

2 C.F.R. § 1108.180

Expenditures.

Expenditures mean charges made by a recipient or subrecipient to a project or program under an award.

- (a) The charges may be reported on a cash or accrual basis, as long as the methodology is disclosed and is consistently applied.
- (b) For reports prepared on a cash basis, expenditures are the sum of:

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