

UG Crosswalk Supplement

A high-level overview of the 2024 changes. This is not a comprehensive list of all the changes.
For more detailed information, visit: [CFO.gov](https://www.cfo.gov) | [Uniform Guidance: Title 2 of the Code of Federal Regulations](#)

	2020 Version	2024 Version
General Terms		
	Federal Awarding Agency	Federal Agency
	Non-Federal Entity (some references changed)	Recipient or Subrecipient (as applicable)
Increased Accountability		
Whistleblower Protections: 200.217	None. Section 217 is a new addition to Part 200.	Added employee protections for disclosing information.
Subrecipient Updates		
Fixed Amount Subaward Increase to \$500,000	Fixed amount subawards up to the simplified acquisition threshold 200.333.	Fixed amount subawards up to \$500,000.
Streamlining Processes		
Revision of Budget/Program Plans: 200.308		<ul style="list-style-type: none"> • (b) defined more • (d [formerly j]) 30 calendar days • (f [formerly c]) Revisions Requiring Prior Approval updated.
Recognition of Tribal/State Sovereignty		
Indian Tribes Added to Flexibility Afforded to States: 200.317	Except for States, all recipients & subrecipients must follow 200.318 - 200.327 procurement guidance..	A State or Indian Tribe must follow the same policies and procedures it uses for procurements with non-federal funds.
Administrative Closeout Costs		
Basic Factors of Allowability: 200.403		(h) Administrative costs may be incurred until the due date of the final reports.
Indirect Costs		
Modified Total Direct Costs Base: Subaward Value Increase	200.1 MTDC definition included up to the first \$25,000 of each subaward.	200.1 MTDC definition includes up to the first \$50,000 of each subaward.
Increased <i>De Minimis</i> Rate: 200.414	De minimis rate up to 10%.	(f) De minimis rate up to 15%.
Procurement Changes		
Competition: 200.319	(c) Prohibits the use of geographic preferences in the evaluations.	(c) [removed regional preference rule]
Methods of Procurement: 200.320		<ul style="list-style-type: none"> • “Small purchases” changed to “simplified acquisitions.” • (b)(1) Tribal entities are no longer required to open sealed bids publicly.
Post-Award Clarifications		
Program Income: 200.307		Clarified the three methods of program income. May use more than one method for different aspects of a program. License fees and royalties are not program income.
Equipment/Disposition Updates		
Equipment Disposition: 200.313 (e) and (f)	200.313(3) NFE must get disposition guidance from federal entity. <ul style="list-style-type: none"> • \$5,000 or less may be retained. • More than \$5,000 (per unit) = may be retained or sold. Federal share paid to agency. May retain \$500 or 10% to cover expenses with sale. 	200.313(3) clarified guidance. <ul style="list-style-type: none"> • Equipment \$10,000 or less may be retained. • More than \$10,000 retain or sell. Federal share to be paid back. • Retain \$1,000 to cover expenses. • 200.313(f) added. Equipment retention.
Supplies: 200.314	200.314(s). Unused supplies over \$5,000 may be retained/sold.	200.314(a) Clarified Unused Supplies <ul style="list-style-type: none"> • Over \$10,000 may be retained/sold. • Retain \$1,000 to cover expenses.
Audit		
Audit Threshold Raised to \$1 Million: 200.501	When non-federal entity expends \$750,000 or more.	When non-federal entity expends \$1,000,000 or more.