Section In OMB Uniform Guidance: Cost Principles, Audit, and Administrative Requirements for Federal Awards	Origin of Language
Contents	
Subpart A – Acronyms And Definitions	
Acronyms	
Definitions	
Subpart B – General Provisions	
200.100 Purpose	All circulars*
200.101 Applicability	All circulars*
200.102 Exceptions	A-110
200.103 Authorities	All circulars*
200.104 Supersession	All circulars*
200.105 Effect On Other Issuances	Revised
200.106 Agency Implementation	Revised
200.107 OMB Responsibilities	Revised
200.108 Inquiries	Revised
200.109 Review Date	Revised
200.110 Effective Date	Revised
200.111 English Language	New
200.112 Conflict Of Interest	New
200.113 Mandatory Disclosures	New
Subpart C – Pre-Federal Award Requirements And Contents Of Federal Awards	
200.200 Purpose	All circulars*/revised
200.201 Use Of Grant Agreements, (Including Fixed Amount Awards), Cooperative Agreements, And Contracts	A-110
200.202 Requirement To Provide Public Notice Of Federal Financial Assistance Programs	A-89

Section In OMB Uniform Guidance: Cost Principles, Audit, and Administrative Requirements for Federal Awards	Origin of Language
200.203 Notices Of Funding Opportunities	Incorporates guidance published at 68 FR 37376-37378 (June 23, 2003)
200.204 Federal Awarding Agency Review Of Merit Of Proposals	New - in part, FAPIIS notice 75 FR 7330 (Feb 18, 2010)
200.205 Federal Awarding Agency Review Of Risk Posed By Applicants	New - in part, FAPIIS notice 75 FR 7330 (Feb 18, 2010)
200.206 Standard Application Requirements	New - based on Paperwork Reduction Act (PRA) requirements
200.207 Specific Conditions	A-110
200.208 Certifications And Representations	A-110
200.209 Pre-Award Costs	New
200.210 Information Contained In Federal Awards	New, A-110
200.211 Public Access To Federal Award Information	New
Subpart D – Post Federal Award Requirements	
Standards For Financial And Program Management	
200.300 Statutory And National Policy Requirements	A-110, A-102
200.301 Performance Measurement	A-110
200.302 Financial Management	A-110
200.303 Internal Controls	A-133
200.304 Bonds	A-110
200.305 Payment	A-110
200.306 Cost Sharing Or Matching	A-110
200.307 Program Income	A-110, A-102
200.308 Revision Of Budget And Program Plans	A-110
200.309 Period Of Performance	A-110
Property Standards	
200.310 Insurance Coverage	A-110
200.311 Real Property	A-102
200.312 Federally Exempt Real Property	A-110

Section In OMB Uniform Guidance: Cost Principles, Audit, and Administrative Requirements for Federal Awards	Origin of Language
200.313 Equipment	A-102
200.314 Supplies	A-110
200.315 Intangible Property	A-110
200.316 Property Trust Relationship	A-110
Procurement Standards	
200.317 Procurements By States	A-102
200.318 General Procurement Standards	A-110
200.319 Competition	A-102
200.320 Methods Of Procurement To Be Followed	A-102
200.321 Contracting With Small And Minority Business, Women's Business Enterprises, And Labor Surplus Area Firms	A-102
200.322 Procurement Of Recovered Materials	A-102
200.323 Contract Cost And Price	A-102
200.324 Federal Awarding Agency Or Pass-Through Entity Review	A-102
200.325 Bonding Requirements	A-102
200.326 Contract Provisions	A-102
Performance And Financial Monitoring And Reporting	
200.327 Financial Reporting	A-102
200.328 Monitoring And Reporting Performance	A-102
200.329 Reporting On Real Property	A-102
Subrecipient Monitoring And Management	
200.330 Subrecipient And Contractor Determinations	A-133
200.331 Requirements For Pass-Through Entities	A-133
200.332 Fixed Amount Subawards	A-133
Record Retention And Access	
200.333 Record Retention And Access	A-102

