<https://www.ecfr.gov/cgi-bin/text-idx?SID=22ff065295e6d92e36acf879956d1680&tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl>

### Electronic Code of Federal Regulations

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| e-CFR data is current as of April 13, 2018

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| [Title 2](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&tpl=/ecfrbrowse/Title02/2tab_02.tpl) → [Subtitle A](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&tpl=/ecfrbrowse/Title02/2subtitleA.tpl) → [Chapter II](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&tpl=/ecfrbrowse/Title02/2chapterII.tpl) → [Part 200](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=pt2.1.200&rgn=div5) |

[TITLE 2—Grants and Agreements](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&tpl=/ecfrbrowse/Title02/2tab_02.tpl)[Subtitle A—OFFICE OF MANAGEMENT AND BUDGET GUIDANCE FOR GRANTS AND AGREEMENTS](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&tpl=/ecfrbrowse/Title02/2subtitleA.tpl)[CHAPTER II—OFFICE OF MANAGEMENT AND BUDGET GUIDANCE](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&tpl=/ecfrbrowse/Title02/2chapterII.tpl)[PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=pt2.1.200&rgn=div5)rule[Subpart A—ACRONYMS AND DEFINITIONS](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sp2.1.200.a&rgn=div6)[Acronyms](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sg2.1.200.a.sg0&rgn=div7)

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| [§200.0](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_10&rgn=div8) |

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| Acronyms. |

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| [§200.1](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_11&rgn=div8) |

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| Definitions. |

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| [§200.2](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_12&rgn=div8) |

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| Acquisition cost. |

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| [§200.3](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_13&rgn=div8) |

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| Advance payment. |

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| [§200.4](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_14&rgn=div8) |

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| Allocation. |

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| [§200.5](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_15&rgn=div8) |

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| Audit finding. |

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| [§200.6](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_16&rgn=div8) |

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| Auditee. |

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| [§200.7](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_17&rgn=div8) |

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| Auditor. |

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| [§200.8](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_18&rgn=div8) |

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| Budget. |

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| [§200.9](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_19&rgn=div8) |

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| Central service cost allocation plan. |

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| [§200.10](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_110&rgn=div8) |

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| Catalog of Federal Domestic Assistance (CFDA) number. |

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| [§200.11](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_111&rgn=div8) |

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| CFDA program title. |

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| [§200.12](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_112&rgn=div8) |

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| Capital assets. |

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| [§200.13](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_113&rgn=div8) |

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| Capital expenditures. |

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| [§200.14](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_114&rgn=div8) |

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| Claim. |

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| [§200.15](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_115&rgn=div8) |

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| Class of Federal awards. |

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| [§200.16](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_116&rgn=div8) |

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| Closeout. |

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| [§200.17](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_117&rgn=div8) |

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| Cluster of programs. |

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| [§200.18](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_118&rgn=div8) |

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| Cognizant agency for audit. |

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| [§200.19](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_119&rgn=div8) |

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| Cognizant agency for indirect costs. |

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| [§200.20](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_120&rgn=div8) |

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| Computing devices. |

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| [§200.21](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_121&rgn=div8) |

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| Compliance supplement. |

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| [§200.22](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_122&rgn=div8) |

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| Contract. |

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| [§200.23](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_123&rgn=div8) |

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| Contractor. |

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| [§200.24](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_124&rgn=div8) |

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| Cooperative agreement. |

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| [§200.25](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_125&rgn=div8) |

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| Cooperative audit resolution. |

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| [§200.26](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_126&rgn=div8) |

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| Corrective action. |

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| [§200.27](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_127&rgn=div8) |

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| Cost allocation plan. |

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| [§200.28](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_128&rgn=div8) |

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| Cost objective. |

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| [§200.29](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_129&rgn=div8) |

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| Cost sharing or matching. |

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| [§200.30](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_130&rgn=div8) |

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| Cross-cutting audit finding. |

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| [§200.31](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_131&rgn=div8) |

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| Disallowed costs. |

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| §200.32 |

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| [Reserved] |

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| [§200.33](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_133&rgn=div8) |

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| Equipment. |

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| [§200.34](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_134&rgn=div8) |

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| Expenditures. |

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| [§200.35](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_135&rgn=div8) |

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| Federal agency. |

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| [§200.36](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_136&rgn=div8) |

