

When Obligations are Made (34 CFR 76.707)

If the obligation is for -	The obligation is made -	What items fit in these situations
(a) Acquisition of real or personal property*	On the date on which the State or subgrantee makes a binding written commitment to acquire the property.	Purchase orders for equipment, non-capitalized equipment, and supplies and materials
(b) Personal services by an employee of the State or subgrantee	When the services are performed.	Grant administration Contractual work
(c) Personal services by a contractor who is not an employee of the State or subgrantee	On the date on which the State or subgrantee makes a binding written commitment to obtain the services.	Contractual work Conference registration
(d) Performance of work other than personal services	On the date on which the State or subgrantee makes a binding written commitment to obtain the work.	
(e) Public utility services	When the State or subgrantee receives the services.	
(f) Travel	When the travel is taken	Miles, meals, lodging, airplane ticket, baggage fees
(g) Rental of real or personal property	When the State or subgrantee uses the property.	
(h) A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200, Subpart E – Cost Principles	On the first day of the grant or subgrant performance period.	

* Personal Property (CFR 200.78) – Personal property means property other than real property. It may be tangible, having physical existence or intangible.

+ Binding written commitment = purchase order, credit card payment, check, etc.