**Section 7000.40 Incorporations and Referenced Materials**

a) References to Federal Statutes

1) Cash Management Improvement Act of 1990 (31 U.S.C. 6501)

2) Federal Funding Accountability and Transparency Act of 2006 (FFATA) (31 U.S.C. 6101 note)

3) Federal Grant and Cooperative Agreement Act of 1977 (31 U.S.C. 6301)

4) Freedom of Information Act (FOIA) (5 U.S.C. 552)

5) Higher Education Act of 1965, Title IV (20 U.S.C. 1070 through 1099d)

6) International Organizations Immunities Act (22 U.S.C. 288)

7) Internal Revenue Code (26 U.S.C.)

8) Inflation adjustment of acquisition-related dollar thresholds (41 U.S.C. 1908) (Simplified Acquisition Procedures)

9) Single Audit Act of 1984, as amended by the Single Audit Act Amendments of 1996 (31 U.S.C. 7501)

b) References to Illinois Statutes

1) Grant Accountability and Transparency Act [30 ILCS 708] (Act or GATA)

2) Fiscal Control and Internal Auditing Act [30 ILCS 10]

3) Freedom of Information Act (FOIA) [5 ILCS 140]

4) Illinois Grant Funds Recovery Act (GFRA) [30 ILCS 705]

5) Illinois State Auditing Act [30 ILCS 5]

6) Board of Higher Education Act [110 ILCS 205]

7) Illinois Procurement Code [30 ILCS 500]

8) State Property Control Act [30 ILCS 605]

9) Illinois State Collection Act of 1986 [30 ILCS 210]

10) Civil Administrative Code of Illinois (State Budget Law) [15 ILCS 20]; Section 50-25 creates Budgeting for Results

11) Rights of Crime Victims and Witnesses Act [725 ILCS 120]

12) Department of Human Services Act [20 ILCS 1305]

13) Grant Information Collection Act [30 ILCS 707]

14) Intergovernmental Cooperation Act [5 ILCS 220]

c) Incorporations by Reference

1) Federal Regulations

A) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200 (November 12, 2020)):

i) 2 CFR 200 Subpart B – General Provisions except for:

• With respect to section 200.204(b), the timeframe shall be 30 calendar days. If the State awarding agency determines extenuating circumstances require a shorter NOFO posting period, prior permission must be obtained from GATU through a written notification;

• With respect to section 200.205, an appeal must be described and incorporated with the merit review process;

• Under section 200.206, a risk-based approach as described in subsection (c) shall be used; and

• Section 200.211 contains State-related references.

ii) 2 CFR 200 Subpart C – Pre-Federal Award Requirements and Contents of Federal Awards

iii) 2 CFR 200 Subpart D – Post-Federal Award Requirements except for:

• In section 200.308(e), add that regardless of the size of the award, if not otherwise restricted by federal or State requirements, line-item transfers are capped at $50,000 and limited to 10% of the total award. Line-item transfers larger than this require a budget revision and approval from the State awarding agency.

• In section 200.337, add that any entity of the State, including but not limited to the State awarding agency, the Auditor General, the Attorney General, any Executive Inspector General, and the Inspector General of the State awarding agency, as applicable, or any of the authorized representatives, must have the right of access to any documents, papers or other records of the awardee that are pertinent to the State-issued award to make audits, examinations, excerpts and transcripts. This right also includes timely and reasonable access to the awardee's personnel for the purpose of interview and discussion related to these documents.

iv) 2 CFR 200 Subpart E – Cost Principles

v) 2 CFR 200 Subpart F – Audit Requirements

vi) 2 CFR 200 Appendix I – Full Text of Notice of Funding Opportunity

vii) 2 CFR 200 Appendix II – Contract Provisions for Non-Federal Entity Contracts Under Federal Awards

viii) 2 CFR 200 Appendix III – Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education

ix) 2 CFR 200 Appendix IV – Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations

x) 2 CFR 200 Appendix V – State/Local Government and Indian Tribe‑Wide Central Service Cost Allocation Plans

xi) 2 CFR 200 Appendix VI – Public Assistance Cost Allocation Plans

xii) 2 CFR 200 Appendix VII – States and Local Government and Indian Tribe Indirect Cost Proposals

xiii) 2 CFR 200 Appendix VIII – Nonprofit Organizations Exempted from Subpart E – Cost Principles

xiv) 2 CFR 200 Appendix IX – Hospital Cost Principles

xv) 2 CFR 200 Appendix X – Data Collection Form (Form SF-SAC)

xvi) 2 CFR 200 Appendix XI – Compliance Supplement

xvii) 2 CFR 200 Appendix XII – Award Term and Condition for Recipient Integrity and Performance Matters

B) Cost Accounting Standards (48 CFR 9904 (2022))

C) Federal Acquisition Regulations System (FAR) (48 CFR 1 (2022))

D) Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Awards, Contracts and Cooperative Agreements (37 CFR 401 (2022))

E) Rules and Procedures for Efficient Federal-State Funds Transfers (31 CFR 205) (2022)

2) "Clarification of OMB A-21 Treatment of Voluntary Uncommitted Cost Sharing and Tuition Remission Costs", Office of Management and Budget, Memorandum M-01-06 (2001), available at https://www.whitehouse.gov/wp-content/uploads/2017/11/2001-M-01-06-Clarification-of-OMB-A-21-Treatment-of-Voluntary-Uncommitted-Cost-Sharing-and-Tuition-Remission-Costs.pdf

3) Government Auditing Standards (also known as "GAGAS" or the "Yellow Book"), U.S. Government Accountability Office by the Comptroller General of the United States (2021 Revision) (http://www.gao.gov/yellowbook)

4) "Internal Control Integrated Framework" (2013), Committee of Sponsoring Organizations of the Treadway Commission (COSO), available at https://www.coso.org/sitepages/internal-control.aspx?web=1

5) "Policies for Federal Credit Programs and Non-Tax Receivables", Office of Management and Budget, Circular A-129 (2013), available at https://fiscal.treasury.gov/files/dms/circ-a129-upd-0113.pdf

6) "Preparation, Submission, and Execution of the Budget", Office of Management and Budget, Circular A-11 (2022), available at https://www.whitehouse.gov/wp-content/uploads/2018/06/a11.pdf

7) "Standards for Internal Control in the Federal Government" (2014) (also known as the "Green Book"), Comptroller General of the United States, available at http://www.gao.gov/products/GAO-14-704G

8) Management's Responsibility for Enterprise Risk Management and Internal Control", Office of Management and Budget, Circular A-123 (2016), available at https://www.whitehouse.gov/wp-content/uploads/legacy\_drupal\_files/omb/memoranda/2016/m-16-17.pdf.

d) No later editions of the regulations and standards listed in subsection (c) are incorporated in this Part.

(Source: Amended at 47 Ill. Reg. 7893, effective May 26, 2023)