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| Federal Audit Clearinghouse (FAC). |

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| [§200.37](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_137&rgn=div8) |

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| Federal awarding agency. |

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| [§200.38](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_138&rgn=div8) |

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| Federal award. |

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| [§200.39](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_139&rgn=div8) |

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| Federal award date. |

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| [§200.40](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_140&rgn=div8) |

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| Federal financial assistance. |

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| [§200.41](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_141&rgn=div8) |

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| Federal interest. |

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| [§200.42](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_142&rgn=div8) |

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| Federal program. |

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| [§200.43](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_143&rgn=div8) |

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| Federal share. |

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| [§200.44](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_144&rgn=div8) |

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| Final cost objective. |

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| [§200.45](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_145&rgn=div8) |

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| Fixed amount awards. |

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| [§200.46](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_146&rgn=div8) |

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| Foreign public entity. |

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| [§200.47](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_147&rgn=div8) |

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| Foreign organization. |

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| [§200.48](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_148&rgn=div8) |

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| General purpose equipment. |

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| [§200.49](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_149&rgn=div8) |

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| Generally Accepted Accounting Principles (GAAP). |

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| [§200.50](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_150&rgn=div8) |

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| Generally Accepted Government Auditing Standards (GAGAS). |

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| [§200.51](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_151&rgn=div8) |

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| Grant agreement. |

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| [§200.52](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_152&rgn=div8) |

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| Hospital. |

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| [§200.53](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_153&rgn=div8) |

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| Improper payment. |

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| [§200.54](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_154&rgn=div8) |

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| Indian tribe (or “federally recognized Indian tribe”). |

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| [§200.55](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_155&rgn=div8) |

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| Institutions of Higher Education (IHEs). |

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| [§200.56](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_156&rgn=div8) |

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| Indirect (facilities & administrative (F&A)) costs. |

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| [§200.57](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_157&rgn=div8) |

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| Indirect cost rate proposal. |

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| [§200.58](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_158&rgn=div8) |

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| Information technology systems. |

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| [§200.59](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_159&rgn=div8) |

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| Intangible property. |

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| [§200.60](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_160&rgn=div8) |

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| Intermediate cost objective. |

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| [§200.61](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_161&rgn=div8) |

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| Internal controls. |

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| [§200.62](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_162&rgn=div8) |

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| Internal control over compliance requirements for Federal awards. |

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| [§200.63](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_163&rgn=div8) |

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| Loan. |

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| [§200.64](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_164&rgn=div8) |

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| Local government. |

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| [§200.65](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_165&rgn=div8) |

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| Major program. |

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| [§200.66](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_166&rgn=div8) |

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| Management decision. |

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| [§200.67](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_167&rgn=div8) |

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| Micro-purchase. |

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| [§200.68](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_168&rgn=div8) |

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| Modified Total Direct Cost (MTDC). |

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| [§200.69](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_169&rgn=div8) |

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| Non-Federal entity. |

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| [§200.70](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_170&rgn=div8) |

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| Nonprofit organization. |

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| [§200.71](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_171&rgn=div8) |

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| Obligations. |

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| [§200.72](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_172&rgn=div8) |

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| Office of Management and Budget (OMB). |

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| [§200.73](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_173&rgn=div8) |

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| Oversight agency for audit. |

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| [§200.74](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_174&rgn=div8) |

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| Pass-through entity. |

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| [§200.75](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_175&rgn=div8) |

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| Participant support costs. |

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| [§200.76](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_176&rgn=div8) |

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| Performance goal. |

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| [§200.77](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_177&rgn=div8) |

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| Period of performance. |

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| [§200.78](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_178&rgn=div8) |

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| Personal property. |

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| [§200.79](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_179&rgn=div8) |

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| Personally Identifiable Information (PII). |

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| [§200.80](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_180&rgn=div8) |

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| Program income. |

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| [§200.81](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_181&rgn=div8) |

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| Property. |

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| [§200.82](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_182&rgn=div8) |

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| Protected Personally Identifiable Information (Protected PII). |

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| [§200.83](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_183&rgn=div8) |

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| Project cost. |

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| [§200.84](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_184&rgn=div8) |

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| Questioned cost. |

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| [§200.85](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_185&rgn=div8) |

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| Real property. |

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| [§200.86](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_186&rgn=div8) |

