

Previously Published 2 CFR 200		Final 2 CFR 200		Type of Change					Notes	
Section	Title	Section	Title	Title	Number	Reference	Substantial	Minor	None	
Subpart A - Acronyms and Definitions		Subpart A - Acronyms and Definitions								
.0	Acronyms	.0	Acronyms				X			
.1	Definitions	.1	Definitions				X			
.2	Acquisition cost		Acquisition cost		X					
.3	Advance payment		Advance payment		X					
.4	Allocation		Allocation		X					
			<u>Assistance listing</u>	X			X			
			<u>Assistance listing number</u>	X			X			
			<u>Assistance listing program title</u>	X			X			
.5	Audit finding		Audit finding		X	X				
.6	Auditee		Auditee		X	X				
.7	Auditor		Auditor		X					
.8	Budget		Budget		X		X			
			<u>Budget Period</u>	X			X			
.12	Capital assets		Capital assets		X		X			
.13	Capital expenditures		Capital expenditures		X					
.10	Catalog of Federal Domestic (CFDA) number		Catalog of Federal Domestic (CFDA) number	X	X		X			
.11	CFDA program title		CFDA program title	X	X		X			
.9	Central service cost allocation plan		Central service cost allocation plan		X					
.14	Claim		Claim		X			X		
.15	Class of Federal awards		Class of federal awards	X	X			X		
.16	Closeout		Closeout		X	X				
.17	Cluster of programs		Cluster of programs		X	X		X		
.18	Cognizant agency for audit		Cognizant agency for audit		X	X		X		
.19	Cognizant agency for indirect costs		Cognizant agency for indirect costs		X	X		X		
.21	Compliance supplement		Compliance supplement		X		X			
.20	Computing devices		Computing devices		X	X				
.22	Contract		Contract		X	X	X			
.23	Contractor		Contractor		X	X				
.24	Cooperative agreement		Cooperative agreement		X		X			
.25	Cooperative audit resolution		Cooperative audit resolution		X			X		
.26	Corrective action		Corrective action		X			X		
.27	Cost allocation plan		Cost allocation plan		X					
.28	Cost objective		Cost objective		X	X				
.29	Cost sharing or matching		Cost sharing or matching		X	X		X		
.30	Cross-cutting audit finding		Cross-cutting audit finding		X			X		
.31	Disallowed costs		Disallowed costs		X					
			<u>Discretionary Award</u>				X			
.32	[Reserved]		[Reserved]		X		X			
.33	Equipment		Equipment		X	X				
.34	Expenditures		Expenditures		X			X		
.35	Federal agency		Federal agency		X					
.36	Federal Audit Clearinghouse (FAC)		Federal Audit Clearinghouse (FAC)		X	X		X		
.38	Federal award		Federal award		X	X		X		
.39	Federal award date		Federal award date		X					
.37	Federal awarding agency		Federal awarding agency		X	X				Inadvertently omitted from the final notice. Reincorporating through technical correction.
