

OMB: Proposed Changes to A-21

**Reform of Federal Policies Relating to
Grants and Cooperative Agreements;
Cost Principles and Administrative
Requirements (Including Single Audit
Act)**

Federal Register, February 1, 2013

Selected Items Proposed:

- The option of extending negotiated rates for up to 4 years subject to approval of the indirect cost cognizant agency. (One time only.)
- Alternatives to time and effort reporting requirements for validating the costs of salaries and wages
- Clarifying when sponsored projects may charge “directly” for administrative support
- The threshold for the Single Audit Requirement would be raised from \$500,000 to \$750,000.

COFAR Webinar on February 8, 2013

<https://cfo.gov/cofar-reform-grants/>

