

# **HHS Regulation Changes Overview**

## Background

All federal grants have regulations called the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. At the U.S. Department of Health and Human Services (HHS) those regulations are changing:

- Before October 1, 2024, HHS used primarily the regulations at 45 CFR 75.
- On October 1, 2024, HHS adopted a few provisions in 2 CFR 200 in lieu of the similar provisions in 45 CFR 75. The goal was to provide some added flexibility for recipients.
- As of October 1, 2025, HHS will use the government-wide regulations at 2 CFR 200, with some modifications. Those modifications will be in 2 CFR 300 after adoption.

#### Finding the new regulations

There are three ways that the new regulations tie to the former ones:

- 1. Many of the regulations have the same three digit ending to the citation. For example: 45 CFR 75.**100**, Purpose will now be 2 CFR 200.**100**, Purpose.
- 2. Other regulations in 45 CFR 75 are not as simple to find in 2 CFR 200. Also, in some cases there are sections of 2 CFR 200 that were not in 45 CFR 75 or vice versa. We've cross referenced all of these for you later in this guide.
- 3. HHS has chosen to vary from 2 CFR 200 in a few ways. When that is true, we are placing the modification in 2 CFR 300. The chart below shows these modifications.

See the two charts below for 1) the provisions adopted in 2024 and 2) a full cross reference of all citations.

There are two ways to find the text of the new regulations:

- 1. You can find all 2 CFR 200 references in <u>eCFR</u>. We have linked those references below to eCFR.
- 2. After October 1, 2025, you can find all 2 CFR 300 references in eCFR. In the meantime, you can see the text in the <a href="HHS">HHS</a> interim guidance in the Federal Register.

### Provisions adopted on October 1, 2024

Former citation	Current citation	2 CFR 200 Title
45 CFR 75.2	2 CFR 200.1	Definitions, Modified Total Direct Cost
45 CFR 75.2	2 CFR 200.1	Definitions, Equipment
45 CFR 75.2	2 CFR 200.1	Definitions, Supply
45 CFR 75.320(e)	2 CFR 200.313(e)	Equipment, Disposition
45 CFR 75.321(a)	2 CFR 200.314(a)	Supplies



45 CFR 75.329	2 CFR 200.320	Procurement methods
45 CFR 75.353	2 CFR 200.333	Fixed amount subawards
45 CFR 75.381	2 CFR 200.344	Closeout
45 CFR 75.414(f)	2 CFR 200.414(f)	Indirect (F&A) costs
45 CFR 75.501	2 CFR 200.501	Audit requirements

# Full cross-reference for citations from 45 CFR 75 to 2 CFR 200 and 2 CFR 300 $\,$

Current or previous HHS Citation	New HHS Citation	2 CFR 200 or 2 CFR 300 Title
45 CFR 75.1	2 CFR 200.0	Acronyms
45 CFR 75.2	2 CFR 200.1	Definitions
45 CFR 75.100	2 CFR 200.100	Purpose
45 CFR 75.101	2 CFR 200.101	Applicability
45 CFR 75.102	2 CFR 200.102	Exceptions
45 CFR 75.103	2 CFR 200.103	Authorities
45 CFR 75.104	2 CFR 200.104	Supersession
45 CFR 75.105	2 CFR 200.105	Effect on other issuances
45 CFR 75.106	2 CFR 300.106	Agency implementation
45 CFR 75.107	2 CFR 200.107	OMB responsibilities
45 CFR 75.108	2 CFR 200.108	Inquiries
45 CFR 75.109	2 CFR 200.109	Review date
45 CFR 75.110	2 CFR 200.110	Effective date
45 CFR 75.111	2 CFR 200.111	English language
45 CFR 75.112	2 CFR 200.112 and 2 CFR 300.112	Conflict of interest
45 CFR 75.113	2 CFR 200.113	Mandatory disclosures
45 CFR 75.200	2 CFR 200.200	Purpose
45 CFR 75.201	2 CFR 200.201	Use of grants, cooperative agreements, fixed amount awards, and contracts
No equivalent	2 CFR 200.202	Program planning and design
45 CFR 75.202	2 CFR 200.203	Requirement to provide public notice of Federal financial