.40	Federal financial assistance		Federal financial assistance		X	X	X			
.41	Federal interest		Federal interest		X	X	X			

.42	Federal program		Federal program		X	X		X		
.43	Federal share		Federal share		X		X			
.44	Final cost objective		Final cost objective		X	X				
			<u>Financial obligation</u>				X			
.45	Fixed amount awards		Fixed amount awards		X	X	X			
.46	Foreign public entity		Foreign public entity		X			X		
.47	Foreign organization		Foreign organization		X			X		
.48	General purpose equipment		General purpose equipment		X	X				
.49	Generally Accepted Accounting Principles (GAAP)		Generally Accepted Accounting Principles (GAAP)		X					
.50	Generally Accepted Government Auditing Standards (GAGAS)		Generally Accepted Government Auditing Standards (GAGAS)		X					
.51	Grant agreement		Grant agreement		X		X			
			<u>Highest level owner</u>				X			
.52	Hospital		Hospital		X					
.53	Improper payment		Improper payment		X		X			
.54	Indian tribe (or "federally recognized Indian tribe")		Indian tribe (or "federally recognized Indian tribe")		X			X		
.55	Institutions of Higher Education (IHEs)		Institutions of Higher Education (IHEs)		X					
.56	Indirect (facilities & administrative (F&A)) costs		Indirect (facilities & administrative (F&A)) costs		X					
.57	Indirect cost rate proposal		Indirect cost rate proposal		X	X				
.58	Information technology systems		Information technology systems		X	X				
.59	Intangible property		Intangible property		X					
.60	Intermediate cost objective		Intermediate cost objective		X	X				
.61	Internal controls		Internal controls		X		X			
.62	Internal control over compliance requirements for Federal awards		Internal control over compliance requirements for Federal awards		X		X			
.63	Loan		Loan		X	X		X		
.64	Local government		Local government		X			X		
.65	Major program		Major program		X	X				
.66	Management decision		Management decision		X		X			
.67	Micro-purchase		Micro-purchase		X	X	X			
			<u>Micro-purchase threshold</u>				X			
.68	Modified Total Direct Cost (MTDC)		Modified Total Direct Cost (MTDC)		X					
			<u>Non-discretionary award</u>				X			
.69	Non-Federal entity		Non-Federal entity		X			X		
.70	Nonprofit organization		Nonprofit organization		X			X		
			<u>Notice of funding opportunity</u>				X			
.71	Obligations		Obligations		X		X			
.72	Office of Management and Budget (OMB)		Office of Management and Budget (OMB)		X					
.73	Oversight agency for audit		Oversight agency for audit		X	X	X			
.74	Pass-through entity		Pass-through entity (PTE)		X			X		
.75	Participant support costs		Participant support costs		X					
.76	Performance goal		Performance goal		X					
.77	Period of performance		Period of performance		X		X			
.78	Personal property		Personal property		X					
.79	Personally Identifiable Information (PII)		Personally Identifiable Information (PII)		X			X		
.80	Program income		Program income		X	X				
.83	Project cost		Project cost		X					
.81	Property		Property		X	X				
.82	Protected Personally Identifiable Information (Protected PII)		Protected Personally Identifiable Information (Protected PII)		X	X				
.84	Questioned cost		Questioned cost		X		X			
.85	Real property		Real property		X					

.86	Recipient		Recipient		X	X	X			
			<u>Renewal award</u>				X			
.87	Research and Development (R&D)		Research and Development (R&D)		X					
.88	Simplified acquisition threshold		Simplified acquisition threshold		X	X	X			
.89	Special purpose equipment		Special purpose equipment		X	X				
.90	State		State		X					
.91	Student Financial Aid (SFA)		Student Financial Aid (SFA)		X					
.92	Subaward		Subaward		X					
.93	Subrecipient		Subrecipient		X		X			
			<u>Subsidiary</u>				X			
.94	Supplies		Supplies		X	X				
			<u>Telecommunication cost</u>				X			
.95	Termination		Termination		X		X			
.96	Third-party in-kind contributions		Third-party in-kind contributions		X			X		
.97	Unliquidated obligations		Unliquidated financial obligations		X			X		
.98	Unobligated balance		Unobligated balance		X			X		
.99	Voluntary committed cost sharing		Voluntary committed cost sharing		X	X		X		
Subpart B - General Provisions			Subpart B - General Provisions							
.100	Purpose	.100	Purpose			X		X		
