

ACF Administration for Children and Families	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
	1. Log No. ACF-PI-HS-17-01	2. Issuance Date: 1/6/2017
	3. Originating Office: Office of Head Start	
	4. Key Word: Administrative Requirements; Cost Principles; Audit Requirements	

PROGRAM I NSTRUCTION

TO: All Head Start and Early Head Start Grantees and Delegate Agencies

SUBJECT: Application of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards* to For-Profit Head Start Grantees

I NFORMATION:

This Program Instruction notifies for-profit Head Start grantees of their obligation to comply with subparts A-E of the [Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards](#), commencing with fiscal years that begin on or after Jan. 1, 2017.

The *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards* at 45 CFR 75, commonly referred to as the Uniform Guidance, streamline grant management requirements. Pursuant to [45 CFR §75.101\(c\)](#) in the Uniform Guidance, Department of Health and **Human Services’ (HHS)** awarding agencies may apply subparts A through E to federal agencies, for-profit entities, foreign public entities, or foreign organizations, except where the HHS awarding agency determines that to apply these subparts would be inconsistent with the international obligations of the United States or the statutes or regulations of a foreign government.

To maximize uniformity, the Office of Head Start will apply subparts A through E of the Uniform Guidance to for-profit grantees.

Subparts A through E are:

The following portions of the part:	Are applicable to the following types of Federal awards and fixed-price contracts and subcontracts (except as noted in paragraphs (d) and (e) below):	Are NOT applicable to the following types of Federal awards and fixed-price contracts and subcontracts:
This table must be read along with the other provisions in this section		
Subpart A—Acronyms and Definitions	—All	
Subpart B—General Provisions, except for §75.111, 75.112, and 75.113	—All	
Sections §75.111, 75.112, and 75.113	—Grant agreements and cooperative agreements	—Agreements for loans, loan guarantees, interest subsidies and insurance. —Procurement contracts awarded by Federal Agencies under the Federal Acquisition Regulations and

		subcontracts under these contracts.
Subparts C-D, except for §75.202, 75.303, 75.351-.353	—Grant agreements and cooperative agreements	—Agreements for loans, loan guarantees, interest subsidies and insurance. —Procurement contracts awarded under the Federal Acquisition Regulations and cost-reimbursement and subcontracts under these contracts.
§75.202	—Grant Agreements and cooperative agreements —Agreements for loans, loan guarantees, interest subsidies and insurance	—Procurement contracts awarded under the Federal Acquisition Regulations and cost-reimbursement and subcontracts under these contracts.
§75.303, 75.351-.353	—All	
Subpart E—Cost Principles	—Grant agreements and cooperative agreements, except those providing food commodities —All procurement contracts under the Federal Acquisition Regulations except those that are not negotiated	—Grant agreements and cooperative agreements providing food commodities. —Fixed amount awards. —Agreements for loans, loan guarantees, interest subsidies and insurance. —Federal awards to hospitals (See <a href="#">Appendix IX</a> ).

If you have questions about how these subparts apply to your program, please contact your Regional Office program specialist for assistance.

/ Ann Linehan /

Ann Linehan  
Acting Director  
Office of Head Start