

Uniform Guidance Crosswalk from Existing Guidance to Final Guidance

This crosswalk highlights policy changes, clarifications, and updates to policy provisions.

| Section in Previous Circular | Section in Uniform Guidance | Policy Changes and Updates |
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| Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations- A-110 | OMB Uniform Guidance: Cost Principles, Audit, and Administrative Requirements for Federal Awards | Policy Changes and Updates <i>Unless otherwise noted in A-110 crosswalk, language adopted is from A-110</i> |
| | Subpart B - General Provisions | Explains general provisions for uniform standards, requirements, applicability, exceptions, authorities, responsibilities, and related information for all Federal grants and cooperative agreements. |
| ___1 Purpose. | 200.100 Purpose | Denotes uniform nature of standards and requirements for all Federal grants and cooperative agreements irrespective of entity type; removes explicit reference to Institutions of Higher Education (IHEs), hospitals, and other non-profit organizations. |
| ___2 Definitions. | Subpart A - Definitions | Combines definitions from administrative requirements and cost principles circulars into a single list. |
| ___3 Effect on other issuances. | 200.105 Effect on Other Issuances | Language is updated. |
| ___4 Deviations. | 200.102 Exceptions | Exceptions note that on a cases-by-case basis OMB will waive certain requirements and approve new strategies for innovative program designs that draw on OMB guidance in M-13-17. Expands some authority to allow for blending of funds. |
| | 200.107 OMB Requirements | Language is updated. |
| | 200.108 Inquiries | Non-Federal entities should address their specific concerns to the Federal awarding agency, cognizant agency for indirect costs, or cognizant or oversight agency for audit. |
| | 200.109 Review Date | Requires OMB review every five years. |
| | 200.110 Effective Date | Plans for effective date across government. |
| 200.5 Subawards. | 200.101 Applicability | Adds explicit reference to ISDEAA for tribal entities. |
| Subpart B - Pre-Award Requirements | Subpart C - Pre-Federal Award Requirements and Contents of | Merges remaining sections from A-110 and A-102. Distinguishes merit-based selection criteria from eligibility criteria |

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| | Federal Awards | for applicants for Federal awards. Requires Federal agency publication of certain information in announcements of funding opportunities and notices of awards. Requires Federal agencies to publish terms and conditions of grants and to be responsible for informing recipients of national policy requirements as applicable, including those required by FFATA and implementing regulation. |
| __.10 Purpose. __.11 Pre-award policies. | 200.200 Purpose | Language is updated. |
| | 200.201 Use of Grant Awards, (Including Fixed Amount Awards), Cooperative Agreements, and Contracts | To facilitate implementation of M-13-17, a recently published policy encouraging evidence-based programs, and drawing on existing policies and practices from several Federal agencies, new language has been added to the final guidance to allow for “Fixed amount” awards that rely more on performance than compliance for accountability. Includes Notification of Criteria for Transparent Selection and Review process (based on current policy issued at 68 FR 37370, referenced in M-03-16). |
| | 200.202 Requirement to Provide Public Notice of Federal Financial Assistance Programs | Provides a standard format for announcements of intended priorities and funding opportunities, which includes requirement to state all criteria used in evaluation of applications and how they will be used. This section includes the existing requirement for Federal agencies to include in the Catalog of Federal Domestic Assistance whether or not the particular program is subject to Single Audit Requirements. |
| | 200.203 Notices of Funding Opportunities | 200.203 Notices Of Funding Opportunities provides a standard set of data elements to be provided in all Federal notices of funding opportunities. Standardizes information announced for funding opportunity, requires Federal agencies to leave notices open for at least 30 days. |

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| | 200.204 Federal Awarding Agency Review of Merit Proposals | Sections 200.204 Federal Awarding Agency Review of Merit of Proposals and 200.205 Federal Awarding Agency Review of Risk Posed by Applicants combined with section 200.207 Specific Conditions require Federal awarding agencies to evaluate the merit and risks associated with a potential Federal award and to impose specific conditions where necessary to mitigate potential risks of waste, fraud, and abuse, before the money is spent. A-110 section .29 on conditional exemptions is moved to Subpart B - General Provisions. Revised list of special conditions. |
| | 200.205 Federal Awarding Agency Review of Risk Posed by Applicants | |
| | 200.207 Special Conditions | |
| | 200.210 Information Contained in Federal Awards | |
| | Appendix I - Full Text of Notice of Funding Opportunity. | Incorporates guidance published in 41 U.S.C. § 1908, Equal Employment Opportunity (41 C.F.R. Part 60), Davis-Bacon Act, as amended (40 U.S.C. §§ 3141-3148), Contract Work Hours and Safety Standards Act (40 U.S.C. § 3701-3708), 37 C.F.R. Part 401, Clean Air Act (42 U.S.C. § 7401-7671q.), Federal Water Pollution Control Act as amended (33 U.S.C. § 1251-1387), Energy Policy and Conservation Act (42 U.S.C. § 6201), Debarment and Suspension (Executive Orders 12549 and 12689), Byrd Anti-Lobbying Amendment (31 U.S.C. § 1352). |
| ___12 Forms for applying for Federal assistance. | 200.206 Standard Application Requirements | 200.206 Standard Application Requirements require Federal awarding agencies to consistently use OMB-approved standard information collections in their management of Federal awards. Requires Federal agencies not to add additional application requirements beyond OMB approved data elements (through Paperwork Reduction Act (PRA) process). Circular guidance does |