.101	Applicability	.101	Applicability			X	X			
.102	Exceptions	.102	Exceptions			X	X			
.103	Authorities	.103	Authorities			X		X		
.104	Supersession	.104	Supersession			X		X		
.105	Effect on other issuances	.105	Effect on other issuances				X			
.106	Agency implementation	.106	Agency implementation			X				
.107	OMB responsibilities	.107	OMB responsibilities						X	
.108	Inquiries	.108	Inquiries						X	
.109	Review data	.109	Review data						X	
.110	Effective/applicability date	.110	Effective/applicability date				X			
.111	English language	.111	English language						X	
.112	Conflict of interest	.112	Conflict of interest						X	
.113	Mandatory disclosures	.113	Mandatory disclosures			X		X		
Subpart C - Pre-Federal Award Requirements and Contents of Federal Awards			Subpart C - Pre-Federal Award Requirements and Contents of Federal Awards							
.200	Purpose	.200	Purpose			X	X			
.201	Use of grant agreements (including fixed amount awards) cooperative agreements, and contracts	.201	Use of grant agreements (including fixed amount awards) cooperative agreements, and contracts			X	X			
		<u>.202</u>	<u>Program planning and design.</u>	X	X		X			
.202	Requirement to provide public notice of Federal financial assistance programs	.203	Requirement to provide public notice of Federal financial assistance programs		X	X	X			
.203	Notices of funding opportunities	.204	Notices of funding opportunities		X	X	X			
.204	Federal awarding agency review of merit of proposals	.205	Federal awarding agency review of merit of proposals		X	X	X			

.205	Federal awarding agency review of risk posed by applicants	.206	Federal awarding agency review of risk posed by applicants		X	X	X			
.206	Standard application requirements	.207	Standard application requirements		X		X			
.207	Specific conditions	.208	Specific conditions		X	X	X			
.208	Certifications and representations	.209	Certifications and representations		X			X		
.209	Pre-award costs	.210	Pre-award costs		X	X				
.210	Information contained in a Federal award	.211	Information contained in a Federal award		X	X	X			
.211	Public access to Federal award information	.212	Public access to Federal award information		X	X				
.212	Reporting a determination that a non-Federal entity is not qualified for a Federal award.	.213	Reporting a determination that a non-Federal entity is not qualified for a Federal award.		X	X		X		
.213	Suspension and debarment.	.214	Suspension and debarment.		X			X		
		.215	<u>Never contract with the enemy</u>	X	X		X			
		.216	<u>Prohibition on certain telecommunications and video surveillance services or equipment.</u>	X	X		X			
Subpart D - Post Federal Award Requirements			Subpart D - Post Federal Award Requirements							
Standards for Financial and Program Management			Standards for Financial and Program Management							
.300	Statutory and national policy requirements	.300	Statutory and national policy requirements				X			
.301	Performance measurement	.301	Performance measurement			X	X			
.302	Financial management	.302	Financial management			X		X		
.303	Internal controls	.303	Internal controls				X			
.304	Bonds	.304	Bonds			X				
.305	Payment	.305	Federal Payment	X		X	X			
.306	Cost sharing or matching	.306	Cost sharing or matching			X		X		
.307	Program income	.307	Program income			X	X			
.308	Revision of budget and program plans	.308	Revision of budget and program plans			X	X			
.309	Period of performance	.309	Modifications to Period of performance	X		X	X			
Property Standards			Property Standards							
.310	Insurance coverage	.310	Insurance coverage						X	
.311	Real property	.311	Real property					X		
.312	Federally-owned and exempt property	.312	Federally-owned and exempt property					X		
.313	Equipment	.313	Equipment			X	X			
.314	Supplies	.314	Supplies			X				
.315	Intangible property	.315	Intangible property			X				
.316	Property trust relationship	.316	Property trust relationship						X	
Procurement Standards			Procurement Standards							
.317	Procurements by states	.317	Procurements by states			X	X			
.318	General procurement standards	.318	General procurement standards			X	X			
.319	Competition	.319	Competition			X	X			
