BLUE BOOK

GAAFR PLUS

2nd Quarter 2026 Supplement

Proposed Changes to Uniform Guidance

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Government Finance Officers Association

Acknowledgements

The editors of *GAAFR Plus* wish to acknowledge and thank the members of the *GAAFR* Technical Advisory Board for their expert advice and suggestions on early drafts of this supplement.

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The editors also thank all of the GFOA staff members whose work has enabled us to publish this supplement. We would especially like to thank Robert Kotchen, Administrative Assistant/System Administrator for his assistance in producing this supplement.

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Proposed Changes to Uniform Guidance

Final changes will be incorporated into a future edition of the *GAAFR*

Background

On May 29, the U.S. Office of Management and Budget (OMB) released proposed changes to several parts of its regulations for Federal financial assistance in Title 2 of the Code of Federal Regulations (2 CFR), Subtitle A. Comments are due electronically by July 13, 2026. The most important changes are the potential shift from guidance to binding regulation, elimination of fixed amount awards, eligibility verifications, and discretionary termination of awards.

OMB states that the proposed changes are intended to improve transparency, accountability, and oversight of Federal awards; the proposal includes changing the status of 2 CFR Subtitle A to become an OMB regulation. From a finance perspective, the proposal should be read for its practical effect on grant compliance systems, internal controls, subrecipient monitoring, procurement documentation, payment verification, and the timing of policy changes across Federal agencies.

While OMB proposes revisions to Parts 25, 170, 175, 180, 182, and 183, this supplement focuses on the proposed changes to Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, commonly known as the Uniform Guidance.

Overall Change

One of the most significant proposed changes is OMB's effort to change the regulatory text in 2 CFR Subtitle A to be an OMB "regulation" rather than "guidance." If finalized, government-wide policies and requirements would be legally binding and would apply across Federal agencies as of the effective date of OMB's final rule. This proposed change would reduce variation among agencies but also heighten the importance of updating grant policies, internal controls, and staff training promptly when OMB issues final changes. OMB also proposes to refer to Part 200 as the *Uniform Grants Regulation* (UGR), while retaining the existing Part 200 heading, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Title 2 would continue to be named *Federal Financial Assistance*, and the parts under Title 2 would collectively constitute the Federal government's *Regulation for Federal Financial Assistance* (RFFA).

Subpart A—Acronyms and Definitions

200.1 – Definitions

The following proposed definition changes may affect grant accounting, reporting, and compliance documentation:

- **Compliance Supplement** – OMB proposes to remove "annual" from the definition, which could affect expectations about when audit guidance is issued or updated (discussed later in 200.513).
- **Fixed amount awards** – OMB proposes to move the definition to section 200.201, where it also proposes to eliminate their use.
- **Notice of funding opportunity** – OMB proposes to remove paper issuance as an option, allowing for only electronic issuance.
- **Personally Identifiable Information (PII)** – OMB proposes to shorten the definition by retaining only the first sentence of the current definition. The proposed definition would eliminate examples of public sources of PII, case-by-case assessments of specific risks, and how non-PII can become PII.

- **Unobligated balance** – OMB proposes to define "obligated" as funds legally committed through actions such as placing an order, awarding a contract or subaward, or otherwise incurring a liability for which payment would be due.

Subpart B – General Provisions

200.102 – Exceptions
OMB proposes to remove the sentence that currently references the exception for fixed amount awards. This change is consistent with the proposed elimination of fixed amount awards discussed later in this supplement.

200.106 – Agency implementation and responsibilities
OMB proposes to add a new paragraph stating that Federal agencies are responsible for implementing Subparts A through F of Part 200 and other applicable requirements in Chapter I of Subtitle A. This proposed change would clarify that agencies are responsible for not just Part 200 but all the parts of Subtitle A.

200.110 – Effective date
Under the current UG, the standards in Part 200 become effective when each Federal agency implements them or when future amendments are final. With the proposed change discussed above to elevate government-wide policies and requirements from "guidance" to "regulations," OMB is proposing to clarify that future *government-wide* standard changes would become effective when OMB issues a final rule. In addition, OMB is proposing to make future updates to Subtitle B complete when OMB issues final rules amending Part 200. Federal agencies would be allowed to amend or make changes to their regulations in Subtitle B if allowed by Federal statute or permission given by OMB.

