## PARTS 1100-1102 [RESERVED]

PART 1103—INTERIM GRANTS AND COOPERATIVE AGREEMENTS IM-PLEMENTATION OF GUIDANCE IN 2 CFR PART 200, "UNIFORM AD-MINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS"

### Subpart A—Interim Implementation of Guidance in 2 CFR Part 200

Sec.

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AUTHORITY: 5 U.S.C. 301 and 10 U.S.C. 113.

Source: 79 FR 76047, Dec. 19, 2014, unless otherwise noted.

## Subpart A—Interim Implementation of Guidance in 2 CFR Part 200

# § 1103.100 Applicability of 2 CFR part 200 to requirements for recipients in DoD Components' terms and con-

Effective December 26, 2014, and on an interim basis pending update of the DoD Grant and Agreement Regulations to implement Office of Management and Budget (OMB) guidance published in 2 CFR part 200:

- (a) The guidance in 2 CFR part 200 as modified and supplemented by provisions of Subpart B of this part governs the administrative requirements, cost principles, and audit requirements to be included in terms and conditions of DoD Components' new grant and cooperative agreement awards to:
- (1) Institutions of higher education, hospitals, and other nonprofit organizations included in the definition of "recipient" in part 32 of the DoD Grant and Agreement Regulations (32 CFR part 32).
- (2) States, local governments, and Indian tribal governments.
- (b) The following class deviations from selected provisions of the DoD Grant and Agreement Regulations therefore are approved for DoD Components' new grant and cooperative agreement awards made on or after December 26, 2014:
- (1) Awards to institutions of higher education, hospitals, and other non-profit organizations included in the definition of "recipient" in part 32 of the DoD Grant and Agreement Regulations (32 CFR part 32) are not subject to the administrative requirements, cost principles, and audit requirements specified in 32 CFR part 32.
- (2) Awards to States, local governments, and Indian tribal governments are not subject to the administrative requirements, cost principles, and audit requirements specified in part 33 of the DoD Grant and Agreement Regulations (32 CFR part 33).
- (3) References in other parts of the DoD Grant and Agreement Regulations that cite part 32 or part 33 as the source of administrative requirements, cost principles, and audit requirements for awards to the types of recipient entities described in paragraphs (b)(1) and (2) of this section therefore do not apply to those new awards.
- (c) Provisions of the DoD Grant and Agreement Regulations other than those listed in paragraph (b) of this section continue to be in effect, with applicability as stated in those provisions.