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| Recipient. |

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| [§200.87](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_187&rgn=div8) |

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| Research and Development (R&D). |

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| [§200.88](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_188&rgn=div8) |

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| Simplified acquisition threshold. |

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| [§200.89](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_189&rgn=div8) |

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| Special purpose equipment. |

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| [§200.90](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_190&rgn=div8) |

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| State. |

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| [§200.91](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_191&rgn=div8) |

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| Student Financial Aid (SFA). |

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| [§200.92](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_192&rgn=div8) |

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| Subaward. |

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| [§200.93](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_193&rgn=div8) |

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| Subrecipient. |

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| [§200.94](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_194&rgn=div8) |

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| Supplies. |

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| [§200.95](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_195&rgn=div8) |

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| Termination. |

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| [§200.96](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_196&rgn=div8) |

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| Third-party in-kind contributions. |

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| [§200.97](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_197&rgn=div8) |

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| Unliquidated obligations. |

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| [§200.98](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_198&rgn=div8) |

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| Unobligated balance. |

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| [§200.99](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_199&rgn=div8) |

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| Voluntary committed cost sharing. |

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rule[Subpart B—GENERAL PROVISIONS](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sp2.1.200.b&rgn=div6)

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| [§200.100](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1100&rgn=div8) |

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| Purpose. |

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| [§200.101](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1101&rgn=div8) |

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| Applicability. |

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| [§200.102](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1102&rgn=div8) |

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| Exceptions. |

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| [§200.103](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1103&rgn=div8) |

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| Authorities. |

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| [§200.104](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1104&rgn=div8) |

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| Supersession. |

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| [§200.105](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1105&rgn=div8) |

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| Effect on other issuances. |

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| [§200.106](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1106&rgn=div8) |

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| Agency implementation. |

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| [§200.107](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1107&rgn=div8) |

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| OMB responsibilities. |

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| [§200.108](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1108&rgn=div8) |

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| Inquiries. |

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| [§200.109](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1109&rgn=div8) |

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| Review date. |

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| [§200.110](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1110&rgn=div8) |

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| Effective/applicability date. |

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| [§200.111](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1111&rgn=div8) |

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| English language. |

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| [§200.112](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1112&rgn=div8) |

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| Conflict of interest. |

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| [§200.113](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1113&rgn=div8) |

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| Mandatory disclosures. |

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rule[Subpart C—PRE-FEDERAL AWARD REQUIREMENTS AND CONTENTS OF FEDERAL AWARDS](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sp2.1.200.c&rgn=div6)

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| [§200.200](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1200&rgn=div8) |

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| Purpose. |

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| [§200.201](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1201&rgn=div8) |

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| Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts. |

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| [§200.202](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1202&rgn=div8) |

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| Requirement to provide public notice of Federal financial assistance programs. |

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| [§200.203](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1203&rgn=div8) |

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| Notices of funding opportunities. |

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| [§200.204](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1204&rgn=div8) |

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| Federal awarding agency review of merit of proposals. |

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| [§200.205](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1205&rgn=div8) |

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| Federal awarding agency review of risk posed by applicants. |

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| [§200.206](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1206&rgn=div8) |

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| Standard application requirements. |

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| [§200.207](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1207&rgn=div8) |

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| Specific conditions. |

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| [§200.208](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1208&rgn=div8) |

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| Certifications and representations. |

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| [§200.209](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1209&rgn=div8) |

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| Pre-award costs. |

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| [§200.210](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1210&rgn=div8) |

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| Information contained in a Federal award. |

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| [§200.211](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1211&rgn=div8) |

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| Public access to Federal award information. |

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| [§200.212](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1212&rgn=div8) |

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| Reporting a determination that a non-Federal entity is not qualified for a Federal award. |

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| [§200.213](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1213&rgn=div8) |

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| Suspension and debarment. |

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rule[Subpart D—POST FEDERAL AWARD REQUIREMENTS](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sp2.1.200.d&rgn=div6)[Standards for Financial and Program Management](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sg2.1.200.d.sg1&rgn=div7)

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| [§200.300](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1300&rgn=div8) |

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| Statutory and national policy requirements. |

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| [§200.301](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1301&rgn=div8) |

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| Performance measurement. |

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| [§200.302](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1302&rgn=div8) |

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| Financial management. |

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| [§200.303](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1303&rgn=div8) |

