

CROSSWALK OF 2020/2021 REVISIONS

2 CFR PART 200 AND 2 CFR PART 2900

The Office of Management and Budget (OMB) published revisions to Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (also known as the Uniform Guidance) at [2 CFR Part 200](#) along with other revisions to 2 CFR Parts [25](#), [170](#), [183](#), and [200](#). Two new requirements took effect on August 13, 2020 and the remaining revisions took effect on November 12, 2020 and February 22, 2021.

Below is a crosswalk of the changes to the Uniform Guidance that identify the citations before revisions took effect and the new citations after the revisions took effect. Additionally, DOL's technical amendment and adoption of the Uniform Guidance found at [2 CFR Part 2900](#) is listed below along with the corresponding exceptions. Recipients and subrecipients of DOL awards must adhere to [2 CFR Part 200](#) and [2 CFR Part 2900](#).

Table Key

- ◆ **Order #** – Identifies each individual citation in the Uniform Guidance in a sequential order.
- ◆ **BEFORE** – Identifies the sequential order of the citations that was in effect prior to August 13, 2020 and before the revisions were made.
- ◆ **TOPIC** – Identifies the topic name or term contained in the Uniform Guidance. Items that are in bold and italicized are either new or have changed because of the revisions. Topics or terms that have been rescinded or removed as part of the revisions are identified through strikethrough text.
- ◆ **AFTER** – The revisions impacted the original order of the citations. The new sequential order of the citations is listed in the After column.
- ◆ **CHANGE** – This field indicates the extent of a change made to the provision in the revisions.
 - ▶ **No Change** – No changes have been made to the content or citation number for this provision.
 - ▶ **Content** – The language contained in this provision has changed.
 - ▶ **Citation** – This provision has been moved.
 - ▶ **Both** – Both the content and the citation number of the provision has changed.
 - ▶ **Removed** – This provision has been removed.
- ◆ **DOL Exceptions** – DOL's technical amendment and adoption of the Uniform Guidance and any change approved by OMB for the purposes of maintaining consistency with regulations, statute or longstanding Department policy are listed here.

Order #	BEFORE	TOPIC: Deleted (strikethrough) or Changed/New items (in bold and italics)	AFTER	CHANGE: Content, Citation, Both or Removed	DOL Exceptions
1	§200.0	Acronyms	§200.0	No Change	
2	§200.1	Definitions	** All at §200.1	Content	
3	§200.2	Acquisition cost	**	Citation	
4	§200.3	Advance payment	**	Citation	§2900.6
5	§200.4	Allocation	**	Citation	
6	None	<i>Assistance listings</i>	**	Both	

Order #	BEFORE	TOPIC:		CHANGE: Content, Citation, Both or Removed	DOL Exceptions
		Deleted (strikethrough)	or Changed/New items (in <i>bold and italics</i>)		
7	None	<i>Assistance listing number</i>		Both	
8	None	<i>Assistance listing program title</i>		Both	
9	§200.5	Audit finding		Citation	
10	§200.6	Auditee		Citation	
11	§200.7	Auditor		Citation	
12	§200.8	Budget		Citation	§2900.1
13	None	<i>Budget period</i>		Both	
14	§200.9	Central service cost allocation plan		Citation	
15	§200.10	Catalog of Federal Domestic Assistance (CFDA) number		Removed	
16	§200.11	CFDA program title		Removed	
17	§200.12	Capital assets		Both	
18	§200.13	Capital expenditures		Citation	
19	§200.14	Claim		Citation	
20	§200.15	Class of Federal awards		Citation	
21	§200.16	Closeout		Citation	
22	§200.17	Cluster of programs		Citation	
23	§200.18	Cognizant agency for audit		Citation	
24	§200.19	Cognizant agency for indirect costs		Citation	
25	§200.20	Computing devices		Citation	
26	§200.21	Compliance supplement		Both	
27	§200.22	Contract		Citation	
28	§200.23	Contractor		Citation	
29	§200.24	Cooperative agreement		Citation	
30	§200.25	Cooperative audit resolution		Citation	
31	§200.26	Corrective action		Citation	
32	§200.27	Cost allocation plan		Citation	
33	§200.28	Cost objective		Citation	
34	§200.29	Cost sharing or matching		Citation	
35	§200.30	Cross-cutting audit finding		Citation	
36	§200.31	Disallowed costs		Citation	
37	§200.32	Competitive Award (before)/ <i>Discretionary award (after)</i>		Both	
38	§200.33	Equipment		Citation	
39	§200.34	Expenditures		Citation	
40	§200.35	Federal agency		Citation	
41	§200.36	Federal Audit Clearinghouse (FAC)		Citation	
42	§200.37	Federal awarding agency		Citation	
43	§200.38	Federal award		Citation	