200.111 – English language
OMB is proposing to keep only the first sentence of this section, which requires all Federal assistance announcements, applications, and award information to be in English and in U.S. dollars. Federal agencies would no longer be permitted to translate these documents into other languages.

Subpart C – Pre-Federal Award Requirements and Contents of Federal Awards

200.201 – Use of grants, cooperative agreements, fixed amount awards, and contracts
Another proposed change eliminates the use of fixed amount awards, unless authorized by Federal statute. The OMB believes that fixed amount awards limit transparency and effective oversight. OMB also believes that there is a limited portion of the standards in Part 200 that address transparency and oversight of fixed amount awards, and those standards are ineffective in addressing these items. OMB also believes that it is not clear which of the current cost principles apply to fixed amount awards. The proposed elimination of fixed amount awards would not affect any awards issued prior to the effective date of the proposed changes.

OMB is also proposing to change the focus on the determination of the appropriate type of Federal award to just the Federal agencies by eliminating pass-through entities. Also of note, subawards were removed as an example of an award type. The proposed change includes a reference to section 200.332 which addresses requirements for pass-through entities, who make subrecipient and contractor determinations.

200.202 – Program planning and design
OMB is proposing a change that would clarify that Federal programs must be designed with clear goals and objectives that *aim to achieve* meaningful results rather than that the goals and objectives *provide* meaningful results. An additional proposed requirement is that the design of Federal programs should also align with the administration's policies and priorities.

OMB is also proposing new paragraphs related to the planning and design of Federal programs. The proposed new paragraphs include:

- Limitations on authorized use of Federal program funds, namely, the funds can only be used for public purposes authorized by law;

- The notice of funding opportunity must identify the types of not-for-profit organizations that are eligible to apply, such as 501(c)4 organizations, and states; no others would be permitted to apply;
- Federal agencies can only issue research and development awards to entities organized under U.S. State or Tribal laws, foreign entities cannot receive research and development awards unless expressly authorized by statute or a compelling interest exists for the mission of the agency and priorities of the administration and the U.S., to be determined by the agency's senior appointee;
- Federal agencies are encouraged to issue multi-year awards instead of separate annual notices of funding opportunities;
- Federal agencies that issue awards for scientific research must categorize the awards as basic research, applied research, or experimental development, as defined in OMB Circular 11.

200.204 – Notices of funding opportunities (NOFOs)
The current introductory paragraph for this section is proposed to be eliminated, with certain items incorporated into three new paragraphs; the paragraphs in this section other than the introductory paragraph are retained with proposed changes.

OMB is proposing that all discretionary awards must be publicly announced by Federal agencies, not just awards that are openly competed. The proposed change includes allowing awarding agencies to specify open, limited, or no competition for the award, if appropriate and consistent with authorizing laws. The new proposed paragraph includes requirements that NOFOs be posted on Grants.gov and applicants use Grants.gov to apply for awards, with limited exceptions. OMB is also proposing that Federal agencies include in the NOFO a Statement of Interest (SOI) form, to be completed by applicants, when the Federal agency anticipates a large number of applicants for an award or the proposals are anticipated to be long and complex. The SOI is intended to be a short pre-application form so that applicants can summarize their project concept, objectives, and anticipated approach. Federal agencies are required to review the SOIs (following 200.205 for review requirements) to determine which applicants should be invited to submit full proposals. The use of SOIs is intended to reduce the burden on applicants in preparing long applications for which they do not have a good chance of being selected. Federal agencies can focus their reviews on applications that do have a good chance of being selected.

The items required to be included in the current summary information in NOFOs are proposed to be included on Grants.gov. Also, OMB is proposing to change the limitation on the length of the applicant's executive summary to "*must not*" exceed 500 words, rather than "*should not*" exceed 500 words. OMB is proposing to remove the guidance that funding opportunities be accessible to underserved communities and adding that NOFOs be available to a broad range of applicants, which include entities that have never received Federal awards. OMB would be authorized to request reports on recipients or types of recipients of awards.

