



## COMPARISON OF UNIFORM GUIDANCE 2 CFR PART 200 TO HHS IMPLEMENTING REGULATIONS 45 CFR PART 75

### Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

2 CFR Part 200	45 CFR Part 75
<b>Subpart A—Acronyms and Definitions</b>	<b>Subpart A—Acronyms and Definitions</b>
<b>Acronyms</b>	
200.0 Acronyms.	§75.1 Acronyms.
200.1 Definitions.	§75.2 Definitions.
<b>Subpart B—General Provisions</b>	<b>Subpart B—General Provisions</b>
200.100 Purpose.	§75.100 Purpose.
200.101 Applicability.	§75.101 Applicability.
200.102 Exceptions.	§75.102 Exceptions.
200.103 Authorities.	§75.103 Authorities.
200.104 Supersession.	§75.104 Supersession.
200.105 Effect on other issuances.	§75.105 Effect on other issuances.
200.106 Agency implementation.	§75.106 Agency implementation.
200.107 OMB responsibilities.	§75.107 OMB responsibilities.
200.108 Inquiries.	§75.108 Inquiries.
200.109 Review date.	§75.109 Review date.
200.110 Effective date.	§75.110 Effective/Applicability date.
200.111 English language.	§75.111 English language.
200.112 Conflict of interest.	§75.112 Conflict of interest.
200.113 Mandatory disclosures.	§75.113 Mandatory disclosures.
<b>Subpart C—Pre-Federal Award Requirements and Contents of Federal Awards</b>	<b>Subpart C—Pre-Federal Award Requirements and Contents of Federal Awards</b>
200.200 Purpose.	§75.200 Purpose.
200.201 Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts.	§75.201 Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts.
200.202 Requirement to provide public notice of Federal financial assistance programs.	§75.202 Requirement to provide public notice of Federal financial assistance programs.
200.203 Notices of funding opportunities.	§75.203 Notices of funding opportunities.
200.204 HHS funding agency review of merit of proposals.	§75.204 HHS funding agency review of merit of proposals.
200.205 HHS awarding agency review of risk posed by applicants.	§75.205 HHS awarding agency review of risk posed by applicants.
	§75.206 Standard application requirements, including forms for applying for HHS financial assistance, and state plans.
200.206 Standard application requirements.	
200.207 Specific conditions.	§75.207 Specific award conditions.

## COMPARISON OF UNIFORM GUIDANCE 2 CFR PART 200 TO HHS IMPLEMENTING REGULATIONS 45 CFR PART 75

### Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

2 CFR Part 200	45 CFR Part 75
200.208 Certifications and representations.	§75.208 Certifications and representations.
200.209 Pre-award costs.	§75.209 Pre-award costs.
200.210 Information contained in a Federal award.	§75.210 Information contained in a Federal award.
200.211 Public access to Federal award information.	§75.211 Public access to Federal award information.
	§75.212 Suspension and debarment.
	§75.213 Metric system of measurement.
	§75.214 Disclosure of lobbying activities.
	§75.215 Special provisions for awards to commercial organizations as recipients.
	§75.216 Special provisions for awards to Federal agencies.
	§75.217 Participation by faith-based organizations.
<b>Subpart D—Post Federal Award Requirements</b>	<b>Subpart D—Post Federal Award Requirements</b>
<b>Standards for Financial and Program Management</b>	<b>Standards for Financial and Program Management</b>
200.300 Statutory and national policy requirements.	§75.300 Statutory and national policy requirements.
200.301 Performance measurement.	§75.301 Performance measurement.
200.302 Financial management.	§75.302 Financial management and standards for financial management systems.
200.303 Internal controls.	§75.303 Internal controls.
200.304 Bonds.	§75.304 Bonds.
200.305 Payment.	§75.305 Payment.
200.306 Cost sharing or matching.	§75.306 Cost sharing or matching.
200.307 Program income.	§75.307 Program income.
200.308 Revision of budget and program plans.	§75.308 Revision of budget and program plans.
200.309 Period of performance.	§75.309 Period of performance and availability of funds.
	§§75.310-75.315 [Reserved]
<b>Property Standards</b>	<b>Property Standards</b>
	§75.316 Purpose of property standards.
200.310 Insurance coverage.	§75.317 Insurance coverage.
200.311 Real property.	§75.318 Real property.
200.312 Federally-owned and exempt property.	§75.319 Federally-owned and exempt property.
200.313 Equipment.	§75.320 Equipment.
200.314 Supplies.	§75.321 Supplies.
200.315 Intangible property.	§75.322 Intangible property and copyrights.
200.316 Property trust relationship.	§75.323 Property trust relationship.
	§§75.324-75.325 [Reserved]
<b>Procurement Standards</b>	<b>Procurement Standards</b>
200.317 Procurements by states.	§75.326 Procurements by states.
200.318 General procurement standards.	§75.327 General procurement standards.