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| | | not list specific forms for applications, reporting, and requests; entities should continue to make use of standard approved collections (forms) wherever possible to encourage broader goals of data standardization across government. |
| __.13 Debarment and suspension. | 200.203 Notices of Funding Opportunities | 200.203 Notices Of Funding Opportunities provides a standard set of data elements to be provided in all Federal notices of funding opportunities. Standardizes information announced for funding opportunity, requires Federal agencies to leave notices open for at least 30 days. |
| __.14 Special award conditions. | 200.207 Special Conditions | 200.207 Specific Conditions require Federal awarding agencies to evaluate the merit and risks associated with a potential Federal award and to impose specific conditions where necessary to mitigate potential risks of waste, fraud, and abuse, before the money is spent. A-110 section .29 on conditional exemptions is moved to Subpart B - General Provisions. Revised list of special conditions. |
| __.15 Metric system of measurement. | Not included | Not included - Federal agencies should inform recipients of appropriate national policy requirements. |
| __.16 Resource Conservation and Recovery Act. | Not included | Not included - Federal agencies should inform recipients of appropriate national policy requirements. |
| __.17 Certifications and representations. | 200.208 Certifications and Representations | Authorizes Federal agencies to require recipients to submit certifications and representations required. |
| Subpart C - Post-Award Requirements | Subpart D - Post Federal Award Requirements | |
| | Subrecipient Monitoring and Management | Moves determination criteria and pass-through responsibilities from audit to administrative requirements from A-133 200.210 (b), (c) and 200.400 (d). Adds subrecipient monitoring tools currently in the Compliance Supplement. Incorporates and combines subrecipient monitoring guidance - includes that PTEs must pass on either a negotiated or minimum 10% of MTDC indirect cost rate |

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| | | to subrecipients. |
| | 200.330 Subrecipient and Contractor Determinations | |
| | 200.331 Requirements For Pass-Through Entities | Requires pass-through entities to honor the indirect cost rates negotiated at the Federal level, negotiate a rate in accordance with Federal guidelines, or provide the minimum flat rate. |
| | 200.332 Fixed Amount Subawards | |
| Financial and Program Management | Standards for Financial and Program Management | Closes loopholes that allow Federal agencies to use additional forms for application and reporting requirements beyond the standard forms designated by OMB unless they have specific OMB approval to do so (and this approval will be limited). Contains requirements from A-133 section 200.501 Audit requirements. |
| | 200.300 Statutory and National Policy Requirements | |
| | 200.301 Performance Measurement | Provides more robust guidance to Federal agencies to measure performance in a way that will help the Federal awarding agency and other non-Federal entities to improve program outcomes, share lessons learned, and spread the adoption of promising practices. The Federal awarding agency is required to provide recipients with clear performance goals, indicators, and milestones. |
| | 200.302 Financial Management | 200.302 Financial Management is primarily adapted from both A-110 section .20 Standards for financial management systems and A-102 section .20 Standards for financial management systems. Refers to government-wide OMB approved information collections and data elements instead of specific forms. |
| | 200.303 Internal Controls | 200.303 Internal Controls requires non-Federal entities to take reasonable measures to safeguard protected personally identifiable information as well as any information that the Federal awarding agency or pass-through entity designates as sensitive. |

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| | 200.304 Bonds | |
| | 200.305 Payment | 200.305 clarifies meaning of project costs and extends to non-Federal entities previously covered by OMB Circular A-102 the existing flexibility in OMB Circular A-110 to pay interest earned on Federal funds annually to the Department of Health and Human Services, rather than “promptly” to each Federal awarding agency. Also from A-102, .24 Matching or cost sharing, (b)(2) General Revenue sharing is added, as is (7)(ii) on third party in-kind contributions. Updated amounts for interest-bearing accounts in 200.305 Payment (9) from \$250 to \$500 as the amount the best interest-bearing account might be expected to earn and the amount of interest that could be retained by the recipient for administrative expenses. |
| | 200.306 Cost Sharing Or Matching | 200.306 Cost Sharing Or Matching clarifies policies on voluntary committed cost sharing to ensure that such cost sharing is only solicited for research proposals when required by regulation and transparent in the notice of funding opportunity. Notes that voluntary committed cost sharing is prohibited for Federal research proposals except where otherwise required by statute. |
| | 200.307 Program Income | A-110 section .24 on program income is replaced by A-102 section .25 on program income. |
| | 200.308 Revision of Budget and Program Plans | A-110 section .27 on allowable costs is replaced by A-102 section .22 on allowable costs. |
| | 200.309 Period of Performance | |
| Property Standards | Property Standards | |
| | 200.310 Insurance Coverage | |
| | 200.311 Real Property | A-110 section .32 on real property is replaced by A-102 section .31 on real property. |

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| | 200.312 Federally Exempt Real Property | |
| | 200.313 Equipment | A-110 section .34 on equipment is replaced by A-102 section .32 on equipment though part (f) Federal equipment is struck. |
| | 200.314 Supplies | |
| | 200.315 Intangible Property | Defines intangible property in 200.315 Intangible Property |
| | 200.316 Property Trust Relationship | |
| Procurement Standards | Procurement Standards | Takes the majority of the language from OMB Circular A-102 because it considered this language to be better able to mitigate the risk of waste, fraud, and abuse. |
| | 200.317 Procurements by States | |
| | 200.318 General Procurement | Paragraphs (d), (e), and (f) require non-Federal entity's procurement procedures to avoid duplicative purchases and encourage non-Federal entities to enter into inter-entity agreements for shared goods and services. Raises the threshold for small purchase procedures to \$150,000 to be consistent with the simplified acquisition threshold in the Federal Acquisition Regulation (FAR). All A-110 language on procurement is replaced by A-102 section .36 Procurement, with the exception of A-102 section .36 (3) on Codes of conduct which is replaced by A-110 section .42 Codes of conduct. |
| | 200.319 Competition | Where there is a conflict between state or tribal law and this guidance as implemented in regulation with respect to the administration of a Federal award, this Federal guidance prevails. |
| | 200.320 Methods of Procurement to be Followed | Language made inclusive enough to account for varied purchases. |
| | 200.321 Contracting With Small and Minority Business, Women's Business Enterprises, And Labor | |