		assistance programs
45 CFR 75.203	2 CFR 200.204	Notices of funding opportunities
45 CFR 75.204	2 CFR 200.205	Federal agency review of merit proposals
45 CFR 75.205	2 CFR 200.206	Federal agency review of risk posed by applicants
45 CFR 75.206	2 CFR 200.207	Standard application requirements
45 CFR 75.207	2 CFR 200.208	Specific conditions
45 CFR 75.208	2 CFR 200.209	Certifications and representations
45 CFR 75.209	2 CFR 200.210	Pre-award costs
45 CFR 75.210	2 CFR 200.211	Information contained in a Federal award
45 CFR 75.211	2 CFR 200.212	Public access to Federal award information
45 CFR 75.212	2 CFR 200.213	Reporting a determination that an applicant is not qualified for a Federal award
45 CFR 75.213	2 CFR 200.214	Suspension and debarment
No equivalent	2 CFR 200.215	Never contract with the enemy
No equivalent	2 CFR 200.216	Prohibition on certain telecommunications and video surveillance equipment or services
No equivalent	2 CFR 200.217	Whistleblower Protections
45 CFR 75.214	No equivalent	Metric system of measurement
45 CFR 75.215	No equivalent	Disclosure of lobbying activities
45 CFR 75.216	2 CFR 300.218	Special provisions for awards to for-profit organizations as recipients
45 CFR 75.217	2 CFR 300.219	Special provisions for awards to Federal agencies
45 CFR 75.218	No equivalent	Participation by faith-based organizations
45 CFR 75.300	2 CFR 200.300 and 2 CFR 300.300	Statutory and national policy requirements
45 CFR 75.301	2 CFR 200.301	Performance measurement
45 CFR 75.302	2 CFR 200.302	Financial management
45 CFR 75.303	2 CFR 200.303	Internal Controls
45 CFR 75.304	2 CFR 200.304	Bonds
45 CFR 75.305	2 CFR 200.205 and	Federal Payment
45 CFR 75.306	2 CFR 300.305 2 CFR 200.306	Cost sharing
45 CFR 75.307	2 CFR 200.307	Program Income



45 CFR 75.308	2 CFR 200.308 and 2 CFR 300.308	Revision of budget and program plans
45 CFR 75.309	2 CFR 200.309	Modifications to Period of Performance
45 CFR 75.316	No equivalent	Purpose of property standards
45 CFR 75.317	2 CFR 200.310	Insurance coverage
45 CFR 75.318	2 CFR 200.311	Real property
45 CFR 75.319	2 CFR 200.312	Federally owned and exempt property
45 CFR 75.320	2 CFR 200.313	Equipment
45 CFR 75.321	2 CFR 200.314	Supplies
45 CFR 75.322	2 CFR 200.315 and 2 CFR 300.315	Intangible property
45 CFR 75.323	2 CFR 200.316	Property trust relationship
45 CFR 75.326	2 CFR 200.317	Procurements by States and Indian Tribes
45 CFR 75.327	2 CFR 200.318	General procurement standards
45 CFR 75.328	2 CFR 200.319	Competition
45 CFR 75.329	2 CFR 200.320	Procurement methods
45 CFR 75.330	2 CFR 200.321	Contracting with small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms
No equivalent	2 CFR 200.322	Domestic preferences for procurements
45 CFR 75.331	2 CFR 200.323	Procurement of recovered materials
45 CFR 75.332	2 CFR 200.324	Contract cost and price
45 CFR 75.333	2 CFR 200.325	Federal agency or pass-through entity review
45 CFR 75.334	2 CFR 200.326	Bonding requirements
45 CFR 75.335	2 CFR 200.327	Contract provisions
45 CFR 75.341	2 CFR 200.328	Financial reporting
45 CFR 75.342	2 CFR 200.329	Monitoring and reporting program performance
45 CFR 75.343	2 CFR 200.330	Reporting on real property
45 CFR 75.351	2 CFR 200.331	Subrecipient and contractor determinations
45 CFR 75.352	2 CFR 200.332	Requirements for pass-through entities
45 CFR 75.353	2 CFR 200.333	Fixed amount subawards
45 CFR 75.361	2 CFR 200.334	Record retention requirements
45 CFR 75.362	2 CFR 200.335	Requests for transfer of records
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45 CFR 75.363	2 CFR 200.336	Methods for collection, transmission, and storage of information
45 CFR 75.364	2 CFR 200.337	Access to records
45 CFR 75.365	2 CFR 200.338	Restrictions on public access to records
45 CFR 75.371	2 CFR 200.339	Remedies for noncompliance
45 CFR 75.372	2 CFR 200.340	Termination
45 CFR 75.373	2 CFR 200.341	Notification of termination requirement
45 CFR 75.374	2 CFR 200.342	Opportunities to object, hearings, and appeals
45 CFR 75.375	2 CFR 200.343	Effects of suspension and termination
45 CFR 75.381	2 CFR 200.344	Closeout
45 CFR 75.386	2 CFR 200.345	Post-closeout adjustments and continuing responsibilities
45 CFR 75.391	2 CFR 200.346	Collection of amounts due
45 CFR 75.400	2 CFR 200.400	Policy guide
45 CFR 75.401	2 CFR 200.401	Application
45 CFR 75.402	2 CFR 200.402	Composition of costs.
45 CFR 75.403	2 CFR 200.403	Factors affecting allowability of costs
45 CFR 75.404	2 CFR 200.404	Reasonable costs
45 CFR 75.405	2 CFR 200.405	Allocable costs
45 CFR 75.406	2 CFR 200.406	Applicable credits
45 CFR 75.407	2 CFR 200.407	Prior written approval
45 CFR 75.408	2 CFR 200.408	Limitation on allowance of costs
45 CFR 75.409	2 CFR 200.409	Special considerations
45 CFR 75.410	2 CFR 200.410	Collection of unallowable costs
45 CFR 75.411	2 CFR 200.411	Adjustment of previously negotiated indirect cost rates containing unallowable costs
45 CFR 75.412	2 CFR 200.412	Classification of costs
45 CFR 75.413	2 CFR 200.413	Direct costs
45 CFR 75.414	2 CFR 200.414 and	Indirect costs
45 CFR 75.415	2 CFR 300.414 2 CFR 200.415	Required certifications
45 CFR 75.416	2 CFR 200.416	
		Cost allocation plans and indirect cost proposals
45 CFR 75.417	2 CFR 200.417	Interagency service



