

Uniform Guidance Reference

UG Guidance			COFAR FAQ			COGR	
Section #	Section Topic	Pg #	FAQ Sub-Topic	Pg #	FAQ #	Pg#	Comments
200.23	Vendor vs. Contractor	23	Generally Accepted Acct Principles	5	200.23-1		It is the substance of the award that determines how it should be treated.
			Clarification	5	200.23-2		
200.54	Indian Tribes	25	Implications for Tribal Law	6	200.54-1		
			Generally Accepted Acct Principles	6	200.54-2		
			Implications for Applications	6	200.54-3		
200.100	Purpose	28	Admin. And Audit Requirements, and Cost Principles			2	
200.101	Applicability	29	Applicability to Fed Acquisitions Regulation	6	200.101-1	2-3	
			Audit Requirements	7	200.101-2		
			Cost Accounting Standards	7	200.101-3		
200.102	Exceptions	31	OMB May Allow Exceptions			3-4	
200.107	OMB Responsibilities	31	Regulations and Implementation			4	
200.109	Review Date	32	Ongoing Engagement			4	
200.110	Effective/ Applicability Dates	32	Indirect Cost Rates	7	200.110-1	4-5	IHE may begin on or after 12/26/14 submitting changes No penalty for discrepancies in practices if DS-2 has been submitted Procurement standard of \$3,000 on hold until December 2015 Not required to track "old" and "new" funds seperately
			Indirect Cost Rates Proposals	8	200.110-2		
			Disclosure Statements	8	200.110-3		
			Applications	8	200.110-4		
			Applications & DS-2s	8	200.110-5		
			Grace Period for Procurement	8	200.110-6		
			Incremental Funding	9	200.110-7		
			Formula & Entitlement Programs	9	200.110-8		
			Consistent Implementation (Federal)	9	200.110-9		
			Consistent Implementation (States)	9	200.110-10		
			Subawards	10	200.110-11		
			Updated from QII-1	10	200.110-12		
			Federal Awards Made Previously	10	200.110-13		
Pre-Existing Guidance	10	200.110-14					
Single Audit Compliance	10	200.110-15					
200.112	Conflict of Interest	32	Conflict of Interest	11	200.112-1	5	
200.113	Mandatory Disclosures	32	Disclosures of Violations Affecting Federal Grants			6	
200.201	Fixed Amount Awards	32	Fixed Amount Awards	11	200.201-2	7-8	Amounts above the salary cap are not considered cost sharing by the Feds Must report reductions of effort if more than 25%
			Cost-Share or Match	11	200.201-2		
			End of Award Certifications	12	200.201-3		
200.203	Notices	33	Funding Opportunities	12	200.203(a)	8	
200.204	Merit of Proposals	33	Federal Awarding Agency Review			9	
200.205	Risk Posed by Applicant	33	Federal Awarding Agency Review	12	200.205-1	10	
200.206	Standard App. Requirements	34	Paperwork Clearances			10-11	
200.210	Federal Award	34	Information Contained in a Federal Award			11	15 data elements
200.301	Performance Measurement	35	OMB-Approved Information Collections			11-12	
200.303	Internal Controls	36	Should vs. Must and Internal Controls	12	200.303-1	12-13	"Should" means best practice/ FR Dec 19th changed some should to must
			Should vs. Must In General	13	200.303-2		
			Should vs. Must and The Green Book	13	200.303-3		
200.306	Exceptions in Statute	37	For Restrictions in Cost Sharing or Matching	13	200.306-1	13-14	"Can not be used as a factor during merit review"
200.307	Fees and Royalties	38	Bayh-Dole Act	13	200.307-1	14-15	Income from royalties is not income. Statute takes precedent
200.308	Budget and Program Plan	39	Revision			15-16	
200.309	Periods of Payment	40	and No Cost Extension	14	200.309-1		

