

# Fiscal Updates and Uniform Guidance

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Play in Slide Show mode to activate hyperlinks.



# 45 CFR Part 75—Uniform Administrative Requirements, Cost Principles and Audit Requirements (the Uniform Guidance)

- Applies to awards and award increments made after December 26, 2014.
- Procurement requirements must be implemented by December 26, 2015.
- [Information](#) to assist Head Start grantees with implementation has been reorganized on the Early Childhood Learning and Knowledge Center (ECLKC) website.
- The Council on Financial Assistance Reform (COFAR) has issued new [Frequently Asked Questions](#) and responses updated as of September, 2015.
- The Uniform Guidance isn't Uniform and it isn't Guidance.
- All grantees need to review and update their fiscal policies and procedures to implement the new Uniform Guidance.



# Uniform Guidance Resources on ECLKC

## Uniform Administrative Requirements, Cost Principles, and Audit Requirements 2014 Regulations and Related Resources

The new federal fiscal regulations (also referred as Uniform Guidance or the "Supercircular") took effect for awards and award increments received on or after Dec. 26, 2014. The Office of Head Start (OHS) recommends that grantees transition to the new fiscal regulation throughout 2015. This website will maintain information pertaining to the former regulations through the end of 2015. Thereafter, the former regulations will be archived, and this website will reflect only the new federal fiscal regulations.

### **Read more about transitioning grants to the new regulations ▼**

You are strongly encouraged to review the resources below. Use them to become familiar with the expectations and impact of the new Uniform Administrative Requirements, Cost Principles, and Audit Requirements 2014 Regulations on your organization. If you are unsure about how to apply the new fiscal regulations and requirements within your organization, please contact your Regional Office for assistance.

- ▶ [New Regulations](#)
- ▶ [IMs from the Administration for Children and Families](#)
- ▶ [Frequently Asked Questions](#)
- ▶ [Useful Resources](#)
- ▶ [Comparison of Uniform Guidance to Prior Regulations](#)

Uniform Administrative Requirements, Cost Principles, and Audit Requirements 2014 Regulations and Related Resources. HHS/ACF/OHS. 2015. English.

*Last Reviewed: September 2015*  
*Last Updated: September 11, 2015*

**Required Viewers:** 



# Council on Financial Assistance Reform (COFAR) New Uniform Guidance Resources

The screenshot shows a web browser window with the URL <https://cfo.gov/>. The page header includes the CFO logo and the text "Office of Executive Councils, Chief Financial Officers Council". A search bar is located in the top right. The main navigation menu is dark blue with white text, including "ABOUT CFOC", "CFO COUNCIL INITIATIVES", "NEWS/EVENTS", "RESOURCES", and "COFAR". The "COFAR" menu is open, showing a list of links: "Uniform Guidance", "Resources for Uniform Guidance", "Measuring Impact of Uniform Guidance", "Uniform Guidance Training Webcasts", "Federal Spending Transparency", and "About COFAR". A red arrow points from the "RESOURCES" menu item to the "Resources for Uniform Guidance" link. Below the navigation is a large banner for the "2015 JFMIP Federal Financial Management Conference". Below the banner is a section titled "News of the Federal Financial Community" with a "VIEW ALL" button. A date indicator shows "27 May". At the bottom of the page, the URL <https://cfo.gov/cofar/> and a zoom level of "125%" are visible.



# Council on Financial Assistance Reform (COFAR) New Uniform Guidance Resources

Show more...

*What happens on December 19th and after?*

Show more...

*What does the December 19, 2014 Federal Register publication include?*

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 September 2015](#)
- [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



# OMB Circular A-133 Compliance Supplement 2015 Matrix Error – No Special Tests and Provisions

June 2015

Matrix of Compliance Requirements

CFDA	<i>Types of Compliance Requirements</i>													
	<i>A. Activities Allowed or Unallowed</i>	<i>B. Allowable Costs/ Cost Principles</i>	<i>C. Cash Management</i>	<i>D. Reserved</i>	<i>E. Eligibility</i>	<i>F. Equipment and Real Property Management</i>	<i>G. Matching, Level of Effort, Earmarking</i>	<i>H. Period of Performance</i>	<i>I. Procurement and Suspension and Debarment</i>	<i>J. Program Income</i>	<i>K. Reserved</i>	<i>L. Reporting</i>	<i>M. Subrecipient Monitoring</i>	<i>N. Special Tests and Provisions</i>
93.224 93.527	Y	Y	Y			Y		Y	Y	Y		Y		Y
93.268	Y	Y	Y					Y		Y		Y		Y
93.505	Y	Y	Y		Y	Y	Y	Y	Y	Y		Y	Y	
93.508	Y	Y	Y		Y	Y		Y	Y	Y		Y	Y	
93.525	Y	Y	Y		Y			Y	Y			Y	Y	
93.545	Y											Y		
93.556	Y	Y	Y				Y	Y				Y	Y	
93.558 <b>93.714</b>	Y	Y	Y		Y	Y	Y	Y	Y			Y	Y	Y
93.563	Y	Y	Y			Y	Y	Y				Y	Y	
93.566	Y	Y	Y		Y			Y				Y		
93.568	Y	Y	Y		Y		Y	Y				Y	Y	
93.569	Y	Y	Y		Y		Y	Y				Y	Y	Y
93.575 93.596	Y	Y	Y		Y	Y	Y	Y				Y	Y	Y
93.600	Y	Y	Y			Y	Y	Y		Y		Y	Y	Y
93.645	Y	Y	Y				Y	Y				Y		
93.658	Y	Y	Y		Y	Y	Y	Y				Y	Y	Y
93.659	Y	Y	Y		Y	Y	Y	Y				Y	Y	
93.667	Y	Y	Y				Y	Y				Y	Y	
93.718	Y	Y	Y		Y		Y	Y	Y	Y		Y		
93.767	Y	Y	Y		Y		Y	Y				Y	Y	
93.775 93.777 93.778	Y	Y	Y		Y		Y	Y	Y			Y	Y	Y



# Fiscal Pitfalls



- Cost allocation
- Annual report to the public
- Reporting to the Governing Body and Policy Council
- Documentation and valuation of nonfederal share
- Capital leases and related party leases
- Blanket security agreements



# Questions & Comments

