

**Pt. 105-71**

**41 CFR Ch. 105 (7-1-02 Edition)**

notice of hearing for purposes of this section.

105-71.144 Termination for convenience.

**PART 105-71—UNIFORM ADMINISTRATIVE REQUIREMENTS FOR GRANTS AND COOPERATIVE AGREEMENTS WITH STATE AND LOCAL GOVERNMENTS**

**Subpart 105-71.15—After-the-Grant Requirements**

**Subpart 105-71.1—General**

105-71.150 Closeout.  
105-71.151 Later disallowances and adjustments.  
105-71.152 Collection of amounts due.

Sec.

105-71.100 Purpose and scope of this part.  
105-71.101 Scope of §§105-71.100 through 105-71.105.  
105-71.102 Definitions.  
105-71.103 Applicability.  
105-71.104 Effect on other issuances.  
105-71.105 Additions and exceptions.

**AUTHORITY:** Sec. 205(c), 63 Stat. 390, (40 U.S.C. 486(c)).

**SOURCE:** 58 FR 43270, Aug. 16, 1993, unless otherwise noted.

**Subpart 105-71.1—General**

**Subpart 105-71.11—Pre-Award Requirements**

**§ 105-71.100 Purpose and scope of this part.**

105-71.110 Forms for applying for grants.  
105-71.111 State plans.  
105-71.112 Special grant or subgrant conditions for “high-risk” grantees.

This part establishes uniform administrative rules for Federal grants and cooperative agreements and subawards to State, local and Indian tribal governments.

**Subpart 105-71.12—Post-Award Requirements/Financial Administration**

**§ 105-71.101 Scope of §§ 105-71.100 through 105-71.105.**

105-71.120 Standards for financial management systems.  
105-71.121 Payment.  
105-71.122 Allowable costs.  
105-71.123 Period of availability of funds.  
105-71.124 Matching or cost sharing.  
105-71.125 Program income.  
105-71.126 Non-Federal audit.

This section contains general rules pertaining to this part and procedures for control of exceptions from this subpart.

**Subpart 105-71.13—Post-Award Requirements/Changes, Property, and Subawards**

**§ 105-71.102 Definitions.**

105-71.130 Changes.  
105-71.131 Real property.  
105-71.132 Equipment.  
105-71.133 Supplies.  
105-71.134 Copyrights.  
105-71.135 Subawards to debarred and suspended parties.  
105-71.136 Procurement.  
105-71.137 Subgrants.

As used in this part:

*Accrued expenditures* mean the charges incurred by the grantee during a given period requiring the provision of funds for: (1) Goods and other tangible property received; (2) services performed by employees, contractors, subgrantees, subcontractors, and other payees; and (3) other amounts becoming owed under programs for which no current services or performance is required, such as annuities, insurance claims, and other benefit payments.

**Subpart 105-71.14—Post-Award Requirements/Reports, Records, Retention, and Enforcement**

105-71.140 Monitoring and reporting program performance.  
105-71.141 Financial reporting.  
105-71.142 Retention and access requirements for records.  
105-71.143 Enforcement.

*Accrued income* means the sum of: (1) Earnings during a given period from services performed by the grantee and goods and other tangible property delivered to purchasers, and (2) amounts becoming owed to the grantee for which no current services or performance is required by the grantee.