

Office of Justice Programs (OJP)

2024 Part 200 Uniform Requirements Updates

October 8, 2024

October 15, 2024

October 22, 2024



Session Agenda

- ❖ Overview and Timing
- ❖ Highlights of Changes and Implications for Recipients
- ❖ Takeaways and Resources





Learning Objectives

At the end of this session, you should be able to:



Explain the revised Part 200 Uniform Requirements take effect on October 1, 2024.



Know that the updates apply from the date of the action under the award, not the date of the award. (DOJ's regulations may be different than other federal agencies in this respect.)



Understand key highlights of how the changes may affect your OJP Award.



Be aware that prior approvals and GAMs are often required to apply the changed guidance to a specific award.



Access the DOJ Grants Financial Guide as a user-friendly summary of key information from 2 C.F.R. Part 200 (and some other Federal laws and guidance) specific to DOJ awards.



Part 200 Uniform Requirements Overview

- The Office of Management and Budget (OMB) sets forth Federal government-wide guidance for Federal assistance (e.g., grants and cooperative agreements) in its Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, which is codified in Part 200 of Title 2 of the Code of Federal Regulations ("Part 200 Uniform Requirements" or "Part 200").
- Part 200 sets forth:
 - General provisions applicable to Federal financial assistance.
 - Requirements from pre- through post-award.
 - Cost principles
- The U.S. Department of Justice (DOJ) adopts Part 200 in the DOJ regulation at 2 C.F.R. Part 2800. (And a minor supplement for JAG.)
- The DOJ Grants Financial Guide is a user-friendly summary of key information from 2 C.F.R. Part 200 (and some other Federal laws and guidance) specific to DOJ awards.

Overview and Timing



Overview: 2024 Revision Part 200 Uniform Requirements

Office of Management and Budget (OMB) Guidance for Federal Financial Assistance

- OMB updated portions of Title 2 of the Code of Federal Regulations (CFR) went into effect October 1, 2024, including 2 CFR part 200 (commonly known as the “Uniform Guidance” or “Part 200”).

Supplementary OMB resources:

- Council on Federal Financial Assistance <https://www.cfo.gov/coffa/uniform-guidance-coffa/>

Supplementary DOJ resources:

- [DOJ Financial Guide](#)

Applicability Timing of Part 200 Uniform Requirements to Office of Justice Programs (OJP) Awards

Implementation date for Department of Justice (DOJ) (and in general):
October 1, 2024

- Date that the Code of Federal Regulations changed;
- Date that OMB has set for agency implementation;
- Other Federal agencies' implementation timing may differ.

Applicability to awards made in Fiscal Year (FY) 2025: Revised Part 200 Uniform Requirements.

- Includes any subaward/contracts under those awards:
 - Recipient award actions taken prior to October 1 are subject to the previous Part 200 Uniform Requirements.
 - Grant Award Modifications (GAMs) would generally still be required for proposed award modifications that require prior approval.

Applicability Timing of Part 200 Uniform Requirements to Office of Justice Programs (OJP) Awards (cont.)

Applicable to awards made in FY24 and earlier: Revised Part 200 Uniform Requirements for recipient award actions on or after October 1, 2024.

- GAMs would generally still be required for proposed award modifications that require prior approval.

The revised Part 200 Uniform Requirements does not retroactively apply to recipient award actions taken prior to October 1.

- Recipient award actions taken prior to October 1 are subject to the previous Part 200 Uniform Requirements.



Examples of Recipient Award Actions

- Obligating or incurring project costs,
- Making subawards or entering into procurement contracts,
- Negotiating (or re-negotiating) indirect cost rates,
- Budget and award modifications.

Why Do the Part 200 Uniform Requirements Revisions Apply to awards made prior to October 1?

DOJ's regulation + OJP's conditions:

DOJ's regulation in 2 CFR Part 2800 implementing Part 200:

- Expressly includes "any subsequent changes" to Part 200.

OJP's prepopulated condition, "Applicability of Part 200 Uniform Requirements“:

- Applies Part 200 "as adopted and supplemented by DOJ" in 2 CFR Part 2800.

OJP's pre-populated condition, "Compliance with DOJ Grants Financial Guide“:

- Requires recipients to comply with the DOJ Grants Financial Guide, "including any updated version that may be posted during the period of performance".