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		Deleted (strikethrough) or Changed/New items (in <i>bold and italics</i>)			
44	\$200.39	Federal award date	**	Citation	
45	\$200.40	Federal financial assistance	**	Citation	
46	\$200.41	Federal interest	**	Citation	
47	\$200.42	Federal program	**	Citation	
48	\$200.43	Federal share	**	Citation	
49	\$200.44	Final cost objective	**	Citation	
50	None	<i>Financial obligations</i>	**	Both	
51	\$200.45	Fixed amount awards	**	Citation	
52	\$200.46	Foreign public entity	**	Citation	
53	\$200.47	Foreign organization	**	Citation	
54	\$200.48	General purpose equipment	**	Citation	
55	\$200.49	Generally Accepted Accounting Principles (GAAP)	**	Citation	
56	\$200.50	Generally Accepted Government Auditing Standards (GAGAS)	**	Citation	
57	\$200.51	Grant agreement	**	Citation	
58	None	<i>Highest level owner</i>	**	Both	
59	\$200.52	Hospital	**	Citation	
60	\$200.53	Improper payment	**	Both	
61	\$200.54	Indian tribe (or “federally recognized Indian tribe”)	**	Citation	
62	\$200.55	Institutions of Higher Education (IHEs)	**	Citation	
63	\$200.56	Indirect (facilities & administrative (F&A)) costs	**	Citation	
64	\$200.57	Indirect cost rate proposal	**	Citation	
65	\$200.58	Information technology systems	**	Citation	
66	\$200.59	Intangible property	**	Citation	
67	\$200.60	Intermediate cost objective	**	Citation	
68	\$200.61	Internal controls	**	Citation	
69	\$200.62	Internal control over compliance requirements for Federal awards		Removed	
70	\$200.63	Loan	**	Citation	
71	\$200.64	Local government	**	Citation	
72	\$200.65	Major program	**	Citation	
73	\$200.66	Management decision	**	Citation	
74	\$200.67	Micro-purchase	**	Citation	
75	None	<i>Micro-purchase threshold</i>	**	Both	
76	\$200.68	Modified Total Direct Cost (MTDC)	**	Citation	
77	None	Non-competitive (before)/ <i>Non-discretionary award (after)</i>	**	Both	
78	\$200.69	Non-Federal entity (NFE)	**	Citation	\$2900.2
79	\$200.70	Nonprofit organization	**	Citation	

