

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]		<del>[Reserved]</del>		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	<del>Internal control over compliance requirements for Federal awards</del>	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	<del>Obligations</del>	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	
<b>Subpart B - General Provisions</b>			<b>Subpart B - General Provisions</b>							
.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	
<b>Subpart C - Pre-Federal Award Requirements and Contents of Federal Awards</b>			<b>Subpart C - Pre-Federal Award Requirements and Contents of Federal Awards</b>							
.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		
		.202	<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		
		<u>.215</u>	<u>Never contract with the enemy</u>	X	X		X			
		<u>.216</u>	<u>Prohibition on certain telecommunications and video surveillance services or equipment.</u>	X	X		X			
<b>Subpart D - Post Federal Award Requirements</b>		<b>Subpart D - Post Federal Award Requirements</b>								
<b>Standards for Financial and Program Management</b>		<b>Standards for Financial and Program Management</b>								
.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			
<b>Property Standards</b>		<b>Property Standards</b>								
.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	
<b>Procurement Standards</b>		<b>Procurement Standards</b>								
.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		
		<u>.322</u>	<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				
<b>Performance and Financial Monitoring and Reporting</b>		<b>Performance and Financial Monitoring and Reporting</b>								
.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					
<b>Subrecipient Monitoring and Management</b>		<b>Subrecipient Monitoring and Management</b>								
.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				
<b>Record Retention and Access</b>		<b>Record Retention and Access</b>								
.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				
<b>Remedies for Noncompliance</b>		<b>Remedies for Noncompliance</b>								
.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	
<b>Closeout</b>		<b>Closeout</b>								
.343	Closeout	.344	Closeout		X	X	X			
<b>Post-Closeout Adjustments and Continuing Responsibilities</b>		<b>Post-Closeout Adjustments and Continuing Responsibilities</b>								
.344	Post-Closeout adjustments and Continuing Responsibilities	.345	Post-Closeout adjustments and Continuing Responsibilities		X	X	X			
<b>Collection of Amounts Due</b>		<b>Collection of Amounts Due</b>								
.345	Collection of amounts due	.346	Collection of amounts due		X					
<b>Subpart E - Cost Principles</b>		<b>Subpart E - Cost Principles</b>								
<b>General Provisions</b>		<b>General Provisions</b>								
.400	Policy guide	.400	Policy guide			X				
.401	Application	.401	Application			X			X	
<b>Basic Considerations</b>		<b>Basic Considerations</b>								
.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	
<b>Direct and Indirect (F&amp;A) Costs</b>		<b>Direct and Indirect (F&amp;A) Costs</b>								
.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		
<b>Special Considerations for States, Local Governments and Indian Tribes</b>		<b>Special Considerations for States, Local Governments and Indian Tribes</b>								
.416	Cost allocation plans and indirect cost proposals	.416	Cost allocation plans and indirect cost proposals						X	
.417	Interagency service	.417	Interagency service			X				
<b>Special Considerations for Institutions of Higher Education</b>		<b>Special Considerations for Institutions of Higher Education</b>								
.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			
<b>General Provisions for Selected Items of Cost</b>		<b>General Provisions for Selected Items of Cost</b>								
.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		
<b>Subpart F - Audit Requirements</b>		<b>Subpart F - Audit Requirements</b>							
<b>General</b>		<b>General</b>							
.500	Purpose	.500	Purpose						X
<b>Audits</b>		<b>Audits</b>							
.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		
<b>Auditees</b>		<b>Auditees</b>							
.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	
<b>Totals</b>				15	144	153	94	64	35