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| | Surplus Area Firms | |
| | 200.322 Procurement of Recovered Materials | Reiterates non-Federal entities' obligations under section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. |
| | 200.323 Contract Cost and Price | |
| | 200.324 Federal Awarding Agency or Pass-Through Entity Review | |
| | 200.325 Bonding Requirements | |
| | 200.326 Contract Provisions | |
| Reports and Records | Performance and Financial Monitoring and Reporting | Requires reporting of performance information particularly monitoring and measurement information as outlined in OMB Circular A-11. Requires Federal awarding agencies to consistently use OMB-approved standard information collections in their management of Federal awards. |
| | 200.327 Financial Reporting | A-110 section .52 Financial reporting is adapted from A-102 section .41 Financial reporting |
| | 200.328 Monitoring and Reporting Performance | All language under A-110 section .50 through section .51 is replaced by A-102 section .40, Monitoring and reporting program performance. |
| | 200.329 Reporting on Real Property | Updates reporting requirements for Real Property 200.333 Record Retention and Access (c). |
| | Record Retention and Access | Elaborates requirements on reports and records, remedies and termination, and after the award requirements. |
| | 200.333 Record Retention and Access | The final guidance maintains and clarifies the existing requirement that records be retained for three years from the date of submission of the final expenditure report. A-110 section .53 Retention and access requirements for records is replaced by A-102 section .42 Retention and access requirements for records. |
| | 200.334 Requests for Transfer of | |

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| | Records | |
| | 200.335 Methods of Collection, Transmission and Storage of Information | Incorporates language from the May 2013 Executive Order on Making Open and Machine Readable the New Default for Government Information. The new paragraph (c) adds language on methods for the collection, transmission, and storage of information, which combines language that had been previously scattered throughout the guidance to make clear that electronic, open, machine readable information is preferable to paper, as long as there are appropriate and reasonable internal controls in place to safeguard against any inappropriate alteration of records. |
| | 200.336 Access to Records | |
| | 200.337 Restrictions on Public Access to Records | |
| Termination and Enforcement | Remedies for Noncompliance | |
| | 200.338 Remedies for Noncompliance | Section expanded to more accurately describe the actions that could be taken under enforcement. |
| | 200.339 Termination | Clarifies Federal agencies' right to terminate awards for convenience without recipient consent |
| | 200.340 Notification of Termination Requirement | Notification requirement is new requirement for Federal agencies, 200.340 Notification of Termination Requirement |
| | 200.341 Hearings and Appeals | |
| | 200.342 Effects of Suspension and Termination | |
| Subpart D - After-The-Award Requirements | Subpart D - Post Federal Award Requirements | Includes after the award requirements based on the grants community recommendations. Name changed to "Closeout". |
| ___70 Purpose. | 200.343 Closeout | Language modified to extend the closeout period for an award from 180 days to one year, in addition to the clarifying language that non-Federal entities have 90 days from the end date of the period |

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| | | of performance to submit all final reports, and also to clarify that the one-year period begins once final reports have been received from the non-Federal entity. |
| ___.71 Closeout procedures. | 200.343 Closeout | Section .501_ Subrecipient Monitoring and Management includes requirement for recipient to inform subrecipients of closeout procedures. Also, see language above. |
| ___.72 Subsequent adjustments and continuing responsibilities. | 200.344 Post-Closeout Adjustments and Continuing Responsibilities | Language added to limit the period when Federal agencies may disallow costs to within the three-year record retention period required under section 506 Record Retention and Access |
| ___.73 Collection of amounts due. | 200.345 Collection of Amounts Due | A-110 Section .73 Collection of amounts due is replaced by A-102 section .52 Collection of amounts due. Collection of amounts due "reasonable period" specified as 90 days. |
| Appendix A - Contract Provisions | Appendix II - Contract Provisions for Non-Federal Entity Contracts Under Federal Awards | In addition to other provisions required by the Federal agency or non-Federal entity, all contracts made by the non-Federal entity under the Federal award must contain provisions covering the guidance, statutes and regulations provided in this appendix. |
| Grants and Cooperative Agreements with State and Local Governments (Administrative Procedures)- A-102 | | Policy Changes and Updates <i>Unless otherwise noted in A-110 crosswalk, language adopted is from A-110</i> |
| Subpart A - General | Subpart B – General Provisions. | Merges with A-110 and makes the same policy changes as are listed for A-110 provisions |
| Subpart B - Pre-Award Requirements | Subpart C - Pre-Federal Award Requirements and Contents of Federal Awards | Merges with A-110 and makes the same policy changes as are listed for A-110 provisions |
| Subpart C - Post-Award Requirements | Subpart D- Post Federal Award Requirements. | Merges with A-110 and makes the same policy changes as are listed for A-110 provisions |
| Subpart D -After-the-Grant Requirements | Subpart D- Post Federal Award Requirements. | Merges with A-110 and makes the same policy changes as are listed for A-110 provisions |

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| Federal Domestic Assistance Program Information- A-89 | | Policy Changes |
| 1. Purpose | 200.202 Requirement to Provide Public Notice of Federal Financial Assistance Programs | Provides a standard format for announcements of intended priorities and funding opportunities, which includes requirement to state all criteria used in evaluation of applications and how they will be used. This section includes the existing requirement for Federal agencies to include in the Catalog of Federal Domestic Assistance whether or not the particular program is subject to Single Audit Requirements. |
| 2. Rescissions | 200.104 Supersession | Language is updated. |
| 3. Authority | 200.103 Authorities. | Language is updated. |
| 4. Background | 200.202 Requirement to Provide Public Notice of Federal Financial Assistance Programs | Language is updated, see above. |
| 5. Policy | 200.202 Requirement to Provide Public Notice of Federal Financial Assistance Programs | Language is updated, see above. |
| 6. Definitions | Subpart A - Definitions | Combines definitions from administrative requirements, cost principles, and audit circulars into a single list. |
| 7. Action Requirements | 200.202 Requirement to Provide Public Notice of Federal Financial Assistance Programs | Language is updated, see above. |
| 8. OMB Responsibilities | 200.107 OMB Requirements | Language is updated |
| 9. Information Contact | 200.108 Inquiries | Non-Federal entities should address their specific concerns to the Federal awarding agency, cognizant agency for indirect costs, or cognizant or oversight agency for audit. |
| 10. Sunset Review Date | 200.109 Review Date | Requires OMB review every five years. |
| Principles for Determining Costs Applicable to Grants, Contracts, And Other | | Policy Changes and Updates |