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80	None	<i>Notice of funding opportunity</i>	**	Both	
81	\$200.71	Obligations		Removed	
82	\$200.72	Office of Management and Budget (OMB)	**	Citation	
83	\$200.73	Oversight agency for audit	**	Both	
84	\$200.74	Pass-through entity	**	Citation	
85	\$200.75	Participant support costs	**	Citation	
86	\$200.76	Performance goal	**	Citation	
87	\$200.77	Period of performance	**	Citation	
88	\$200.78	Personal property	**	Citation	
89	\$200.79	Personally Identifiable Information (PII)	**	Citation	
90	\$200.80	Program income	**	Citation	
91	\$200.81	Property	**	Citation	
92	\$200.82	Protected Personally Identifiable Information (Protected PII)	**	Citation	
93	\$200.83	Project cost	**	Citation	
94	\$200.84	Questioned cost	**	Both	\$2900.3
95	\$200.85	Real property	**	Citation	
96	\$200.86	Recipient	**	Citation	
97	None	<i>Renewal award</i>	**	Both	
98	\$200.87	Research and Development (R&D)	**	Citation	
99	\$200.88	Simplified acquisition threshold	**	Both	
100	\$200.89	Special purpose equipment	**	Citation	
101	\$200.90	State	**	Citation	
102	\$200.91	Student Financial Aid (SFA)	**	Citation	
103	\$200.92	Subaward	**	Citation	
104	\$200.93	Subrecipient	**	Citation	
105	None	<i>Subsidiary</i>	**	Both	
106	\$200.94	Supplies	**	Citation	
107	None	<i>Telecommunications cost</i>	**	Both	
108	\$200.95	Termination	**	Citation	
109	\$200.96	Third-party in-kind contributions	**	Citation	
110	\$200.97	Unliquidated <i>financial</i> obligations	**	Citation	
111	\$200.98	Unobligated balance	**	Citation	
112	\$200.99	Voluntary committed cost sharing	**	Citation	
113	\$200.100	Purpose	\$200.100	No Change	
114	\$200.101	Applicability	\$200.101	Content	
115	\$200.102	Exceptions	\$200.102	Content	
116	\$200.103	Authorities	\$200.103	No Change	

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117	§200.104	Supersession	§200.104	No Change	
118	§200.105	Effect on other issuances	§200.105	Content	
119	§200.106	Agency implementation	§200.106	No Change	§2900.4
120	§200.107	OMB responsibilities	§200.107	No Change	
121	§200.108	Inquiries	§200.108	No Change	
122	§200.109	Review date	§200.109	No Change	
123	§200.110	Effective/applicability date	§200.110	Content	
124	§200.111	English language	§200.111	No Change	
125	§200.112	Conflict of interest	§200.112	No Change	
126	§200.113	Mandatory disclosures	§200.113	No Change	
127	§200.200	Purpose	§200.200	No Change	
128	§200.201	Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts	§200.201	No Change	
129	None	<i>Program planning and design</i>	§200.202	Both	
130	§200.202	Requirement to provide public notice of Federal financial assistance programs	§200.203	Citation	
131	§200.203	Notices of funding opportunities	§200.204	Citation	
132	§200.204	Federal awarding agency review of merit <i>of</i> proposals	§200.205	Both	§2900.5
133	§200.205	Federal awarding agency review of risk posed by applicants	§200.206	Both	
134	§200.206	Standard application requirements	§200.207	Both	
135	§200.207	Specific conditions	§200.208	Both	
136	§200.208	Certifications and representations	§200.209	Citation	
137	§200.209	Pre-award costs	§200.210	Citation	
138	§200.210	Information contained in a Federal award	§200.211	Citation	
139	§200.211	Public access to Federal award information	§200.212	Citation	
140	None	<i>Reporting a determination that a non-Federal entity is not qualified for a Federal award</i>	§200.213	Both	
141	§200.212	Suspension and debarment	§200.214	Citation	
142	None	<i>Never contract with the enemy</i>	§200.215	Both	
143	None	<i>Prohibition on certain telecommunication and video surveillance services or equipment</i>	§200.216	Both	
144	§200.300	Statutory and national policy requirements	§200.300	No Change	
145	§200.301	Performance measurement	§200.301	No Change	
146	§200.302	Financial management	§200.302	No Change	
147	§200.303	Internal controls	§200.303	No Change	
148	§200.304	Bonds	§200.304	No Change	
149	§200.305	<i>Federal</i> payment	§200.305	Content	§2900.7
150	§200.306	Cost sharing or matching	§200.306	No Change	§2900.8
151	§200.307	Program income	§200.307	No Change	

