



2024 Uniform Guidance Update

OFFICE OF CONTRACTS AND GRANTS

WHAT IS THE UNIFORM GUIDANCE?

GOALS

1

Improve program performance

2

Reduce administrative burden

3

Mitigate risk of inappropriate use of federal funds

The screenshot displays the official website for the Code of Federal Regulations (eCFR), managed by the National Archives. The header includes the National Archives logo and the text "Code of Federal Regulations" and "A point in time eCFR system". A blue banner at the top right indicates "Title 2". Below this, a status bar shows "Displaying title 2, up to date as of 8/19/2024. Title 2 was last amended 8/02/2024." with a link to "view historical versions". A search bar is present with the placeholder text "Enter a search term or CFR reference (eg. fishing or 1 CFR 1.1)". The main content area, titled "ECFR CONTENT", shows a hierarchical list of sections. "Title 2 Grants and Agreements" is highlighted with a red box. Under it, "Subtitle A Office of Management and Budget Guidance for Grants and Agreements" is listed. Further down, "Part 1 About Title 2 of the Code of Federal Regulations and Subtitle A" is shown. A yellow callout box labeled "2 CFR 200" has red arrows pointing to "Subtitle B Federal Agency Regulations for Grants and Agreements" and "Part 1 About Title 2 of the Code of Federal Regulations and Subtitle A". A table on the right side of the page lists the range of sections for each part: "Part / Section 1 - 299", "1.100 - 1.305", "2 - 199", "200 - 299", and "300 - 6099".

Code of Federal Regulations
A point in time eCFR system

Title 2

Displaying title 2, up to date as of 8/19/2024. Title 2 was last amended 8/02/2024. [view historical versions](#)

Enter a search term or CFR reference (eg. fishing or 1 CFR 1.1)

2 CFR 200

ECFR CONTENT

- ▼ **Title 2** Grants and Agreements
 - ▼ **Subtitle A** Office of Management and Budget Guidance for Grants and Agreements
 - Part 1** About Title 2 of the Code of Federal Regulations and Subtitle A 1.100 - 1.305
 - Chapter I** Office of Management and Budget Governmentwide Guidance for Grants and Agreements 2 - 199
 - Chapter II** Office of Management and Budget Guidance 200 - 299
 - **Subtitle B** Federal Agency Regulations for Grants and Agreements 300 - 6099

Part / Section
1 - 299
1.100 - 1.305
2 - 199
200 - 299
300 - 6099

WHAT IS THE UNIFORM GUIDANCE?


Title 2 / Subtitle A / Chapter II

[Previous](#) / [Next](#) / [Top](#)

ECFR CONTENT

 Details

 Print

 Search

 Subscribe

▼ **Title 2** Grants and Agreements

▼ **Subtitle A** Office of Management and Budget Guidance for Grants and Agreements

▼ **Chapter II** Office of Management and Budget Guidance

▼ **Part 200** Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

Part / Section

1 – 299

200 – 299

200.0 – 200.521

Subpart A Acronyms and Definitions

200.0 – 200.1

Subpart B General Provisions

200.100 – 200.113

Subpart C Pre-Federal Award Requirements and Contents of Federal Awards

200.200 – 200.216

Subpart D Post Federal Award Requirements

200.300 – 200.346

Subpart E Cost Principles

200.400 – 200.476

Subpart F Audit Requirements

200.500 – 200.521

Appendix I to Part 200

Full Text of Notice of Funding Opportunity

Appendix II to Part 200

SUBPARTS

WHY IS THE UNIFORM GUIDANCE BEING UPDATED?

THE UNIFORM GUIDANCE IS UPDATED ABOUT EVERY 5 YEARS

The 2024 Uniform Guidance Updates will focus on the following four areas:

- 1** Incorporating statutory requirements and administration priorities
- 2** Reducing agency and recipient burden
- 3** Clarifying sections that recipients or agencies have interpreted in different ways
- 4** Rewriting applicable sections in plain language, improving flow, and addressing inconsistent use of terms

DIVING INTO THE UPDATES

Title 2 ~~Grants and Agreements~~ replaced with Federal Financial Assistance

Subtitle A Office of Management and Budget Guidance for ~~Grants and Agreements~~ replaced with Federal Financial Assistance