## COMPARISON OF UNIFORM GUIDANCE 2 CFR PART 200 TO HHS IMPLEMENTING REGULATIONS 45 CFR PART 75

### Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

2 CFR Part 200	45 CFR Part 75
200.319 Competition.	§75.328 Competition.
200.320 Methods of procurement to be followed.	§75.329 Procurement procedures.
200.321 Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms.	§75.330 Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms.
200.322 Procurement of recovered materials.	§75.331 Procurement of recovered materials.
200.323 Contract cost and price.	§75.332 Contract cost and price.
200.324 Federal awarding agency or passthrough entity review.	§75.333 HHS awarding agency or pass-through entity review.
200.325 Bonding requirements.	§75.334 Bonding requirements.
200.326 Contract provisions.	§75.335 Contract provisions.
	§§75.336-75.340 [Reserved]
<b>Performance and Financial Monitoring and Reporting</b>	<b>Performance and Financial Monitoring and Reporting</b>
200.327 Financial reporting.	§75.341 Financial reporting.
200.328 Monitoring and reporting program performance.	§75.342 Monitoring and reporting program performance.
200.329 Reporting on real property.	§75.343 Reporting on real property.
	§§75.344-75.350 [Reserved]
<b>Subrecipient Monitoring and Management</b>	<b>Subrecipient Monitoring and Management</b>
200.330 Subrecipient and contractor determinations.	§75.351 Subrecipient and contractor determinations.
200.331 Requirements for pass-through entities.	§75.352 Requirements for pass-through entities.
200.332 Fixed amount subawards.	§75.353 Fixed amount subawards.
	§§75.354-75.360 [Reserved]
<b>Record Retention and Access</b>	<b>Record Retention and Access</b>
200.333 Retention Requirements for records.	§75.361 Retention requirements for records.
200.334 Requests for transfer of records.	§75.362 Requests for transfer or records.
200.335 Methods for collection, transmission and storage of information.	§75.363 Methods for collection, transmission and storage of information.
200.336 Access to records.	§75.364 Access to records.
200.337 Restrictions on public access to records.	§75.365 Restrictions on public access to records.
	§§75.366-75.370 [Reserved]
<b>Remedies for Noncompliance</b>	<b>Remedies for Noncompliance</b>
200.338 Remedies for noncompliance	§75.371 Remedies for noncompliance.
200.339 Termination.	§75.372 Termination.
200.340 Notification of termination requirement.	§75.373 Notification of termination requirement.
200.341 Opportunities to object, hearings, and appeals.	§75.374 Opportunities to object, hearings, and appeals.
200.342 Effects of suspension and termination.	§75.375 Effects of suspension and termination.
	§§75.376-75.380 [Reserved]