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152	§200.308	Revision of budget and program plans	§200.308	No Change	§2900.9, §2900.12
153	§200.309	<i>Modifications to</i> Period of performance	§200.309	Content	§2900.11
154	§200.310	Insurance coverage	§200.310	No Change	
155	§200.311	Real property	§200.311	No Change	
156	§200.312	Federally-owned and exempt property	§200.312	No Change	
157	§200.313	Equipment	§200.313	No Change	
158	§200.314	Supplies	§200.314	No Change	
159	§200.315	Intangible property	§200.315	No Change	§2900.13
160	§200.316	Property trust relationship	§200.316	No Change	
161	§200.317	Procurements by states	§200.317	No Change	
162	§200.318	General procurement standards	§200.318	Content	
163	§200.319	Competition	§200.319	Content	
164	§200.320	Methods of procurement to be followed	§200.320	Content	
165	§200.321	Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms	§200.321	No Change	
166	None	<i>Domestic preferences for procurement</i>	§200.322	Content	
167	§200.322	Procurement of recovered materials	§200.323	Citation	
168	§200.323	Contract cost and price	§200.324	Citation	
169	§200.324	Federal awarding agency or pass-through entity review	§200.325	Citation	
170	§200.325	Bonding requirements	§200.326	Citation	
171	§200.326	Contract provisions	§200.327	Citation	
172	§200.327	Financial reporting	§200.328	Citation	§2900.14
173	§200.328	Monitoring and reporting program performance	§200.329	Both	
174	§200.329	Reporting on real property	§200.330	Citation	
175	§200.330	Subrecipient and contractor determinations	§200.331	Citation	
176	§200.331	Requirements for pass-through entities	§200.332	Both	
177	§200.332	Fixed amount subawards	§200.333	Both	
178	§200.333	Retention requirements for records	§200.334	Citation	
179	§200.334	Requests for transfer of records	§200.335	Citation	
180	§200.335	Methods for collection, transmission, and storage of information	§200.336	Citation	
181	§200.336	Access to records	§200.337	Citation	
182	§200.337	Restrictions on public access to records	§200.338	Citation	
183	§200.338	Remedies for noncompliance	§200.339	Citation	
184	§200.339	Termination	§200.340	Both	
185	§200.340	Notification of termination requirement	§200.341	Both	
186	§200.341	Opportunities to object, hearings and appeals	§200.342	Citation	

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		Deleted (striketrough) or Changed/New items (in <i>bold and italics</i>)		Content, Citation, Both or Removed	
187	\$200.342	Effects of suspension and termination	\$200.343	Citation	
188	\$200.343	Closeout	\$200.344	Both	\$2900.15
189	\$200.344	Post-closeout adjustments and continuing responsibilities	\$200.345	Both	
190	\$200.345	Collection of amounts due	\$200.346	Citation	
191	\$200.400	Policy guide	\$200.400	No Change	
192	\$200.401	Application	\$200.401	No Change	
193	\$200.402	Composition of costs	\$200.402	No Change	
194	\$200.403	Factors affecting allowability of costs	\$200.403	Content	
195	\$200.404	Reasonable costs	\$200.404	No Change	
196	\$200.405	Allocable costs	\$200.405	No Change	
197	\$200.406	Applicable credits	\$200.406	No Change	
198	\$200.407	Prior written approval (prior approval)	\$200.407	No Change	\$2900.16
199	\$200.408	Limitation on allowance of costs	\$200.408	No Change	
200	\$200.409	Special considerations	\$200.409	No Change	
201	\$200.410	Collection of unallowable costs	\$200.410	No Change	
202	\$200.411	Adjustment of previously negotiated indirect (F&A) cost rates containing unallowable costs	\$200.411	No Change	\$2900.17
203	\$200.412	Classification of costs	\$200.412	No Change	
204	\$200.413	Direct costs	\$200.413	No Change	
205	\$200.414	Indirect (F&A) costs	\$200.414	Content	
206	\$200.415	Required certifications	\$200.415	No Change	
207	\$200.416	Cost allocation plans and indirect cost proposals	\$200.416	Content	
208	\$200.417	Interagency service	\$200.417	No Change	
209	\$200.418	Costs incurred by states and local governments	\$200.418	No Change	
210	\$200.419	Cost accounting standards and disclosure statement	\$200.419	No Change	
211	\$200.420	Considerations for selected items of cost	\$200.420	No Change	
212	\$200.421	Advertising and public relations	\$200.421	No Change	
213	\$200.422	Advisory councils	\$200.422	No Change	
214	\$200.423	Alcoholic beverages	\$200.423	No Change	
215	\$200.424	Alumni/ae activities	\$200.424	No Change	
216	\$200.425	Audit services	\$200.425	No Change	
217	\$200.426	Bad debts	\$200.426	No Change	
218	\$200.427	Bonding costs	\$200.427	No Change	
219	\$200.428	Collections of improper payments	\$200.428	No Change	
220	\$200.429	Commencement and convocation costs	\$200.429	No Change	
221	\$200.430	Compensation—personal services	\$200.430	No Change	
222	\$200.431	Compensation—fringe benefits	\$200.431	No Change	