200.205 – Federal agency merit review of proposals
OMB is proposing changes to the merit review process for all discretionary awards. The review process is to be included in the NOFO. A proposed new requirement is a *pre-issuance review* to ensure that the proposals selected are consistent with applicable laws, Federal agency priorities, and the national interest. Federal agencies would not be required to issue a discretionary award as a result of a NOFO if the award would fund low-quality proposals or the proposals are inconsistent with the new proposed principles in this section.

The pre-issuance review would be required to be conducted by a senior official within each agency applying new proposed principles, one of which is giving preference to applicants with lower indirect cost rates.

200.206 – Federal agency review of risk posed by applicants
OMB is proposing the following new risk factors for Federal agencies to consider when evaluating entities applying for Federal awards:

- Financial capacity (new risk factor) – ability to manage and oversee high-dollar awards: in particular, awards that are greater than the entity typically receives.
- History of performance (adding to existing risk factor) - if an entity's prior performance is being considered, positive and negative outcomes of prior work should be evaluated.
- History of questionable practices (new risk factor) – record of plagiarism or discredited or non-replicable studies published by applicant or its staff, or of engaging in activities or initiatives inconsistent with Federal civil rights

laws, which includes equal protection principles of the U.S. Constitution and unlawful discrimination, and religious liberty laws (based on publicly available and verifiable information).
- Memberships and affiliations (new risk factor) - being a member or affiliated with organizations that violate Federal law, undermine public or national security, or advocate to overthrow the U.S. government.
- Compliance with Higher Education Act foreign gift and contract reporting requirements[1] (new risk factor).

200.208 – Specific conditions
OMB is proposing that only Federal agencies be permitted to make adjustments to specific conditions in Federal awards and the ways in which they may make the adjustments for recipients:
1. To the extent permitted by law, based on the specific factors listed in a new paragraph: add specific conditions when a Federal award is made; and add or remove specific conditions throughout the period of performance.
2. Add or remove specific conditions for existing Federal awards:
    a. If based on the specific factors, the adjustments must take place within 15 calendar days of the Federal agency's determination to adjust conditions.
    b. If not based on the specific factors, the adjustments may take place during the period of performance of the award, with agreement from the award recipient.

OMB is proposing to add new factors for Federal agencies or pass-through entities to consider as part of their determination to adjust specific conditions of Federal awards for recipients or subrecipients, including:
- Risks identified on any risk assessments performed in accordance with section 200.206 on OMB-designated repositories of government-wide data (such as SAM.gov) or the Federal agency's or pass-through entity's own assessment;
- History of compliance, including for the Federal award under consideration for adjustment;
- Ability to meet performance goals as part of section 200.211; and
- Inadequate financial capability to perform the work for which the award was granted.

A new requirement is being proposed that would allow Federal agencies to add program-level specific conditions as long as the conditions are consistent with the program design.

200.211 – Information contained in a Federal award
OMB is proposing that termination provisions must be included in each Federal award, so that it is clear to recipients that the award may be terminated in accordance with section 200.340, or at the Federal agency's discretion.

OMB is also proposing to add three new sections to Subpart C:
- 200.218 – Prohibition of using Federal awards to promote or support theories of disparate impact liability;
- 200.219 – Prohibition of discriminatory event services; and
- 200.220 – Prohibition of using Federal funds for covered foreign collaborations.

Subpart D – Post Federal Award Requirements

200.300 – Statutory and national policy requirements
The proposed changes to the opening paragraph of this section include adding and eliminating Federal agency or pass-through entity responsibilities in managing and administrating Federal awards. The following is a proposed addition to the first paragraph: "Consistent with Federal law, this includes managing and administering the Federal award to ensure that no person otherwise eligible would be unlawfully excluded from participation in, unlawfully denied the benefits of, or otherwise subjected to unlawful discrimination in the administration of Federal programs, activities, projects, assistance, and services." OMB also proposes to include all relevant requirements in the terms and conditions of each Federal award as well as in all subawards.