45 CFR 75.418	2 CFR 200.418	Costs incurred by states and local governments
45 CFR 75.419	2 CFR 200.419	Cost accounting standards
45 CFR 75.420	2 CFR 200.420	Considerations for selected items of cost
45 CFR 75.421	2 CFR 200.421	Advertising and public relations
45 CFR 75.422	2 CFR 200.422	Advisory councils
45 CFR 75.423	2 CFR 200.423	Alcoholic beverages
45 CFR 75.424	2 CFR 200.424	Alumni activities
45 CFR 75.425	2 CFR 200.425	Audit services
45 CFR 75.426	2 CFR 200.426	Bad debts
45 CFR 75.427	2 CFR 200.427	Bonding costs
45 CFR 75.428	2 CFR 200.428	Collections of improper payments
45 CFR 75.429	2 CFR 200.429	Commencement and convocation costs
45 CFR 75.430	2 CFR 200.430	Compensation-personal services
45 CFR 75.431	2 CFR 200.431	Compensation – fringe benefits
45 CFR 75.432	2 CFR 200.432	Conferences
45 CFR 75.433	2 CFR 200.433	Contingency provisions
45 CFR 75.434	2 CFR 200.434	Contributions and donations
45 CFR 75.435	2 CFR 200.435	Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements
45 CFR 75.436	2 CFR 200.436	Depreciation
45 CFR 75.437	2 CFR 200.437	Employee health and welfare costs
45 CFR 75.438	2 CFR 200.438	Entertainment and prizes
45 CFR 75.439	2 CFR 200.439	Equipment and other capital expenditures
45 CFR 75.440	2 CFR 200.440	Exchange rates
45 CFR 75.441	2 CFR 200.441	Fines, penalties, damages, and other settlements
45 CFR 75.442	2 CFR 200.442	Fundraising and investment management costs
45 CFR 75.443	2 CFR 200.443	Gains and losses on the disposition of depreciable assets
45 CFR 75.444	2 CFR 200.444	General costs of government
45 CFR 75.445	2 CFR 200.445	Goods or services for personal use
45 CFR 75.446	2 CFR 200.446	Idle facilities and idle capacity
45 CFR 75.447	2 CFR 200.447	Insurance and indemnification
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45 CFR 75.448	2 CFR 200.448	Intellectual property
45 CFR 75.449	2 CFR 200.449	Interest
45 CFR 75.450	2 CFR 200.450	Lobbying
45 CFR 75.451	2 CFR 200.451	Losses on other awards or contracts
45 CFR 75.452	2 CFR 200.452	Maintenance and repair costs
45 CFR 75.453	2 CFR 200.453	Materials and supplies costs, including costs of computing devices
45 CFR 75.454	2 CFR 200.454	Memberships, subscriptions, and professional activity costs.
45 CFR 75.455	2 CFR 200.455	Organization costs
45 CFR 75.456	2 CFR 200.456	Participant support costs
45 CFR 75.457	2 CFR 200.457	Plant and security costs
45 CFR 75.458	2 CFR 200.458	Pre-award costs
45 CFR 75.459	2 CFR 200.459	Professional service costs
45 CFR 75.460	2 CFR 200.460	Proposal costs
45 CFR 75.461	2 CFR 200.461	Publication and printing costs
45 CFR 75.462	2 CFR 200.462	Rearrangement and reconversion costs
45 CFR 75.463	2 CFR 200.463	Recruiting costs
45 CFR 75.464	2 CFR 200.464	Relocation costs of employees
45 CFR 75.465	2 CFR 200.465	Rental costs of real property and equipment
45 CFR 75.466	2 CFR 200.466	Scholarships, student aid costs, and tuition remission
45 CFR 75.467	2 CFR 200.467	Selling and marketing costs
45 CFR 75.468	2 CFR 200.468	Specialized service facilities
45 CFR 75.469	2 CFR 200.469	Student activity costs
