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or subaward specifies continuing requirements concerning disposition of program income after the end of that period).

(a) Program income includes, but is not limited to, income from:

(1) Fees for services performed;

(2) The use or rental of real or personal property for which the recipient or subrecipient is accountable under the award or subaward (whether acquired under the award or subaward, or other Federal awards from which accountability for the property was transferred);

(3) The sale of commodities or items fabricated under the award or subaward;

(4) License fees and royalties on patents and copyrights; and

(5) Payments of principal and interest on loans made with award or subaward funds.

(b) Program income does not include:

(1) Interest earned on advances of Federal funds;

(2) Proceeds from the sale of real property or equipment under the award; or

(3) Unless otherwise specified in Federal statute or regulation, or the terms and conditions of the award or subaward:

(i) Rebates, credits, discounts, and interest earned on any of them; or

(ii) Governmental revenues, taxes, special assessments, levies, fines, and similar revenues raised by the recipient or subrecipient.

§ 1108.315 Project costs.

Project costs means the total of:

(a) Allowable costs incurred under an award by the recipient, including costs of any subawards and contracts under the award; and

(b) Cost-sharing or matching contributions that are required under the award, which includes voluntary committed (but not voluntary uncommitted) contributions and the value of any third-party in-kind contributions.

§ 1108.320 Property.

Property means real property and personal property (equipment, supplies, intangible property, and debt instruments), unless stated otherwise.

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§ 1108.325 Real property.

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

§ 1108.330 Recipient.

Recipient means an entity that receives an award directly from a DoD Component. The term does not include subrecipients.

§ 1108.335 Research.

Research means basic, applied, and advanced research.

§ 1108.340 Simplified acquisition threshold.

Simplified acquisition threshold means the dollar amount set by the Federal Acquisition Regulation at 48 CFR subpart 2.1, which is adjusted periodically for inflation in accordance with 41 U.S.C. 1908.

§ 1108.345 Small award.

Small award means a DoD grant or cooperative agreement or a subaward with a total value over the life of the award that does not exceed the simplified acquisition threshold.

§ 1108.350 State.

State, for purposes of applying the administrative requirements in these regulations, means any State of the United States, the District of Columbia, the Commonwealth of Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, and any agency or instrumentality thereof exclusive of local governments.

§ 1108.355 Subaward.

Subaward means a legal instrument by which a recipient or subrecipient at any tier transfers—for performance by an entity at the next lower tier—a portion of the substantive program for which the DoD Component made an award.

§ 1108.360 Subrecipient.

Subrecipient means an entity that receives a subaward.

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§ 1108.365 Supplies.

Supplies means all tangible personal property, including computing devices, acquired under an award that does not meet the definition of equipment in this subpart.

§ 1108.370 Suspension.

Suspension means either:

(a) When used in the context of a specific award or subaward, the temporary withdrawal of authority for that recipient or subrecipient to obligate funds under the award or subaward, pending its taking corrective action or a decision to terminate the award or subaward.

(b) When used in the context of an entity, an action by a DoD Component's suspending official under 2 CFR part 1125, DoD's regulation implementing OMB guidance on nonprocurement debarment and suspension in 2 CFR part 180, to immediately exclude the entity from participating in covered Federal Government transactions, pending completion of an investigation and any legal or debarment proceedings that ensue.

§ 1108.375 Technology investment agreement.

Technology investment agreement means one of a special class of assistance instruments used to increase involvement of commercial firms in defense research programs and for other purposes related to integration of the commercial and defense sectors of the nation's technology and industrial base. Technology investment agreements include one kind of cooperative agreement with provisions tailored for involving commercial firms, as well as one kind of assistance transaction other than a grant or cooperative agreement. Technology investment agreements are subject to, and described more fully in, 32 CFR part 37.

§ 1108.380 Termination.

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

§ 1108.385 Third-party in-kind contribution.

Third-party in-kind contribution means the value of a non-cash contribution (*i.e.*, property or services) that:

(a) A non-Federal third party contributes, without charge, either to a recipient or subrecipient at any tier under a DoD Component's award; and

(b) Is identified and included in the approved budget of the DoD Component's award, as a contribution being used toward meeting the award's cost-sharing or matching requirement (which includes voluntary committed, but not voluntary uncommitted, contributions).

§ 1108.390 Total value.

Total value of a DoD grant, cooperative agreement, or TIA means the total amount of costs that are currently expected to be charged to the award over its life, which includes amounts for:

(a) The Federal share and any non-Federal cost sharing or matching required under the award; and

(b) Any options, even if not yet exercised, for which the costs have been established in the award.

§ 1108.395 Unique entity identifier.

Unique entity identifier means the identifier required for System for Award Management registration to uniquely identify entities with which the Federal Government does business (currently the Dun and Bradstreet Data Universal Numbering System, or DUNS, number).

§ 1108.400 Unobligated balance.

Unobligated balance means the amount of funds under an award or subaward that the recipient or subrecipient has not obligated. The amount is computed by subtracting the cumulative amount of the recipient's or subrecipient's unliquidated obligations and expenditures of funds from the cumulative amount of funds that it was authorized to obligate under the award or subaward.

§ 1108.405 Voluntary (committed or uncommitted) cost sharing.

(a) *Voluntary cost sharing* means cost sharing that an entity pledges voluntarily in its application (*i.e.*, not due to