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¶ 96 FEATURE COMMENT: OMB Releases Final Guidance For Federal Financial Assistance

On April 4, 2024, the Office of Management and Budget released its Final Rule revising its Guidance for Grants and Agreements (now titled Guidance for Federal Financial Assistance), located in title 2 of the Code of Federal Regulations. See Guidance for Federal Financial Assistance, Pre-Publication Version, at 2, available at *www.cfo.gov/assets/files/Final%202%20CFR%20Guidance%20-%204.3.2024%20-%20Pre-Publication%20Version.pdf*. With certain exceptions, the guidance generally applies to grants, cooperative agreements (not including cooperative research and development agreements), loans and loan guarantees, subsidies, insurance, and certain other types of assistance. The revisions include significant changes to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards at 2 CFR pt. 200 (Uniform Guidance) and other parts of title 2 of the Code of Federal Regulations. These revisions are the most extensive changes to the Uniform Guidance since it went into effect on Dec. 26, 2013.

As with the Proposed Rule, see Guidance for Grants and Agreements, 88 Fed. Reg. 69,390 (Oct. 5, 2023), the Final Rule describes OMB's four goals for the re-write: "(1) incorporating statutory requirements and administration priorities; (2) reducing agency and recipient burden; (3) clarifying sections that recipients or agencies have interpreted in different ways; and (4) rewriting applicable sections in plain language, improving flow, and addressing inconsistent use of terms within the guidance." Final Rule, at 3.

In a webinar announcing the release of the Final Rule, OMB and officials from other agencies emphasized that the guidance has been rewritten in plain language to make it clear, consistent, and understandable to all applicants. Speakers highlighted the changes to the template for Notices of Funding Opportunity (NOFOs) in Appendix I to Part 200 that will shorten and simplify grant announcements, as well as changes to the guidance directing agencies to use plain language in drafting NOFOs to make them accessible and easily understandable. The deputy secretary of the Department of Health and Human Services, Andrea Palm, indicated that HHS has already seen promising results in implementing these directives through its Simpler NOFOs Pilot Initiative.

OMB highlighted certain changes made in furtherance of the re-write's four goals in the Executive Summary for the Final Rule's preamble. OMB generally replaced the term "non-Federal entity" with "recipient," "subrecipient," or both throughout the guidance (except in subpart F because non-federal entity is a defined term in the Single

Audit Act). OMB stated that, before this change, readers found it difficult to quickly identify which entity was being referred to in many sections, especially when agencies apply the Uniform Guidance to federal agencies, for-profit organizations, foreign public entities, or foreign organizations (which are not included in the definition of non-federal entity). OMB also increased several monetary thresholds to reduce agency and recipient burden, including increasing the single audit threshold from $750,000 to $1,000,000 and the threshold for considering items to be equipment from $5,000 to $10,000.

The revised guidance also changes certain provisions in 2 CFR pt. 25 related to obtaining unique entity identifiers (UEIs) and registering in the System for Award Management (SAM.gov). The Final Rule clarifies that second-tier subrecipients and contractors under grants do not need to obtain a UEI and permits agencies to exempt foreign organizations and foreign public entities from completing a full SAM.gov registration for federal awards under $500,000.

The revised guidance takes effect October 1. Federal agencies may elect to apply it to federal awards issued prior to October 1, provided that the effective date used is no earlier than 60 days after the Final Rule's publication in the *Federal Register*. The Uniform Guidance is not binding on recipients and subrecipients—each agency must implement the guidance through codified regulations for it to apply to that agency's recipients and subrecipients. To foster uniformity and consistency, agencies are required to adopt the revised Uniform Guidance in full unless different provisions are required by federal statute or are approved by OMB. See Final Rule, § 200.106. But, because of the flexibility to implement the revised guidance before October 1, different agencies may have different effective dates for its implementation.

Below is an analysis of some of the most significant provisions in the Final Rule.

Section 200.113, Mandatory Disclosures—Prior to the Uniform Guidance revisions, section 200.113 only required disclosure to the awarding agency or pass-through entity of actual violations of criminal law involving fraud, bribery, or gratuities potentially affecting the award. The Proposed Rule expanded this provision by requiring disclosure to the awarding agency or pass-through entity, and the relevant office of inspector general, of credible evidence of any criminal violation potentially affecting the award, as well as credible evidence of civil False Claims Act violations.

