

### PRIOR WRITTEN APPROVAL MATRIX

The following matrix list key sections of the Uniform Guidance that address when prior written approval is required.

Circumstance	Section
Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts	<a href="#">§200.201</a> , paragraph (b)(5)
Cost sharing or matching	<a href="#">§200.306</a>
Program income	<a href="#">§200.307</a>
Revision of budget and program plans	<a href="#">§200.308</a>
Real property	<a href="#">§200.311</a>
Equipment	<a href="#">§200.313</a>
Fixed amount sub awards	<a href="#">§200.332</a>
Direct costs	<a href="#">§200.413</a> , paragraph (c)
Compensation—personal services	<a href="#">§200.430</a> , paragraph (h)
Compensation—fringe benefits	<a href="#">§200.431</a>
Entertainment costs	<a href="#">§200.438</a>
Equipment and other capital expenditures	<a href="#">§200.439</a>
Exchange rates	<a href="#">§200.440</a>
Fines, penalties, damages and other settlements	<a href="#">§200.441</a>
Fund raising and investment management costs	<a href="#">§200.442</a>
Goods or services for personal use	<a href="#">§200.445</a>
Insurance and indemnification	<a href="#">§200.447</a>
Memberships, subscriptions, and professional activity costs	<a href="#">§200.454</a> , paragraph (c)
Organization costs	<a href="#">§200.455</a>
Participant support costs	<a href="#">§200.456</a>
Pre-award costs	<a href="#">§200.458</a>
Rearrangement and reconversion costs	<a href="#">§200.462</a>
Selling and marketing costs	<a href="#">§200.467</a>
Taxes (including Value Added Tax)	<a href="#">§200.470</a>
Travel costs	<a href="#">§200.474</a>