



## **Results-Oriented Accountability for Grants**

**Proposed Revisions to the  
Code of Federal Regulations  
Title 2 Subtitle A- OMB Guidance for  
Grants and Agreements**



# Session Objectives

1. Discuss the proposed 2CFR revisions
2. Discuss how to submit comments for the proposed revisions
3. Receive feedback from attendees on the proposed revisions





# Overview

The 2 CFR revision reflects the foundational shift outlined in the President's Management Agenda (PMA) to set the stage for enhanced result-oriented accountability for grants.

This guidance is the beginning of the Administration's pivot towards actions geared to focus on improved stewardship and ensuring that the American people are receiving value for money spent on grant programs.





# Background

## Why are we making the revision now?

1. *Guidance itself calls for lookback*
2. *Statutory requirements*
3. *President's Management Agenda initiatives*

## How did we choose to which revisions to make?

*The scope of the proposed revision was limited to (see preamble):*

1. *To support implementation of the President's Management Agenda Results-Oriented Accountability for Grants CAP Goal and other Administration priorities*
2. *To meet statutory requirements and to align with other authoritative source requirements*
3. *To clarify existing requirements*





## Title 2 Parts Proposed for Revision

- Part **25**: UNIVERSAL IDENTIFIER AND SYSTEM FOR AWARD MANAGEMENT
- Part **170**: REPORTING SUBAWARD AND EXECUTIVE COMPENSATION INFORMATION
- Part **183** (new section): NEVER CONTRACT WITH THE ENEMY
- Part **200** (Uniform Guidance): UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS





# Helpful Information

## 1. How to access the Federal Register, submit a comment, and provide a comment in the requested format

- Begin each comment with the section number in brackets. **For example; if the comment is on 2 CFR 200.1 include the following before the comment [200.1]**
- <https://www.federalregister.gov/documents/2020/01/22/2019-28524/guidance-for-grants-and-agreements>

## 2. How to access the proposed revisions in tracked changes and sign up for the listening session

- <https://www.performance.gov/CAP/grants/>





## How to access the guidance in the Federal Register

**FEDERAL REGISTER**  
The Daily Journal of the United States Government

Proposed Rule

Guidance for Grants and Agreements  
A Proposed Rule by the Management and Budget Office on 01/22/2020

This document has a comment period that ends in 53 days. (03/23/2020) [SUBMIT A FORMAL COMMENT](#)

**PUBLISHED DOCUMENT**

**AGENCY:**  
Office of Federal Financial Management, Office of Management and Budget.

**ACTION:**  
Proposed Guidance.

**SUMMARY:**  
The Office of Management and Budget is proposing to revise sections of Title 2 of the Code of Federal Regulations (CFR) Subtitle A-OMB Guidance for Grants and Agreements. The proposed revisions are limited in scope to support implementation of the President's Management Agenda, Results-Oriented Accountability for Grants Cross-Agency Priority Goal (Grants CAP Goal) and other Administration priorities; implementation of statutory requirements and alignment of 2 CFR with other authoritative source requirements; and clarifications of existing requirements in particular areas within 2 CFR. These proposed revisions are intended to reduce recipient burden, provide guidance on implementing new statutory requirements, and improve Federal financial assistance management, transparency, and oversight.