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200.313	Equipment	40	Equipment and Conditional Title	14	200.313-1	16-17	Non-Fed entities are not expected to change their equipment inventory systems
			Changes to Equipment Inventory	14	200.313-2		
200.317	Procurement by States	42	Same Policies & Procedures as non-Federal funds			17-18	
200.318	General Procurement Stnds	42	Screening Procedures	15	200.318-1	18	Language does not require any specific equipment screen procedures
200.319	Competition	43	Open and Free Competition			19	
200.320	Methods of Procurement to be followed	43	Micro vs Small vs Over Threshold	15	200.320-1	19-21	Aggregate amount of purchase does not exceed \$3,000 Criteria for sole source listed
			Sole Source for Research	16	200.320-2		
			Strategic Sourcing and Shared Services	16	200.320-4		
			Charge Cards	16	200.320-5		
			Indirect Costs	16	200.320-6		
200.323	Contract Cost and Price	44	Cost or Price Analysis			21-22	
200.327	Financial Reporting	45	OMB-Approved Collection of Financial Information			22	
200.328	Program Performance	45	Monitoring and Reporting			23-24	
200.330	Determinations	46	Subrecipient and Contractor			24-25	
200.331	Requirements for Pass-Through Entities	46	Pass-through Entities, Indirect Cost Rates, and State Funds	17	200.331-1	25-27	States are required to comply with the terms and conditions (F&A rates)
			Limits on Layers of Subrecipients for Indirect Costs	17	200.331-2		
			Delayed Federal Funds and Indirect Cost Rates	17	200.331-3		
			Indirect Cost Rates and Blended Subawards	17	200.331-4		
			Indirect Cost Rates and Entities with no Indirect Costs	17	200.331-5		
			Pass-through Entities and Indirect Cost Rate Negotiation	18	200.331-6		
			Indirect Cost Rates and non-Compliance with Guidance	18	200.331-7		
200.332	Fixed Amount Subawards	47	Fixed Amount Subawards	18	200.332-1	27	Prior approval required
200.334	Request for Transfer	48	Records			28	
200.335	Methods	48	for Collection, Transmission, and Storage of Information			28-29	
200.343	Closeout	49	Admin. Actions and Required Work Completed			29-30	
200.400	Policy Guide	50	Fixed Amount Subawards and Profit	18	200.400-1	31-32	
			Dual Role of Students and Post-Doctoral Staff	19	200.400-2		
			Profit and Nonprofits	19	200.400-3		
200.401	Application	50	Fixed Amount Awards and Cost Principles	19	200.401-1		
200.405	Allocable Costs	51	Unallowable Activities and Donated Services			32	
200.407	Prior Written Approval	52	Avoiding Subsequent Disallowance of Dispute			32-33	
200.413	Direct Costs	53	What Counts as Prior Approval	19	200.413-1	33-34	
200.414	Indirect (F&A) Costs	53	De Minimis Rate and Governments	20	200.414-1	34-36	
			Indirect Cost Rate Extensions - "Current" and "One-time"	20	200.414-2		
			Documentation Required for Extension	20	200.414-3		
			Timing of Request for Extension	21	200.414-3		
			Extensions and Fixed-Rates with Carry-Forward	21	200.414-4		
Extensions and Old Rates, Shorter Extensions	21	200.414-5					
200.415	Required Certifications	54	Authorization to Legally Bind the non-Federal Entity	21	200.415-1	36	Non-Fed entities must decide how best to establish authority
200.419	Cost Accounting	55	Standards and Disclosure Statement			36-38	
200.430	Compensation - Personal Services	57	Authorization of Changes to Time and Effort Systems	21	200.430-1	38-40	
			Time and Effort and Tribes	22	200.430-2		
200.431	Compensation	59	Fringe Benefits and Indirect Costs	22	200.431-1	40-42	Leave payout question
200.432	Conferences	61	Dissemination of Technical Information			42	

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200.433	Contingency Provisions	61	Future Costs			42-43	
200.436	Depreciation	63	Depreciation and Cost Sharing (Previously Q IV-1) Depreciation and Cost Sharing	22 22	200.436-1 200.436-2	43-44	
200.440	Exchange Rates	64	Prior Approval for Fluctuations in Exchange Rates	23	200.440-1	44-45	Prior approval only required if need for additional funding or change in scope
200.444	General Cost of Government	64	Salaries and Wages for Tribal Councils	23	200.444-1		
200.446	Idle Facilities	65	And Idle Capacity			45	
200.449	Interest	66	Cost Capitalized in Accordance with GAAP is Allowable			45-46	
200.451	Losses	68	On Other Awards or Contracts			46-47	
200.453	Materials and Supplies Cost	68	Including Costs of Computing Devices			47	
200.456	Participant Support Costs	69	Requires Prior Approval			47-48	
200.458	Pre-Award Costs	69	Pre-Award Costs	23	200.458-1	48	
			Uncommitted Cost Sharing	23	200.458-2		
200.461	Publication and Printing Costs	69	Charge Federal Award Before Closeout			48-49	
200.463	Recruiting Costs	69	Short-Term Travel Visa Costs Must be Directly Connected			49	
200.470	Taxes	71	Including Value Added Tax			49-50	
200.474	Travel Costs	72	Cost are a Direct Result of the Individual's Travel			50	
200.512	Report Submission	77	Tribes Opting out of Online Report Publication	23	200.512-1		
			Availability of Reports for Public Inspection	24	200.512-2		
			Waivers for Low-Risk Audit Standards	24	200.512-3		
			Application of Option Not to Publish for Tribes	24	200.512-4		
			Single Audit Accountable Official	24	200.512-5		
Apen III	Cost Sharing in Research Base						FR 12/19/14 New clause A.1.a(3) on what Cost Sharing is in the calculation base
Apen III	Indirect Cost ID and Assign.	87	Utility Cost Adjustment	25	Apen III-1	51-54	