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| Agreements with Educational Institutions -A-21 | | |
| | Subchapter E - Cost Principles | Consolidates cost principles into a single document, with limited variations by type of entity. |
| A. Purpose and scope | General Provisions. | Merges and clarifies language from A-87, A-21, and A-122. |
| | 200.400 Policy guide | Expressly prohibits the non-Federal entity from earning or keeping profit resulting from Federal financial assistance unless expressly authorized by the terms and conditions of the Federal award. |
| | 200.401 Application | Includes additional language to clarify that when a non-Federal entity has a Cost Accounting Standards (CAS) covered contract subject to the requirements of 48 CFR 995, those requirements do not automatically extend beyond the covered contract to other awards, though the non-Federal entity is required to maintain consistent application of cost accounting standards. |
| B. Definition of terms | Subpart A - Definitions | Combines definitions from administrative requirements, cost principles, and audit circulars into a single list. |
| C. Basic considerations | Basic Considerations | |
| | 200.402 Composition of Costs | |
| | 200.403 Factors Affecting Allowability of Costs | |
| | 200.404 Reasonable Costs | |
| | 200.405 Allocable Costs | |
| | 200.406 Applicable Credits | |
| | 200.407 Prior Written Approval (Prior Written Approval) | A list of instances of sections that discuss conditions under which prior approval is required is included to ensure that these requirements are transparent and to reduce burden by providing |

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| | | both Federal agencies and non-Federal entities a complete listing of where all these types of requirements may be found. |
| | 200.408 Limitation on Allowance of Costs | |
| | 200.409 Special Considerations | |
| | 200.410 Collection of Unallowable Costs | |
| | 200.411 Adjustment of Previously Negotiated Indirect (F&A) Cost Rates Containing Unallowable Costs | |
| D. Direct costs | Direct and Indirect (F&A) costs | Reiterates the principle that all work that is directly allocable to one award may be charged to that award, regardless of the type of task. |
| | 200.413 Direct Costs | Makes consistent the guidance that administrative costs may be treated as direct costs when they meet certain conditions to demonstrate that they are directly allocable to a Federal award. |
| | 200.414 Indirect (F&A) costs | Includes provisions that: (1) Provide a de minimis indirect cost rate of 10% of MTDC to those non-Federal entities who have never had a negotiated indirect cost rate, thereby eliminating a potential administrative barrier to receiving and effectively implementing Federal financial assistance (sections 200.210 Information Contained in a Federal award, 200.331 Requirements for Pass-through entities, and 200.510 Financial Statements all require documentation of usage of this rate to allow for future evaluation of its effectiveness); (2) Require Federal agencies to accept negotiated indirect cost rates unless an exception is required by statute or regulation, or approved by a Federal awarding agency head or delegate based on publicly |

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| | | documented justification; (3) Allow for a one-time extension without further negotiation of a federally approved negotiated indirect cost rate for a period of up to 4 years. |
| | 200.415 Required Certifications | Strengthens non-Federal entity accountability by providing explicit and consistent language for required certifications that include awareness of potential penalties under the False Claims Act. |
| E. F&A costs | Special Considerations for State, Local and Indian Tribal Governments | Merges and clarifies language primarily from A-87 and A-22. Language removed from guidance. Guidance on elimination of CASB requirements applies only to grants and cooperative agreements. |
| | 200.416 Cost Allocation Plans and Indirect Cost Proposals | |
| | 200.417 Interagency Service Special Considerations for Institutions of Higher Education | Eliminates the Cost Accounting Standards Board's (CASB) Cost Accounting Standards and CASB's Disclosure Statement requirements (Attachment A and B in A-21) for Institutions of Higher Education (IHEs). |
| | 200.418 Costs incurred by State and Local Governments | |
| F. Identification and assignment of F&A costs | Appendix III - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs) | Includes provisions that extend to all IHEs the provisions previously extended only to a few that allow for recovery of increased utility costs associated with research. While charges to utility cost adjustment should be based on actual costs, the amount recoverable should be limited to an amount equal to 1.3% of the IHE's indirect cost rate until such time as OMB and Federal agencies can better understand the cost implications of full reimbursement of actual costs and the potential implication for Federal programs. |
| G. Determination and application of F&A cost rate or rates | Appendix III - Indirect (F&A) Costs Identification and Assignment, and | Merges and clarifies language primarily from A-87. |

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| | Rate Determination for Institutions of Higher Education (IHEs) | |
| H. Simplified method for small institutions | Appendix III - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs) | Merges and clarifies language primarily from A-87. |
| J. General Provisions for Selected Items of Cost | General Provisions for Selected Items of Cost | |
| | 200.420 Considerations for Selected Items of Costs | |
| __1 Advertising and Public Relations | 200.421 Advertising and Public Relations | Allows for costs of advertising program outreach and other specific costs necessary to meet the requirements of the federal award. |
| __2 Advisory Councils | 200.422 Advisory Councils | Language clarified. |
| __3 Alcoholic Beverages | 200.423 Alcoholic Beverages | |
| __4 Alumni/ae Activities | 200.424 Alumni/ae Activities | |
| __5 Audit Services | 200.425 Audit Services | Clarified to include reference to a non-Federal entity's fiscal year in noting that when Federal awards total less than \$750,000 the non-Federal entity is exempted from having a single audit. |
| __6 Bad Debts | 200.426 Bad Debts | Language clarified. |
| __7 Bonding Costs | 200.427 Bonding Costs | Applies to all. |
| __8 Collections of Improper Payments | 200.428 Collections of Improper Payments | Allows recipients to be reimbursed for expenses associated with the effort to collect improper payment recoveries or related activities; these costs may be considered either indirect or direct costs. |
| __9 Commencement and Convocation Costs | 200.429 Commencement and Convocation Costs | |
| __10 Compensation - Personal Services | 200.430 Compensation - Personal Services | Strengthens the requirements for non-Federal entities to maintain high standards for internal controls over salaries and wages while allowing for additional flexibility in how non-Federal entities implement processes to meet those standards. |
| __11 Compensation - Fringe | 200.431 Compensation - Fringe | |

