

Uniform Guidance (2 CFR Part 200) – Detailed Comparison with Regulatory Language

This document provides a structured comparison including excerpts of regulatory language from the current Uniform Guidance and key revisions introduced in the 2024 Final Rule (effective October 1, 2024).

Section	Current Language (2 CFR Part 200)	Revised / Updated Language (2024 Rule)
§200.303 Internal Controls	"Establish, document, and maintain effective internal control over the Federal award... Evaluate and monitor compliance... Take prompt action when instances of noncompliance are identified."	Enhanced emphasis on documentation, monitoring, and cybersecurity safeguards; includes explicit requirement for safeguarding information and evaluating compliance continuously.
§200.320 Procurement Methods	"Micro-purchases may be awarded without soliciting competitive price or rate quotations if the recipient... considers the price reasonable... and maintains documents to support its conclusion."	Clarifies that recipients must maintain documented price/cost justification even for micro-purchases and strengthens documentation expectations for all procurement methods.
Procurement Thresholds	Micro-purchase threshold defined with flexibility based on internal controls and FAR alignment.	Threshold increases (e.g., micro-purchase up to \$15,000 in practice) and allowance to raise thresholds up to \$50,000 with proper internal controls.
Audit Requirements (§200.501)	Single Audit threshold: \$750,000 in Federal expenditures.	Increased Single Audit threshold to \$1,000,000 to

		reduce administrative burden.
Subrecipient Monitoring	Entities must monitor subrecipients for compliance with statutes and award terms.	Expanded expectations including broader prior approval requirements and greater oversight of named subrecipients and contractors.
Cost Principles / Equipment (§200.313)	Equipment threshold typically \$5,000 per unit.	Threshold increased to \$10,000; greater flexibility in capitalization and supply retention.
Indirect Cost Rate (§200.414)	De minimis indirect cost rate set at 10%.	Increased de minimis rate to 15% for eligible entities.

Compliance Implications for Procurement & Contracts Offices

- Greater emphasis on documentation (especially price reasonableness).
- Increased thresholds reduce administrative burden but require updated policy alignment.
- Enhanced monitoring and internal control expectations increase audit exposure risk if not implemented.
- Policy updates will be necessary to incorporate revised terminology (recipient/subrecipient) and expanded requirements.