.320	Methods of procurement to be followed	.320	Methods of procurement to be followed			X	X			
.321	Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms	.321	Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms					X		
		.322	<u>Domestic preferences for procurements</u>	X	X		X			
.322	Procurement of recovered materials	.323	Procurement of recovered materials		X					
.323	Contract cost and price	.324	Contract cost and price		X	X				
.324	Federal awarding agency or pass-through entity review	.325	Federal awarding agency or pass-through entity review		X			X		
.325	Bonding requirements	.326	Bonding requirements		X			X		

.326	Contract provisions	.327	Contract provisions		X	X					
Performance and Financial Monitoring and Reporting											
.327	Financial reporting	.328	Financial reporting		X		X				
.328	Monitoring and reporting program performance	.329	Monitoring and reporting program performance		X	X	X				
.329	Reporting on real property	.330	Reporting on real property		X						
Subrecipient Monitoring and Management											
.330	Subrecipient and contractor determinations	.331	Subrecipient and contractor determinations		X	X		X			
.331	Requirements for pass-through entities	.332	Requirements for pass-through entities		X	X	X				
.332	Fixed amount subawards	.333	Fixed amount subawards		X	X					
Record Retention and Access											
.333	Retention requirements for records	.334	Retention requirements for records		X						
.334	Requests for transfer of records	.335	Requests for transfer of records		X						
.335	Methods for collection, transmission and storage of information	.336	Methods for collection, transmission and storage of information		X		X				
.336	Access to records	.337	Access to records		X			X			
.337	Restrictions on public access to records	.338	Restrictions on public access to records		X	X					
Remedies for Noncompliance											
.338	Remedies for noncompliance	.339	Remedies for noncompliance		X			X			
.339	Termination	.340	Termination		X	X	X				
.340	Notification of termination requirement	.341	Notification of termination requirement		X			X			
.341	Opportunities to object, hearings and appeals	.342	Opportunities to object, hearings and appeals		X						
.342	Effects of suspension and termination	.343	Effects of suspension and termination		X			X			
Closeout											
.343	Closeout	.344	Closeout		X	X	X				
Post-Closeout Adjustments and Continuing Responsibilities											
.344	Post-Closeout adjustments and Continuing Responsibilities	.345	Post-Closeout adjustments and Continuing Responsibilities		X	X	X				
Collection of Amounts Due											
.345	Collection of amounts due	.346	Collection of amounts due		X						
Subpart E - Cost Principles											
General Provisions											
.400	Policy guide	.400	Policy guide			X					
.401	Application	.401	Application			X		X			
Basic Considerations											
.402	Composition of costs	.402	Composition of costs							X	
.403	Factors affecting allowability of costs	.403	Factors affecting allowability of costs			X	X				
.404	Reasonable costs	.404	Reasonable costs							X	
.405	Allocable costs	.405	Allocable costs			X					
.406	Applicable costs	.406	Applicable costs			X					
.407	Prior written approval (prior approval)	.407	Prior written approval (prior approval)			X					
.408	Limitation on allowance of costs	.408	Limitation on allowance of costs							X	
.409	Special considerations	.409	Special considerations			X					
.410	Collection of unallowable costs	.410	Collection of unallowable costs			X					

.411	Adjustment of previously negotiated indirect (F&A) cost rates containing unallowable costs	.411	Adjustment of previously negotiated indirect (F&A) cost rates containing unallowable costs						X	
Direct and Indirect (F&A) Costs		Direct and Indirect (F&A) Costs								
.412	Classification of costs	.412	Classification of costs						X	
.413	Direct costs	.413	Direct costs		X	X				
.414	Indirect (F&A) costs	.414	Indirect (F&A) costs		X	X				
.415	Required certifications	.415	Required certifications		X			X		
Special Considerations for States, Local Governments and Indian Tribes		Special Considerations for States, Local Governments and Indian Tribes								