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| Benefits | Benefits | |
| ___.12 Conferences | 200.432 Conferences | Provides that, for hosts of conferences, the costs of identifying (but not providing) locally available child-care resources are allowable. |
| ___.13 Contingency Provisions | 200.433 Contingency Provisions | Updates and clarifies language |
| ___.14 Contributions and donations | 200.434 Contributions and donations | Updates and clarifies language |
| ___.15 Defense and Prosecution of Criminal and Civil Proceedings, Claims, Appeals and Patent Infringements | 200.435 Defense and Prosecution of Criminal and Civil Proceedings, Claims, Appeals and Patent Infringements | Applies to all. |
| ___.16 Depreciation | 200.436 Depreciation | Eliminates restrictions on use of indirect costs recovered for depreciation or use allowances. |
| ___.17 Employee Health and Welfare Costs | 200.437 Employee Health and Welfare Costs | |
| ___.18 Entertainment costs | 200.438 Entertainment costs | Clarifies that any exceptions require a programmatic purpose as well as written prior approval from the Federal awarding agency. |
| ___.19 Equipment and Other Capital Expenditures | 200.439 Equipment and Other Capital Expenditures | Expands provision allowing equipment to be replaced as trade-in to all. |
| ___.20 Exchange Rate | 200.440 Exchange Rate | |
| ___.21 Fines, Penalties, Damages and Other Settlements | 200.441 Fines, Penalties, Damages and Other Settlements | List of laws under which failure to comply could result in costs of fines and other penalties include Tribal law. |
| ___.22 Fund Raising and Investment Management Costs | 200.442 Fund Raising and Investment Management Costs | |
| ___.23 Gains and Losses on Disposition of Depreciable Assets | 200.443 Gains and Losses on Disposition of Depreciable Assets | |
| ___.24 General Government Expenses | 200.444 General Government Expenses | Includes language that allows up to 50% of the portion of salaries and wages for the chief executive and his or her staff supporting Federal awards for Indian Tribes and Councils of Government to be allowable as indirect costs without further justification. |
| ___.25 Goods or Services for | 200.445 Goods or Services for | Expands provision allowing equipment to be replaced as trade-in to |

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| Personal Use | Personal Use | all. |
| ___.26 Idle Facilities and Idle Capacity | 200.446 Idle Facilities and Idle Capacity | Allows for the costs of idle facilities when they are necessary to meet fluctuations in workload, such as those which may be typical of developing shared service arrangements. |
| ___.27 Insurance and Indemnification | 200.447 Insurance and Indemnification | Deleted policy that the Federal government will participate in actual losses of a self-insurance fund that are in excess of the reserves, to protect the Federal government from inappropriate exposure to these types of costs. Language on fees paid to or on behalf of employees or former employees for worker's compensation, unemployment compensation, moved to the section on fringe benefits. |
| ___.28 Intellectual Property | 200.448 Intellectual Property | Patents and royalties, based on A-122. |
| ___.29 Interest | 200.449 Interest | Allows non-Federal entities to be reimbursed for financing costs associated with patents and computer software capitalized in accordance with GAAP after January 1, 2016. Eliminates requirements for Institutions of Higher Education (IHEs), and other entities where appropriate, to conduct a lease-purchase analysis to justify interest costs and to notify the cognizant agency prior to relocating federally sponsored activities from a facility financed by debt; language not included in guidance. Includes the costs of certain computing devices as allowable direct cost supplies, 200.453 Material and Supplies Costs, Including Costs of Computing Devices, (1), (4). |
| ___.30 Lobbying | 200.450 Lobbying | Clarified what was meant by "substantially engaged in lobbying" and adding a citation to section 200.450 Lobbying to clarify. |
| ___.31 Losses on other Federal Awards or Contracts | 200.451 Losses on other Federal Awards or Contracts | |
| ___.32 Maintenance and Repair Costs | 200.452 Maintenance and Repair Costs | |
| ___.33 Material and Supplies | 200.453 Material and Supplies | Clarifies that \$5,000 is the threshold for an allowable maximum |

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This crosswalk highlights policy changes, clarifications, and updates to policy provisions.

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| Costs, Including Costs of Computing Devices | Costs, Including Costs of Computing Devices | residual inventory of unused supplies. Moved the definition of supplies to the definition section. |
| ___.34 Memberships, Subscriptions, and Professional Activity Costs | 200.454 Memberships, Subscriptions, and Professional Activity Costs | Clarified what was meant by “substantially engaged in lobbying” and adding a citation to section 200.450 Lobbying to clarify. |
| ___.35 Organization Costs | 200.455 Organization Costs | recommended parity in application of this item across types of non-Federal entities. |
| ___.36 Participant Support Costs | 200.456 Participant Support Costs | Expands participant support cost language from A-122 to all entities. |
| ___.37 Plant and Security Costs | 200.457 Plant and Security Costs | |
| ___.38 Pre-award Costs | 200.458 Pre-award Costs | |
| ___.39 Professional Service Costs | 200.459 Professional Service Costs | |
| ___.40 Proposal Costs | 200.460 Proposal Costs | Deleted language allowing for other than indirect treatment with prior Federal agency approval. |
| ___.41 Publication and Printing Costs | 200.461 Publication and Printing Costs | Clarifies that non-Federal entities may charge the Federal award before closeout for the costs of publication or sharing of research results if the costs are not incurred during the period of performance of the Federal award. |
| ___.42 Rearrangement and Reconversion Costs | 200.462 Rearrangement and Reconversion Costs | Combines two previously separate items. |
| ___.43 Recruiting Costs | 200.463 Recruiting Costs | Eliminates requirements regarding printed "help-wanted" advertising. Costs associated with visas when critical skills are needed for a specific award may be proposed as a direct cost. |
| ___.44 Relocation Costs of Employees | 200.464 Relocation Costs of Employees | Costs of the ownership of the vacant former home after the settlement or lease date of the employees new permanent home should only be paid for up to 6 months to eliminate excessive charges to the Federal government. |
| ___.45 Rental Costs of Real Property | 200.465 Rental Costs of Real Property | Provisions of the General Accepted Accounting Principles should determine whether a lease is a capital lease or not. |

