
Uniform Guidance Subparts and Appendices

SUBPARTS

Subpart A—Acronyms and Definitions

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Subpart A—Acronyms and Definitions

Subpart A provides definitions for the listed terms/acronyms. This subpart provides guidance on the most common acronyms and phrases used by the federal government. These definitions are used for only this part. Other federal statutes or regulations may utilize different definitions for the same word or phrase.

Subpart B—General Provisions

Subpart B establishes the general purpose and rules for federal grants and cooperative agreements. This subpart provides the guidance documents superseded, framework for the balance of the sections, implementation, and what laws provide the authority for each.

Subpart C—Pre-Federal Award Requirements and Contents of Federal Awards

Subpart C provides expectations for federal agencies. This subpart outlines the how and what agencies need to do when providing funding opportunities, what must be placed in the award mechanism, how the federal government will review for risk and what the agency is authorized to request during the funding application period.

Subpart D—Post Federal Award Requirements

Subpart D provides clarification for the listed topic and will identify other relevant subsections that may have further information regarding related topics. The subsections include information on financial management, internal controls, through closeouts.

Subpart E—Cost Principles

Subpart E provides clarification for each listed topic. Furthermore, the subsections may identify other relevant laws, regulations and/or principles that may provide further information regarding the topic. This subpart describes the application of principles, reasonable, allowable, allocable, applicable, as well as, direct and indirect costs. Beginning in §200.420, it provides a list of selected items that are unallowable or may be unallowable depending on the costs' justification.

Subpart F—Audit Requirements

Subpart F provides clarification for the listed topic and will identify other relevant subsections that may have further information regarding related topics. This subpart begins with the audit requirements, the basis for determining federal expenditures, and how they relate to other audit requirements. It explains the auditee responsibilities regarding financial statements and findings. Federal agencies and auditors refer to this subpart for guidance and responsibilities related to their fiduciary duties.

APPENDICES

The twelve (12) appendices to Part 200 provide further clarification on each specific topic. The titles of each appendix are below.

Appendix I—Full Text of Notice of Funding Opportunity

The required format outlined in this appendix indicates immediately following the title of each section whether that section is required in every announcement or is a federal awarding agency option. The format is designed so that similar types of information will appear in the same sections in announcements of different federal funding opportunities. Toward that end, there is text in each of the following sections to describe the types of information that a federal awarding agency would include in that section of an actual announcement.

Appendix II— Contract Provisions for Non-Federal Entity Contracts Under Federal Awards

This appendix provides provisions that must be contained in contracts in addition to other provisions required by the federal agency or non-federal entity. Some items that may need to be included depending on the work to be performed and the type of award are termination clause, equal employment opportunity, Davis-Bacon Act, Clean Air Act, and debarment and suspension.

Appendix III— Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs)

This appendix provides criteria for identifying and computing indirect (also known as Facilities & Administration (F&A)) rates at institutions of higher education. Indirect (F&A) costs are those expenses that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a sponsored project, an instructional activity, or any other institutional activity (e.g. – libraries, physical plant, etc.).

Appendix IV—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Non-profit Organizations

Non-profits may or may not have an indirect rate. This appendix explains the various methods, how a rate is able to be negotiated and certified.

Appendix V— State/Local Governmentwide Central Service Cost Allocation Plans

Most governmental units provide certain services, such as motor pools, computer centers, purchasing, accounting, etc., to operating agencies on a centralized basis. Since federally supported awards are performed within the individual operating agencies, there needs to be a process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. The central service cost allocation plan provides that process. All costs and other data used to distribute the costs included in the plan should be supported by formal accounting and other records that will support the propriety of the costs assigned to Federal awards. Guidelines and illustrations of central service cost allocation plans are provided in a brochure published by the Department of Health and Human Services entitled “A Guide for State, Local and Indian Tribal Governments: Cost Principles and Procedures for Developing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government.” A copy of this brochure may be obtained from the HHS Cost Allocation Services or at their website.

Appendix VI— Public Assistance Cost Allocation Plans

Federally financed programs administered by state public assistance agencies are funded predominately by the Department of Health and Human Services (HHS). In support of its stewardship requirements, HHS has published requirements for the development, documentation, submission, negotiation, and approval of public assistance cost allocation plans in Subpart E of 45 CFR Part 95. All administrative costs (direct and indirect) are normally charged to federal awards by implementing the public assistance cost allocation plan. This Appendix extends these requirements to all federal agencies whose programs are administered by a state public assistance agency. Major federally financed programs typically administered by state public assistance agencies include: Temporary Aid to Needy Families (TANF), Medicaid, Food Stamps, Child Support Enforcement, Adoption Assistance and Foster Care, and Social Services Block Grant.

