## § 75.101 Applicability.

- (a) *General applicability to Federal agencies*. The requirements established in this part apply to Federal agencies that make Federal awards to non-Federal entities. These requirements are applicable to all costs related to Federal awards.
- (b)(1) Applicability to different types of Federal awards. The following table describes what portions of this part apply to which types of Federal awards. The terms and conditions of Federal-awards (including this part) flow down to subawards to subrecipients unless a particular section of this part or the terms and conditions of the Federal award specifically indicate otherwise. This means that non-Federal entities must comply with requirements in this part regardless of whether the non-Federal entity is a recipient or subrecipient of a Federal award. Pass-through entities must comply with the requirements described in subpart D of this part, §§ 75.351 through 75.353, but not any requirements in this part directed towards Federal awarding agencies unless the requirements of this part or the terms and conditions of the Federal award indicate otherwise. This table must be read along with the other provisions in this section

The following portions of the part:

Are applicable to the following types of Federal awards and fixed-price contracts and subcontracts (except as noted in paragraphs (d) and (e) below):

Are NOT applicable to the following types of Federal awards and fixed-price contracts and subcontracts:

## This table must be read along with the other provisions in this section

Subpart A—Acronyms and Definitions

Subpart B—General

Provisions, except for §§ 75.111, 75.112. and 75.113

—Agreements for loans, loan guarantees, interest subsidies and insurance.

Sections 75.111, 75.112, and 75.113

—Grant agreements and cooperative agreements

by Federal Agencies under the Federal Acquisition Regulations and subcontracts under these

—Procurement contracts awarded

contracts.

—Agreements for loans, loan guarantees, interest subsidies and insurance.

Subparts C-D, except for §§ 75.202, 75.303, 75.351-.353

—Grant agreements and cooperative agreements

—Procurement contracts awarded under the Federal Acquisition Regulations and cost-

The following portions of the part:	Are applicable to the following types of Federal awards and fixed-price contracts and subcontracts (except as noted in paragraphs (d) and (e) below):	Are NOT applicable to the following types of Federal awards and fixed-price contracts and subcontracts:
		reimbursement and subcontracts under these contracts.
§ 75.202	—Grant Agreements and cooperative agreements	—Procurement contracts awarded under the Federal Acquisition
	—Agreements for loans, loan guarantees, interest subsidies and insurance	Regulations and cost- reimbursement and subcontracts under these contracts.
§§ 75.303, 75.351 353	—All	
Subpart E—Cost Principles	—Grant agreements and cooperative agreements, except those providing food commodities	—Grant agreements and cooperative agreements providing food commodities.
		—Fixed amount awards.
	—All procurement contracts under the Federal Acquisition Regulations except those that are not negotiated	—Agreements for loans, loan guarantees, interest subsidies and insurance.
		—Federal awards to hospitals (See Appendix IX).
Subpart F—Audit Requirements	—Grant agreements and cooperative agreements	
	—Contracts and subcontracts, except for fixed price contract and subcontracts, awarded under the Federal Acquisition Regulation	—Fixed-price contracts and subcontracts awarded under the Federal Acquisition Regulation.
	—Agreements for loans, loan guarantees, interest subsidies and insurance and other forms of Federal Financial Assistance as defined by the Single Audit Act Amendment of 1996	

(2) Federal award of cost-reimbursement contract under the FAR to a non-Federal entity. When a non-Federal entity is awarded a cost-reimbursement contract, only subpart D of this part §§ 75.351 through 75.353 (in addition to any FAR related requirements for subaward monitoring),

subpart E of this part and subpart F of this part are incorporated by reference into the contract. However, when the Cost Accounting Standards (CAS) are applicable to the contract, they take precedence over the requirements of this part except for subpart F of this part when they are in conflict. In addition, costs that are made unallowable under 10 U.S.C. 2324(e) and 41 U.S.C. 4304(a) as described in the FAR subpart 31.2 and subpart 31.603 are always unallowable. For requirements other than those covered in subpart D of this part, §§ 75.351 through 75.353, subpart E of this part and subpart F of this part, the terms of the contract and the FAR apply.