Part 1 — About Title 2 of the Code of Federal Regulations and Subtitle A

Chapter I - Office of Management and Budget Governmentwide Guidance for ~~Grants and Agreements~~ replaced with Federal Financial Assistance

Part 25 — Unique Entity Identifier and System for Award Management

Part 170 — Reporting Subaward and Executive Compensation Information

Part 175 — Award Term for Trafficking in Persons

Part 180 — OMB Guidelines to Agencies on Government-wide Debarment and Suspension (Nonprocurement)

Part 182 — Government-wide Requirements for Drug-Free Workplace (Financial Assistance)

Part 183 — Never Contract With The Enemy

Part 184 — Buy America Preferences for Infrastructure Projects: **Part 184 is a new addition to Chapter 1**

Chapter II - Office of Management and Budget Guidance

Part 200 — Uniform Administrative Requirements, Cost Principles, And Audit Requirements for Federal Awards

DIVING INTO THE UPDATES

SUBPART A – ACRONYMS & DEFINITIONS

SUBPART A – ACRONYMS AND DEFINITIONS

DELETED DEFINITIONS

- **Cooperative audit resolution**
- **Cross-cutting audit finding**
- **Federal awarding agency**
- **Institutions of High Education (IHEs)**

SUBPART A – ACRONYMS AND DEFINITIONS

ADDED DEFINITIONS

Continuation Funding	Continuation funding means the second or subsequent budget period within an identified period of performance.
For Profit Organization	For-profit organization is an organization or entity organized for the purpose of earning a profit. The term includes but is not limited to: (1) An “S corporation” incorporated under subchapter S of the Internal Revenue Code; (2) A corporation incorporated under another authority; (3) A partnership; (4) A limited liability company or partnership; and (5) A sole proprietorship.
Institution of Higher Education (IHE)	Institution of Higher Education (IHE) is defined at 20 U.S.C. 1001.

SUBPART A – ACRONYMS AND DEFINITIONS

ADDED DEFINITIONS CONTINUED

Participant	Participant generally means an individual participating in or attending program activities under a Federal award, such as trainings or conferences, but who is not responsible for implementation of the Federal award. Individuals committing effort to the development or delivery of program activities under a Federal award (such as consultants, project personnel, or staff members of a recipient or subrecipient) are not participants. Examples of participants may include community members participating in a community outreach program, members of the public whose perspectives or input are sought as part of a program, students, or conference attendees.
Prior Approval	Prior approval means the written approval obtained in advance by an authorized official of a Federal agency or pass-through entity of certain costs or programmatic decisions.

SUBPART A – ACRONYMS AND DEFINITIONS

UPDATED DEFINITIONS

Equipment	<p>Updated "non-Federal entity" to "recipient or subrecipient;"</p> <p>Updated \$5,000 to \$10,000 Note: CU will continue to use the \$5,000 threshold.</p> <p>Definition updated to: Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes, or \$10,000. See the definitions of capital assets, computing devices, general purpose equipment, information technology systems, special purpose equipment, and supplies in this section.</p>
Indirect (facilities & administrative - F&A) costs	<p>Removed "facilities and administrative (F&A) costs" but clarified that "For Institutions of Higher Education (IHE), the term facilities and administrative (F&A) costs is often used to refer to indirect costs."</p> <p>Definition updated to: Indirect cost means those costs incurred for a common or joint purpose benefitting more than one cost objective and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. It may be necessary to establish multiple pools of indirect costs to facilitate equitable distribution of indirect expenses to the cost objectives served. Indirect cost pools must be distributed to benefitted cost objectives on basis that will produce an equitable result in consideration of relative benefits derived. For Institutions of Higher Education (IHE), the term facilities and administrative (F&A) cost is often used to refer to indirect costs.</p>

SUBPART A – ACRONYMS AND DEFINITIONS

UPDATED DEFINITIONS CONTINUED

Modified Total Direct Costs (MTDC)	<p>Increased subaward threshold from \$25,000 to \$50,000. Note: CU has determined this revision will go into effect once our negotiated rates are updated.</p> <p>Definition updated to: Modified Total Direct Cost (MTDC) means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$50,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs, and the portion of each subaward in excess of \$50,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs and with the approval of the cognizant agency for indirect costs.</p>
Participant Support Costs	<p>Added direct costs "that support participants (see definition for Participant in § 200.1) and their involvement in a Federal award;" added "temporary dependent care;" and removed: participants "or trainees (but not employees) in connection with conferences, or training projects."</p> <p>Definition updated to: Participant support costs means direct costs that support participants (see definition for Participant in § 200.1) and their involvement in a Federal award, such as stipends, subsistence allowances, travel allowances, registration fees, temporary dependent care, and per diem paid directly to or on behalf of participants.</p>