.416	Cost allocation plans and indirect cost proposals	.416	Cost allocation plans and indirect cost proposals						X	
.417	Interagency service	.417	Interagency service		X					
Special Considerations for Institutions of Higher Education		Special Considerations for Institutions of Higher Education								
.418	Costs incurred by states and local governments	.418	Costs incurred by states and local governments		X					
.419	Cost accounting standards and disclosure statement	.419	Cost accounting standards and disclosure statement		X	X				
General Provisions for Selected Items of Cost		General Provisions for Selected Items of Cost								
.420	Considerations for selected items of cost	.420	Considerations for selected items of cost		X					
.421	Advertising and public relations	.421	Advertising and public relations		X					
.422	Advisory councils	.422	Advisory councils		X					
.423	Alcoholic beverages	.423	Alcoholic beverages						X	
.424	Alumni/ae activities	.424	Alumni/ae activities						X	
.425	Audit reserves	.425	Audit reserves		X					
.426	Bad debts	.426	Bad debts		X					
.427	Bonding costs	.427	Bonding costs						X	
.428	Collections of improper payments	.428	Collections of improper payments		X					
.429	Commencement and convocation costs	.429	Commencement and convocation costs		X			X		
.430	Compensation - personal services	.430	Compensation - personal services		X			X		
.431	Compensation - fringe benefits	.431	Compensation - fringe benefits		X	X				
.432	Conferences	.432	Conferences		X					
.433	Contingency provisions	.433	Contingency provisions		X			X		
.434	Contributions and donations	.434	Contributions and donations		X					
.435	Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	.435	Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements						X	
.436	Depreciation	.436	Depreciation					X		
.437	Employee health and welfare costs	.437	Employee health and welfare costs						X	
.438	Entertainment costs	.438	Entertainment costs						X	
.439	Equipment and other capital expenditures	.439	Equipment and other capital expenditures		X					
.440	Exchange rates	.440	Exchange rates						X	
.441	Fines, penalties, damages and other settlements	.441	Fines, penalties, damages and other settlements		X					
.442	Fund raising and investment management costs	.442	Fund raising and investment management costs		X			X		
.443	Gains and losses on disposition of depreciable assets	.443	Gains and losses on disposition of depreciable assets		X					
.444	General costs of government	.444	General costs of government		X					
.445	Goods or services for personal use	.445	Goods or services for personal use						X	
.446	Idle facilities and idle capacity	.446	Idle facilities and idle capacity						X	
.447	Insurance and indemnification	.447	Insurance and indemnification		X					

.448	Intellectual property	.448	Intellectual property			X					
.449	Interest	.449	Interest			X	X				
.450	Lobbying	.450	Lobbying			X					
.451	Losses on other awards or contracts	.451	Losses on other awards or contracts						X		
.452	Maintenance and repair costs	.452	Maintenance and repair costs			X					
.453	Materials and supplies costs, including costs of computing devices	.453	Materials and supplies costs, including costs of computing devices						X		
.454	Memberships, subscriptions, and professional activity costs	.454	Memberships, subscriptions, and professional activity costs			X					
.455	Organization costs	.455	Organization costs						X		
.456	Participant support costs	.456	Participant support costs			X					
.457	Plant and security costs	.457	Plant and security costs			X					
.458	Pre-award costs	.458	Pre-award costs				X				
.459	Professional service costs	.459	Professional service costs			X					
.460	Proposal costs	.460	Proposal costs						X		
.461	Publication and printing costs	.461	Publication and printing costs				X				
.462	Rearrangement and reconversions costs	.462	Rearrangement and reconversions costs						X		
.463	Recruiting costs	.463	Recruiting costs			X					
.464	Relocations costs of employees	.464	Relocations costs of employees				X				
.465	Rental costs of real property and equipment	.465	Rental costs of real property and equipment			X	X				
