

## Rural Utilities Service, USDA

## § 1775.2

(a) Confirmed RUS, FFB, and RTB debt to the appropriate confirmation schedule (RUS Form 690, Confirmation Schedule Obligation to the FFB as of; or Form 691, Confirmation Schedule—Long-term Obligation to RUS as of; or RTB Form 12, Confirmation Schedule);

(b) Confirmed other long-term debt directly with the lender;

(c) Examined notes executed or canceled during the audit period; and

(d) Tested accrued interest computations.

### § 1773.45 Regulatory liabilities.

The CPA's workpapers must document whether all regulatory liabilities comply with the requirements of SFAS No. 71. For electric borrowers only, the CPA's workpapers must document whether all regulatory liabilities have received RUS approval.

[59 FR 660, Jan. 6, 1994]

### §§ 1773.46–1773.49 [Reserved]

## PART 1775—TECHNICAL ASSISTANCE GRANTS

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AUTHORITY: 5 U.S.C. 301; 7 U.S.C. 1989; 16 U.S.C. 1005.

SOURCE: 70 FR 70878, Jan. 7, 2004, unless otherwise noted.

### Subpart A—General Provisions

#### § 1775.1 General.

This subpart sets forth the general policies and procedures for the Technical Assistance and Training and the Solid Waste Management Grant Programs. Any processing or servicing activity conducted pursuant to this part involving authorized assistance to Rural Development employees with Water and Environmental Program responsibility, members of their families, known close relatives, or business or close personal associates, is subject to the provisions of subpart D of part 1900 of this title. Applicants for this assistance are required to identify any known relationship or association with an RUS employee.

#### § 1775.2 Definitions.

The following definitions apply to subparts A through D of this part.

*Association.* An entity, including a small city or town, that is eligible for RUS Water and Waste Disposal financial assistance in accordance with 7 CFR 1780.7 (a).

*Approval official.* Any individual with administrative and legal responsibility for Rural Development programs.

*DUNS Number.* Data Universal Numbering System number obtained from