In the Final Rule, OMB revised this section to better align it with the language in the Federal Acquisition Regulation Mandatory Disclosure Rule as set forth in FAR 3.1003 and FAR 52.203-13. As in the FAR Mandatory Disclosure Rule, OMB declined to define "credible evidence." It observed, however, that Black's Law Dictionary defines "credible evidence" as evidence "that is worthy of belief; trustworthy evidence." OMB said it intends "credible evidence" to generally have the same meaning it has in the FAR Mandatory Disclosure Rule, i.e., it "indicates a higher standard [than reasonable grounds to believe]," implying that an applicant, recipient, or subrecipient "will have the opportunity to take some time for preliminary examination of the evidence to determine its credibility before deciding to disclose to the Government." (Quoting 73 Fed. Reg. 67,064, 67,073-74 (Nov. 12, 2008) (alterations in original).) OMB further stated that "the preliminary examination by an applicant, recipient, or subrecipient will involve a *diligent* (and reasonably prompt) internal effort to determine whether a violation has, in fact, occurred." (Emphasis added.) OMB also said the use of the word "promptly" (as opposed to the FAR term "timely") "indicates that any such preliminary investigation should not be open-ended or extend over a longer period of time than is necessary to make a preliminary assessment of credibility," but that using "promptly" instead of "timely" "was not intended to otherwise affect this general principle on timing discussed in the FAR preamble."

Consistent with the FAR, OMB revised proposed § 200.113 to limit the categories of violations of criminal law that must be disclosed to those "involving fraud, conflict of interest, bribery, or gratuity violations." Additionally, OMB replaced "potentially affecting the Federal award" with "in connection with the Federal award (including any activities or sub-

awards thereunder)" to better align the text with the FAR and clarify that mandatory disclosures are only required if there is some nexus to the federal award at issue.

Section 200.216, Prohibition on Certain Telecommunications and Video Surveillance Services or Equipment—In the Proposed Rule, OMB sought to incorporate guidance from its Frequently Asked Questions (FAQs) on Fiscal Year 2019 National Defense Authorization Act § 889 for federal award recipients with the following additional provisions: (1) "A recipient or subrecipient may use covered telecommunications equipment or services for their own purposes (not program activities) provided they are not procured with Federal funds"; (2) "The prohibition on covered telecommunications equipment or services applies to funds generated as program income, indirect cost recoveries, or to satisfy cost share requirements"; and (3) "The recipient or subrecipient is not required to certify that funds were not expended on covered telecommunications equipment or services beyond the certification provided upon signing the award."

OMB received comments indicating that the first addition would preclude recipients and subrecipients from using prohibited equipment and services for program activities, even though the statute permits them to do so provided the prohibited equipment and services were not purchased with federal funds. Other commenters expressed concern that the proposed revision created "confusion on how the statutory prohibition applies to funds generated as program income, indirect cost recoveries, and funds used to satisfy cost share requirements."

In the Final Rule, among other revisions, OMB removed the first two additions noted above. OMB clarified that it was not prohibiting recipients and subrecipients from using prohibited equipment and services, and only intended to prohibit purchases of such equipment and services using federal funds. OMB stated that it was removing the second provision because it lacked context and caused confusion, but advised that it was not revising its May 2021 FAQ guidance concerning the application of § 889 to program income, indirect costs, and funds used to satisfy cost sharing obligations. Since costs for prohibited equipment and services are unallowable, as specified in the FAQs, recipients may not use program income to cover the cost of such equipment and services or use the cost of such equipment and services to meet cost sharing requirements. Additionally, recipients and subrecipients must exclude the costs of prohibited equipment and services from their indirect cost pool and base when calculating their indirect cost rate.

Provisions Related to Fixed Amount Awards and Subawards—As explained in the definitions in revised § 200.1, fixed amount awards are a type of grant or cooperative agreement in which a federal agency or pass-through entity

> provides a specific amount of funding without regard to actual costs incurred under the Federal award. This type of Federal award reduces some of the administrative burden and record-keeping requirements for both the recipient or subrecipient and the Federal agency or pass-through entity. Accountability is based primarily on performance and results.

Prior to the revisions, the applicability table in § 200.101 stated that the cost principles in subpart E do not apply to fixed amount awards. Many potential recipients and subrecipients, as well as agencies looking to increase participation by less experienced entities, have been interested in increasing the availability of fixed amount awards because of the reduced administrative and record-keeping burdens.

