

§ 200.409 Special considerations.

In addition to the basic considerations regarding the allowability of costs highlighted in this subtitle, other subtitles in this part describe special considerations and requirements applicable to states, local governments, Indian tribes, and IHEs. In addition, certain provisions among the items of cost in this subpart, are only applicable to certain types of non-Federal entities, as specified in the following sections:

- (a) Direct and Indirect (F&A) Costs (§ 200.412 Classification of costs through § 200.415 Required certifications) of this subpart;
- (b) Special Considerations for States, Local Governments and Indian Tribes (§ 200.416 Cost allocation plans and indirect cost proposals and § 200.417 Interagency service) of this subpart; and
- (c) Special Considerations for Institutions of Higher Education (§ 200.418 Costs incurred by states and local governments and § 200.419 Cost accounting standards and disclosure statement) of this subpart.