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| | | Language added prohibiting the charge of home office space and utilities charged to a Federal award. |
| __.46 Scholarships and Student Aid Costs | 200.466 Scholarships and Student Aid Costs | Clarifies that voluntary committed cost sharing should not be used as a factor in the review of applications. See section __.400 Policy Guide, and section 200.306 Cost Sharing Or Matching, respectively. |
| __.47 Selling and Marketing Costs | 200.467 Selling and Marketing Costs | Cross-reference to 200.460 Proposal Costs added to the existing cross reference to 200.421 Advertising And Public Relations as allowable exceptions to the otherwise unallowable costs covered by this section. |
| __.48 Specialized Service Facilities | 200.468 Specialized Service Facilities | |
| __.49 Student Activity Costs | 200.469 Student Activity Costs | Expanded language to all entities to further mitigate risks of waste, fraud, and abuse. |
| __.50 Taxes (Including Value Added Tax) | 200.470 Taxes (Including Value Added Tax) | |
| __.51 Termination Costs | 200.471 Termination Costs | |
| __.52 Training and Education Costs | 200.472 Training and Education Costs | |
| __.53 Transportation Costs | 200.473 Transportation Costs | |
| __.54 Travel Costs | 200.474 Travel Costs | Provides, under specific and limited circumstances, a family-friendly policy that should allow for individuals with dependent care responsibilities to better balance their responsibilities to both their families and the Federal award. |
| __.55 Trustees | 200.475 Trustees | Costs for the nonprofit community and institutions are allowable, given those costs are also in line with section 200.474 Travel Costs. |
| K. Certification of charges | Appendix III - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs) | Language is updated. |

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| Exhibit A - List of Colleges and Universities Subject to Section J.12.h of Circular A 21 | Deleted | No Changes. |
| Exhibit B - Listing of Institutions that are eligible for the utility cost adjustment | Deleted | Utility Cost Adjustment expanded to all schools, Appendix IV. |
| Exhibit C - Examples of "major project" where direct charging of administrative or clerical staff salaries may be appropriate | Deleted | Administrative costs allowed as direct charges when allocable to a specific award, 200.413 Direct Costs |
| Appendix A - CASB's Cost Accounting Standards (CAS) | Deleted | Cost Accounting Standards Section deleted |
| Appendix B - CASB's Disclosure Statement (DS 2) | Deleted | Eliminates requirement for Institutions of Higher Education (IHEs) to file a disclosure statement. |
| Appendix C - Documentation Requirements for Facilities and Administrative (F&A) Rate Proposals (21 pages, 39 kb) | Appendix III - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs) | Includes provisions that extend to all IHEs the provisions previously extended only to a few that allow for recovery of increased utility costs associated with research. While charges to utility cost adjustment should be based on actual costs, the amount recoverable should be limited to an amount equal to 1.3% of the IHE's indirect cost rate until such time as OMB and Federal agencies can better understand the cost implications of full reimbursement of actual costs and the potential implication for Federal programs. |
| Cost Principles for State, Local, and Indian Tribal Governments A-87 | | Policy Changes and Updates |
| A. Purpose and Scope | Direct and Indirect (F&A) costs | Merges language from A-87, A-21, and A-122. Policy changes, where applicable, are the same as those above for A-21. |
| B. Definitions | Subpart A - Definitions | Combines definitions from administrative requirements, cost |

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| | | principles, and audit circulars into a single list in Appendix I. |
| C. Basic Guidelines | Basic Considerations. | Policy changes, where applicable, are the same as those above for A-21. |
| D. Composition of Cost | 200.402 Composition of Costs | Policy changes, where applicable, are the same as those above for A-21. |
| E. Direct Costs | 200.413 Direct Costs | Policy changes, where applicable, are the same as those above for A-21. |
| F. Indirect Costs | 200.414 Indirect (F&A) costs | Policy changes, where applicable, are the same as those above for A-21. |
| G. Interagency Services | 200.417 Interagency Service | Policy changes, where applicable, are the same as those above for A-21. |
| H. Required Certifications | 200.415 Required Certifications | Policy changes, where applicable, are the same as those above for A-21. |
| Attachment A General Principles for Determining Allowable Costs | Subpart E - Cost Principles | Policy changes, where applicable, are the same as those above for A-21. |
| Attachment B Selected Items of Cost | General Provisions for Selected Items of Cost. | Policy changes, where applicable, are the same as those above for A-21. |
| Attachment C State/Local Wide Central Service Cost Allocation Plans | Appendix V - State/Local Government and Indian Tribe - Wide Central Service Cost Allocation Plans | Defines "major local government" as one that receives \$100 million in direct Federal funds. |
| Attachment D Public Assistance Cost Allocation Plans | Appendix VI - Public Assistance Cost Allocation Plans | Language is updated. |
| Attachment E State and Local Indirect Cost Rate Proposals | Appendix VII - States and Local Government and Indian Tribe Indirect Cost Proposals | Language is updated. |
| Cost Principles for Non-Profit Organizations A-122 | | Policy Changes and Updates |
| Attachment A - General Principles | Subpart E - Cost Principles | Merges language from A-87, A-21, and A-122. Policy changes, where applicable, are the same as those above for A-21. |

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| A. Basic Considerations | Basic Considerations. | Policy changes, where applicable, are the same as those above for A-21. |
| B. Direct Costs | 200.413 Direct Costs | Policy changes, where applicable, are the same as those above for A-21. |
| C. Indirect Costs | 200.414 Indirect (F&A) costs | Policy changes, where applicable, are the same as those above for A-21. |
| D. Allocation of Indirect Costs and Determination of Indirect Cost Rates | Appendix VII - States and Local Government and Indian Tribe Indirect Cost Proposals | Defines "major long term shift" for purposes of Federal agency cognizance as 3 years |
| E. Negotiation and Approval of Indirect Cost Rates | Appendix VII - States and Local Government and Indian Tribe Indirect Cost Proposals | Language is updated. |
| Attachment B - Selected Items of Cost | Subpart E - Cost Principles General Provisions for Selected Items of Cost | See above, General Provisions for Selected Items of Cost |
| Attachment C - Non-Profit Organizations Not Subject To This Circular | Appendix VIII - Nonprofit Organizations Exempted From Subpart E: Cost Principles | Language is updated. |
| Audits of States, Local Governments, and Non-Profit Organizations - A-133 | | Possible Policy Changes- see changes in crosswalk from new circular |
| Subpart A--General | General | Language is updated. |
| ___.100 Purpose. | 200.500 Purpose. | Language is updated. |
| ___.105 Definitions. | Subpart A - Definitions | Combines definitions from administrative requirements, cost principles, and audit circulars into a single list. |
| Subpart B--Audits | Audits. | Changes to compliance supplement to reduce the number of compliance requirements to target waste, fraud, and abuse. |
| ___.200 Audit requirements. | 200.501 Audit requirements. | 200.501 Audit Requirements raises the Single Audit threshold from \$500,000 in Federal awards per year to \$750,000 in Federal awards per year. This reduces the audit burden for approximately 5,000 non-Federal entities while maintaining Single Audit coverage over |