Section In OMB Uniform Guidance: Cost Principles, Audit, and Administrative Requirements for Federal Awards	Origin of Language
200.334 Requests For Transfer Of Records	A-102
200.335 Methods Of Collection, Transmission And Storage Of Information	A-102
200.336 Access To Records	A-102
200.337 Restrictions On Public Access To Records	A-102
Remedies For Noncompliance	
200.338 Remedies For Noncompliance	A-110
200.339 Termination	A-110
200.340 Notification Of Termination Requirement	A-110
200.341 Hearings And Appeals	A-110
200.342 Effects Of Suspension And Termination	A-110
Closeout	
200.343 Closeout	A-110
Post-Closeout Adjustments And Continuing Responsibilities	
200.344 Post-Closeout Adjustments And Continuing Responsibilities	A-110
Collection Of Amounts Due	
200.345 Collection Of Amounts Due	A-102
Subpart E – Cost Principles	
General Provisions	
200.400 Policy Guide	A-21, A-87
200.401 Application	A21, A-122
Basic Considerations	
200.402 Composition Of Costs	A-21, A-87
200.403 Factors Affecting Allowability Of Costs	All Circulars*
200.404 Reasonable Costs	All Circulars*
200.405 Allocable Costs	All Circulars*

Section In OMB Uniform Guidance: Cost Principles, Audit, and Administrative Requirements for Federal Awards	Origin of Language
200.406 Applicable Credits	All Circulars*
200.407 Prior Written Approval (Prior Approval)	A-21, A-122
200.408 Limitation On Allowance Of Costs	A-21, A-87
200.409 Special Considerations	A-21, A-87
200.410 Collection Of Unallowable Costs	A-21
200.411 Adjustment Of Previously Negotiated Indirect (F&A) Cost Rates Containing Unallowable Costs	A-21
Direct And Indirect (F&A) Costs	
200.412 Classification Of Costs	New
200.413 Direct Costs	A-21, A-122
200.414 Indirect (F&A) Costs	A-87, A-122
200.415 Required Certifications	A-21, A-87
Special Considerations For States, Local Governments And Indian Tribes	
200.416 Cost Allocation Plans And Indirect Cost Proposals	A-87
200.417 Interagency Service	A-87
Special Considerations For Institutions Of Higher Education	81
200.418 Costs Incurred By States And Local Governments	A-21
200.419 Cost Accounting Standards And Disclosure Statement	New
General Provisions For Selected Items Of Cost	
200.420 Considerations For Selected Items Of Costs	A-21
200.421 Advertising And Public Relations	A-87
200.422 Advisory Councils	A-87
200.423 Alcoholic Beverages	A-87
200.424 Alumni/ae Activities	A-21
200.425 Audit Services	A-87
200.426 Bad Debts	A-87

Section In OMB Uniform Guidance: Cost Principles, Audit, and Administrative Requirements for Federal Awards	Origin of Language
200.427 Bonding Costs	A-87
200.428 Collections Of Improper Payments	A-21
200.429 Commencement And Convocation Costs	New
200.430 Compensation - Personal Services	All Circulars*
200.431 Compensation - Fringe Benefits	A-122
200.432 Conferences	A-122
200.433 Contingency Provisions	A-21
200.434 Contributions And Donations	A-21, A-122
200.435 Defense And Prosecution Of Criminal And Civil Proceedings,	A-21, A-87
Claims, Appeals And Patent Infringements	
200.436 Depreciation	A-21
200.437 Employee Health And Welfare Costs	A-21
200.438 Entertainment Costs	A-21
200.439 Equipment And Other Capital Expenditures	A-21, A-87
200.440 Exchange Rate	New
200.441 Fines, Penalties, Damages And Other Settlements	A-21
200.442 Fund Raising And Investment Management Costs	A-87
200.443 Gains And Losses On Disposition Of Depreciable Assets	A-87
200.444 General Government Expenses	A-87
200.445 Goods Or Services For Personal Use	A-21
200.446 Idle Facilities And Idle Capacity	A-87
200.447 Insurance And Indemnification	A-21, A-87
200.448 Intellectual Property	New
200.449 Interest	All Circulars*
200.450 Lobbying	A-21, A-87
200.451 Losses On Other Federal Awards Or Contracts	A-21