## COMPARISON OF UNIFORM GUIDANCE 2 CFR PART 200 TO HHS IMPLEMENTING REGULATIONS 45 CFR PART 75

### Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

2 CFR Part 200	45 CFR Part 75
<b>Closeout</b>	<b>Closeout</b>
200.343 Closeout.	§75.381 Closeout.
	§§75.382-75.385 [Reserved]
<b>Post-Closeout Adjustments and Continuing Responsibilities</b>	<b>Post-Closeout Adjustments and Continuing Responsibilities</b>
200.344 Post-closeout adjustments and continuing responsibilities.	§75.386 Post-closeout adjustments and continuing responsibilities.
	§§75.387-75.390 [Reserved]
<b>Collection of Amounts Due</b>	<b>Collection of Amounts Due</b>
200.345 Collection of amounts due.	§75.391 Collection of amounts due.
<b>Subpart E—Cost Principles</b>	<b>Subpart E—Cost Principles</b>
<b>General Provisions</b>	<b>General Provisions</b>
200.400 Policy guide.	§75.400 Policy guide.
200.401 Application.	§75.401 Application.
<b>Basic Considerations</b>	<b>Basic Considerations</b>
200.402 Composition of costs.	§75.402 Composition of costs.
200.403 Factors affecting allowability of costs.	§75.403 Factors affecting allowability of costs.
200.404 Reasonable costs.	§75.404 Reasonable costs.
200.405 Allocable costs.	§75.405 Allocable costs.
200.406 Applicable credits.	§75.406 Applicable credits.
200.407 Prior written approval (prior approval).	§75.407 Prior written approval (prior approval).
200.408 Limitation on allowance of costs.	§75.408 Limitation on allowance of costs.
200.409 Special considerations.	§75.409 Special considerations.
200.410 Collection of unallowable costs.	§75.410 Collection of unallowable costs.
200.411 Adjustment of previously negotiated indirect (F&A) cost rates containing unallowable costs.	§75.411 Adjustment of previously negotiated indirect (F&A) cost rates containing unallowable costs.
<b>Direct and Indirect (F&amp;A) Costs</b>	<b>Direct and Indirect (F&amp;A) Costs</b>
200.412 Classification of costs.	§75.412 Classification of costs.
200.413 Direct costs.	§75.413 Direct costs.
200.414 Indirect (F&A) costs.	§75.414 Indirect (F&A) costs.
200.415 Required certifications.	§75.415 Required certifications.
<b>Special Considerations for States, Local Governments and Indian Tribes</b>	<b>Special Considerations for States, Local Governments and Indian Tribes</b>
200.416 Cost allocation plans and indirect cost proposals.	§75.416 Cost allocation plans and indirect cost proposals.
200.417 Interagency service.	§75.417 Interagency service.
<b>Special Considerations for Institutions of Higher Education</b>	<b>Special Considerations for Institutions of Higher Education</b>
200.418 Costs incurred by states and local governments.	§75.418 Costs incurred by states and local governments.

