

Advance payments shall be temporarily suspended when two (2) successive quarterly reports are late or when two (2) reports are late in a fiscal year; or

(3) A recipient organization has demonstrated an unwillingness or inability to establish procedures that will minimize time elapsing between drawdowns and related disbursements.

(g) In addition to the situations delineated in paragraph (f) of this section, the NASA Grant Officer may direct the NASA Financial Management Office to either suspend or terminate a recipient's advance payments under circumstances where a recipient has otherwise failed to comply with the project objectives, the terms and conditions of the award, or NASA reporting requirements.

(h) The Financial Management Office (for the cases set forth in paragraph (f) of this section) or the Grant Officer (for all other cases) may resume advance payments and may release any previously withheld amounts when the recipient has taken corrective action that makes suspension or withholding no longer necessary. To release for payment amounts they have previously withheld, grant officers shall send a memorandum to the Financial Management Office. The Financial Management Office shall likewise coordinate any release of withheld payments with the grant officer.

[65 FR 62900, Oct. 19, 2000, as amended at 68 FR 50469, Aug. 21, 2003; 72 FR 19784, Apr. 20, 2007]

#### § 1260.77 Closeout procedures.

Closeout is the process by which NASA determines that all applicable administrative actions and all required work under the instrument have been completed by both the recipient and NASA and no further activity is expected (see §1260.171).

(a) Closeout will begin within 90 days after the expiration date of the grant. NASA's goal for closeout to be completed is within 180 days after the expiration of the grant.

(b) Those who are designated to receive NASA reports (except for CASI, which only acknowledges receipt) must provide certification to the NASA grant officer that the reports have been

received and satisfactorily completed. Electronic certifications are acceptable. See §§1260.75 and 1260.171(a). The property certification should indicate that disposal of any remaining Government property has been made as directed and that NASA has been compensated for any residual inventory.

(c) When ONR has been delegated grant and cooperative agreement administration duties as listed on the NF 1674, and has completed its actions, the NASA grant officer is to receive from ONR all of the following:

(1) For notification of the completion of property administration duties, a DD Form 1593 Contract Administration Completion Record (or equivalent electronic notification), without supporting or backup documents, indicating property administration is complete.

(2) For other administration duties, an electronic notification confirming that all assigned administration duties have been completed is sufficient. Although a DD Form 1594 is not required, ONR may use this form if they choose.

(d) A grant is administratively complete and ready for closeout by NASA when:

(1) Property disposition has been completed.

(2) The grant officer has obtained from the NASA technical officer certifications that all reports have been received.

(3) When administration duties have been delegated to ONR, an electronic notification confirming the completion of all assigned administration duties has been received. Although not required, a DD Form 1594 may be used by ONR in lieu of the electronic notification.

(4) Payments have been made for allowable reimbursable costs, and refunds have been received for any balance of unobligated cash advanced that is not authorized to be retained for use on other grants (see §§1260.171 through 1260.173).

(e) Grants will not be closed out if litigation or an appeal is pending, or when termination action has not been completed.

(f) Records will be retained in accordance with §1260.153 and NPG 1441.1, Record Retention Schedules. As set

forth in the NPG, grant files are generally retired to the Federal Records Center 2 years after completion of the grant or agreement, and destroyed when 6 years, 3 months old.

[65 FR 62900, Oct. 19, 2000, as amended at 67 FR 30545, May 7, 2002]

APPENDIX TO SUBPART A OF PART 1260—  
LISTING OF EXHIBITS

Exhibit A—Budget Summary  
Exhibit B—Standard Grant and Cooperative Agreement Cover Page  
Exhibit C—Provisions  
Exhibit D—Federal Demonstration Partnership Terms and Conditions  
Exhibit E—Special Conditions for Cooperative Agreements between NASA and the Commercial Space Centers  
Exhibit F—NASA 1674 Letter of Delegation for the Administration of Grants and Cooperative Agreements  
Exhibit G—Required Publications and Reports

NOTE: Exhibits are available at NASA Headquarters, Code HC, Washington, D.C. 20546.

**Subpart B—Uniform Administrative Requirements for Grants and Cooperative Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations**

GENERAL

**§ 1260.101 Purpose.**

This subpart implements OMB Circular No. A-110 and establishes uniform administrative requirements for NASA grants and agreements awarded to institutions of higher education, hospitals, and other non-profit organizations. NASA shall not impose additional or inconsistent requirements, except as provided in §§ 1260.104 and 1260.114 or unless specifically required by Federal statute or executive order. Non-profit organizations that implement Federal programs for the States are also subject to State requirements.

**§ 1260.102 Definitions.**

*Accrued expenditures* means the charges incurred by the recipient during a given period requiring the provision of funds for:

(1) Goods and other tangible property received;

(2) Services performed by employees, contractors, subcontractors, and other payees; and

(3) Other amounts becoming owed under programs for which no current services or performance is required.

*Accrued income* means the sum of:

(1) Earnings during a given period from services performed by the recipient, and goods and other tangible property delivered to purchasers; and

(2) Amounts becoming owed to the recipient for which no current services or performance is required by the recipient.

*Acquisition cost of equipment* means the net invoice price of the equipment, including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges, such as the cost of installation, transportation, taxes, duty or protective in-transit insurance, shall be included or excluded from the unit acquisition cost in accordance with the recipient's regular accounting practices.

*Advance* means a payment made by Treasury check or other appropriate payment mechanism to a recipient upon its request either before outlays are made by the recipient or through the use of predetermined payment schedules.

*Award* means a grant or cooperative agreement that provides support or stimulation to accomplish a public purpose. Awards include research grants, training grants, facilities grants, educational grants, and cooperative agreements in the form of money or property in lieu of money, by NASA to an eligible recipient. The term does not include: Technical assistance, which provides services instead of money; other assistance in the form of loans, loan guarantees, interest subsidies, or insurance; direct payments of any kind to individuals; and, contracts which are required to be entered into and administered under procurement laws and regulations.

*Cash contributions* means the recipient's cash outlay, including the outlay of money contributed to the recipient by third parties.

*Closeout* means the process by which NASA determines that all applicable