.466	Scholarships and student aid costs	.466	Scholarships and student aid costs			X					
.467	Selling and marketing costs	.467	Selling and marketing costs			X					
.468	Specialized service facilities	.468	Specialized service facilities			X		X			
.469	Student activity costs	.469	Student activity costs						X		
.470	Taxes (including Value Added Tax)	.470	Taxes (including Value Added Tax)						X		
		.471	Telecommunication costs	X	X		X				
.471	Termination costs	.472	Termination costs		X	X					
.472	Training and education costs	.473	Training and education costs		X						
.473	Transportation costs	.474	Transportation costs		X						
.474	Travel costs	.475	Travel costs		X	X					
.475	Trustees	.476	Trustees		X	X					
Subpart F - Audit Requirements				Subpart F - Audit Requirements							
General				General							
.500	Purpose	.500	Purpose						X		
Audits				Audits							
.501	Audit requirements	.501	Audit requirements			X		X			
.502	Basis for determining Federal awards expended	.502	Basis for determining Federal awards expended						X		
.503	Relation to other audit requirements	.503	Relation to other audit requirements			X					
.504	Frequency of audits	.504	Frequency of audits						X		
.505	Sanctions	.505	Sanctions			X					
.506	Audit costs	.506	Audit costs			X					
.507	Program-specific audits	.507	Program-specific audits			X	X				
Auditees				Auditees							
.508	Auditee responsibilities	.508	Auditee responsibilities			X					
.509	Auditor selection	.509	Auditor selection			X					
.510	Financial statements	.510	Financial statements			X		X			
.511	Audit findings follow-up	.511	Audit findings follow-up			X					
.512	Report submission	.512	Report submission			X		X			
Federal Agencies				Federal Agencies							

.513	Responsibilities	.513	Responsibilities			X	X				
Auditors		Auditors									
.514	Scope of audit	.514	Scope of audit			X		X			
.515	Audit reporting	.515	Audit reporting			X	X				
.516	Audit findings	.516	Audit findings			X		X			
.517	Audit documentation	.517	Audit documentation							X	
.518	Major program determination	.518	Major program determination			X		X			
.519	Criteria for Federal program risk	.519	Criteria for Federal program risk			X		X			
.520	Criteria for a low risk auditee	.520	Criteria for a low risk auditee			X					
Management Decisions		Management Decisions									
.521	Management Decisions	.521	Management Decisions			X					
Appendices		Appendices									
Appendix I	Full Text of Notice of Funding Opportunity	Appendix I	Full Text of Notice of Funding Opportunity			X	X				
Appendix II	Contract Provisions for Non-Federal Entity Contracts under Federal Awards	Appendix II	Contract Provisions for Non-Federal Entity Contracts under Federal Awards			X	X				
Appendix III	Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs)	Appendix III	Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs)			X		X			
Appendix IV	Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations	Appendix IV	Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations			X	X				
Appendix V	State/Local Governments and Indian Tribe-Wide Central Service Cost Allocation Plans	Appendix V	State/Local Governments and Indian Tribe-Wide Central Service Cost Allocation Plans			X		X			
Appendix VI	Public Assistance Cost Allocation Plans	Appendix VI	Public Assistance Cost Allocation Plans			X					
Appendix VII	States and Local Government and Indian Tribe Indirect Cost Proposals	Appendix VII	States and Local Government and Indian Tribe Indirect Cost Proposals			X					
Appendix VIII	Nonprofit Organizations Exempted from Subpart E - Cost Principles of Part 200	Appendix VIII	Nonprofit Organizations Exempted from Subpart E of Part 200	X				X			
Appendix IX	Hospital Cost Principles	Appendix IX	Hospital Cost Principles							X	
Appendix X	Data Collection Form (Form SF-SAC)	Appendix X	Data Collection Form (Form SF-SAC)							X	
Appendix XI	Compliance Supplement	Appendix XI	Compliance Supplement			X					
Appendix XII	Award Term and Condition for Recipient Integrity and Performance Matters	Appendix XII	Award Term and Condition for Recipient Integrity and Performance Matters					X			
Totals				15	144	153	94	64	35		