

§ 19.1

49 CFR Subtitle A (10-1-03 Edition)

Subpart C—Post-Award Requirements

Subpart A—General

FINANCIAL AND PROGRAM MANAGEMENT

- 19.20 Purpose of financial and program management.
- 19.21 Standards for financial management systems.
- 19.22 Payment.
- 19.23 Cost sharing or matching.
- 19.24 Program income.
- 19.25 Revision of budget and program plans.
- 19.26 Non-Federal audits.
- 19.27 Allowable costs.
- 19.28 Period of availability of funds.

PROPERTY STANDARDS

- 19.30 Purpose of property standards.
- 19.31 Insurance coverage.
- 19.32 Real property.
- 19.33 Federally-owned and exempt property.
- 19.34 Equipment.
- 19.35 Supplies and other expendable property.
- 19.36 Intangible property.
- 19.37 Property trust relationship.

PROCUREMENT STANDARDS

- 19.40 Purpose of procurement standards.
- 19.41 Recipient responsibilities.
- 19.42 Codes of conduct.
- 19.43 Competition.
- 19.44 Procurement procedures.
- 19.45 Cost and price analysis.
- 19.46 Procurement records.
- 19.47 Contract administration.
- 19.48 Contract provisions.

REPORTS AND RECORDS

- 19.50 Purpose of reports and records.
- 19.51 Monitoring and reporting program performance.
- 19.52 Financial reporting.
- 19.53 Retention and access requirements for records.

TERMINATION AND ENFORCEMENT

- 19.60 Purpose of termination and enforcement.
- 19.61 Termination.
- 19.62 Enforcement.

Subpart D—After-the-Award Requirements

- 19.70 Purpose.
- 19.71 Closeout procedures.
- 19.72 Subsequent adjustments and continuing responsibilities.
- 19.73 Collection of amounts due.

APPENDIX A TO PART 19—CONTRACT PROVISIONS

AUTHORITY: 49 U.S.C. 322(a).

SOURCE: 59 FR 15639, Apr. 4, 1994, unless otherwise noted.

§ 19.1 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 §§19.4 and 19.14 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.

§ 19.2 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.

(b) *Accrued income* means the sum of:

(i) Earnings during a given period from:

(ii) Services performed by the recipient, and

(iii) Goods and other tangible property delivered to purchasers; and

(2) Amounts becoming owed to the recipient for which no current services or performance is required by the recipient.

(c) *Acquisition cost of equipment* means the net invoice price of the equipment, 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 recipient's regular accounting practices.

(d) *Advance* means a payment made by Treasury check or other appropriate payment mechanism to a recipient upon its request either before outlays