45 CFR 75.470	2 CFR 200.470	Taxes (including Value Added Tax)
No equivalent	2 CFR 200.471	Telecommunication and video surveillance costs
45 CFR 75.471	2 CFR 200.472	Termination and standard closeout costs
45 CFR 75.472	2 CFR 200.473	Training and education costs
45 CFR 75.473	2 CFR 200.474	Transportation costs
45 CFR 75.474	2 CFR 200.475	Travel costs
45 CFR 75.475	2 CFR 200.476	Trustees
45 CFR 75.476	2 CFR 300.477	Independent research and development costs
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45 CFR 75.477	2 CFR 300.478	Charad raananaihility naymanta
		Shared responsibility payments
45 CFR 75.500	2 CFR 200.500	Purpose
45 CFR 75.501	2 CFR 200.501	Audit requirements
45 CFR 75.502	2 CFR 200.502	Basis for determining Federal awards expended
45 CFR 75.503	2 CFR 200.503	Relation to other audit requirements
45 CFR 75.504	2 CFR 200.504	Frequency of audits
45 CFR 75.505	2 CFR 200.505	Remedies for audit noncompliance
45 CFR 75.506	2 CFR 200.506	Audit costs
45 CFR 75.507	2 CFR 200.507	Program-specific audits
45 CFR 75.508	2 CFR 200.508	Auditee responsibilities
45 CFR 75.509	2 CFR 200.509	Auditor selection
45 CFR 75.510	2 CFR 200.510	Financial statements
45 CFR 75.511	2 CFR 200.511	Audit findings follow-up
45 CFR 75.512	2 CFR 200.512	Report submission
45 CFR 75.513	2 CFR 200.513	Responsibilities
45 CFR 75.514	2 CFR 200.514	Standards and scope of audit
45 CFR 75.515	2 CFR 200.515	Audit reporting
45 CFR 75.516	2 CFR 200.516	Audit findings
45 CFR 75.517	2 CFR 200.517	Audit documentation
45 CFR 75.518	2 CFR 200.518	Major program determination
45 CFR 75.519	2 CFR 200.519	Criteria for Federal program risk
45 CFR 75.520	2 CFR 200.520	Criteria for a low-risk auditee
45 CFR 75.521	2 CFR 200.521	Management decisions
Appendix I to 45 CFR part 75	Appendix I to 2 CFR part 200	Full Text of Notice of Funding Opportunity
Appendix II to 45 CFR part 75	Appendix II to 2 CFR part 200	Contract Provisions to Non-Federal Entity Contracts Under Federal Awards
Appendix III to 45 CFR part 75	Appendix III to 2 CFR part 200	Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs)
Appendix IV to 45 CFR part 75	Appendix IV to 2 CFR part 200	Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations
Appendix V to 45 CFR part 75	Appendix V to 2 CFR part 200	State/Local Governmentwide Central Service Cost Allocation



		Plans
Appendix VI to 45 CFR part 75	Appendix VI to 2 CFR part 200	Public Assistance Cost Allocation Plans
Appendix VII to 45 CFR part 75	Appendix VII to 2 CFR part 200	States and Local Government and Indian Tribe Indirect Cost Proposals
Appendix VIII to 45 CFR part 75	Appendix VIII to 2 CFR part 200	Nonprofit Organizations Exempted from Subpart E of Part 75
Appendix IX to 45 CFR part 75	Appendix IX to 2 CFR part 300	Principles for Determining Costs Applicable to Research and Development Under Grants and Contracts with Hospitals
Appendix X to 45 CFR part 75	Appendix X to 2 CFR part 200	Data Collection Form (SF-SAC)
Appendix XI to 45 CFR part 75	Appendix XI to 2 CFR part 200	Compliance Supplement