§ 200.85 Real property.

Real property means land, including land improvements, structures and appurtenances thereto, but excludes moveable machinery and equipment.

§ 200.86 Recipient.

Recipient means a non-Federal entity that receives a Federal award directly from a Federal awarding agency to carry out an activity under a Federal program. The term recipient does not include subrecipients. See also §200.89 Non-Federal entity.

§ 200.87 Research and Development (R&D).

R&D means all research activities, both basic and applied, and all development activities that are performed by non-Federal entities. The term research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function.

“Research” is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. “Development” is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes.

§ 200.88 Simplified acquisition threshold.

Simplified acquisition threshold means the dollar amount below which a non-Federal entity may purchase property or services using small purchase methods. Non-Federal entities adopt small purchase procedures in order to expedite the purchase of items costing less than the simplified acquisition threshold. The simplified acquisition threshold is set by the Federal Acquisition Regulation at 48 CFR Subpart 2.1 (Definitions) and in accordance with 41 U.S.C. 1908. As of the publication of this part, the simplified acquisition threshold is $150,000, but this threshold is periodically adjusted for inflation. (Also see definition of §200.67 Micro-purchase.)

§ 200.89 Special purpose equipment.

Special purpose equipment means equipment which is used only for research, medical, scientific, or other technical activities. Examples of special purpose equipment include microscopes, x-ray machines, surgical instruments, and spectrometers. See also §§200.33 Equipment and 200.48 General purpose equipment.

§ 200.90 State.

State means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, and any agency or instrumentality thereof exclusive of local governments.


§ 200.91 Student Financial Aid (SFA).

SFA means Federal awards under those programs of general student assistance, such as those authorized by Title IV of the Higher Education Act of 1965, as amended, (20 U.S.C. 1070–1099d), which are administered by the U.S. Department of Education, and similar programs provided by other Federal agencies. It does not include Federal awards under programs that provide fellowships or similar Federal awards to students on a competitive basis, or for specified studies or research.

§ 200.92 Subaward.

Subaward means an award provided by a pass-through entity to a subrecipient to carry out part of a Federal award received by...
the pass-through entity. It does not in-clude payments to a contractor or pay-ments to an individual that is a bene-fi-ciciary of a Federal program. A sub-award may be provided through any form of legal agreement, including an agreement that the pass-through enti-ty considers a contract.

§ 200.93 Subrecipient.

Subrecipient means a non-Federal enti-ty that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not in-clude an individual that is a bene-fi-ciciary of such program. A subrecipient may also be a recipient of other Fed-eral awards directly from a Federal awarding agency.

§ 200.94 Supplies.

Supplies means all tangible personal property other than those described in § 200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Fed-eral entity for financial statement pur-poses or $5,000, regardless of the length of its useful life. See also §§ 200.20 Com-puting devices and 200.33 Equipment.

§ 200.95 Termination.

Termination means the ending of a Federal award, in whole or in part at any time prior to the planned end of period of performance.

§ 200.96 Third-party in-kind contribu-tions.

Third-party in-kind contributions means the value of non-cash contribu-tions (i.e., property or services) that—
(a) Benefit a federally assisted project or program; and
(b) Are contributed by non-Federal third parties, without charge, to a non-Federal entity under a Federal award.

§ 200.97 Unliquidated obligations.

Unliquidated obligations means, for fi-nancial reports prepared on a cash basis, obligations incurred by the non-Federal entity that have not been paid (liquidated). For reports prepared on an accrual expenditure basis, these are ob-ligations incurred by the non-Federal entity for which an expenditure has not been recorded.

§ 200.98 Unobligated balance.

Unobligated balance means the amount of funds under a Federal award that the non-Federal entity has not ob-ligated. The amount is computed by subtracting the cumulative amount of the non-Federal entity’s unliquidated obligations and expenditures of funds under the Federal award from the cu-mulative amount of the funds that the Federal awarding agency or pass-through entity authorized the non-Fed-eral entity to obligate.

§ 200.99 Voluntary committed cost sharing.

Voluntary committed cost sharing means cost sharing specifically pledged on a voluntary basis in the proposal’s budget or the Federal award on the part of the non-Federal entity and that becomes a binding requirement of Fed-eral award.

Subpart B—General Provisions

§ 200.100 Purpose.

(a)(1) This part establishes uniform administra-tive requirements, cost principles, and audit requirements for Federal awards to non-Federal entities, as described in § 200.101 Applicability. Federal awarding agencies must not im-pose additional or inconsistent re-quirements, except as provided in §§ 200.102 Exceptions and 200.210 Infor-mation contained in a Federal award, or unless specifically required by Fed-eral statute, regulation, or Executive Order.

(2) This part provides the basis for a systematic and periodic collection and uniform submission by Federal agen-cies of information on all Federal fi-nancial assistance programs to the Of-fice of Management and Budget (OMB). It also establishes Federal policies re-lated to the delivery of this informa-tion to the public, including through the use of electronic media. It pre-scribes the manner in which General Services Administration (GSA), OMB, and Federal agencies that administer Federal financial assistance programs are to carry out their statutory respon-sibilities under the Federal Program Information Act (31 U.S.C. 6101–6106).