

EDGAR 5th Edition
Technical Corrections and updates

PAGE NUMBER	TEXT / REVISION	EXPLANATION OF CHANGE
61	EQUITABLE SERVICES UNDER THE CARES ACT §76.665 Providing equitable services to students and teachers in non-public schools. §§76.666-76.669 [Reserved]	DELETED
78-79	EQUITABLE SERVICES UNDER THE CARES ACT §76.665 Providing equitable services to students and teachers in non-public schools.	DELETED
79	§§76.666-76.669 [Reserved]	DELETED
111	<i>Cost sharing or matching</i> means the portion of project costs not paid by Federal funds or contributions (unless otherwise authorized by Federal statute). See also §200.306	“.306” ADDED
112	<i>Federal awarding agency</i> means the Federal agency that provides a Federal award directly to a non-Federal entity.	MOVED (in alphabetical order after “Federal Award Date”)
116	<i>Oversight agency for audit</i> means the Federal awarding agency that provides the predominant amount of funding directly (direct funding) (as listed on the schedule of expenditures of Federal awards, see §200.510(b)) to a non-Federal entity unless OMB designates a specific cognizant agency for audit. When the direct funding represents less than 25 percent of the total Federal expenditures (as direct and sub-awards) by the non-Federal entity, then the Federal agency with the predominant amount of total funding is the designated cognizant oversight agency for audit. When there is no direct funding, the Federal awarding agency which is the predominant source of pass-through funding must assume the oversight responsibilities. The duties of the oversight agency for audit and the process for any reassignments are described in §200.513 (b).	“cognizant” REPLACED with “oversight”

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121	(d) <i>Governing provisions.</i> With the exception of subpart F of this part, which is required by the Single Audit Act, in any circumstances where the provisions of Federal statutes or regulations differ from the provisions of this part, the provision of the Federal statutes or regulations govern. This includes, for agreements with Indian tribes, the provisions of the Indian Self-Determination and Education and Assistance Act (ISDEAA), as amended, 25 U.S.C 450-458ddd-2.	“_” (underscore) REMOVED
121	(e) <i>Program applicability.</i> Except for §§200.203, 200.216, and 200.331 through 200.333, the requirements in subparts C, of subpart D, the requirements in subpart C, subpart D of this part, and subpart E of this part do not apply to the following programs:	REVISED
121	(f) <i>Additional program applicability.</i> Except for §§200.203 and 200.216, the guidance in subpart C of this part does not apply to the following programs:	REVISED
121	(iv) Aid to the Aged, Blind, and Disabled (titles I, X, XIV, and XVI-AABD of the Act, as amended); allocations must be made to selective groupings of employees, unless the non-Federal entity demonstrates that costs in relationship to salaries and wages do not differ significantly for different groups of employees.	“:” (colon) REMOVED
122	(c) The Federal awarding agency may adjust requirements to a class of Federal awards or non-Federal entities when approved by OMB, or when, required by Federal statutes or regulations, except for the requirements in subpart F of this part. A Federal awarding agency may apply less restrictive requirements when making fixed amount awards as defined in subpart A of this part, except for those requirements imposed by statute or in subpart F of this part.	“,” (comma) REMOVED
125-126	200.206 Federal awarding agency review of risk posed by applicants. (a) Review of OMB-designated repositories of governmentwide data. (1) Prior to making a Federal award, the Federal awarding agency is required by the Improper Payments Elimination and Recovery Improvement Act of 2012 Payment Integrity Information Act of 2019 , 31 U.S.C. 3321 3301, note, and 41 U.S.C. 2313 to review information available through any OMB-designated repositories of governmentwide eligibility qualification or financial integrity information as appropriate. See also suspension and debarment requirements at 2 CFR part 180 as well as individual Federal agency suspension and debarment regulations in title 2 of the Code of Federal Regulations.	REVISED
138	§200.313 General Equipment.	REVISED

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140-141	(e) To foster greater economy and efficiency, and in accordance with efforts to promote cost-effective use of shared services across the Federal Government, the non-Federal entity is encouraged to enter into state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services. Competition requirements will be met with applied to documented procurement actions using strategic sourcing, shared services, and other similar procurement arrangements.	“applied to” REMOVED
148	(4) The pass-through entity is responsible for resolving audit findings specifically related to the subaward and not responsible for resolving cross-cutting findings. If a subrecipient has a current Single Audit report posted in the Federal Audit Clearinghouse and has not otherwise been excluded from receipt of Federal funding (<i>e.g.</i> , has been debarred or suspended), the pass-through entity may rely on the subrecipient’s cognizant audit agency or cognizant oversight agency to perform audit follow-up and make management decisions related to cross-cutting findings in accordance with section § 200.513(a)(3)(vii) . Such reliance does not eliminate the responsibility of the pass-through entity to issue subawards that conform to agency and award-specific requirements, to manage risk through ongoing subaward monitoring, and to monitor the status of the findings that are specifically related to the subaward.	REVISED
159	(c) The requirements for development and submission of cost allocation plans (for central service costs and public assistance programs) and indirect cost rate proposals are contained in appendices IV, V and VI , VI and VII to this part.	REVISED
178	§200.458 Pre-award costs. Pre-award costs are those incurred prior to the effective date of the Federal award directly pursuant to the negotiation and in anticipation of the Federal award where such costs are necessary for efficient and timely performance of the scope of work. Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the Federal award and only with the written approval of the Federal awarding agency. If charged to the award, these costs must be charged to the initial budget period of the award, unless otherwise specified by the Federal awarding agency; or pass-through entity .	“or pass-through entity” ADDED

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188	<p>§200.509 Auditor selection.</p> <p>(a) <i>Auditor procurement.</i> In procuring audit services, the auditee must follow the procurement standards prescribed by the Procurement Standards in §§200.317 through 200.326 200.327 of subpart D of this part or the FAR (48 CFR part 42), as applicable. When procuring audit services, the objective is to obtain high-quality audits. In requesting proposals for audit services, the objectives and scope of the audit must be made clear and the non-Federal entity must request a copy of the audit organization's peer review report which the auditor is required to provide under GAGAS. Factors to be considered in evaluating each proposal for audit services include the responsiveness to the request for proposal, relevant experience, availability of staff with professional qualifications and technical abilities, the results of peer and external quality control reviews, and price. Whenever possible, the auditee must make positive efforts to utilize small businesses, minority-owned firms, and women's business enterprises, in procuring audit services as stated in §200.321, or the FAR (48 CFR part 42), as applicable.</p>	REVISED
228	<p>Appendix IX to Part 200—Hospital Cost Principles</p> <p>Based on initial feedback, OMB proposes to establish a review process to consider existing hospital cost determine how best to update and align them with this Part. Until such time as revised guidance is proposed and implemented for hospitals, the existing principles located at 45 CFR Part 75 Appendix-E IX, entitled “Principles for Determining Cost Applicable to Research and Development Under Grants and Contracts with Hospitals,” remain in effect. [78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75889, Dec. 19, 2014]</p>	REVISED