

Measuring the Impact of the Uniform Guidance

On December 26, 2013 Office of Management and Budget (OMB) published final guidance in 2 C.F.R 200 titled *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* in order to improve the effectiveness and efficiency of Federal financial assistance. The guidance served as an instrument to better target financial risk and better direct resources in order to achieve evidence-based outcomes.

In an effort to assure effective implementation, the Council on Financial Assistance Reform (COFAR) established metrics to gauge how the guidance addressed its intended enhancements and to measure the performance of the Federal government's work in the management of assistance in the form of Federal financial assistance. On September 30, 2014 OMB issued [Memorandum M-14-17](#) to all executive Departments and Agency Chief Financial Officers (CFO) that manage assistance programs, and set forth requirements for the initial collection and use of administrative and audit metrics for the Uniform Guidance.

These findings for the Administrative Metrics are aggregated from twenty-one CFO Act agencies and will help establish a baseline. At this initial stage, metric collection is to inform the COFAR about the state prior to implementation of the Uniform Guidance. As outlined in [Memorandum M-14-17, by January 15, 2017, OMB and the COFAR will evaluate the utility of these metrics and](#) will consider whether it is appropriate to establish goals or target outcomes for any given metric.

2014 Administrative Metrics results:

1.	Number of OMB-approved Information Collections for Grants and Cooperative Agreements	856
2.	Number of OMB-approved Exceptions Focused on Program Performance Over Compliance	*
3.	Total number of new awards (grants, cooperative agreements) issued during 2014	131,013
4.	Number of Fixed Amount Awards Issued **	5,236
5.	Number of Agency Exceptions to the Provision of Federally Negotiated Rates	139
6.	Total number of Indirect Cost Rate Agreements issued by cognizant agencies during 2014	5,146
7.	Number of Indirect Cost Rate Extensions Approved by Cognizant Agencies	83

* Data not requested for this baseline metric.

** Baseline data is based on Federal awarding agencies best approximation of what they considered fixed amount awards for 2014. Prior to the implementation of the Uniform Guidance, there was no unified definition on what was considered a fixed amount award.

These Administrative Metrics will be collected annually from OMB records of exceptions and Federal awarding agency records of: information collection requests, fixed-amount awards, number of indirect cost extensions, and agency exceptions to the provision of federally negotiated rates. Federal awarding agencies are responsible for the accuracy of the data submitted to OMB and are expected to accurately report the annual metrics as required by [Memorandum M-14-17](#).

Based on the evaluation of these indicators after the implementation of the Uniform Guidance, OMB and the COFAR will work with Federal agencies to gauge the success of the guidance and the performance of the Federal government's work in the management of Federal financial assistance.