**7040.40 Grant Requirements**

a) Unless different provisions are required by law or an exception is granted by GATU in accordance with 44 Ill. Adm. Code 7000.60, the following sections of 2 CFR 200 are applicable to all State grants and federal pass-through awards issued by the Department.

1) Subpart B – General Provisions

2) Subpart C – Pre-Federal Award Requirements and Contents of Federal Awards

3) Subpart D – Post-Federal Award Requirements

4) Subpart E – Cost Principles

5) Subpart F – Audit Requirements

6) Appendices (applicable sections)

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| A) | Appendix I | Full Text of Notice of Funding Opportunity (Except Section E) |
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| B) | Appendix II | Contract Provisions for Non-Federal Entity Contracts Under Federal Awards |
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| C) | Appendix III | Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs) |
|  |  |  |
| D) | Appendix IV | Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations |
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| E) | Appendix V | State/Local Governmentwide Central Service Cost Allocation Plans |
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| F) | Appendix VI | Public Assistance Cost Allocation Plans |
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| G) | Appendix VII | States and Local Government and Indian Tribe Indirect Cost Proposals |
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| H) | Appendix VIII | Nonprofit Organizations Exempted From Subpart E – Cost Principles of Part 200 |
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| I) | Appendix IX | Hospital Cost Principles |
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| J) | Appendix X | Data Collection Form (Form SF-SAC) |
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| K) | Appendix XI | Compliance Supplement |
|  |  |  |
| L) | Appendix XII | Award Term and Condition for Recipient Integrity and Performance Matters |

b) When applying 2 CFR 200 subparts D through F to State funded grants, the terminology equivalencies listed in 44 Ill. Adm. Code 7000.200(b)(1) shall be used.