The Proposed Rule included some changes that might have made fixed amount awards more widely available, but others that seemed to limit the benefits of using them. Proposed § 200.333 would have removed the simplified acquisition threshold cap on fixed amount subawards, potentially increasing pass-through entities' ability to award larger dollar value fixed amount subawards. However, proposed § 200.201 seemed to limit the utility of using fixed amount awards by adding a statement that "[a]t the end of a fixed amount award, the recipient or subrecipient must certify in writing to the Federal agency or pass-through entity that the project was completed as agreed to in the Federal award and that all expenditures were incurred in accordance with § 200.403," which contains the "[f]actors affecting allowability of costs."

Commenters expressed concern that this language would undermine the intent of fixed amount awards (i.e., payment for performance rather than reimbursement of specific costs), and that requiring fixed amount award recipients and subrecipients to certify that their expenditures complied with the cost principles would eliminate the benefit of using fixed amount awards. Other commenters requested clarification on which requirements in the Uniform Guidance apply to fixed amount awards and subawards.

Section 200.101, Applicability: OMB revised § 200.101(b)(4)(ii) to clarify that only the following sections of the cost principles in subpart E apply to fixed amount awards: 200.400(g) (specifying that recipients and subrecipients cannot earn profit, but, as revised, clarifying that if a fixed amount award is completed in accordance with the award terms and conditions, unexpended funds retained by the recipient or subrecipient are not considered profit); 200.402 (composition of costs, specifying that "[t]he total cost of a Federal award is the sum of the allowable direct and allocable indirect costs minus any applicable credits."); 200.403 (factors affecting allowability of costs); 200.404 (reasonable costs); 200.405 (allocable costs); and 200.407(d) (prior approval for fixed amount subawards). Additionally, OMB specified that fixed amount awards are subject to subparts A–D of the Uniform Guidance and the audit requirements in subpart F. However, OMB also explained that, under § 200.102, federal agencies have flexibility to apply less restrictive requirements to fixed amount awards, except for requirements imposed by statute or in subpart F related to audit.

Section 200.201, Use of Grants, Cooperative Agreements, Fixed Amount Awards, and Contracts: In § 200.201, OMB clarified that fixed amount awards should be negotiated using the cost principles in subpart E as a guide, and added language indicating that fixed amount awards are subject to certain cost principles, identified above. In the preamble, OMB observed that "[c]onsidering that fixed amount awards are negotiated using the cost principles, unallowable costs should not be included in fixed amount award budgets," and that fixed amount awards should not be used for unallowable activities. However, it noted that under § 200.405(b), unallowable activities may receive an appropriate allocation of indirect costs in certain circumstances.

The preamble states that OMB concluded that "application of some of the basic considerations of the cost principles at §§ 200.402 through 200.405—particularly during the budget negotiation process—remains consistent with the use and general meaning of fixed amount awards." OMB indicated that "one reason the cost principles have not historically applied to fixed amount awards is that various prior approval requirements are contained in the general provisions for selected items of cost. Requiring prior approval for selected items of cost throughout the performance period would interfere with the efficiencies provided by this type of award." OMB noted that it did not add any additional prior approval requirements for fixed amount awards (other than requiring agency approval of fixed amount subawards). OMB further stated it believes the Final Rule recognizes that accountability for fixed amount awards is based primarily on performance and results, and not on costs, because it added a provision to § 200.400(g) indicating that when program activities are completed in accordance with the award terms and conditions, unexpended funds retained by the recipient or subrecipient are not considered profit. However, OMB also revised § 200.201(b)(4) to require that recipients and subrecipients identify activities that were not completed at the conclusion of a fixed amount award because any funds associated with the costs of activities that were not completed must be returned.

Proposed § 200.201 included language indicating that, unless terminated before completion, there is "no review" of actual recipient or subrecipient costs incurred under fixed amount awards. In the Final Rule, OMB revised paragraph (b)(1) of § 200.201 to clarify that "routine monitoring" of the actual costs incurred is not expected—rather than "no review" as proposed—because OMB was concerned that the phrase "no review" suggested that fixed amount awards are not subject to audit under subpart F, which is inaccurate. OMB also revised § 200.201 to include additional language emphasizing that recipients and

subrecipients with fixed amount awards must maintain records and make them available for audit.