Highlights of Changes and Implications for OJP





Presentation Approach

**Whistleblower
Protections
Language
(§ 200.217)**

**2 C.F.R.
Official
Language**

Section 200.217 – Whistleblower Protections

“An employee of a recipient or subrecipient must not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing to a person or body described in paragraph (a)(2) of 41 U.S.C. 4712 information that the employee reasonably believes is evidence of gross mismanagement of a Federal contract or grant, a gross waste of Federal funds, an abuse of authority relating to a Federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a Federal contract (including the competition for or negotiation of a contract) or grant. The recipient and subrecipient must inform their employees in writing of employee whistleblower rights and protections under 41 U.S.C. 4712. See statutory requirements for whistleblower protections at 10 U.S.C. 4701, 41 U.S.C. 4712, 41 U.S.C. 4304, and 10 U.S.C. 4310.”

Whistleblower Protections

Implementation Considerations:

- Process for reporting waste, fraud, and abuse to Office of the Inspector General (OIG) remains the same.



Changes in Definitions 2 CFR Part 200 (§ 200.1)

Section 200.1 – Definitions

- Equipment and supply threshold increased from \$5,000 to \$10,000.
- Added definition of For-Profit Organizations.
- Modified Total Direct Cost (MTDC) – subaward threshold increased from \$25,000 to \$50,000.
- Replaced “Non-Federal Entity” with “Recipient and Subrecipient”.
- Use “indirect costs” not “F&A”.
- Use “cost sharing” not “matching”.

Whistleblower Protections Language (§ 200.217)

*2 C.F.R.
Official
Language*

Section 200.217 – Whistleblower Protections

“An employee of a recipient or subrecipient must not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing to a person or body described in paragraph (a)(2) of 41 U.S.C. 4712 information that the employee reasonably believes is evidence of gross mismanagement of a Federal contract or grant, a gross waste of Federal funds, an abuse of authority relating to a Federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a Federal contract (including the competition for or negotiation of a contract) or grant. The recipient and subrecipient must inform their employees in writing of employee whistleblower rights and protections under 41 U.S.C. 4712. See statutory requirements for whistleblower protections at 10 U.S.C. 4701, 41 U.S.C. 4712, 41 U.S.C. 4304, and 10 U.S.C. 4310.”



Whistleblower Protections

Implementation Considerations:

- Process for reporting waste, fraud, and abuse to Office of the Inspector General (OIG) remains the same.
- Recipients and subrecipients must now inform their employees in writing of Federal whistleblower protections provided by law. The process for reporting waste, fraud, and abuse to the DOJ Office of the Inspector General (OIG) remains the same.

For information on the process to report waste, fraud, and abuse, please refer to the [DOJ Financial Guide](#), Chapter 3.20. The DOJ OIG hotline is available at <https://oig.justice.gov/hotline>.

Indirect Costs and Modified Total Direct Costs Language (§ 200.1)

*2 C.F.R.
Official
Language*

Section 200.1 - Definition

“Modified Total Direct Cost (MTDC) means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$50,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs, and the portion of each subaward in excess of \$50,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs and with the approval of the cognizant agency for indirect costs.”



Indirect Costs and Modified Total Direct Costs

Implementation Considerations:

- If you continue to use the same indirect cost rate in an agreement that has not expired, then renegotiation is not required.
- The existing indirect cost rate needs to be recalculated if using a different base (e.g., increased subaward amount to \$50,000 in MTDC base).
- You will need to submit a budget modification GAM to apply adjusted rate to awards, after renegotiated indirect cost rate agreements are approved.

De Minimis Indirect Cost Rate Language (§ 200.414)

*2 C.F.R.
Official
Language*

Section 200.414 – Indirect Costs

“De minimis rate. Recipients and subrecipients that do not have a current Federal negotiated indirect cost rate, or the rate (including provisional rate) may elect to charge a de minimis rate of up to 15 percent of modified total direct costs (MTDC). The recipient or subrecipient is authorized to determine the appropriate rate up to this limit. Federal agencies and pass-through entities may not require recipients and subrecipients to use a de minimis rate lower than the negotiated indirect cost rate or the rate elected pursuant to this subsection unless required by Federal statute or regulation.”



