



National Aeronautics and
Space Administration
Washington, DC 20546

Grant Information Circular

GIC 21-01

January 26, 2021

PURPOSE: The purpose of this Grant Information Circular is to inform NASA Program Offices, Technical Officers, and Grant Officers of the rescission of the Title 14 Code of Federal Regulation Part 1274 (14 CFR 1274) which provides guidance for NASA cooperative agreements to commercial firms with a mandatory cost share and the policies and procedures that award recipients must adhere to for administrative and cost principles requirements.

BACKGROUND: NASA has terminated 14 CFR 1274 as it is duplicative of, and in some cases conflicting with, extant regulations governing all NASA grants and cooperative agreements, namely regulation 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, which governs all Federal awards and provides uniform and streamlined guidance to award recipients. On November 13, 2020, 14 CFR 1274 was placed in public inspection in the Federal Register, with comments due December 16, 2020. NASA did not receive any substantial comments. The direct final rule rescinding 14 CFR 1274 became effective on January 15, 2021.

GUIDANCE: Now that 14 CFR 1274 is fully rescinded, all NASA award recipients must adhere to 2 CFR 1800 and the following 2 CFR 200 Subparts:

- [2 CFR 200 Subpart A – Acronyms and Definitions](#)
- [2 CFR 200 Subpart B – General Provisions](#)
- [2 CFR 200 Subpart C – Pre-Federal Award Requirements and Contents of Federal Awards](#)
- [2 CFR 200 Subpart D – Post Federal Award Requirements](#)

The requirements in [2 CFR 200 Subpart E](#), Cost Principles, apply to all recipients except for for-profit organizations, and the requirements in [Subpart E](#), Audit Requirements, only apply to non-federal entities as defined in 2 CFR 200 Subpart A, Acronyms and Definitions.

Per 2 CFR 1800, for-profit entities must adhere to the Federal Acquisition Regulation (FAR) at 48 CFR [Part 30](#) and [Part 31](#) for Cost Principles as it replaces the Cost Principles in 2 CFR 200 Subpart E for Federal awards to U.S. and foreign for-profit entities (formerly referred to as commercial firms).

The Grants Policy and Compliance Branch (GPC) will maintain a publicly available copy of 14 CFR 1274 for reference on the GPC website.

EFFECTIVE DATE: This GIC is effective January 26, 2021.

REGULATION OR TERM AND CONDITION CHANGES: None.

HEADQUARTERS CONTACTS: Kanitra D. Cobbs, Office of the Chief Financial Officer, Policy Division, Grants Policy & Compliance Branch, 202-358-1945, e-mail: kanitra.d.cobbs@nasa.gov.