SUBPART A – ACRONYMS AND DEFINITIONS

UPDATED DEFINITIONS CONTINUED

Supply	<p>Updated "supplies" to "supply";</p> <p>Updated "non-Federal entity" to "recipient or subrecipient;"</p> <p>Updated "\$5,000" to "\$10,000". Note: CU will continue to use the \$5,000 threshold.</p> <p>Definition updated to: Supply means all tangible personal property other than those described in the equipment definition. A computing device is a supply if the acquisition cost is below the lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes or \$10,000, regardless of the length of its useful life. See this section's definitions of computing devices and equipment.</p>
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Note: this is a selection of updated definitions. A full list of the updated definitions and description of the updates can be found in the Resources.

DIVING INTO THE UPDATES

SUBPART B – GENERAL PROVISIONS

SUBPART B – GENERAL PROVISIONS

UPDATES TO SECTIONS OF SUBPART B

§ 200.101 Applicability	<p>Added clarifications:</p> <ul style="list-style-type: none">(1) "Federal agencies must apply subparts A through F of this part to non-Federal entities unless a particular section of this part or Federal statute provides otherwise;"(2) "Subpart F only applies to non-Federal entities as defined in the Single Audit Act Amendments of 1996;(3) Clarified use of "or" with respect to recipients and subrecipients;(4) Changed applicability table to paragraph form;(5) Clarified that the cost principles don't apply to Food commodities provided through grants and cooperative agreements (as opposed to food commodity grants in general); and(6) Clarified applicability of cost principles to Fixed amount awards.
§ 200.102 Exceptions	<p>Reorganized the section into three categories: (a) OMB class exceptions; (b) Statutory and regulatory exceptions; and (c) Federal agency exceptions.</p>

SUBPART B – GENERAL PROVISIONS

UPDATES TO SECTIONS OF SUBPART B CONTINUED

§ 200.109 Review date	Replaced the prescribed 5-year OMB review period with periodically.
§ 200.113 Mandatory disclosures	Revised to be in alignment with the FAR, such that recipients and subrecipients must promptly disclose credible evidence of a violation of Federal criminal law potentially affecting the Federal award or a violation of the civil False Claims Act; and to provide written disclosure to the agency's Office of Inspector General.

DIVING INTO THE UPDATES

**SUBPART C –
PRE-FEDERAL AWARD
REQUIREMENTS & CONTENTS OF
FEDERAL AWARDS**

SUBPART C — PRE-FEDERAL AWARD REQUIREMENTS & CONTENTS OF FEDERAL AWARDS

SUMMARY OF UPDATES TO § 200.201

§ 200.201
Use of grant agreements, cooperative agreements, fixed amount awards, and contracts

Clarified requirements for fixed amount awards;

Clarified that recipients are entitled to any unexpended funds under a fixed amount award if the required activities were completed in accordance with the terms and conditions of the award;

Clarified requirements for record retention and post award certification;

Added applicability of specific principles of subpart E (not items of cost);

Clarified prior approvals associated with Fixed Amount Awards.

SUBPART C — PRE-FEDERAL AWARD REQUIREMENTS & CONTENTS OF FEDERAL AWARDS

DETAILED SECTION UPDATE — § 200.201

§ 200.201 Use of grant agreements, cooperative agreements, fixed amount awards, and contracts (CONTINUED)

Section updated to:

(b) Fixed amount awards. The Federal agency or pass-through entity (see § 200.333) may use fixed amount awards (see the definition of fixed amount awards in § 200.1) for which the following conditions apply:

(1)...Budgets for fixed amount awards are negotiated with the recipient or subrecipient and the total amount of Federal funding is determined in accordance with the recipient's or subrecipient's proposal, available pricing data, and subpart E. **Accountability must be based on performance and results, which can be communicated in performance reports or through routine monitoring. There is no expected routine monitoring of the actual costs incurred by the recipient or subrecipient under the Federal award. Therefore, no financial reporting is required. This does not absolve the recipient or subrecipient from the record retention requirements contained in §§ 200.334 through 200.338; nor does it absolve the recipient or subrecipient of the responsibilities of making records available for review during an audit.**

SUBPART C — PRE-FEDERAL AWARD REQUIREMENTS & CONTENTS OF FEDERAL AWARDS

DETAILED SECTION UPDATE — § 200.201

§ 200.201 Use of grant agreements, cooperative agreements, fixed amount awards, and contracts (CONTINUED)

Section updated to (CONTINUED):

(3) A fixed amount award may generate and use program income in accordance with the terms and conditions of the Federal award; however, the requirements of § 200.307 do not apply.

(4) At the end of a fixed amount award, the recipient or subrecipient must certify in writing to the Federal agency or pass-through entity that the project was completed as agreed to in the Federal award, or identify those activities that were not completed, and that all expenditures were incurred in accordance with § 200.403. When the required activities were not carried out, including fixed amount awards paid on a unit price basis under 200.201(b)(1)(ii), the amount of the Federal award must be reduced by the amount that reflects the activities that were not completed in accordance with the Federal award. **When the required activities were completed in accordance with the terms and conditions of the Federal award, the recipient or subrecipient is entitled to any unexpended funds.**

(5) Periodic reports may be established for fixed amount awards.

(6) Prior approval requirements that apply to fixed amount awards are § 200.308(f) (paragraphs 1 through 3, 6 through 8, and 10) and § 200.333.

DIVING INTO THE UPDATES

**SUBPART D –
POST FEDERAL AWARD
REQUIREMENTS**

SUBPART D – POST FEDERAL AWARD REQUIREMENTS

SUMMARY OF UPDATES TO § 200.308

§ 200.308 Revision of budget and program plans

Revised to combine the requirements for construction and non-construction awards to provide greater uniformity in the requirements for all award types.

Clarified that recipients do not need approval of individual subrecipients under all circumstances.

Clarified that agencies should not require approval of a change in a proposed subrecipient unless the initial inclusion of a subrecipient was a determining factor in the agency's merit review process.

Clarified that no-cost extensions are different from one-time extensions, which an agency is permitted to authorize a recipient to do without prior approval.

Revised paragraph (f) Revisions Requiring Prior Approval, items 1 through 10 require prior written approval from the Federal agency or pass-through entity.

SUBPART D – POST FEDERAL AWARD REQUIREMENTS

DETAILED SECTION UPDATE – § 200.308

§ 200.308 Revision of budget and program plans

(f) Revisions Requiring Prior Approval. A recipient or subrecipient must request **prior written approval** from the Federal agency or pass-through entity for the following program and budget-related reasons:

- (1) **Change in the scope or the objective of the project or program** (even if there is no associated budget revision requiring prior written approval).
- (2) **Change in key personnel** (including employees and contractors) that are identified by name or position in the Federal award.
- (3) **The disengagement from a project for more than three months, or a 25 percent reduction in time and effort** devoted to the Federal award over the course of the period of performance, by the approved project director or principal investigator.
- (4) **The inclusion, unless waived by the Federal agency, of costs that require prior approval in accordance with subpart E as applicable.**

SUBPART D – POST FEDERAL AWARD REQUIREMENTS

DETAILED SECTION UPDATE – § 200.308 CONTINUED

§ 200.308 Revision of budget and program plans

- (5) The transfer of funds budgeted for participant support costs to other budget categories.
- (6) Subaward activities not proposed in the application and approved in the Federal award. A change of subrecipient only requires prior approval if the Federal agency or pass-through entity includes the requirement in the terms and conditions of the Federal award. In general, a Federal agency or pass-through entity should not require prior approval of a change of subrecipient unless the inclusion was a determining factor in the merit review or eligibility process. This requirement does not apply to procurement transactions for goods and services.
- (7) Changes in the total approved cost-sharing amount.

