

## § 200.40 Federal financial assistance.

(a) For grants and cooperative agreements, Federal financial assistance means assistance that non-Federal entities receive or administer in the form of:

- (1) Grants;
- (2) Cooperative agreements;
- (3) Non-cash contributions or donations of property (including donated surplus property);
- (4) Direct appropriations;
- (5) Food commodities; and
- (6) Other financial assistance (except assistance listed in paragraph (b) of this section).

(b) For Subpart F—Audit Requirements of this part, Federal financial assistance also includes assistance that non-Federal entities receive or administer in the form of:

- (1) Loans;
- (2) Loan Guarantees;
- (3) Interest subsidies; and
- (4) Insurance.

(c) Federal financial assistance does not include amounts received as reimbursement for services rendered to individuals as described in § 200.502 Basis for determining Federal awards expended, paragraph (h) and (i) of this part.