1. From 20 US Code section 1011.f: Whenever an institution [higher education] is owned or controlled by a foreign source or receives a gift from or enters into a contract with a foreign source, the value of which is $250,000 or more, considered alone or in combination with all other gifts from or contracts with that foreign source within a calendar year, the institution shall file a disclosure report.

A new requirement or limitation on authorized use of Federal award funds is proposed that would require the Federal agency or pass-through entity to "ensure that Federal awards and subawards are not used for [or] promote, encourage, subsidize or facilitate…" three categories related to the President's previously issued Executive Orders (such as DEI, gender ideology, sex transitions). Another new requirement in this section is also proposed which would prohibit Federal agencies or pass-through entities from discriminating against faith-based organizations that apply for Federal awards.

200.303 – Internal controls

OMB is proposing to eliminate the requirement for recipients and subrecipients to align their system of internal control with either the U.S. Government Accountability Office's (GAO's) "Standards for Internal Control in the Federal Government" (Green Book) or the Committee of Sponsoring Organizations of the Treadway Commission's "Internal Control-Integrated Framework" (COSO). Although the GAO is a legislative branch agency, OMB does not believe that the Green Book's internal controls are binding regulations applicable to recipients and subrecipients; and pointing recipients and subrecipients to COSO's standards, a private-sector entity, is not in line with the Administration's policy. OMB is not prohibiting the use of either of these internal control frameworks, but is not requiring their use.

OMB is proposing a new requirement in this section, which would require recipients and subrecipients to confirm the eligibility of employees and contractors working under a Federal award by participating in the Department of Homeland Security's E-Verify program. OMB is also proposing that States verify the eligibility of payees before the disbursement of Federal award monies. The pre-payment verification can be accomplished using the Department of Treasury's Do Not Pay (DNP) system or another verification process. The proposed new requirements would be in addition to any program-specific verification requirements of a Federal award.

200.305 – Federal payment

OMB is proposing that all Federal agencies use the Department of Treasury's DNP system before any Federal award monies are disbursed to verify the eligibility of the payee. OMB is also proposing to add a new requirement that would require recipients and subrecipients to provide justification for payments to recipients and subrecipients other than States.

200.320 – Procurement methods

OMB is proposing to include language in the opening paragraph discouraging recipients from issuing cost reimbursement contracts. If they are used, the recipient must notify the awarding Federal agency and keep a written justification for its use. The proposal also includes the ability of the Federal agency to require approval before issuing cost reimbursement contracts as part of the terms and conditions of the award.

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

OMB is proposing to change the title of section 200.321 to *Contracting with small businesses*. In addition, the only requirement that OMB is proposing for this section is that recipients or subrecipients should ensure that small businesses, including subcategories of small businesses described in Federal statute, are considered when possible. All other considerations in the current guidance are proposed to be removed.

200.322 - Domestic preferences for procurements

OMB is proposing to change the requirement that Federal agencies include in the terms and conditions of the award the intent to maximize the use of U.S. produced goods, products, and materials to the greatest extent possible consistent with law. This proposal changes the onus from the recipients and subrecipients to the Federal agencies. If included in the terms and conditions of a Federal award, the maximum use of U.S. produced goods, products, and materials would also be required for all subawards, contracts, and purchase orders issued for the Federal award.

200.324 – Contract cost and price

OMB is proposing to drop the example in this section on considering the impact on the workforce if public sector employees are displaced. This impact consideration is not proposed to be prohibited; OMB is only proposing removing the example.

200.329 – Monitoring and reporting program performance
In the reporting program performance paragraph, OMB is proposing to require that recipients confirm, in their performance report for the period, that they have reported all subawards issued during the reporting period in SAM.gov. Also, a new requirement is being proposed that would require Federal agencies to ensure that recipients report subawards in SAM.gov and take corrective action when recipients fail to comply with the requirement.