SUBPART D – POST FEDERAL AWARD REQUIREMENTS

DETAILED SECTION UPDATE – § 200.308 CONTINUED

§ 200.308 Revision of budget and program plans

- (8) The need arises for **additional Federal funds to complete the project**. Before providing approval, the Federal agency must ensure that adequate funds are available to avoid a violation of the Antideficiency Act.
- (9) **Transferring funds between the construction and non-construction work** under a Federal award.
- (10) **A no-cost extension** (meaning, an extension of time that does not require the obligation of additional Federal funds) of the period of performance, other than any one-time extension authorized by the Federal agency in accordance with paragraph (g)(2). All requests for no-cost extensions should be submitted at least 10 calendar days before the conclusion of the period of performance. The Federal agency may approve multiple no-cost extensions under a Federal award if not prohibited by Federal statute or regulation.

SUBPART D – POST FEDERAL AWARD REQUIREMENTS

SUMMARY OF UPDATES TO § 200.313-200.314

§ 200.313 Equipment	<p>Increased the threshold value for equipment from \$5,000 to \$10,000; Added additional guidance on the meaning of a “conditional title.” Revised to allow Indian Tribes to dispose of equipment in accordance with tribal law; Clarified that agencies may permit the recipient to retain equipment with no further obligation to the Federal government when it is not prohibited by Federal statute or regulation; Clarified the responsibility of recipients to maintain updated records regarding equipment.</p> <p>Note: CU will continue to use the \$5,000 threshold for capitalization of equipment.</p>
§ 200.314 Supply	<p>Increased threshold from \$5,000 to \$10,000. Clarified that the requirements for unused supplies apply to the aggregate value of all supply types, and not just like-item supplies. Included a definition of “unused supplies.”</p> <p>Note: CU will continue to use the \$5,000 threshold for supplies.</p>

SUBPART D – POST FEDERAL AWARD REQUIREMENTS

SUMMARY OF UPDATES TO § 200.333

§ 200.333

Fixed amount subawards

Increased the threshold for fixed amount subawards from \$250,000 to \$500,000; clarified that a recipient's use of fixed amount subawards remains subject to the prior written approval of the Federal agency.

Section updated to:

With prior written approval from the Federal agency, the recipient may provide subawards based on **fixed amounts up to \$500,000**. Fixed amount subawards must meet the requirements of § 200.201.

DIVING INTO THE UPDATES

SUBPART E – COST PRINCIPLES

SUBPART E – COST PRINCIPLES

SUMMARY OF UPDATES TO § 200.407

§ 200.407
Prior written
approval
(prior
approval)

Revised the list of prior approval requirements in section 200.407 to **remove** reference to:

200.201 Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts: paragraph
200.311 Real Property
200.313 Equipment
200.413 Direct costs
200.438 Entertainment costs
200.454 Memberships, subscriptions, professional activity costs, paragraph (c)
200.456 Participant support costs
200.467 Selling and marketing costs
200.470 Taxes (including Value Added Tax)

SUBPART E – COST PRINCIPLES

SUMMARY OF UPDATES TO § 200.414-200.415

§ 200.414 Indirect costs: paragraph (f)	<p>Increased the de minimus rate from 10% to 15% of modified total direct costs (MTDC).</p> <p>Clarified that Federal agencies may not compel recipients and subrecipients to use an indirect rate lower than the proposed 15 percent rate, unless required by statute.</p> <p>Clarified that the de minimis rate may not be applied to cost reimbursement contracts and recipients and subrecipients are not required to use the de minimis rate</p>
§ 200.415 Required certifications: paragraph (b)	<p>Added requirement for subrecipient to certify to pass-through entity:</p> <p>“Subrecipients under the Federal award must certify to the pass-through entity whenever applying for funds, requesting payment, and submitting financial reports: “I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812.” Each such certification must be maintained pursuant to the requirements of § 200.334. This paragraph applies to all tiers of subrecipients.”</p>

SUBPART E – COST PRINCIPLES

SUMMARY OF UPDATES TO § 200.419, § 200.431, § 200.432

§ 200.419 Cost accounting standards and disclosure statement	Removed paragraph (b), which eliminates the requirement for Disclosure Statement DS-2
§ 200.431 Compensation	Added to fringe benefits: paragraph (b), item (3)(i): payment for unused leave must be allocated as a general administrative expense.
§ 200.432 Conferences	Added the costs of identifying and providing locally available dependent-care resources for participants are allowable as needed.