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223	\$200.432	Conferences	\$200.432	No Change	
224	\$200.433	Contingency provisions	\$200.433	No Change	\$2900.18
225	\$200.434	Contributions and donations	\$200.434	No Change	
226	\$200.435	Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	\$200.435	No Change	
227	\$200.436	Depreciation	\$200.436	No Change	
228	\$200.437	Employee health and welfare costs	\$200.437	No Change	
229	\$200.438	Entertainment costs	\$200.438	No Change	
230	\$200.439	Equipment and other capital expenditures	\$200.439	No Change	
231	\$200.440	Exchange rates	\$200.440	No Change	
232	\$200.441	Fines, penalties, damages and other settlements	\$200.441	No Change	
233	\$200.442	Fund raising and investment management costs	\$200.442	No Change	
234	\$200.443	Gains and losses on disposition of depreciable assets	\$200.443	No Change	
235	\$200.444	General costs of government	\$200.444	No Change	
236	\$200.445	Goods or services for personal use	\$200.445	No Change	
237	\$200.446	Idle facilities and idle capacity	\$200.446	No Change	
238	\$200.447	Insurance and indemnification	\$200.447	No Change	
239	\$200.448	Intellectual property	\$200.448	No Change	
240	\$200.449	Interest	\$200.449	No Change	
241	\$200.450	Lobbying	\$200.450	No Change	
242	\$200.451	Losses on other awards or contracts	\$200.451	No Change	
243	\$200.452	Maintenance and repair costs	\$200.452	No Change	
244	\$200.453	Materials and supplies costs, including costs of computing devices	\$200.453	No Change	
245	\$200.454	Memberships, subscriptions, and professional activity costs	\$200.454	No Change	
246	\$200.455	Organization costs	\$200.455	No Change	
247	\$200.456	Participant support costs	\$200.456	No Change	
248	\$200.457	Plant and security costs	\$200.457	No Change	
249	\$200.458	Pre-award costs	\$200.458	Content	
250	\$200.459	Professional service costs	\$200.459	No Change	
251	\$200.460	Proposal costs	\$200.460	No Change	
252	\$200.461	Publication and printing costs	\$200.461	Content	
253	\$200.462	Rearrangement and reconversion costs	\$200.462	No Change	
254	\$200.463	Recruiting costs	\$200.463	No Change	
255	\$200.464	Relocation costs of employees	\$200.464	No Change	
256	\$200.465	Rental costs of real property and equipment	\$200.465	Content	
257	\$200.466	Scholarships and student aid costs	\$200.466	No Change	
258	\$200.467	Selling and marketing costs	\$200.467	No Change	