200.331 – Subrecipient and contractor determinations
A new requirement is being proposed that would prohibit pass-through entities from classifying payments of Federal monies to related entities (affiliates, subsidiaries, or related entities that are separate legal persons) as transfers (internal allocations). By treating these payments as transfers, the recipient becomes exempt from the requirements of this section. OMB is proposing that pass-through entities be required to classify these payments as subawards or contracts.

200.332 – Requirements for pass-through entities
OMB is proposing to add three new paragraphs that would require pass-through entities to:
1. Report subawards in SAM.gov no later than one month after the subawards are issued;
2. Determine if related entities receiving payments are subrecipients or contractors; and
3. Ensure that:
    a. Subrecipients are in compliance with their subawards' terms and conditions; and
    b. Subrecipients are not damaging the reputation of the pass-through entity, the Federal agency, or the Federal government. (If significant reputational harm occurs, the award or subaward may be terminated.)

200.333 – Fixed amount subawards
As described in 200.201 above, OMB is proposing to eliminate fixed amount awards and subawards.

200.339 — Remedies for noncompliance
OMB is proposing a new requirement that would permit a Federal agency to cooperate with individuals or organizations in their pursuit of private causes of action and civil remedies against a recipient or subrecipient that fails to comply with the U.S. Constitution, Federal statutes, regulations, or terms and conditions of a Federal award. The decision to cooperate would be at the discretion of the Federal agency, if cooperation is in the interest of the U.S. The section-by-section discussion of the proposed revisions states that this proposed paragraph would not create any legal rights, claims, or entitlements that anyone can use to seek payment, challenge a decision, or take action against the Federal government, its agencies, or its employees. It also states that this provision would not change, limit, or override any existing legal authority of Federal departments, agencies, or their leadership. All current statutory and regulatory authorities would remain fully in effect.

200.340 – Termination and suspension
OMB is proposing changes to current termination provisions which would place some of the existing provisions into five categories:
1. At the discretion of the Federal agency or pass-through entity. This is a new category that would incorporate current guidance that was associated with terms and conditions of awards. This new proposed category would allow a Federal agency or pass-through entity, as permitted by law, to terminate all or part of an award, at their discretion, if they determine the award does not effectuate program goals, Federal agency priorities, or the national interest, at the time of termination.
2. Pursuant to additional terms and conditions. A new category that would allow for an award to be terminated by a Federal agency or pass-through entity, if permitted by law, for any additional termination provisions included in the award's terms and conditions.
3. Noncompliance by the recipient or subrecipient. This is a current category that is proposed to be renamed. OMB proposes to add not reporting subawards in SAM.gov as a cause for termination under this category.
4. Mutual agreement of the parties. This is a current category that is proposed to be renamed.
5. Upon notification by the recipient or subrecipient. This is a current category that is proposed to be renamed.

OMB is also proposing that, in addition to the existing requirement, Federal agencies and pass-through entities must clearly and unambiguously specify all termination provisions, as allowed by law, in the terms and conditions of the award; all Federal awards would be required to allow for termination for any of the items in this section. The proposed discretionary terminations of this section would not apply if they conflict with Federal statues, such as entitlement funds (block grants or awards based on a formula).

A new requirement is proposed to be added to the section that would provide requirements for temporary suspension of Federal awards. A Federal agency or pass-through entity would be permitted to issue a written order temporarily suspending a Federal award, in part or in its entirety, if it is in the interest of the Federal agency or pass-through entity to do so. In section 200.341, a new paragraph is proposed to be added which would provide requirements for contents of a notification of a temporary suspension.

200.343 — Effects of suspension and termination
With the proposed changes to discretionary terminations in section 200.340, a new requirement is proposed that would allow Federal agencies to consider allowing for payment of the Federal share of necessary and reasonable costs from financial obligations incurred by the recipient or subrecipient after the discretionary termination date.

Subpart E—Cost Principles

200.400 — Policy guide
OMB is proposing to remove the current guidance as this relates to fixed award amounts, which are proposed to be eliminated.