SUBPART E – COST PRINCIPLES

SUMMARY OF UPDATES TO § 200.438, § 200.455, § 200.472

§ 200.438 Entertainment and prizes	Added <i>paragraph (b) Prizes.</i> Costs of prizes or challenges are allowable if they have a specific and direct programmatic purpose and are included in the Federal award.
§ 200.455 Organization costs	Added to paragraph (c) the allowability for costs related to data and evaluation.
§ 200.472 Termination and standard closeout costs	Added <i>paragraph (b) Closeout Costs.</i> Administrative costs associated with the closeout activities of a Federal award are allowable.

DIVING INTO THE UPDATES

SUBPART F – AUDIT REQUIREMENTS

SUBPART F – AUDIT REQUIREMENTS

SUMMARY OF UPDATES TO § 200.501

§ 200.501 Audit Requirements

Increased threshold for single audit or program-specific audit from \$750,000 to \$1,000,000;
Added circumstances in which the auditee is responsible for ensuring compliance for procurement transactions.

DIVING INTO THE UPDATES

CHAPTER II PART 200 – APPENDICES

CHAPTER II PART 200 – APPENDICES

UPDATES TO APPENDICES

Appendix I — Full Text of Notice of Funding Opportunity	Revised the format of the Notice of Funding Opportunity (NOFO).
Appendix III — Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs)	Updated for revised Modified Total Direct Cost (MTDC) from \$25,000 to \$50,000 for subawards. Note: CU has determined this revision will go into effect once our negotiated rates are updated.
Appendix IV — Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations	Updated for revised Modified Total Direct Cost (MTDC) from \$25,000 to \$50,000 for subawards.
Appendix VII — States and Local Government and Indian Tribe Indirect Cost Proposal	Updated for revised Modified Total Direct Cost (MTDC) from \$25,000 to \$50,000 for subawards.

WHEN DOES THE UPDATED UNIFORM GUIDANCE GO-LIVE?

**2024 Uniform Guidance Updates
go into effect on:**

October 1, 2024

for all awards made on or after that date

For existing awards - awards entered into before October 1, 2024 - Federal agencies may apply the 2024 Revisions to any amendments, issued on or after October 1, 2024, **that provide additional funds.**

RESOURCES CURATED BY OCG & CCO

- CFO (Chief Financial Officers Council) Crosswalk: <https://www.cfo.gov/assets/files/2-CFR-Crosswalk-2024.xlsx> Crosswalk of revisions in spreadsheet format
- Attain Partners Webinar - Extreme Makeover: Uniform Guidance 2 CFR 200 Edition - **The Final Reveal:** <https://attainpartners.com/event/webinar-the-final-reveal-uniform-guidance/> Presentation by Mr. Gil Tran
- COGR Uniform Guidance Resource Page: <https://www.cogr.edu/2-cfr-200-uniform-guidance-resource-page-0> Easy to navigate site includes CFR, Agency Guidance, and memos regarding the 2 CFR 200 Uniform Guidance
- Office of Management and Budget (OMB), Final Updates to the Uniform Guidance, Redlined Version: <https://www.cfo.gov/assets/files/2%20CFR%20Revisions%202024%20Redline.pdf>
- Uniform Guidance: Title 2 of the Code of Federal Regulations: <https://www.ecfr.gov/current/title-2>

RESOURCES CURATED BY OCG & CCO CONTINUED

- Federal Register, Guidance for Federal Financial Assistance, Office of Management and Budget 2 CFR Parts 1, 25, 170, 175, 180, 182, 183, 184, 200: <https://www.federalregister.gov/documents/2024/04/22/2024-07496/guidance-for-federal-financial-assistance> Detailed explanation of the revisions made to Subtitle A, Part 1, Chapter 1, Parts 25, 170, 175, 180, 182, 183, and the new Part 184.
- Office of Management and Budget (OMB), Prepublication Version of Final Guidance: <https://www.cfo.gov/assets/files/Final%20%20CFR%20Guidance%20-%204.3.2024%20-%20Pre-Publication%20Version.pdf>
- Online Uniform Guidance: 2 CFR 200: <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200?toc=1>
- Implementation Guidance issued by The Office of Management and Budget's (OMB) – expected “in the very near future”
- Technical Corrections to the Uniform Guidance issued by The Office of Management and Budget's (OMB) – expected late September 2024

QUESTIONS?