De Minimis Indirect Cost Rate

Implementation Considerations:

- Negotiated indirect cost rates will remain in effect until renegotiated.
- If you elected to use the 10% de minimis indirect cost rate you will be **permitted to submit budget modifications** after October 1, 2024, to take advantage of the 15% de minimis rate. The 15% de minimis rate only applies to activities starting on or after October 1, 2024.
- Federal agencies may allow you to apply the 15% de minimis rate to an existing award if the agency determines that there are sufficient funds to support the 15% rate.
- You will need to submit a budget modification GAM to apply the adjusted rate to awards.

Equipment (§ 200.313) and Procurements by States and Indian Tribes Language (§ 200.317)

*2 C.F.R.
Official
Language*

Section 200.313 – Equipment:

- *“(b) General. A State must use, manage and dispose of equipment acquired under a Federal award in accordance with State laws and procedures. Indian Tribes must use, manage, and dispose of equipment acquired under a Federal award in accordance with tribal laws and procedures. If such laws and procedures do not exist, Indian Tribes must follow the guidance in this section. Other recipients and subrecipients, including subrecipients of a State or Indian Tribe, must follow paragraphs (c) through (e) of this section.”*

Section 200.317 – Procurements by States and Indian Tribes:

- *“§ 200.317 Procurements by States and Indian Tribes. When conducting procurement transactions under a Federal award, a State or Indian Tribe must follow the same policies and procedures it uses for procurements with non-Federal funds. If such policies and procedures do not exist, States and Indian Tribes must follow the procurement standards in §§ 200.318 through 200.327. In addition to its own procedures, States or Indian Tribes must comply with §§ 200.321 - 200.323, and 200.327. All other recipients and subrecipients, including subrecipients of States or Indian Tribes, must follow §§ 200.318 - 200.327.”*

Equipment and Procurements by States and Indian Tribes

Implementation Considerations:

- Revision allows Indian Tribes to dispose of equipment in accordance with tribal law.
- Revision to permit Indian Tribes to be treated the same as States for the purposes of procurement.
- If the procurement occurs on or after October 1, 2024, the Tribe must apply its own procurement policy, if it has one, plus a specific Part 200 Uniform Requirements provisions, i.e., 2 CFR 200.321-323 and Part 200.327
- If the procurement occurs before October 1, 2024, the Tribe must apply the Part 200 Uniform Requirements procurement policy requirements in 2 CFR 200.318-327, regardless of whether it has its own policy.

**Procurement
Standards:
Competition
(§ 200.319)
Contracting
Language
(§ 200.321)**

*2 C.F.R.
Official
Language*

Section 200.319 – Competition (Eliminated the previous version’s prohibition of using geographic preferences in procurement.)

Section 200.321 – Contracting with small businesses, minority businesses, women’s business enterprises, veteran-owned businesses, and labor surplus area firms.

“(a) When possible, the recipient or subrecipient should ensure that small businesses, minority businesses, women’s business enterprises, veteran-owned businesses, and labor surplus area firms (See U.S. Department of Labor’s list) are considered as set forth below.”

Procurement Standards: Competition (§ 200.319) Contracting (§ 200.321)

Implementation Considerations:

- Consider these changes when preparing new contracts.

**Definitions:
Supplies and
Equipment
Language
(§ 200.313 and
§ 200.314)**

*2 C.F.R.
Official
Language*

Section 200.313 – Equipment

“Equipment means tangible personal property (including IT systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes, or \$10,000.”

Section 200.314 – Supplies

“Supply means all tangible personal property other than those described in the equipment definition. A computing device is a supply if the acquisition cost is below the lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes or \$10,000, regardless of the length of its useful life.”



Definitions: Supplies and Equipment

Implementation Considerations:

- Raised threshold from \$5,000 to \$10,000.
- Revised the Department of Justice (DOJ) Financial Guide.
- Anticipated to use a prospective financial GAM, as applicable.

Internal Controls and Cybersecurity Language (§ 200.303(e))

*2 C.F.R.
Official
Language*

Section 200.303(e) – Internal Controls and Cybersecurity

“Internal controls. (e) Take reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information (PII) and other types of information. This also includes information the Federal agency or passthrough entity designates as sensitive or other information the recipient or subrecipient considers sensitive and is consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.”



Internal Controls and Cybersecurity

Implementation Considerations:

- Continued emphasis on cybersecurity and protection of personally identifiable information (PII).
- OJP's monitoring of funding recipients includes assessing the entity's use of proper internal controls.

