

In the Federal Register of 22 FEB 2021 (86 FR 10439 et seq.), OMB made a few (mostly minor) changes to 2 CFR 200. All of these changes are effective 22 FEB 2021.

SYNOPSIS OF CHANGES TO 2 CFR 200

SUBPART A

DEFINITIONS

Federal awarding agency is **added**.

Oversight agency for audit has been **amended**, expanding the language here to clarify how this responsibility is assigned for tiers below the primary recipient.

§§ 200.2 through 200.99 are removed. But I'm pretty sure they had already been removed...

SUBPART B

§ 200.101 Applicability.

Minor changes (with no significant effect) to paragraphs (e) and (f).

§ 200.102 Exceptions.

Minor changes (with no significant effect) to paragraph (c).

SUBPART C

§ 200.206 Federal awarding agency review of risk posed by applicants.

Minor changes to paragraph (a)(1).

SUBPART D

Procurement Standards

§ 200.318 General procurement standards.

Minor changes to paragraph (e).

Subrecipient Monitoring and Management

§ 200.332 Requirements for pass-through entities.

Clarifying changes to the language at paragraph (d)(4) regarding pass-through entity responsibility for resolving audit findings.

SUBPART E

Direct and Indirect (F&A) Costs et al.

§ 200.416 Cost allocation plans and indirect cost proposals.

Changes to paragraph (c) clarifying applicability of appendices V, VI and VII.

SUBPART F

§ 200.514 Scope of audit.

Changes in paragraph (c)(4).

Appendix IX to Part 200 – Hospital Cost Principles

The regulation now refers to the cost principles stated at 45 CFR 75 Appendix IX, which remain in effect.