- (3) With the exception of subpart F of this part, which is required by the Single Audit Act, in any circumstances where the provisions of Federal statutes or regulations differ from the provisions of this part, the provision of the Federal statutes or regulations govern. This includes, for agreements with Indian tribes, the provisions of the Indian Self-Determination and Education and Assistance Act (ISDEAA), as amended, 25 U.S.C. 450-458ddd-2.
- (c) HHS awarding agencies may apply subparts A through E of this part to Federal agencies (see § 75.217), for-profit entities, foreign public entities, or foreign organizations, except where the HHS awarding agency determines that the application of these subparts would be inconsistent with the international obligations of the United States or the statutes or regulations of a foreign government.
- (d) Except for §§ 75.202 and 75.351 through 75.353 of subpart D of this part, the requirements in subpart C of this part, subpart D of this part, and subpart E of this part do not apply to the following programs:
- (1) The block grant awards authorized by the Omnibus Budget Reconciliation Act of 1981 (including Community Services), except to the extent that subpart E of this part apply to subrecipients of Community Services Block Grant funds pursuant to 42 U.S.C. 9916(a)(1)(B);
- (2) Federal awards to local education agencies under 20 U.S.C. 7702-7703b, (portions of the Impact Aid program);
- (3) Payments under the Department of Veterans Affairs' State Home Per Diem Program (38 U.S.C. 1741); and
- (4) Federal awards authorized under the Child Care and Development Block Grant Act of 1990, as amended:
- (i) Child Care and Development Block Grant (42 U.S.C. 9858)
- (ii) Child Care Mandatory and Matching Funds of the Child Care and Development Fund (42 U.S.C. 9858)
- (e) Except for § 75.202, the guidance in subpart C of this part does not apply to the following programs:
- (1) Entitlement Federal awards to carry out the following programs of the Social Security Act:

- (i) Temporary Assistance for Needy Families (title IV-A of the Social Security Act, 42 U.S.C. 601-619);
- (ii) Child Support Enforcement and Establishment of Paternity (title IV-D of the Social Security Act, 42 U.S.C. 651-669b);
- (iii) Foster Care and Adoption Assistance (title IV-E of the Act, 42 U.S.C. 670-679c);
- (iv) Aid to the Aged, Blind, and Disabled (titles I, X, XIV, and XVI-AABD of the Act, as amended);
- (v) Medical Assistance (Medicaid) (title XIX of the Act, 42 U.S.C. 1396-1396w-5) not including the State Medicaid Fraud Control program authorized by § 1903(a)(6)(B) of the Social Security Act (42 U.S.C. 1396b(a)(6)(B)); and
- (vi) Children's Health Insurance Program (title XXI of the Act, 42 U.S.C. 1397aa-1397mm).
- (2) A Federal award for an experimental, pilot, or demonstration project that is also supported by a Federal award listed in paragraph (e)(1) of this section;
- (3) Federal awards under subsection 412(e) of the Immigration and Nationality Act and subsection 501(a) of the Refugee Education Assistance Act of 1980 (Pub. L. 96-422, 94 Stat. 1809), for cash assistance, medical assistance, and supplemental security income benefits to refugees and entrants and the administrative costs of providing the assistance and benefits (8 U.S.C. 1522(e));
- (4) Entitlement awards under the following programs of The National School Lunch Act:
- (i) National School Lunch Program (section 4 of the Act, 42 U.S.C. 1753),
- (ii) Commodity Assistance (section 6 of the Act, 42 U.S.C. 1755),
- (iii) Special Meal Assistance (section 11 of the Act, 42 U.S.C. 1759a),
- (iv) Summer Food Service Program for Children (section 13 of the Act, 42 U.S.C. 1761), and
- (v) Child and Adult Care Food Program (section 17 of the Act, 42 U.S.C. 1766).
- (5) Entitlement awards under the following programs of The Child Nutrition Act of 1966:
- (i) Special Milk Program (section 3 of the Act, 42 U.S.C. 1772),
- (ii) School Breakfast Program (section 4 of the Act, 42 U.S.C. 1773), and
- (iii) State Administrative Expenses (section 7 of the Act, 42 U.S.C. 1776).
- (6) Entitlement awards for State Administrative Expenses under The Food and Nutrition Act of 2008 (section 16 of the Act, 7 U.S.C. 2025).

- (7) Non-discretionary Federal awards under the following non-entitlement programs:
- (i) Special Supplemental Nutrition Program for Women, Infants and Children (section 17 of the Child Nutrition Act of 1966) 42 U.S.C. 1786;
- (ii) The Emergency Food Assistance Programs (Emergency Food Assistance Act of 1983) 7 U.S.C. 7501 note; and
- (iii) Commodity Supplemental Food Program (section 5 of the Agriculture and Consumer Protection Act of 1973) 7 U.S.C. 612c note.

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