200.401 — Application
OMB is proposing to limit the current exception for not-for-profit (NFP) entities to apply only to NFPs that receive 90 percent or more of their Federal funding in the form of contracts or that operate a Federally Funded Research and Development Center (FFRDC). OMB is also proposing to prohibit exceptions to this policy, unless they are allowed by Federal statute or if approval is obtained from the cognizant agency responsible for indirect costs, which would coordinate with OMB if extraordinary circumstances exist.

200.402 — Composition of costs
OMB is proposing to change the formula for total cost of a Federal award from the sum of the allowable direct and allocable indirect costs minus any applicable credits, to the sum of the allowable direct and indirect costs minus any applicable credits.

200.407 —Prior written approval (prior approval)
OMB is proposing to add a new category to this section requiring approval by the Federal agency before memberships, subscriptions, and professional activity costs can be allocated to a federal award.

200.421 — Advertising and public relations
OMB is proposing to add a new opening paragraph that states advertising and public relations costs are unallowable as direct, or allocated costs, with certain exceptions. The current list of allowable advertising costs comprise the proposed exceptions. These proposed changes would eliminate allowable public relations costs.

200.429 —Commencement and convocation costs
For institutions of higher education (IHE), OMB is proposing to make all costs for commencements and convocations unallowable, eliminating the exception for activity costs.

200.432 — Conferences
OMB is proposing to add a requirement that costs for attending a conference are allowable only if there is express approval from the Federal agency included in the terms and conditions of the award.

200.438 — Entertainment and prizes
In this section, OMB is proposing to eliminate the reference to outdated OMB guidance on challenges and prizes. The current requirement for allowability – specific and direct programmatic purpose and included in the Federal award – is not proposed to change.

200.442 — Fundraising and investment management costs
OMB is proposing to require prior written approval from the Federal agency for fundraising and investment management costs to be allowable.

200.444 — General costs of government
OMB is proposing adding a new paragraph clarifying that the general activities of the executive, legislative, or judicial branches, which would include the general activities of public safety, public information, citizenship, enrollment, or taxation not related to a specific award, are general costs of government.

OMB is also proposing to eliminate Councils of Governments from the current guidance, which would no longer permit them to include up to 50 percent of salaries and expenses for managing and operating Federal programs of the chief executive and their staff in the indirect cost calculation without documentation.

200.450 — Lobbying
OMB is proposing to add voter registration campaigns, voter registration drives or similar activities; advocacy or public messaging related to social, political or public policy unrelated to the award; and attempting to influence any State's executive branch on matters not related to the award to the definition of lobbying for NFPs and IHEs.

200.454 —Memberships, subscriptions, and professional activity costs
OMB is proposing to make subscriptions to business, professional, academic, and technical periodicals unallowable. As discussed above in 200.407, membership in professional, civic, business, and technical organizations to fulfill award requirements are allowable if there is prior written approval by the Federal agency.

200.461— Publication and printing costs
OMB is proposing to make publication costs unallowable unless required by Federal statue or approved by the Federal agency. OMB is including a proposal stating that an award requirement to make results publicly available would not constitute publication approval by the Federal agency. Printing costs are still allowable.

OMB is proposing a new section 200.477 – Abortion, which would make elective abortions unallowable unless authorized by Federal law.

Subpart F—Audit Requirements

200.513 — Responsibilities
OMB is proposing to eliminate the specific requirement that Federal agencies provide "annual" updates to the compliance supplement to OMB. OMB is reevaluating the frequency for issuing the compliance supplement.

200.514 Standards and scope of audit
Consistent with the proposed changes in 200.303 related to internal control frameworks, OMB is proposing to remove references to COSO and the Green Book from this section.

Comments

The proposed changes to 2 CFR can be downloaded from the Federal Register's website (Federal Register :: Regulation for Federal Financial Assistance), and comments must be submitted electronically by July 13, 2026, to http://www.regulations.gov/. GFOA and our partner organizations will be providing other analyses of these proposed changes and will be submitting comments to OMB. If you have comments you would like GFOA to consider, they can be submitted on our Sweeping Changes to Uniform Guidance Proposed by OMB website: https://www.gfoa.org/sweeping-changes-to-uniform-guidance-proposed-by-omb.