## COMPARISON OF UNIFORM GUIDANCE 2 CFR PART 200 TO HHS IMPLEMENTING REGULATIONS 45 CFR PART 75

### Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

2 CFR Part 200	45 CFR Part 75
200.419 Cost accounting standards and disclosure statement.	§75.419 Cost accounting standards and disclosure statement.
<b>General Provisions for Selected Items of Cost</b>	<b>General Provisions for Selected Items of Cost</b>
200.420 Considerations for selected items of cost.	§75.420 Considerations for selected items of cost.
200.421 Advertising and public relations.	§75.421 Advertising and public relations.
200.422 Advisory councils.	§75.422 Advisory councils.
200.423 Alcoholic beverages.	§75.423 Alcoholic beverages.
200.424 Alumni/ae activities.	§75.424 Alumni/ae activities.
200.425 Audit services.	§75.425 Audit services.
200.426 Bad debts.	§75.426 Bad debts.
200.427 Bonding costs.	§75.427 Bonding costs.
200.428 Collections of improper payments.	§75.428 Collections of improper payments.
200.429 Commencement and convocation costs.	§75.429 Commencement and convocation costs.
200.430 Compensation—personal services.	§75.430 Compensation—personal services.
200.431 Compensation—fringe benefits.	§75.431 Compensation—fringe benefits.
200.432 Conferences.	§75.432 Conferences.
200.433 Contingency provisions.	§75.433 Contingency provisions.
200.434 Contributions and donations	§75.434 Contributions and donations.
200.435 Defense and prosecution of criminal and civil proceedings, claims, appeals, and patent infringements.	§75.435 Defense and prosecution of criminal and civil proceedings, claims, appeals, and patent infringements.
200.436 Depreciation.	§75.436 Depreciation.
200.437 Employee health and welfare costs.	§75.437 Employee health and welfare costs.
200.438 Entertainment costs.	§75.438 Entertainment costs.
200.439 Equipment and other capital expenditures.	§75.439 Equipment and other capital expenditures.
200.440 Exchange rates.	§75.440 Exchange rates.
200.441 Fines, penalties, damages and other settlements.	§75.441 Fines, penalties, damages and other settlements.
200.442 Fund raising and investment management costs.	§75.442 Fund raising and investment management costs.
200.443 Gains and losses on disposition of depreciable assets.	§75.443 Gains and losses on disposition of depreciable assets.
200.444 General costs of government.	§75.444 General costs of government.
200.445 Goods or services for personal use.	§75.445 Goods or services for personal use.
200.446 Idle facilities and idle capacity.	§75.446 Idle facilities and idle capacity.
200.447 Insurance and indemnification.	§75.447 Insurance and indemnification.
200.448 Intellectual property.	§75.448 Intellectual property.
200.449 Interest.	§75.449 Interest.
200.450 Lobbying.	§75.450 Lobbying.
200.451 Losses on other awards or contracts.	§75.451 Losses on other awards or contracts.
200.452 Maintenance and repair costs.	§75.452 Maintenance and repair costs.

## COMPARISON OF UNIFORM GUIDANCE 2 CFR PART 200 TO HHS IMPLEMENTING REGULATIONS 45 CFR PART 75

### Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

2 CFR Part 200	45 CFR Part 75
200.453 Materials and supplies costs, including costs of computing devices.	§75.453 Materials and supplies costs, including costs of computing devices.
200.454 Memberships, subscriptions, and professional activity costs.	§75.454 Memberships, subscriptions, and professional activity costs.
200.455 Organization costs.	§75.455 Organization costs.
200.456 Participant support costs.	§75.456 Participant support costs.
200.457 Plant and security costs.	§75.457 Plant and security costs.
200.458 Pre-award costs.	§75.458 Pre-award costs.
200.459 Professional service costs.	§75.459 Professional services costs.
200.460 Proposal costs.	§75.460 Proposal costs.
200.461 Publication and printing costs.	§75.461 Publication and printing costs.
200.462 Rearrangement and reconversion costs.	§75.462 Rearrangement and reconversion costs.
200.463 Recruiting costs.	§75.463 Recruiting costs.
200.464 Relocation costs of employees.	§75.464 Relocation costs of employees.
200.465 Rental costs of real property and equipment.	§75.465 Rental costs of real property and equipment.
200.466 Scholarships and student aid costs.	§75.466 Scholarships and student aid costs.
200.467 Selling and marketing costs.	§75.467 Selling and marketing costs.
200.468 Specialized service facilities.	§75.468 Specialized service facilities.
200.469 Student activity costs.	§75.469 Student activity costs.
200.470 Taxes (including Value Added Tax).	§75.470 Taxes (including Value Added Tax).
200.471 Termination costs.	§75.471 Termination costs.
200.472 Training and education costs.	§75.472 Training and education costs.
200.473 Transportation costs.	§75.473 Transportation costs.
200.474 Travel costs.	§75.474 Travel costs.
200.475 Trustees.	§75.475 Trustees.
	<b>HHS Selected Items of Cost</b>
	§75.476 Independent research and development costs.
<b>Subpart F—Audit Requirements</b>	<b>Subpart F—Audit Requirements</b>
<b>General</b>	<b>General</b>
200.500 Purpose.	§75.500 Purpose.
<b>Audits</b>	<b>Audits</b>
200.501 Audit requirements.	§75.501 Audit requirements.
200.502 Basis for determining Federal awards expended.	§75.502 Basis for determining Federal awards expended.
200.503 Relation to other audit requirements.	§75.503 Relation to other audit requirements.
200.504 Frequency of audits.	§75.504 Frequency of audits.
200.505 Sanctions.	§75.505 Sanctions.
200.506 Audit costs.	§75.506 Audit costs.
200.507 Program-specific audits.	§75.507 Program-specific audits.