Section In OMB Uniform Guidance: Cost Principles, Audit, and Administrative Requirements for Federal Awards	Origin of Language
200.452 Maintenance And Repair Costs	A-122
200.453 Material And Supplies Costs, Including Costs Of Computing	A-122
Devices	
200.454 Memberships, Subscriptions, And Professional Activity Costs	A-122
200.455 Organization Costs	A-122
200.456 Participant Support Costs	A-122
200.457 Plant And Security Costs	A-122
200.458 Pre-Award Costs	A-122
200.459 Professional Service Costs	A-122
200.460 Proposal Costs	A-21
200.461 Publication And Printing Costs	A-87
200.462 Rearrangement And Reconversion Costs	A-87
200.463 Recruiting Costs	A-21
200.464 Relocation Costs Of Employees	A-122
200.465 Rental Costs Of Real Property	All Circulars*
200.466 Scholarships And Student Aid Costs	A-21
200.467 Selling And Marketing Costs	A-122
200.468 Specialized Service Facilities	A-21
200.469 Student Activity Costs	A-21
200.470 Taxes (Including Value Added Tax)	A-21, A-87, New
200.471 Termination Costs	A-122
200.472 Training And Education Costs	A-122, A-87
200.473 Transportation Costs	A-21
200.474 Travel Costs	A-21
200.475 Trustees	A-21
Subpart F – Audit Requirements	

Section In OMB Uniform Guidance: Cost Principles, Audit, and Administrative Requirements for Federal Awards	Origin of Language
General	
200.500 Purpose	A-133
Audits	
200.501 Audit Requirements	A-133, A-50
200.502 Basis For Determining Federal Awards Expended	A-133
200.503 Relation To Other Audit Requirements	A-133
200.504 Frequency Of Audits	A-133
200.505 Sanctions	A-133
200.506 Audit Costs	A-133
200.507 Program-Specific Audits	A-133
Auditees	
200.508 Auditee Responsibilities	A-133
200.509 Auditor Selection	A-133
200.510 Financial Statements	A-133
200.511 Audit Findings Follow-Up	A-133
200.512 Report Submission	A-133
Federal Agencies	
200.513 Responsibilities	A-133
Auditors	
200.514 Scope Of Audit	A-133
200.515 Audit Reporting	A-133
200.516 Audit Findings	A-133
200.517 Audit Documentation	A-133
200.518 Major Program Determination	A-133
200.519 Criteria For Federal Program Risk	A-133
200.520 Criteria For A Low-Risk Auditee	A-133

Section In OMB Uniform Guidance: Cost Principles, Audit, and Administrative Requirements for Federal Awards	Origin of Language
Management Decisions	
200.521 Management Decision	A-133
Subpart H – Appendices	
Appendix I - Full Text Of Notice Of Funding Opportunity	Incorporates guidance published at 68 FR 37376-37378 (June 23, 2003)
Appendix II - Contract Provisions For Non-Federal Entity Contracts Under Federal Awards	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).
Appendix III - Indirect (F&A) Costs Identification And Assignment, And Rate Determination For Institutions Of Higher Education (IHEs)	A-21
Appendix IV - Indirect (F&A) Costs Identification And Assignment, And Rate Determination For Nonprofit Organizations	A-122
Appendix V - State/Local Government And Indian Tribe - Wide Central Service Cost Allocation Plans	A-87
Appendix VI - Public Assistance Cost Allocation Plans	A-87
Appendix VII - States And Local Government And Indian Tribe Indirect Cost Proposals	A-87
Appendix VIII - Nonprofit Organizations Exempted From Subpart E: Cost Principles	A-21
Appendix IX - Hospital Cost Principles	45 CFR Part 74, Appendix E
Appendix X - Data Collection Form (Form SF-Sac)	A-133
Appendix XI - Compliance Supplement	A-133 Compliance Supplement