OMB further revised § 200.201 to clarify that fixed amount awards should only be used if there is "accurate" (as opposed to "adequate," as stated in the Proposed Rule) "cost, historical, or unit pricing data available to establish a fixed budget based on a reasonable estimate of actual costs." In addition, OMB revised this section to clarify that fixed amount awards cannot be used in programs that require cost sharing because agencies or pass-through entities must monitor contributions of cost sharing amounts through periodic financial reports, which are not required for fixed amount awards.

Section 200.302, Financial Management: In the preamble, OMB noted that it received a comment stating that this section should not apply to fixed amount awards. OMB disagreed with this suggestion, and confirmed that recipients and subrecipients of fixed amount awards must have financial management systems that comply with § 200.302's requirements.

Section 200.333, Fixed Amount Subawards: OMB rejected comments requesting that it remove the prior approval requirement for fixed amount subawards. OMB noted that agencies are responsible for risk assessments and must evaluate whether fixed amount awards and subawards are appropriate. Additionally, "OMB determined that a threshold for fixed amount subawards remains warranted." Instead of removing the cap on fixed amount subawards as proposed, OMB raised it from the simplified acquisition threshold ($250,000) to $500,000.

While the Final Rule may not result in a significant expansion of fixed amount awards, the additional guidance on the requirements for such awards will be helpful to recipients and subrecipients navigating these requirements.

Section 200.303, Internal Controls—OMB proposed revising § 200.303 to require that recipient and subrecipient internal controls include cybersecurity and other measures to safeguard information. OMB received comments requesting more specificity for this requirement, including suggestions that OMB incorporate National Institute of Standards and Technology Special Publication 800-53 or other existing frameworks to ensure that this requirement is consistent Government-wide and will not hinder participation in federal assistance programs. In the Final Rule, OMB reinstated the word "reasonable" when describing the actions required to safeguard information in recognition that recipients and subrecipients should have reasonable discretion to determine appropriate controls based on the type and sensitivity of the information at issue. OMB declined to establish a specific framework for cybersecurity internal controls but said it would continue to evaluate whether to implement a specific Government-wide framework. OMB stated that, in the interim, individual agencies may consider providing more specific guidance for their assistance programs. Unfortunately, this approach could lead to inconsistent requirements across agencies, which is contrary to the Uniform Guidance's purpose of achieving uniformity and consistency.

Sections 200.317–200.327, Procurement Standards—The Final Rule adopted much of the Proposed Rule's changes to the procurement standards, with some modifications and commentary.

The Final Rule adopted OMB's proposal to expand § 200.317 to permit Indian Tribes to follow their own procurement policies and procedures when conducting procurements under federal awards. OMB declined to extend this to local governments and recipients and subrecipients that are subject to procurement standards of states or Indian Tribes. It explained that recipients and subrecipients subject to procurement standards of states or Indian Tribes should not generally be precluded by the Uniform Guidance from following those standards, but could seek a case-by-case exemption should a conflict arise.

The Final Rule adopted the Proposed Rule's change to § 200.318 providing that proper classification of employees under the Fair Labor Standards Act (29 USCA § 201, et seq.) is an element of contractor responsibility. The Final Rule also implemented the proposed changes to § 200.318(l) permitting recipients and subrecipients to use practices including: (1) Project Labor Agreements or similar forms of pre-hire col-

lective bargaining agreements; (2) requiring construction contractors to use hiring preferences or goals for people residing in high-poverty areas, disadvantaged communities, or high-unemployment census tracts; (3) requiring contractors to use hiring preferences or goals for individuals with barriers to employment, including women and people from underserved communities; (4) using agreements intended to ensure uninterrupted service delivery or community benefits; and (5) offering employees of predecessor contracts right of first refusal. In response to comments, OMB revised paragraph (l) to clarify that recipient and subrecipients "may," but are not required to, use these practices if otherwise consistent with law and the objectives of the applicable program. OMB explained that it expects federal agencies will have a role in assessing whether these practices are consistent with the authorizing laws applicable to and the objectives of their programs.

