



Uniform Guidance 2 CFR 200

Office of Crime Victim Services

October 1, 2024

While there were many changes to Uniform Guidance 2 CFR 200 that went into effect October 1, 2024, OCVS wanted to highlight the ones below for your awareness.

1. The audit requirement threshold was raised from \$750,000 to \$1,000,000. If your grant manager has not contacted you about this condition, please reach out to them using the following language.
“Hello,
I am reaching out to inform you that our agency expects to spend \$1,000,000 or more in federal financial assistance during the fiscal year(s) of the VOCA project.”
2. The de minimis rate was raised from 10% to 15% of modified total direct costs (MTDC). This change is not automatic and does **NOT** mean that more funds will be provided to support the additional 5%. If you intend on using the higher rate please contact your grant manager via email and provide them a signed copy of the [Certification to Apply 15% De Minimis Indirect Cost Rate](#).
3. The modified total direct cost (MTDC) subaward threshold increased from \$25,000 to \$50,000. This means that \$50,000 can be claimed towards indirect against subawards. If you are unsure if this applies to your OCVS funded grant, please reach out to your assigned financial grant manager.
4. The equipment and supply threshold increased at the federal level from \$5,000 to \$10,000; however, Wisconsin’s state procurement guidelines remain at \$5,000 so this change will not affect OCVS funded grants.

Sources:

1. Audit threshold update in [2 CFR 200.501\(a\)](#)
2. De minimis update [2 CFR 200.414\(f\)](#)
3. MTDC Subaward Threshold [2 CFR 200.1 “Modified Total Direct Cost \(MTDC\)”](#)