Such disclosures are forwarded from tier to tier up to the recipient.

[61 FR 6067, Feb. 15, 1996, as amended at 72 FR 2427, Jan. 19, 2007]

PART 31—UNIFORM ADMINISTRA-TIVE REQUIREMENTS FOR GRANTS AND COOPERATIVE AGREE-MENTS TO STATE AND LOCAL GOVERNMENTS

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APPENDIX A TO PART 31—AUDIT REQUIRE-MENTS FOR STATE AND LOCAL GOVERN-MENT RECIPIENTS

AUTHORITY: 33 U.S.C. 1251 et seq.; 42 U.S.C. 7401 et seq.; 42 U.S.C. 6901 et seq.; 42 U.S.C. 300f et seq.; 7 U.S.C. 136 et seq.; 15 U.S.C. 2601 et seq.; 42 U.S.C. 9601 et seq.; 20 U.S.C. 4011 et seq.; 33 U.S.C. 1401 et seq.

SOURCE: 53 FR 8075, 8087, Mar. 11, 1988, unless otherwise noted.

Subpart A—General

§31.1 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.

§31.2 Scope of subpart.

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

§31.3 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