The Final Rule made several other changes relating to labor and increasing opportunities for certain groups. Prior to the revisions, recipients and subrecipients other than states were prohibited from using geographic preferences in procurements under federal awards, even when required by state, local, or tribal law. In § 200.319, OMB adopted the Proposed Rule's elimination of this prohibition, provided that any preferences are otherwise consistent with existing law. The Final Rule also adopts OMB's proposed change specifying that subpart D does not prohibit the use of scoring mechanisms that reward bidders for committing specific numbers and types of U.S. jobs or certain compensation and benefits. In § 200.321, the Final Rule added "veteran-owned businesses" as a business type that recipients and subrecipients are encouraged to contract with. And § 200.324 requires recipients and subrecipients to consider workforce impacts in a "cost-benefit or price" analysis if the procurement transaction will displace public sector employees.

Prior to the revisions, § 200.319 had a conflict of interest provision excluding contractors that "develop or draft" specifications, requirements, statements of work, or invitations for bids or requests for proposals from competing for such procurements. In the Proposed Rule, OMB changed this language to state that this exclusion would apply to contractors that "***assist***" with developing or drafting such documents. The Final Rule reverts back to the original text to clarify that only contractors that actually developed or draft such documents must be excluded from competing for those procurements.

The Final Rule largely adopted the proposed changes to § 200.320, but revised it to clarify that, when awarding contracts below the micro-purchase threshold ($10,000) without soliciting competitive price or rate quotations, recipients and subrecipients must maintain documentation supporting their price reasonableness determination. Additionally, in response to comments requesting clarification on what constitutes an adequate number of bids, OMB revised this section to clarify that a recipient or subrecipient may exercise judgment in determining what number of bids is adequate unless specified by a federal agency, such as where the terms and conditions of a federal award specify a number of bids to be solicited.

To support the Government's policy of improving climate resilience, the Proposed Rule added a new paragraph to § 200.323 encouraging the purchase, acquisition, or use of reusable, recyclable, refurbished, efficient, and sustainable products and services. Some commenters requested clarification as to whether "encouragement" means recipients can specify these characteristics or pay more for sustainable products, but OMB found additional clarification unnecessary. OMB explained that the new paragraph encourages the practice "to the greatest extent practicable and consistent with law," but is not a requirement, and adopted the paragraph as proposed.

In § 200.324, the Proposed Rule removed the requirement to negotiate profit as a separate element of price for contracts where there is no price competition. The Final Rule adopted the proposed change, explaining that while recipients and subrecipients are no longer expressly required to negotiate profit as a separate element of price for contracts awarded without price competition, they may still do so if they deem necessary. Additionally, some commenters requested that OMB remove the prohibition on the use of "cost plus a percentage of cost" and "percentage of construction costs" methods of contracting, but OMB con-

cluded that removing this prohibition would present "both legal and policy concerns."

Prior to the revisions, § 200.324 required recipients and subrecipients to "perform a *cost or price analysis* in connection with every procurement action in excess of the Simplified Acquisition Threshold." (Emphasis added.) In the Proposed and Final Rules, OMB changed this language to require that recipients and subrecipients perform a "cost-benefit or price analysis." Commenters requested that OMB define "cost-benefit analysis" for purposes of this section, but OMB declined to do so, reasoning that it was unnecessary to define the term.

Section 200.340, Termination—The Proposed Rule would have removed language permitting agencies to terminate an award if the award "no longer effectuates the program goals or agency priorities." It also would have added a provision indicating that:

> [a] Federal agency determination to not award continuation funding [defined in the Final Rule as "second or subsequent budget period within an identified period of performance"] does not constitute a termination. For example, if an award no longer effectuates the program goals or agency priorities or continued Federal funding is not available.

OMB stated in the Final Rule that these changes were intended to remove unnecessary language while still permitting agencies to terminate awards in accordance with their terms and conditions (including, if permitted by the award terms and conditions, when an award no longer effectuates the agency's priorities or program goals). Some understood the proposed change to be removing agencies' ability to terminate the award if it no longer effectuates program goals or agency priorities. Additionally, commenters expressed concern about a lack of due process for awards that were discontinued but not characterized as a "termination." Others noted that some authorizing statutes have express termination provisions that define decisions not to award continuation funding as a termination.