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| Internal controls. |

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| [§200.304](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1304&rgn=div8) |

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| Bonds. |

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| [§200.305](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1305&rgn=div8) |

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| Payment. |

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| [§200.306](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1306&rgn=div8) |

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| Cost sharing or matching. |

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| [§200.307](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1307&rgn=div8) |

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| Program income. |

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| [§200.308](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1308&rgn=div8) |

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| Revision of budget and program plans. |

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| [§200.309](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1309&rgn=div8) |

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| Period of performance. |

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[Property Standards](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sg2.1.200_1309.sg2&rgn=div7)

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| [§200.310](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1310&rgn=div8) |

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| Insurance coverage. |

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| [§200.311](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1311&rgn=div8) |

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| Real property. |

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| [§200.312](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1312&rgn=div8) |

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| Federally-owned and exempt property. |

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| [§200.313](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1313&rgn=div8) |

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| Equipment. |

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| [§200.314](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1314&rgn=div8) |

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| Supplies. |

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| [§200.315](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1315&rgn=div8) |

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| Intangible property. |

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| [§200.316](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1316&rgn=div8) |

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| Property trust relationship. |

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[Procurement Standards](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sg2.1.200_1316.sg3&rgn=div7)

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| [§200.317](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1317&rgn=div8) |

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| Procurements by states. |

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| [§200.318](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1318&rgn=div8) |

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| General procurement standards. |

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| [§200.319](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1319&rgn=div8) |

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| Competition. |

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| [§200.320](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1320&rgn=div8) |

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| Methods of procurement to be followed. |

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| [§200.321](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1321&rgn=div8) |

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| Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms. |

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| [§200.322](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1322&rgn=div8) |

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| Procurement of recovered materials. |

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| [§200.323](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1323&rgn=div8) |

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| Contract cost and price. |

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| [§200.324](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1324&rgn=div8) |

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| Federal awarding agency or pass-through entity review. |

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| [§200.325](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1325&rgn=div8) |

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| Bonding requirements. |

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| [§200.326](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1326&rgn=div8) |

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| Contract provisions. |

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[Performance and Financial Monitoring and Reporting](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sg2.1.200_1326.sg4&rgn=div7)

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| [§200.327](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1327&rgn=div8) |

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| Financial reporting. |

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| [200.328](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1328&rgn=div8) |

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| 200.328   Monitoring and reporting program performance. |

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| [§200.329](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1329&rgn=div8) |

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| Reporting on real property. |

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[Subrecipient Monitoring and Management](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sg2.1.200_1329.sg5&rgn=div7)

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| [§200.330](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1330&rgn=div8) |

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| Subrecipient and contractor determinations. |

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| [§200.331](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1331&rgn=div8) |

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| Requirements for pass-through entities. |

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| [§200.332](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1332&rgn=div8) |

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| Fixed amount subawards. |

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[Record Retention and Access](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sg2.1.200_1332.sg6&rgn=div7)

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| [§200.333](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1333&rgn=div8) |

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| Retention requirements for records. |

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| [§200.334](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1334&rgn=div8) |

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| Requests for transfer of records. |

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| [§200.335](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1335&rgn=div8) |

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| Methods for collection, transmission and storage of information. |

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| [§200.336](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1336&rgn=div8) |

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| Access to records. |

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| [§200.337](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1337&rgn=div8) |

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| Restrictions on public access to records. |

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[Remedies for Noncompliance](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sg2.1.200_1337.sg7&rgn=div7)

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| [§200.338](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1338&rgn=div8) |

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| Remedies for noncompliance. |

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| [§200.339](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1339&rgn=div8) |

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| Termination. |

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| [§200.340](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1340&rgn=div8) |

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| Notification of termination requirement. |

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| [§200.341](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1341&rgn=div8) |

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| Opportunities to object, hearings and appeals. |

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| [§200.342](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1342&rgn=div8) |

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| Effects of suspension and termination. |

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[Closeout](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sg2.1.200_1342.sg8&rgn=div7)

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| [§200.343](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1343&rgn=div8) |

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| Closeout. |

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[Post-Closeout Adjustments and Continuing Responsibilities](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sg2.1.200_1343.sg9&rgn=div7)

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| [§200.344](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1344&rgn=div8) |

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| Post-closeout adjustments and continuing responsibilities. |