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259	\$200.468	Specialized service facilities	\$200.468	No Change	
260	\$200.469	Student activity costs	\$200.469	No Change	\$2900.19
261	\$200.470	Taxes (including Value Added Tax)	\$200.470	No Change	
262	None	<i>Telecommunication costs and video surveillance costs</i>	\$200.471	Both	
263	\$200.471	Termination costs	\$200.472	Citation	
264	\$200.472	Training and education costs	\$200.473	Citation	
265	\$200.473	Transportation costs	\$200.474	Citation	
266	\$200.474	Travel costs	\$200.475	Citation	
267	\$200.475	Trustees	\$200.476	Citation	
268	\$200.500	Purpose	\$200.500	No Change	
269	\$200.501	Audit requirements	\$200.501	No Change	
270	\$200.502	Basis for determining Federal awards expended	\$200.502	No Change	
271	\$200.503	Relation to other audit requirements	\$200.503	No Change	
272	\$200.504	Frequency of audits	\$200.504	No Change	
273	\$200.505	Sanctions	\$200.505	No Change	
274	\$200.506	Audit costs	\$200.506	No Change	
275	\$200.507	Program-specific audits	\$200.507	No Change	
276	\$200.508	Auditee responsibilities	\$200.508	No Change	
277	\$200.509	Auditor selection	\$200.509	Content	
278	\$200.510	Financial statements	\$200.510	No Change	
279	\$200.511	Audit findings follow-up	\$200.511	No Change	
280	\$200.512	Report submission	\$200.512	No Change	
281	\$200.513	Responsibilities	\$200.513	No Change	\$2900.2
282	\$200.514	Scope of audit	\$200.514	Content	
283	\$200.515	Audit reporting	\$200.515	No Change	
284	\$200.516	Audit findings	\$200.516	No Change	
285	\$200.517	Audit documentation	\$200.517	No Change	
286	\$200.518	Major program determination	\$200.518	No Change	
287	\$200.519	Criteria for Federal program risk	\$200.519	No Change	
288	\$200.520	Criteria for a low-risk auditee	\$200.520	No Change	
289	\$200.521	Management decision	\$200.521	No Change	\$2900.21, \$2900.22
290	Appendix I to Part 200	Full Text of Notice of Funding Opportunity	Appendix I to Part 200	No Change	
291	Appendix II to Part 200	Contract Provisions for Non-Federal Entity Contracts Under Federal Awards	Appendix II to Part 200	No Change	
292	Appendix III to Part 200	Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs)	Appendix III to Part 200	No Change	

Order #	BEFORE	TOPIC: Deleted (strikethrough) or Changed/New items (in bold and italics)	AFTER	CHANGE: Content, Citation, Both or Removed	DOL Exceptions
293	Appendix IV to Part 200	Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations	Appendix IV to Part 200	No Change	
294	Appendix V to Part 200	State/Local Governmentwide Central Service Cost Allocation Plans	Appendix V to Part 200	Content	
295	Appendix VI to Part 200	Public Assistance Cost Allocation Plans	Appendix VI to Part 200	Content	
296	Appendix VII to Part 200	States and Local Government and Indian Tribe Indirect Cost Proposals	Appendix VII to Part 200	Content	
297	Appendix VIII to Part 200	Nonprofit Organizations Exempted From Subpart E— Cost Principles of Part 200	Appendix VIII to Part 200	Content	
298	Appendix IX to Part 200	Hospital Cost Principles	Appendix IX to Part 200	Content	
299	Appendix X to Part 200	Data Collection Form (Form SF-SAC)	Appendix X to Part 200	No Change	
300	Appendix XI to Part 200	Compliance Supplement	Appendix XI to Part 200	Content	
301	Appendix XII to Part 200	Award Term and Condition for Recipient Integrity and Performance Matters	Appendix XII to Part 200	Content	

Check out our **SMART** grants management training on the [Grants Application and Management Community](#) on [WorkforceGPS.org](#). These training modules are focused on **S**trategies for sound grant management that include: **M**onitoring, **A**ccountability, **R**isk mitigation, and **T**ransparency.