

forth the uniform administrative requirements for grant and cooperative agreements, including the requirements for Federal awarding agency management of Federal grant programs before the Federal award has been made, and the requirements Federal awarding agencies may impose on non-Federal entities in the Federal award.

(c) Cost Principles. Subpart E—Cost Principles of this Part establishes principles for determining the allowable costs incurred by non-Federal entities under Federal awards. The principles are for the purpose of cost determination and are not intended to identify the circumstances or dictate the extent of Federal government participation in the financing of a particular program or project. The principles are designed to provide that Federal awards bear their fair share of cost recognized under these principles except where restricted or prohibited by statute.

(d) Single Audit Requirements and Audit Follow-up. Subpart F—Audit

Requirements of this Part is issued pursuant to the Single Audit Act Amendments of 1996, (31 U.S.C. 7501–7507). It sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of non-Federal entities expending Federal awards. These provisions also provide the policies and procedures for Federal awarding agencies and pass-through entities when using the results of these audits.

(e) For OMB guidance to Federal awarding agencies on Challenges and Prizes, please see M–10–11 Guidance on the Use of Challenges and Prizes to Promote Open Government, issued March 8, 2010, or its successor.

**§ 200.101 Applicability.**

(a) General applicability to Federal agencies. The requirements established in this Part apply to Federal agencies that make Federal awards to non-Federal entities. These requirements are applicable to all costs related to Federal awards.

(b)(1) Applicability to different types of Federal awards. The following table describes what portions of this Part apply to which types of Federal awards. The terms and conditions of Federal awards (including this Part) flow down to subawards to subrecipients unless a particular section of this Part or the terms and conditions of the Federal award specifically indicate otherwise. This means that non-Federal entities must comply with requirements in this Part regardless of whether the non-Federal entity is a recipient or subrecipient of a Federal award. Pass-through entities must comply with the requirements described in Subpart D—Post Federal Award Requirements of this Part, §§ 200.330 Subrecipient and contractor determinations through 200.332 Fixed amount Subawards, but not any requirements in this Part directed towards Federal awarding agencies unless the requirements of this Part or the terms and conditions of the Federal award indicate otherwise.

The following portions of the Part:	Are applicable to the following types of Federal Awards (except as noted in paragraphs (d) and (e) of this section):	Are NOT applicable to the following types of Federal Awards:
This table must be read along with the other provisions of this section		
<p>Authority: 31 U.S.C. 503</p> <p>Subpart A—Acronyms and Definitions .....</p> <p>Subpart B—General Provisions, except for §§ 200.111 <i>English language</i>, § 200.112 <i>Conflict of interest</i>, § 200.113. <i>Mandatory disclosures</i></p> <p>§ 200.111 <i>English language</i>, § 200.112 <i>Conflict of interest</i>, and § 200.113. <i>Mandatory disclosures</i></p> <p>Subparts C–D, except for Subrecipient Monitoring and Management.</p> <p>Subpart D—Post Federal Award Requirements, Subrecipient Monitoring and Management.</p> <p>Subpart E—Cost Principles .....</p> <p>Subpart F—Audit Requirements .....</p>	<p>—All.</p> <p>—All.</p> <p>—Grant agreements and cooperative agreements.</p> <p>—Grant agreements and cooperative agreements.</p> <p>—All.</p> <p>—Grant agreements and cooperative agreements, except those providing food commodities.</p> <p>—Cost-reimbursement contracts awarded under the Federal Acquisition Regulations and cost-reimbursement subcontracts under these contracts in accordance with the FAR.</p> <p>—All.</p>	<p>—Agreements for: loans, loan guarantees, interest subsidies, and insurance.</p> <p>—Cost-reimbursement contracts awarded under the Federal Acquisition Regulations and cost-reimbursement subcontracts under these contracts.</p> <p>—Agreements for: loans, loan guarantees, interest subsidies, and insurance.</p> <p>—Cost-reimbursement contracts awarded under the Federal Acquisition Regulations and cost-reimbursement subcontracts under these contracts.</p> <p>—Grant agreements and cooperative agreements providing food commodities.</p> <p>—Fixed amount awards.</p> <p>—Agreements for: loans, loan guarantees, interest subsidies, insurance.</p> <p>—Federal awards to hospitals (see Appendix IX to Part 200—Hospital Cost Principles).</p>