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[Collection of Amounts Due](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sg2.1.200_1344.sg10&rgn=div7)

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| [§200.345](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1345&rgn=div8) |

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| Collection of amounts due. |

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rule[Subpart E—COST PRINCIPLES](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sp2.1.200.e&rgn=div6)[General Provisions](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sg2.1.200.e.sg11&rgn=div7)

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| [§200.400](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1400&rgn=div8) |

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| Policy guide. |

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| [§200.401](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1401&rgn=div8) |

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| Application. |

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[Basic Considerations](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sg2.1.200_1401.sg12&rgn=div7)

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| [§200.402](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1402&rgn=div8) |

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| Composition of costs. |

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| [§200.403](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1403&rgn=div8) |

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| Factors affecting allowability of costs. |

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| [§200.404](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1404&rgn=div8) |

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| Reasonable costs. |

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| [§200.405](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1405&rgn=div8) |

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| Allocable costs. |

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| [§200.406](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1406&rgn=div8) |

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| Applicable credits. |

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| [§200.407](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1407&rgn=div8) |

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| Prior written approval (prior approval). |

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| [§200.408](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1408&rgn=div8) |

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| Limitation on allowance of costs. |

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| [§200.409](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1409&rgn=div8) |

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| Special considerations. |

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| [§200.410](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1410&rgn=div8) |

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| Collection of unallowable costs. |

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| [§200.411](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1411&rgn=div8) |

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| Adjustment of previously negotiated indirect (F&A) cost rates containing unallowable costs. |

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[Direct and Indirect (F&A) Costs](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sg2.1.200_1411.sg13&rgn=div7)

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| [§200.412](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1412&rgn=div8) |

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| Classification of costs. |

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| [§200.413](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1413&rgn=div8) |

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| Direct costs. |

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| [§200.414](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1414&rgn=div8) |

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| Indirect (F&A) costs. |

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| [§200.415](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1415&rgn=div8) |

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| Required certifications. |

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[Special Considerations for States, Local Governments and Indian Tribes](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sg2.1.200_1415.sg14&rgn=div7)

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| [§200.416](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1416&rgn=div8) |

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| Cost allocation plans and indirect cost proposals. |

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| [§200.417](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1417&rgn=div8) |

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| Interagency service. |

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[Special Considerations for Institutions of Higher Education](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sg2.1.200_1417.sg15&rgn=div7)

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| [§200.418](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1418&rgn=div8) |

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| Costs incurred by states and local governments. |

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| [§200.419](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1419&rgn=div8) |

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| Cost accounting standards and disclosure statement. |

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[General Provisions for Selected Items of Cost](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sg2.1.200_1419.sg16&rgn=div7)

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| [§200.420](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1420&rgn=div8) |

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| Considerations for selected items of cost. |

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| [§200.421](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1421&rgn=div8) |

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| Advertising and public relations. |

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| [§200.422](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1422&rgn=div8) |

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| Advisory councils. |

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| [§200.423](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1423&rgn=div8) |

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| Alcoholic beverages. |

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| [§200.424](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1424&rgn=div8) |

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| Alumni/ae activities. |

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| [§200.425](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1425&rgn=div8) |

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| Audit services. |

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| [§200.426](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1426&rgn=div8) |

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| Bad debts. |

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| [§200.427](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1427&rgn=div8) |

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| Bonding costs. |

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| [§200.428](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1428&rgn=div8) |

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| Collections of improper payments. |

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| [§200.429](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1429&rgn=div8) |

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| Commencement and convocation costs. |

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| [§200.430](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1430&rgn=div8) |

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| Compensation—personal services. |

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| [§200.431](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1431&rgn=div8) |

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| Compensation—fringe benefits. |

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| [§200.432](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1432&rgn=div8) |

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| Conferences. |

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| [§200.433](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1433&rgn=div8) |

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| Contingency provisions. |

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| [§200.434](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1434&rgn=div8) |

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| Contributions and donations. |

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| [§200.435](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1435&rgn=div8) |

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| Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements. |

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| [§200.436](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1436&rgn=div8) |

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| Depreciation. |

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| [§200.437](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1437&rgn=div8) |

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| Employee health and welfare costs. |

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| [§200.438](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1438&rgn=div8) |

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| Entertainment costs. |

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| [§200.439](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1439&rgn=div8) |