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| | | 99% of the Federal dollars currently covered. |
| ___.205 Basis for determining Federal awards expended. | 200.502 Basis for Determining Federal Awards Expended. | Language is updated. |
| ___.210 Subrecipient and vendor determinations. | Subrecipient Monitoring and Management with minor parts incorporated into .501 | Language is updated. |
| ___.215 Relation to other audit requirements. | 200.503 Relation to Other Audit Requirements. | Explicitly requires Federal agencies or pass-through entities to review the Federal Audit Clearinghouse for existing audits submitted by the entities, and to rely on those to the extent possible prior to commencing an additional audit. |
| ___.220 Frequency of audits. | 200.504 Frequency of Audits. | Language is updated. |
| ___.225 Sanctions. | 200.505 Sanctions. | Language is updated. |
| ___.230 Audit costs. | 200.506 Audit Costs. | Language is updated. |
| ___.235 Program-specific audits. | 200.507 Program-Specific Audits. | A listing of current program-specific audit guides can be found in the compliance supplement beginning with the 2014 supplement including Federal awarding agency contact information and a website where a copy of the guide can be obtained. |
| Subpart C--Auditees | Auditees. | Language is updated. |
| ___.300 Auditee responsibilities. | 200.508 Auditee Responsibilities. | Removed Feds granting extensions to due date consistent with need for timely audits. Moved some auditee responsibility language to Standards for Financial and Program Management. |
| ___.305 Auditor selection. | 200.509 Auditor Selection. | Peer reviews added to the factors considered in selecting an auditor to strengthen audit quality and ensure that audit resources are used most effectively. |
| ___.310 Financial statements. | 200.510 Financial Statements. | Financial Statements all require documentation of usage of this rate to allow for future evaluation of its effectiveness. Schedule of expenditures of Federal awards must include the total Federal awards expended as determined in accordance with section 200.502 Basis for Determining Federal Awards Expended, and also |

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| | | that for clusters of programs, the schedule of expenditures of Federal awards should include the cluster name and also include the Federal awarding agency name with the list of programs within the cluster. |
| ___.315 Audit findings follow-up. | 200.511 Audit Findings Follow-up. | Restores existing language from OMB Circular A-133 that lists the valid reasons for considering an audit finding as not warranting further action. |
| ___.320 Report submission. | 200.512 Report Submission. | Requires publication of Single Audit Report Submission requires publication of Single Audit Reports online with safeguards for protected personally identifiable information and an exception for Indian tribes in order to reduce the administrative burden on non-Federal entities associated with transmitting these reports to all interested parties. Makes explicit that the Federal Audit Clearinghouse is the repository of record and authoritative source for single audit reports. Federal agencies, pass-through entities, and others interested should therefore obtain it by accessing the clearinghouse rather than requesting it directly from the non-Federal entity. Clarifies that if the due date falls on a Saturday, Sunday, or Federal legal holiday, the reporting package is due the next business day. |
| Subpart D--Federal Agencies and Pass-Through Entities | Federal Agencies and Pass-Through Entities. | Language is updated. |
| ___.400 Responsibilities. | 200.513 Responsibilities. | ___.513 Responsibilities requires Federal awarding agencies to designate a Senior Accountable Official who will be responsible for overseeing effective use of the Single Audit tool and implementing metrics to evaluate audit follow-up. This section also encourages Federal awarding agencies to make effective use of cooperative audit resolution practices in order to reduce repeated audit findings. |
| 200.405 Management decision. | Management Decision | |

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| | 200.521 Management Decision. | Includes language to require auditees to initiate corrective action as rapidly as possible, and not wait until audit reports are submitted. The COFAR recommended the addition |
| Subpart E--Auditors | Auditors. | Language is updated. |
| ___.500 Scope of audit. | 200.514 Scope of Audit. | Single Audits shall be conducted in accordance with GAGAS. |
| ___.505 Audit reporting. | 200.515 Audit Reporting. | Updated to comply with changes in auditing standards. |
| ___.510 Audit findings. | 200.516 Audit Findings. | Raised the threshold for questioned costs to \$25,000. |
| ___.515 Audit working papers. | 200.517 Audit Documentation. | 200.517 (a) sets standards for auditors to provide sufficient audit documentation |
| ___.520 Major program determination. | 200.518 Major Program Determination | Focuses audits on the areas with internal control deficiencies that have been identified as material weaknesses. Future updates to the Compliance Supplement will reflect this focus as well. |
| ___.525 Criteria for Federal program risk. | 200.519 Criteria for Federal Program Risk. | Language is updated. |
| ___.530 Criteria for a low-risk auditee. | 200.520 Criteria for a Low-Risk Auditee. | 200.520 (a) clarification listed timely audit reporting as criteria for low risk auditee. Now in practice in compliance supplement, but since it is so important, need to emphasize here. Added going concern as criteria to be low risk auditee as this is a critical test and indicator of risk. Removed provision to allow entity with biennial audit to be low-risk with cog/oversight approval. Removed provision to allow entity with "unclean" audit to be low-risk with cog/oversight approval. Removed provision to allow entity with material weaknesses to be low-risk with cog/oversight approval. Added that auditor reporting going concern would preclude being low-risk auditee. Clarified audit finding consideration was at the major program level as reported in auditor's report. |
| Appendix A to Part __ - Data Collection Form (Form SF-SAC). | Appendix X - Data Collection Form (Form SF-SAC) | Language is updated. |
| Appendix B to Part __ - Circular | Appendix XI - Compliance | Language is updated. |