Appendix VII—States and Local Government and Indian Tribe Indirect Cost Proposals

Because of the diverse characteristics and accounting practices of governmental units, the types of costs which may be classified as indirect costs cannot be specified in all situations. However, typical examples of indirect costs may include certain state/ local-wide central service costs, general administration of the non-federal entity accounting, and personnel services performed within the non-federal entity, depreciation on buildings and equipment,

the costs of operating and maintaining facilities. This Appendix does not apply to state public assistance agencies. These agencies should refer instead to Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals.

Appendix VIII— Non-profit Organizations Exempted from Subpart E-Cost Principles of Part 200

1. Advance Technology Institute (ATI), Charleston, South Carolina
2. Aerospace Corporation, El Segundo, California
3. American Institutes of Research (AIR), Washington, DC
4. Argonne National Laboratory, Chicago, Illinois
5. Atomic Casualty Commission, Washington, DC
6. Battelle Memorial Institute, Headquartered in Columbus, Ohio
7. Brookhaven National Laboratory, Upton, New York
8. Charles Stark Draper Laboratory, Incorporated, Cambridge, Massachusetts
9. CNA Corporation (CNAC), Alexandria, Virginia
10. Environmental Institute of Michigan, Ann Arbor, Michigan
11. Georgia Institute of Technology/Georgia Tech Applied Research Corporation/Georgia Tech Research Institute, Atlanta, Georgia
12. Hanford Environmental Health Foundation, Richland, Washington
13. IIT Research Institute, Chicago, Illinois
14. Institute of Gas Technology, Chicago, Illinois
15. Institute for Defense Analysis, Alexandria, Virginia
16. LMI, McLean, Virginia
17. Mitre Corporation, Bedford, Massachusetts
18. Noblis, Inc., Falls Church, Virginia
19. National Radiological Astronomy Observatory, Green Bank, West Virginia
20. National Renewable Energy Laboratory, Golden, Colorado
21. Oak Ridge Associated Universities, Oak Ridge, Tennessee

22. Rand Corporation, Santa Monica, California
23. Research Triangle Institute, Research Triangle Park, North Carolina
24. Riverside Research Institute, New York, New York
25. South Carolina Research Authority (SCRA), Charleston, South Carolina
26. Southern Research Institute, Birmingham, Alabama
27. Southwest Research Institute, San Antonio, Texas
28. SRI International, Menlo Park, California
29. Syracuse Research Corporation, Syracuse, New York
30. Universities Research Association, Incorporated (National Acceleration Lab), Argonne, Illinois
31. Urban Institute, Washington DC
32. Nonprofit insurance companies, such as Blue Cross and Blue Shield Organizations
33. Other nonprofit organizations as negotiated with Federal awarding agencies

Appendix IX— Hospital Cost Principles

Based on initial feedback, OMB proposes to establish a review process to consider existing hospital costs, determine how best to update and align them with this Part. Until such time as revised guidance is proposed and implemented for hospitals, the existing principles located at 45 CFR Part 74 Appendix E, entitled “Principles for Determining Cost Applicable to Research and Development Under Grants and Contracts with Hospitals,” remain in effect.

Appendix X— Data Collection Form (Form SF-SAC)

The Data Collection Form SF–SAC is available on the FAC Web site.

Appendix XI—Compliance Supplement

The compliance supplement is available on the OMB Web site: (e.g. for 2024, here is the link: <https://www.whitehouse.gov/omb/office-federal-financial-management/current-compliance-supplement/>)

Appendix XII to Part 200—Award Term and Condition for Recipient Integrity and Performance Matters.

This appendix covers requirements for reporting matters related to recipient integrity and performance. If the total value of your currently active grants, cooperative agreements, and

procurement contracts from all Federal awarding agencies exceeds \$10,000,000 for any period of time during the period of performance of this Federal award, then you as the recipient during that period of time must maintain the currency of information reported to the System for Award Management (SAM) that is made available in the designated integrity and performance system (currently the Federal Awardee Performance and Integrity Information System (FAPIIS) about civil, criminal, or administrative proceedings described in paragraph 2 of this award term and condition. This appendix also provides details regarding which proceedings you must report, the reporting procedure and frequency, and definitions of terms.