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| Equipment and other capital expenditures. |

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| [§200.440](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1440&rgn=div8) |

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| Exchange rates. |

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| [§200.441](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1441&rgn=div8) |

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| Fines, penalties, damages and other settlements. |

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| [§200.442](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1442&rgn=div8) |

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| Fund raising and investment management costs. |

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| [§200.443](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1443&rgn=div8) |

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| Gains and losses on disposition of depreciable assets. |

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| [§200.444](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1444&rgn=div8) |

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| General costs of government. |

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| [§200.445](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1445&rgn=div8) |

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| Goods or services for personal use. |

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| [§200.446](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1446&rgn=div8) |

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| Idle facilities and idle capacity. |

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| [§200.447](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1447&rgn=div8) |

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| Insurance and indemnification. |

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| [§200.448](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1448&rgn=div8) |

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| Intellectual property. |

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| [§200.449](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1449&rgn=div8) |

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| Interest. |

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| [§200.450](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1450&rgn=div8) |

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| Lobbying. |

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| [§200.451](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1451&rgn=div8) |

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| Losses on other awards or contracts. |

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| [§200.452](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1452&rgn=div8) |

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| Maintenance and repair costs. |

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| [§200.453](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1453&rgn=div8) |

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| Materials and supplies costs, including costs of computing devices. |

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| [§200.454](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1454&rgn=div8) |

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| Memberships, subscriptions, and professional activity costs. |

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| [§200.455](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1455&rgn=div8) |

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| Organization costs. |

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| [§200.456](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1456&rgn=div8) |

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| Participant support costs. |

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| [§200.457](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1457&rgn=div8) |

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| Plant and security costs. |

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| [§200.458](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1458&rgn=div8) |

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| Pre-award costs. |

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| [§200.459](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1459&rgn=div8) |

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| Professional service costs. |

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| [§200.460](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1460&rgn=div8) |

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| Proposal costs. |

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| [§200.461](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1461&rgn=div8) |

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| Publication and printing costs. |

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| [§200.462](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1462&rgn=div8) |

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| Rearrangement and reconversion costs. |

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| [§200.463](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1463&rgn=div8) |

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| Recruiting costs. |

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| [§200.464](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1464&rgn=div8) |

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| Relocation costs of employees. |

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| [§200.465](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1465&rgn=div8) |

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| Rental costs of real property and equipment. |

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| [§200.466](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1466&rgn=div8) |

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| Scholarships and student aid costs. |

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| [§200.467](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1467&rgn=div8) |

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| Selling and marketing costs. |

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| [§200.468](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1468&rgn=div8) |

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| Specialized service facilities. |

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| [§200.469](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1469&rgn=div8) |

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| Student activity costs. |

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| [§200.470](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1470&rgn=div8) |

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| Taxes (including Value Added Tax). |

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| [§200.471](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1471&rgn=div8) |

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| Termination costs. |

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| [§200.472](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1472&rgn=div8) |

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| Training and education costs. |

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| [§200.473](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1473&rgn=div8) |

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| Transportation costs. |

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| [§200.474](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1474&rgn=div8) |

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| Travel costs. |

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| [§200.475](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1475&rgn=div8) |

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| Trustees. |

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rule[Subpart F—AUDIT REQUIREMENTS](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sp2.1.200.f&rgn=div6)[General](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sg2.1.200.f.sg17&rgn=div7)

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| [§200.500](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1500&rgn=div8) |

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| Purpose. |

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[Audits](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sg2.1.200_1500.sg18&rgn=div7)

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| [§200.501](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1501&rgn=div8) |

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| Audit requirements. |

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| [§200.502](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1502&rgn=div8) |

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| Basis for determining Federal awards expended. |

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| [§200.503](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1503&rgn=div8) |

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| Relation to other audit requirements. |

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| [§200.504](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1504&rgn=div8) |

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| Frequency of audits. |

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| [§200.505](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1505&rgn=div8) |

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| Sanctions. |

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| [§200.506](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1506&rgn=div8) |

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| Audit costs. |

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| [§200.507](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1507&rgn=div8) |

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| Program-specific audits. |

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[Auditees](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sg2.1.200_1507.sg19&rgn=div7)

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| [§200.508](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1508&rgn=div8) |

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| Auditee responsibilities. |

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| [§200.509](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1509&rgn=div8) |

