

**§ 105-71.100**

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

- 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.

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

- 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.

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

- 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.

**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.
- 105-71.144 Termination for convenience.

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

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

**Subpart 105-71.16—Entitlements [Reserved]**

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

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

**41 CFR Ch. 105 (7-1-04 Edition)**

**Subpart 105-71.1—General**

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

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

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

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

**§ 105-71.102 Definitions.**

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.

*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.

*Acquisition cost* of an item of purchased equipment means the net invoice unit price of the property including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges such as the cost of installation, transportation, taxes, duty or protective in-transit insurance, shall be included or excluded from the unit acquisition cost in accordance with the grantee’s regular accounting practices.

*Administrative requirements* mean those matters common to grants in general, such as financial management,