (e.g. genomic arrays)</p>	

	Uniform Guidance: 2 CFR 200
<h2 style="color: #0070C0;">Compensation</h2>	
<p>200.430 Compensation—personal services.</p> <ul style="list-style-type: none"> • Clearer definitions for Compensation—IBS, Salary basis, Intra-Institution, Overload, Outside Academic Period, Part-Time, Sabbatical, • Expectations: <ul style="list-style-type: none"> – “Establish and maintain effective internal controlin compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.” – Written policies & procedures – Institutional Base Salary (IBS) 	<p style="text-align: center;"><u>IMPACT</u></p> <p>May require revision and updating of institutional compensation policies.</p> <p>For IHE’s clarifies the allowability of overload and additional compensation when paid with institutional funds and implications for effort reporting.</p>

	Uniform Guidance: 2 CFR 200
<h2 style="color: #0070C0;">Effort Reporting - Documentation – Emphasis: Internal Controls</h2>	
<p>200.430 Compensation—personal services.</p> <ul style="list-style-type: none"> • Be supported by a system of internal control which provides “reasonable assurance” that the charges are <u>a</u>ccurate, <u>a</u>llowable, and <u>p</u>roperly <u>a</u>llocated. 	<p style="text-align: center;"><u>IMPACT</u></p> <p>Yet to be determined - what constitutes reasonable assurance? What will withstand an OIG audit of internal controls.</p> <p><u>Current Effort Reporting Systems may or may not be used. If used, may not suffice.</u></p> <p><u>Written</u> and <u>applied</u> institutional policies & procedures enforce internal controls.</p>

	Uniform Guidance: 2 CFR 200
Standards for Documentation of Personnel Expenses	
<p>200.430 Compensation—personal services.</p> <ul style="list-style-type: none"> For a non-Federal entity where the records do not meet the standards described in this section, the Federal government may require personnel activity reports, including prescribed certifications, or equivalent documentation that support the records as required in this section. 	<p style="text-align: center;"><u>IMPACT</u></p> <p>Federal Government can impose prescriptive requirements giving credence to “personnel activity reports, including certifications, or equivalent documentation.....”</p>


	Uniform Guidance: 2 CFR 200
<h2>Take Aways</h2>	
<ul style="list-style-type: none"> We are still waiting to see the final implementation by federal agencies Significant emphasis on internal controls, policies, and procedures Some changes will have significant implications for universities <ul style="list-style-type: none"> Significant increase in prior approval requirements Performance measure costing requirements could add burden Micro-purchase of \$3,000 Subrecipient monitoring 	


Uniform Guidance: 2 CFR 200

Resources

<http://www.maximus.com/our-services/education/higher-education/omb-uniform-guidance>

- Federal Register article: [Web](#) | [PDF](#)
- [2 CFR 200 MAXIMUS Printable 108 Page, 2 Column Ver.](#)
- [2 CFR Part 200: eCFR - Code of Federal Regulations](#)
- The [OMB website](#) includes many helpful links:
 - OMB Policy Statements: [Uniform Grant Guidance](#)
 - [Crosswalk](#) from Existing Guidance to Final Guidance
 - [Crosswalk](#) from Final Guidance to Existing Guidance
 - Cost Principles [Comparison Chart](#)
 - Audit Requirements [Comparison Chart](#)
 - Definitions [Comparison Chart](#)
 - Administrative Requirements [Comparison Chart](#)


Uniform Guidance: 2 CFR 200

Questions

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