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PART 3019—UNIFORM ADMINISTRATIVE REQUIREMENTS FOR GRANTS AND AGREEMENTS WITH INSTITUTIONS OF HIGHER EDUCATION, HOSPITALS, AND OTHER NON-PROFIT ORGANIZATIONS

Subpart A—General

Sec.
3019.1 Purpose.
3019.2 Definitions.
3019.3 Effect on other issuances.
3019.4 Deviations.
3019.5 Subawards.

Subpart B—Pre-Award Requirements

3019.10 Purpose.
3019.11 Pre-award policies.
3019.12 Forms for applying for Federal assistance.
3019.13 Debarment and suspension.
3019.14 Special award conditions.
3019.15 Metric system of measurement.
3019.16 Resource Conservation and Recovery Act.
3019.17 Certifications and representations.

Subpart C—Post-Award Requirements

FINANCIAL AND PROGRAM MANAGEMENT

3019.20 Purpose of financial and program management.
3019.21 Standards for financial management systems.
3019.22 Payment.
3019.23 Cost sharing or matching.
3019.24 Program income.
3019.25 Revision of budget and program plans.
3019.26 Non-Federal audits.
3019.27 Allowable costs.
3019.28 Period of availability of funds.

PROPERTY STANDARDS

3019.30 Purpose of property standards.
3019.31 Insurance coverage.
3019.32 Real property.
3019.33 Federally-owned and exempt property.
3019.34 Equipment.
3019.35 Supplies and other expendable property.
3019.36 Intangible property.
3019.37 Property trust relationship.

PROCUREMENT STANDARDS

3019.40 Purpose of procurement standards.
3019.41 Recipient responsibilities.
3019.42 Codes of conduct.
3019.43 Competition.
3019.44 Procurement procedures.
3019.45 Cost and price analysis.
3019.46 Procurement records.
3019.47 Contract administration.
3019.48 Contract provisions.

REPORTS AND RECORDS

3019.50 Purpose of reports and records.
3019.51 Monitoring and reporting program performance.
3019.52 Financial reporting.
3019.53 Retention and access requirements for records.

TERMINATION AND ENFORCEMENT

3019.60 Purpose of termination and enforcement.
3019.61 Termination.
3019.62 Enforcement.

Subpart D—After-the-Award Requirements

3019.70 Purpose.
3019.71 Closeout procedures.
3019.72 Subsequent adjustments and continuing responsibilities.
3019.73 Collection of amounts due.

APPENDIX A TO PART 3019—CONTRACT PROVISIONS

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Subpart A—General

§ 3019.1 Purpose.

This part establishes uniform administrative requirements for Federal grants and agreements awarded to institutions of higher education, hospitals, and other non-profit organizations. Federal awarding agencies shall not impose additional or inconsistent requirements, except as provided in §§ 3019.4, and 3019.14 or unless specifically required by Federal statute or executive order. Non-profit organizations that implement Federal programs for the States are also subject to State requirements.

§ 3019.2 Definitions.

(a) *Accrued expenditures* means the charges incurred by the recipient during a given period requiring the provision of funds for:

(1) Goods and other tangible property received;

(2) Services performed by employees, contractors, subrecipients, and other payees; and

(3) Other amounts becoming owed under programs for which no current services or performance is required.