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| Auditor selection. |

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| [§200.510](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1510&rgn=div8) |

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| Financial statements. |

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| [§200.511](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1511&rgn=div8) |

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| Audit findings follow-up. |

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| [§200.512](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1512&rgn=div8) |

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| Report submission. |

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[Federal Agencies](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sg2.1.200_1512.sg20&rgn=div7)

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| [§200.513](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1513&rgn=div8) |

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| Responsibilities. |

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[Auditors](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sg2.1.200_1513.sg21&rgn=div7)

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| [§200.514](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1514&rgn=div8) |

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| Scope of audit. |

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| [§200.515](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1515&rgn=div8) |

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| Audit reporting. |

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| [§200.516](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1516&rgn=div8) |

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| Audit findings. |

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| [§200.517](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1517&rgn=div8) |

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| Audit documentation. |

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| [§200.518](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1518&rgn=div8) |

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| Major program determination. |

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| [§200.519](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1519&rgn=div8) |

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| Criteria for Federal program risk. |

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| [§200.520](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1520&rgn=div8) |

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| Criteria for a low-risk auditee. |

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[Management Decisions](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=sg2.1.200_1520.sg22&rgn=div7)

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| [§200.521](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=se2.1.200_1521&rgn=div8) |

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| Management decision. |

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| [Appendix](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=ap2.1.200_1521.i&rgn=div9) |

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| [Appendix I to Part 200](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=ap2.1.200_1521.i&rgn=div9)—Full Text of Notice of Funding Opportunity |

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| [Appendix](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=ap2.1.200_1521.ii&rgn=div9) |

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| [Appendix II to Part 200](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=ap2.1.200_1521.ii&rgn=div9)—Contract Provisions for Non-Federal Entity Contracts Under Federal Awards |

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| [Appendix](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=ap2.1.200_1521.iii&rgn=div9) |

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| [Appendix III to Part 200](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=ap2.1.200_1521.iii&rgn=div9)—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs) |

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| [Appendix](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=ap2.1.200_1521.iv&rgn=div9) |

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| [Appendix IV to Part 200](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=ap2.1.200_1521.iv&rgn=div9)—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations |

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| [Appendix](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=ap2.1.200_1521.v&rgn=div9) |

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| [Appendix V to Part 200](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=ap2.1.200_1521.v&rgn=div9)—State/Local Governmentwide Central Service Cost Allocation Plans |

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| [Appendix](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=ap2.1.200_1521.vi&rgn=div9) |

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| [Appendix VI to Part 200](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=ap2.1.200_1521.vi&rgn=div9)—Public Assistance Cost Allocation Plans |

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| [Appendix](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=ap2.1.200_1521.vii&rgn=div9) |

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| [Appendix VII to Part 200](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=ap2.1.200_1521.vii&rgn=div9)—States and Local Government and Indian Tribe Indirect Cost Proposals |

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| [Appendix](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=ap2.1.200_1521.viii&rgn=div9) |

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| [Appendix VIII to Part 200](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=ap2.1.200_1521.viii&rgn=div9)—Nonprofit Organizations Exempted From Subpart E—Cost Principles of Part 200 |

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| [Appendix](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=ap2.1.200_1521.ix&rgn=div9) |

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| [Appendix IX to Part 200](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=ap2.1.200_1521.ix&rgn=div9)—Hospital Cost Principles |

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| [Appendix](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=ap2.1.200_1521.x&rgn=div9) |

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| [Appendix X to Part 200](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=ap2.1.200_1521.x&rgn=div9)—Data Collection Form (Form SF-SAC) |

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| [Appendix](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=ap2.1.200_1521.xi&rgn=div9) |

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| [Appendix XI to Part 200](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=ap2.1.200_1521.xi&rgn=div9)—Compliance Supplement |

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| [Appendix](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=ap2.1.200_1521.xii&rgn=div9) |

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| [Appendix XII to Part 200](https://www.ecfr.gov/cgi-bin/text-idx?SID=62f064322b21d8f24c216a098c598306&mc=true&node=ap2.1.200_1521.xii&rgn=div9)—Award Term and Condition for Recipient Integrity and Performance Matters |

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| [Need assistance?](https://www.ecfr.gov/cgi-bin/ECFR?SID=62f064322b21d8f24c216a098c598306&mc=true&page=faq#quest11) |