In the Final Rule, OMB revised § 200.340 to clarify that, to the extent authorized by law, agencies may include a term and condition that permits termination if an award no longer effectuates program goals or agency priorities. OMB stated that both the prior version and revised version of the Uniform Guidance directed agencies and pass-through entities to unambiguously specify all termination provisions in the terms and conditions of the award, and that the revisions merely clarify this point. OMB also decided to remove the provision indicating that a decision not to award continuation funding does not constitute a termination but stated it may evaluate this topic again in the future. OMB also advised that concerns about due process were addressed in the revisions to § 200.342.

Section 200.342, Opportunities to Object, Hearings, and Appeals—The Proposed Rule would have amended § 200.342 to require that "[t]he Federal agency or pass-through entity must maintain written procedures for processing objections, hearings, and appeals." This was significant due to the lack of uniformity in disputes processes for financial assistance. Unlike procurement contracts, which have dispute resolution mechanisms through the bid protest process and Contract Disputes Act, there is no uniform process for resolving disputes related to financial assistance, and there is significant inconsistency among agencies in terms of the processes they have available. HHS and the Department of Labor both have formal, written processes complete with published opinions. But some other agencies use their debt collection procedures to resolve financial assistance disputes, some agencies have informal dispute resolution mechanisms with no published procedures, and some agencies have no dispute resolution mechanisms at all. Requiring that all agencies have formal, written procedures will be a welcome change for financial assistance recipients.

While the proposal to require agencies to adopt written dispute resolution procedures was a welcome development, many commenters questioned whether it would be unduly burdensome to require pass-through entities, in addition to federal agencies, to establish and maintain written dispute resolution procedures. Commentors noted that governmental pass-through entities, such as states, likely already have dispute resolution procedures, but that this requirement would be unduly burdensome for other types of recipients, espe-

cially nonprofits, particularly when such disputes can be handled as a matter of contract law.

In response to these comments, OMB revised the Final Rule to remove the requirement that pass-through entities maintain written procedures for objections, hearings, and appeals. The only requirement for pass-through entities in this section under the Final Rule is that they "comply with any requirements for hearings, appeals, or other administrative proceedings to which the recipient or subrecipient is entitled under any statute or regulation applicable to the action involved." This will substantially improve this provision by easing the burden on pass-through entities while enhancing due process, consistency, and predictability in dispute resolution processes with agencies.

Section 200.413, Direct Costs—Prior to the Uniform Guidance revisions, § 200.413(e) provided that unallowable costs must be treated as direct costs for purposes of calculating indirect cost rates only if the costs represent activities that (1) include personnel salaries, (2) occupy space, and (3) benefit from the entity's indirect costs. The Proposed Rule would have amended § 200.413(e) to provide that "[u]nallowable costs for Federal awards must be treated as direct costs when determining indirect rates," without limiting the costs that must be included to costs that would logically constitute a direct cost activity. In response to comments on this issue, OMB agreed that the proposed revision changed the standard for the treatment of unallowable costs in determining indirect cost rates and reverted to the original language with minor revisions.

Section 200.414, Indirect Costs—The Final Rule adopts the proposed change increasing the de minimis indirect cost rate from 10 percent to 15 percent of modified total direct costs (MTDC). During the virtual event announcing the release of the Final Rule, speakers emphasized that the increase to the de minimis rate would substantially improve the ability of recipients and subrecipients to recover their indirect costs. OMB also adopted the proposed revision to the definition of MTDC in 2 CFR § 200.1 to increase the value of each subaward that can be included in MTDC from $25,000 to $50,000.

In the preamble to the Final Rule, OMB rejected suggestions that the de minimis rate should be increased to 20 percent. It also rejected suggestions that the threshold for including subawards in MTDC should be higher than $50,000. OMB considered comments suggesting that it permit recipients and subrecipients to use direct labor (instead of MTDC) as their base when applying the de minimis rate. It did not adopt this suggestion, but stated it may consider this in future revisions.

Conclusion—The Final Rule includes many significant changes both to the Uniform Guidance and other parts of 2 CFR beyond what we could cover here due to space constraints. Many of these changes will fulfill OMB's goal of reducing burdens and making the guidance more accessible and easier to understand. Others may not go far enough, and some topics (like clearer requirements for for-profit recipients) were left for another day. While the intent of the guidance is to create uniformity and consistency across agencies, that will not always be the case. As the guidance gets rolled out, recipients and subrecipients should bear in mind that different agencies may implement the new guidance on different dates and be aware that some agencies may have statutory authority or OMB approval to implement requirements that differ from the Uniform Guidance.

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