Revision of Budget and Program Plans (§ 200.308 (f)(10))

*2 C.F.R.
Official
Language*

Section 200.308 (f)(10) – Revision of Budget and Program Plans

“(10) A no-cost extension (meaning, an extension of time that does not require the obligation of additional Federal funds) of the period of performance, other than any one-time extension authorized by the Federal agency in accordance with paragraph (g)(2). All requests for no-cost extensions should be submitted at least 10 calendar days before the conclusion of the period of performance. The Federal agency may approve multiple no-cost extensions under a Federal award if not prohibited by Federal statute or regulation.”

Revision of Budget and Program Plans (§ 200.308 (g)(2))

*2 C.F.R.
Official
Language*

Section 200.308 – Revision of Budget and Program Plans

“One-time extensions. Initiate a one-time extension of the period of performance by up to 12 months unless one or more of the conditions outlined in paragraphs (g)(2)(i) through (iii) of this section apply. Prior approval is not required if a recipient is authorized in the terms and conditions of the Federal award to initiate a one-time extension. However, the recipient must notify the Federal agency in writing with the supporting justification and a revised period of performance at least 10 calendar days before the conclusion of the period of performance. A one-time extension may not be exercised for the sole purpose of using unobligated balances.”



Award Extensions/No Cost Extensions

Implementation Considerations:

- The submission of a GAM for the prior approval of any extensions (one-time or additional) will still be required.
 - GAMs include notifications and are administratively necessary to ensure all award documentation and financial systems are updated.
- The recipient will still be required to submit a GAM 30 days prior to the current end date (and enforced in JustGrants). Within 30 days, Grant Managers can still initiate.
 - The 30-day submission procedure is particularly important for end of fiscal year budgeting processes.
- Generally, a one-time extension of the period performance by up to 12 months will be considered with supporting justification. A one-time extension may not be exercised for the sole purpose of using unobligated balances.
- Additional extensions may be considered with sufficient justification.

Revision of
Budget and
Program Plans
Language
(cont.)
(§ 200.308)

*2 C.F.R.
Official
Language*

Section 200.308 - Revision of budget and program plans.

“Subaward activities not proposed in the application and approved in the Federal award. A change of subrecipient only requires prior approval if the Federal agency or pass-through entity includes the requirement in the terms and conditions of the Federal award. In general, a Federal agency or pass through entity should not require prior approval of a change of subrecipient unless the inclusion was a determining factor in the merit review or eligibility process. This requirement does not apply to procurement transactions for goods and services.”



Revision of Budget and Program Plans (cont.)

Implementation Considerations:

- Under competitive and certain formula funding opportunities, changes to subrecipients or subrecipient activities generally still need to be reviewed and approved through budget modification and scope change GAMs because they are considered in eligibility and merit review.

Requirements for Pass- through Entities (§ 200.332)

*2 C.F.R.
Official
Language*

Section 200.332 – Requirements for pass-through entities

“A pass-through entity must:

- Verify that the subrecipient is not excluded or disqualified in accordance with § 180.300, which include confirming in SAM.gov that a potential subrecipient is not suspended, debarred, or otherwise excluded from receiving Federal funds.*
- Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the information provided below. A pass-through entity must provide the best available information when some of the information below is unavailable. A pass-through entity must provide the unavailable information when it is obtained.”*
- Evaluate each subrecipient's fraud risk and risk of noncompliance with a subaward to determine the appropriate subrecipient monitoring described in paragraph (f) of this section.*

Subrecipient Required Certifications (§ 200.415)

*2 C.F.R.
Official
Language*

Section 200.415 – Required certifications

“Subrecipients under the Federal award must certify to the pass-through entity whenever applying for funds, requesting payment, and submitting financial reports: “I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729–3730 and 3801–3812. Each such certification must be maintained pursuant to the requirements of § 200.334. This paragraph applies to all tiers of subrecipients.”

Requirements for Pass-through Entities and Certifications

Implementation Considerations:

- Emphasizing the risk assessment responsibilities for pass-through entities.
- OJP monitoring activities includes examining whether the prime recipient has written procedures for managing its subrecipient award process to ensure they meet the requirements of 2 CFR 200 (200.332), including:
 - Checking for suspension and debarment prior to making the subaward
 - Subrecipient agreement contains all elements, including any relevant conditions from the federal award
 - Conducting a risk assessment of each subrecipient to include assessing the risk of fraud
 - Developing a risk informed monitoring plan and monitoring the activities of its subrecipients
 - Documenting monitoring results, including significant Single Audit and other audit results related to the subaward and ensures corrective action.

