

# Overview - Required

## Written Policies and Procedures

Please note: this checklist is not a comprehensive list of all documentation requirements under [2 CFR Part 200](#). Recipients and subrecipients are responsible for reviewing the Uniform Guidance and other applicable authorities and complying with all requirements therein. Not all policies and procedures listed here may be applicable to every project. Please note that federal and state basic agencies may impose additional requirements. There may be other applicable documentation requirements beyond this checklist, such as maintaining documentation of costs. This checklist does not constitute legal advice. Please consult your legal counsel for any questions regarding development and implementation within your organization.

### Definitions:

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**Policies** – guiding principles that lead an organization to run effectively. Policies are developed and ratified by the governing body or leadership personnel of an organization and direct activities designed to achieve the organization’s goals.

**Procedures** – explanations that provide details and instructions of how to implement specific policies.

### Topics that require written policies and procedures:

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- ☐ Conflicts of interest ([§200.112](#)) ([ARC Code §8.3](#))
- ☐ Financial management ([§200.302](#))
  - ☐ Allowable costs ([§200.302\(b\)\(7\)](#)) ([§200.403](#)) ([§200.404](#)) ([§200.405](#))
  - ☐ Internal Controls ([§200.303](#))
- ☐ Equipment ([§200.313](#))
- ☐ Procurement ([§200.317-327](#))
- ☐ Subawards ([§200.332](#)) ([§200.334](#))
- ☐ Personnel ([§200.430](#)) ([§200.431](#)) ([§200.437](#)) ([§200.464](#))
- ☐ Insurance ([§200.447](#))
- ☐ Participant support costs ([§200.456](#))
- ☐ Scholarships, student aid costs, and tuition remissions ([§200.466](#))
- ☐ Travel costs ([§200.475](#))