**DOCUMENT DETAILS**

**Printed version:**  
[PDF](#)

**Publication Date:**  
01/22/2020

**Agency:**  
[Office of Management and Budget](#)

**Dates:**  
Comments are due on or before March 23, 2020.

**Comments Close:**  
03/23/2020

**Document Type:**  
Proposed Rule

**Document Citation:**  
85 FR 3766

**Page:**





# Helpful Information

## How to provide a comment in the requested format within the Federal Register

### ADDRESSES:

Comments on this proposal must be submitted electronically before the comment closing date to [www.regulations.gov](http://www.regulations.gov). In submitting comments, please search for recent submissions by OMB to find docket OMB-2019-0005, which includes the full text of the proposed revisions and submit comments there. Please provide clarity as to the section of the guidance that each comment is referencing by beginning each comment with the section number in brackets. *For example; if the comment is on 2 CFR 200.1 include the following before the comment [200.1].* The public comments received by OMB will be a matter of public record and will be posted at <http://www.regulations.gov>. Accordingly, please do not include in your comments any confidential business information or information of a personal-privacy nature. To reference the track changes of the proposed revisions please visit <https://www.performance.gov/CAP/grants/>. In general, responses to the comments will be summarized and included in the preamble of the final guidance.







## How to submit a comment in the Federal Register

**FEDERAL REGISTER**  
The Daily Journal of the United States Government

**Proposed Rule**

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**Comment\***

[200.1] Comment

**Upload File(s)**

**Add a file** Note: You can attach your comment as a file and/or attach supporting documents to your comment. [Attachment Requirements.](#)

**First Name**

**Last Name**

**Mailing Address**

I read and understand the statement above.\*

**SUBMIT COMMENT** Preview Comment

Please review the [Regulations.gov privacy notice](#) and [user notice](#).





# Proposed Revisions

## Support implementation of the President's Management Agenda Results-Oriented Accountability for Grants CAP Goal and other Administration priorities

Some revisions include (see preamble for more details):

- Emphasizing stewardship and results-oriented accountability for grant program results (§§ 200.202, 200.102(d), 200.205, 200.207, 200.210(a), 200.210(b)(17), 200.210(c)(2), 200.210(c)(iv), 200.210(c)(v), §200.301, 200.339(a)(2), Appendix I (A) & (B))
- Standardization of terminology and implementation of standard data elements (§§ 200.1, 200.301, 200.312(c), 200.328(b)(2))
- Making indirect cost rate agreements transparent (§200.414(h))
- Strengthening merit review by requiring a merit review process for discretionary grants (§200..204)





# Proposed Revisions

## Meet statutory requirements and align with other authoritative source requirements

Some revisions include (see preamble for more details):

- Aligning 2 CFR to the Federal Acquisition Regulation (FAR) and the 2017 and 2018 National Defense Authorization Acts (NDAA) to raise the micro-purchase threshold from \$3,500 to \$10,000 and the simplified acquisition threshold from \$100,000 to \$250,000 (§§200.2, 200.319)
  - Aligning 2 CFR with the 2019 NDAA section 889, Prohibition on certain telecommunications and video surveillance services or equipment (§200.216)
  - Aligning 2 CFR with the General Accepted Accounting Principles (GAAP), specifically the Government Accounting Statements Board (GASB) statement 68 and 45, related to pension costs and depreciation (§200.431)





# Proposed Revisions

## Clarifying existing requirements

Some revisions include (see preamble for more details):

- Codifying some frequently asked questions related to the prior release to 2 CFR (§§200.101, 200.331, 200.414)
- Clarifying the responsibilities of the pass-through entity to address only a subrecipient's audit findings related to their specific subaward (§200.331)
- Clarifying the documentation requirement for using the de minimis indirect cost rate (§200.414)





# Summary

## 1. Major revisions to the guidance in the 3 scope areas:

- Support implementation of the President's Management Agenda Results-Oriented Accountability for Grants CAP Goal and other Administration priorities
- Meet statutory requirements and to align with other authoritative source requirements
- Clarify existing requirements

## 2. Provide comments through the Federal Register:

- <https://www.federalregister.gov/documents/2020/01/22/2019-28524/guidance-for-grants-and-agreements>

## 3. Access the proposed revisions in tracked changes:

- <https://www.performance.gov/CAP/grants/>





# Contact OMB with Questions

We are here to help!

Email us your questions:

[GrantsTeam@omb.eop.gov](mailto:GrantsTeam@omb.eop.gov)





**We want to hear from you!**

**Feedback?**