## COMPARISON OF UNIFORM GUIDANCE 2 CFR PART 200 TO HHS IMPLEMENTING REGULATIONS 45 CFR PART 75

### Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

2 CFR Part 200	45 CFR Part 75
<b>Auditees</b>	<b>Auditees</b>
200.508 Auditee responsibilities.	§75.508 Auditee responsibilities.
200.509 Auditor selection.	§75.509 Auditor selection.
200.510 Financial statements.	§75.510 Financial statements.
200.511 Audit findings follow-up.	§75.511 Audit findings follow-up.
200.512 Report submission.	§75.512 Report submission.
<b>Federal Agencies</b>	<b>Federal Agencies</b>
200.513 Responsibilities	§75.513 Responsibilities.
<b>Auditors</b>	<b>Auditors</b>
200.514 Scope of audit.	§75.514 Scope of audit.
200.515 Audit reporting.	§75.515 Audit reporting.
200.516 Audit findings.	§75.516 Audit findings.
200.517 Audit documentation.	§75.517 Audit documentation.
200.518 Major program determination.	§75.518 Major program determination.
200.519 Criteria for Federal program risk.	§75.519 Criteria for Federal program risk.
200.520 Criteria for a low-risk auditee.	§75.520 Criteria for a low-risk auditee.
<b>Management Decisions</b>	<b>Management Decisions</b>
200.521 Management decision.	§75.521 Management decision.
Appendix I to Part 200—Full Text of Notice of Funding Opportunity	Appendix I to Part 75—Full Text of Notice of Funding Opportunity
Appendix II to Part 200—Contract Provisions for Non-Federal Entity Contracts Under Federal Awards	Appendix II to Part 75—Contract Provisions for Non-Federal Entity Contracts Under Federal Awards
Appendix III to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs)	Appendix III to Part 75—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education
Appendix IV to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations	Appendix IV to Part 75—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations
Appendix V to Part 200—State/Local Governmentwide Central Service Cost Allocation Plans	Appendix V to Part 75—State/Local Governmentwide Central Service Cost Allocation Plans
Appendix VI to Part 200—Public Assistance Cost Allocation Plans	Appendix VI to Part 75—Public Assistance Cost Allocation Plans
Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals	Appendix VII to Part 75—States and Local Government and Indian Tribe Indirect Cost Proposals
Appendix VIII to Part 200—Nonprofit Organizations Exempted from Subpart E of Part 200	Appendix VIII to Part 75—Nonprofit Organizations Exempted from Subpart E of Part 75
Appendix IX to Part 200—Hospital Cost Principles	Appendix IX to Part 75—Principles for Determining Costs Applicable to Research and Development Under Grants and Contracts with Hospitals

**COMPARISON OF UNIFORM GUIDANCE 2 CFR PART 200 TO HHS  
IMPLEMENTING REGULATIONS 45 CFR PART 75**

**Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards**

**2 CFR Part 200**

**45 CFR Part 75**

Appendix X to Part 200—Data Collection Form (Form SF-SAC)

Appendix X to Part 75—Data Collection Form (SF-SAC)

Appendix XI to Part 200—Compliance Supplement

Appendix XI to Part 75—Compliance Supplement