Termination and Standard Costs Language (§ 200.472)

*2 C.F.R.
Official
Language*

Section 200.472 – Termination and Standard Costs Language

“Closeout Costs. Administrative costs associated with the closeout activities of a Federal award are allowable. The recipient or subrecipient may charge the Federal award during the closeout for the necessary administrative costs of that Federal award (for example, salaries of personnel preparing final reports, publication and printing costs, costs associated with the disposition of equipment and property, and related indirect costs). These costs may be incurred until the due date of the final report(s). If incurred, these costs must be liquidated prior to the due date of the final report(s) and charged to the final budget period of the award unless otherwise specified by the Federal agency.”



Termination and Standard Closeout Costs

OJP Implementation Considerations:

- Makes allowable administrative costs associated with closeout activities that can be charged during the closeout period.
- These costs may be incurred up until, and must be liquidated by, the due date of the final report and charged to the final budget period unless otherwise specified by OJP.
- DOJ Financial Guide includes updates to the Period of Availability of Funds.
- Recipients need to take care to document the costs and be prepared to provide these during audit reviews and in-depth monitoring.

Sub-part F: Audit Requirements Language (§ 200.501)

*2 C.F.R.
Official
Language*

Section 200.501 – Sub-part F: Audit Requirements

b) *“Single audit. A non-Federal entity that expends \$1,000,000 or more in Federal awards during the non-Federal entity’s fiscal year must have a single audit conducted in accordance with § 200.514 except when it elects to have a program-specific audit conducted in accordance with paragraph (c) or (d) of this section.”*



Sub-part F: Audit Requirements

Implementation Considerations:

- Applies for fiscal years beginning on or after 10/1/24.
- Should the entity expend \$1,000,000 (previously \$750,000) or more in Federal awards during the fiscal year , the entity must have a single audit conducted in accordance with 200.514—except when it elects to have a program-specific audit conducted in accordance with paragraph 200.501(c) or (d).
- Under the revision, the cognizant agency has the sole responsibility to grant extension requests.

**Appendix 1:
Notice of
Funding
Opportunities
(NOFOs)
Language
(§ 200.204)**

*2 C.F.R.
Official
Language*

Section 200.204 – Appendix 1: Notice of Funding Opportunities (NOFOS)

“Required Consistency: Potential applicants must be able to find similar information across all Federal NOFOs. To that end, Federal agencies must include the same or similar section headings and a table of contents.”

NOFO simplification components of the April 2024 [Memo Reducing Burden in the Administration of Federal Financial Assistance:](#)

“Increase the accessibility, readability, clarity and design of NOFOs.”



Appendix 1: Notice of Funding Opportunities (NOFOs)

Implementation Considerations:

- OJP is moving away from using the term “solicitations” and aligning with the “NOFO” terminology.
- In FY25, OJP (with COPS and OVW) is undertaking a two-part strategy to streamline its application process and simplify the notices of funding opportunity (NOFOs):
 - (1) Universally applying a set of strategies to reduce, improve, and streamline the application process; and improve the readability, accessibility, and simplicity of those NOFOs.
 - (2) Implement a pilot for 11 NOFOs that will use alternatives in submission, language, and guidance.
- OJP is developing a robust measurement approach to inform future NOFO simplification efforts.

Takeaways and Resources





Takeaways!

- The revised Part 200 Uniform Requirements took effect on October 1, 2024.
- Generally, the revisions are relaxing and are not imposing restrictions on applicants and recipients.
- The date of the action under the award, not the date of the award, is the determining factor to which Part 200 applies.
- Prior approvals and GAMs are often required to apply the changed guidance to a specific award.
- OJP's implementation may vary from other Federal agencies.

If you have any specific questions regarding Part 200 Uniform Requirements applicability to your award, contact your assigned DOJ Grant Manager.



Resources Websites

Code of Federal Regulations – 2 CFR Part 200 (Updated on 10/1)

<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200>

Council on Federal Financial Assistance <https://www.cfo.gov/coffa/uniform-guidance-coffa/>

DOJ Grants Financial Guide

<https://www.ojp.gov/funding/financialguidedoj/overview>

OJP Grants/Funding Website - <https://www.ojp.gov/funding>

JusticeGrants Resources Website – External Training

<https://justicegrants.usdoj.gov>

Additional Q&A Session October 22, 2024, 12:30pm – 2pm