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| A-133 Compliance Supplement. | Supplement | |
| Audit Follow-Up A-50 | | Policy Changes and Updates |
| 1. Purpose. | 200.500 Purpose. | Policy changes, where applicable, are the same as those above for A-133. |
| 2. Rescissions. | 200.104 Supersession | Policy changes, where applicable, are the same as those above for A-133. |
| 3. Authority. | 200.103 Authorities. | Policy changes, where applicable, are the same as those above for A-133. |
| 4. Background. | 200.100 Purpose. | Policy changes, where applicable, are the same as those above for A-133. |
| 5. Policy. | 200.100 Purpose. | Policy changes, where applicable, are the same as those above for A-133. |
| 6. Definitions. | Subpart A - Definitions | Combines definitions from administrative requirements, cost principles, and audit circulars into a single list in Appendix I. |
| 7. Responsibilities. | 200.513 Responsibilities. | Language is updated. |
| 8. Action Requirements. | 200.513 Responsibilities. | Requires agencies to designate a senior accountable official to be held accountable for effectiveness of audit resolution. Requires the use of audit metrics to evaluate the effectiveness of the process. Requires use of cooperative audit resolution mechanisms where appropriate to resolve underlying problems in programs as opposed to costly and lengthy finding-by-finding resolution techniques. Shortens audit resolution period from six months to three months. |
| b. Special Requirements. The following additional requirements apply to General Accounting Office reports: | Moved outside of new circular | Moved outside of new circular |
| 9. Applicability to Regulatory Audits. | Moved outside of new circular | Moved outside of new circular |
| 10. Applicability to Pre-award | Moved outside of new circular | Moved outside of new circular |

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| Contract Audits | | |
| 11. Accounting and Collection Controls. | Subpart G- Audit Requirements | Policy changes, where applicable, are the same as those above for A-133. |
| 12. OMB Responsibility. | 200.107 OMB Requirements | Policy changes, where applicable, are the same as those above for A-133. |
| 13. Information Contact. | 200.108 Inquiries | Policy changes, where applicable, are the same as those above for A-133. |
| 14. Sunset Review Date. | 200.109 Review Date | Policy changes, where applicable, are the same as those above for A-133. |
| Section in Previous Circular | Section in Uniform Guidance | Policy Changes and Updates |
| N/A - New Provision(s) | Subpart A – Acronyms and Definitions | Subpart A lists definitions and acronyms for key terms found throughout the document. Because these terms, like the rest of the guidance, originated in eight different sets of guidance, there are many conforming changes made to harmonize the definitions with the terms that are used throughout the guidance. |
| N/A - New Provision(s) | Subpart B – General Provisions | <p>200.111 English Language. All Federal financial assistance announcements and Federal award information must be in the English language. Applications must be submitted in the English language and must be in the terms of U.S. dollars.</p> <p>200.112 Conflict of Interest. The Federal awarding agency must establish conflict of interest policies for Federal awards. The non-Federal entity must disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity in accordance with applicable Federal awarding agency policy.</p> <p>200.113 Mandatory Disclosures. The non-Federal entity or applicant for a Federal award must disclose, in a timely manner, in writing to the Federal awarding agency or pass-through entity all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award.</p> |
| N/A - New Provision(s) | Subpart C – Pre-Federal Award | Requirement to post grant decisions on a publicly available |

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| | Requirements and Contents of Federal Awards | <p>website. Includes requirement for standard award identification number. Adds language to standardize the format and content of Federal grant award notices. Requires the use of certain merit-based and other criteria in making award determinations, to include past performance and integrity and business ethics.</p> <p>200.209, for guidance on costs incurred by recipients prior to the award; see section 200.458 Pre-award Costs.</p> <p>200.211 Public Access To Federal Award Information (a) In accordance with FFATA, except as noted below, for Federal awards of \$25,000 or more the Federal awarding agency must announce all Federal awards publicly and publish the above listed information on a publicly available OMB-designated governmentwide website (at time of publication, www.USAspending.gov); (b) Nothing in this section may be construed as requiring the publication of information otherwise exempt under the Freedom of Information Act (5 U.S.C § 552), or controlled unclassified information pursuant to Executive Order 13556.</p> |
| N/A - New Provision(s) | Subpart D – Post Federal Award Requirements | <p>Requires inclusion of performance goals in award’s terms & conditions, as a programmatic requirement.</p> <p>Section 200.301 Performance Measurement includes requirement for Federal agencies to include performance goals aligned with A-11 Federal agency program goals in notice of award.</p> <p>Outlines categories of general terms and conditions, as defined by the grants community to include administrative policy, national policy, and programmatic requirements. Remedies for Noncompliance and Closeout, respectively, provide Federal agencies with clear tools to manage non-compliance and efficiently closeout Federal awards.</p> <p>Incorporates and combines subrecipient monitoring guidance from</p> |

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| | | the following other sections: Section 402 in its entirety, Subsection 501(a) in its entirety, Subsection 507(h), Subsections 703(b) through (e), and Subsection 713(d) in its entirety. Section 200.331 Requirements for Pass-Through Entities provides a similar requirement for pass-through entities to consider risks associated with subawards combined with flexibility to adjust their oversight framework based on that consideration of risk. |
| N/A - New Provision(s) | Subpart E – Cost Principles | 200.412 Classification Of Costs. There is no universal rule for classifying certain costs as either direct or indirect (F&A) under every accounting system. A cost may be direct with respect to some specific service or function, but indirect with respect to the Federal award or other final cost objective. Therefore, it is essential that each item of cost incurred for the same purpose be treated consistently in like circumstances either as a direct or an indirect (F&A) cost in order to avoid possible double-charging of Federal awards. Guidelines for determining direct and indirect (F&A) costs charged to Federal awards are provided in this subpart. |
| N/A - New Provision(s) | Appendix I Full Text of Notice of Funding Opportunity | The format is designed so that similar types of information will appear in the same sections in announcements of different Federal funding opportunities. |
| N/A - New Provision(s) | Appendix II Contract Provisions for Non-Federal Entity Contracts Under Federal Awards | In addition to other provisions required by the Federal agency or non-Federal entity, all contracts made by the non-Federal entity under the Federal award must contain provisions covering the guidance, statutes and regulations provided in this appendix. |