numbers 2700-0047, Property Management and Control; 2700-0048, Patents; 2700-0049, Financial Management and Control; and 2700-0097, Central Contractor Registration.

§1260.2 Purpose.

(a) This subpart A of the NASA Grant and Cooperative Agreement Handbook (also subpart A of 14 CFR part 1260), provides supplemental NASA policies that clarify and amplify governmentwide regulations for awarding and administering grants and cooperative agreements with educational and nonprofit organizations. The governmentwide regulations that this subpart supplements are set forth in OMB Circular A-110 "Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education. Hospitals, and Other Non-Profit Organizations." (NASA has adopted OMB Circular A-110 as subpart B of this part 1260.)

(b) As required by the Office of Management and Budget (OMB), NASA has also adopted the standards set forth in OMB Circular No. A–133, Audits of States, Local Governments, and Non-Profit Organizations.

§ 1260.3 Definitions.

(a) The following definitions are a supplement to the subpart B definitions set forth at §1260.102. Additional definitions applicable to specific categories of grants and cooperative agreements are set forth at 14 CFR 1273.3 and 14 CFR 1274.102.

(b) Throughout subpart A to this part 1260, the term "grant" includes "cooperative agreement" unless otherwise indicated.

Administrative grant officer means a Federal employee delegated responsibility for grant administration; e.g., a NASA grant officer who has retained grant administration responsibilities, or an Office of Naval Research (ONR) grant officer delegated grant administration by a NASA grant officer.

Amendment means any document used to effect modifications to grants and cooperative agreements. Amendments may be issued unilaterally at the discretion of the grant officer.

Commercial firm means any corporation, trust or other organization which is organized primarily for profit.

Effective date means the date work can begin, which could be earlier or later than the date of signature on a basic award or modification. Expenditures made prior to award of a grant are incurred at the recipient's risk.

Expiration date means the date of completion specified in the grant, after which expenditures may not be charged against the grant except to satisfy obligations to pay allowable costs committed on or before that date.

Historically Black Colleges and Universities means institutions determined by the Secretary of Education to meet the requirements of 34 CFR 608.2 and listed therein.

Minority educational institution means an institution determined by the Secretary of Education to meet the requirements of 34 CFR 637.4.

Non-profit organization means an organization that qualifies for the exemption from taxation under section 501 of the Internal Revenue Code of 1954, as amended, 26 U.S.C. 501.

Progress report means a concise statement of work accomplished during the report period (see §§ 1260.22 and 1260.75(a)(3)).

Recipient acquired equipment means equipment purchased or fabricated with grant funds by a recipient for the performance of work under its grant.

Small business concern means a concern, including its affiliates, which is independently owned and operated, not dominant in the field of operation in which it is bidding, and qualifies as a small business under the criteria and size standards in 13 CFR part 121.

Small disadvantaged business concern means a small business concern owned and controlled by individuals who are both socially and economically disadvantaged and meets the criteria set forth at 13 CFR part 24.

Summary of research means a document summarizing the results of the entire project, which includes bibliographies, abstracts, and lists of other media in which the research was discussed.

Women-owned small business concern means a small business concern that is at least 51 percent owned by women