

Appendix A: NASA Prior Approval Matrix for Research Awards

		2CFR 200 Reference	NASA Reference (Where applicable)	NASA
Prior Written Approval (prior approval)*		200.407		
Cost sharing		200.407(a)	GCAM ** Chapter 2 Section 23.0	
	Use of unrecovered indirect costs, including indirect costs on cost sharing	200.306(c)		Waived
	Use of current fair market value to determine the value of non-Federal entity contributions of services and donations of property for the purposes of cost sharing	200.306(d)(2)		Waived
	Costs of the fair market value of equipment or other capital assets and fair rental charges for land when the Federal award supports activities that require use of equipment, buildings or land.	200.306(h)(2)		Required
Program Income		200.407(b)		
	Use of program income during the period of performance (additive method).	200.307(b)(2)		Waived ¹
Revision of budget and program plans		200.407(c)		
	Change in the scope or the objective of the project or program.	200.308(f)(1)		Required
	Change in a Principal Investigator (PI) and any co-PIs identified by name or position on the project	200.308(f)(2)	GATC*** Chapter 1 Section 1.10	Required
	Disengagement from the project for more than three months, or a 25 percent reduction in time and effort devoted to the project over the course of the period of performance, by the approved	200.308(f)(3)	GATC*** Chapter 1 Section 1.10	Required
	Inclusion, unless waived, of costs that require prior approval in accordance with Subpart E -- as applicable	200.308(f)(4)		Required
	Transfer of funds budgeted for participant costs to other budget categories	200.308(f)(5)		
	Transfer of funds into the participant support cost category	200.456		Required
	Subaward activities not included in the proposal and approved in the award; this requirement does not apply to procurement transactions for goods and services.	200.308(f)(6)		Required
	Changes in the total approved cost-sharing amount	200.308(f)(7)		Required
	Need arises for additional Federal funds to complete the project.	200.308(f)(8)		Required
	Transferring funds between the construction and non-construction work under a federal award	200.308(f)(9)		Required
	A no-cost extension or extension of more than 12 months.	200.308(f)(10)	GCATC Chapter 1 Section 1.8	Required
	Incur project costs 90 calendar days before the start date of the award	200.308(g)(1)	GCAM Chapter 2 Section 21.0	Waived
	Incur project costs more than 90 calendar days before the start date of the award	200.308(g)(1)	GCAM Chapter 2 Section 21.1	Required

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	Initiate a one-time extension of the period of performance by up to 12 months.	200.308(g)(2)	GCATC Chapter 1 Section 1.8	Waived
	Carry-forward unobligated balances to subsequent budget periods.	200.308(g)(3)		Waived
	Transfer amounts budgeted for indirect costs to absorb increases in direct costs, or vice versa.	200.308(h)		Waived
	Restrict the transfer of funds among direct cost categories or programs, functions and activities for awards in which the Federal share of the project exceeds the simplified acquisition threshold, and the cumulative amount of such transfers exceeds or is expected to exceed 10 percent of the total budget, including cost share, as last approved by NASA	200.308(i)		Waived ^{2,3}
Fixed amount subawards		200.407(d)		
	Subawards based on fixed amounts up to \$500,000; fixed amount subawards must meet the requirements of 200.201.	200.333		Required
Compensation -- personal services, paragraph (h)		200.407(e)		
	Directly charge payments of incidental activities for which supplemental compensation is allowable under written institutional policy (at a rate not to exceed institutional base salary).	200.430(i)(1)(ii)		Waived
	Faculty salary in excess of institutional base salary	200.430(i)(2)		Required
	Intra-IHE faculty consulting on an award that exceeds a faculty member's base salary.	200.430(i)(3)		Waived
Compensation -- fringe benefits		200.407(f)		
	Severance payments to foreign nationals employed by the recipient or subrecipient outside the US that exceed the amounts customary in the US.	200.431(i)(4)		Required
	Severance payments to foreign nationals employed by the recipient or subrecipient outside the US due to termination of the foreign national as a result of the closing of, or curtailment of activities by, the recipient and subrecipient in that country.	200.431(i)(5)		Required
Equipment and other capital expenditures		200.407(g)	GCAM Chapter 1 Section 10.9	
	Transfer of title to NASA or to a third party designated/approved by NASA	200.311(d)(3)		Required
	Encumber equipment acquired with Federal funds	200.313(c)(1)		Required
	Direct charge capital expenditures for general purpose equipment.	200.439(b)(1)		Waived ^{2,4}
	Direct charge capital expenditures for buildings and land use.	200.439(b)(1)		Required
	Direct charge capital expenditures for special purpose equipment over \$10,000	200.439(b)(2)		Waived ^{2,4}
	Capital expenditures for improvements to land, buildings, or equipment that materially increase their value or useful life.	200.439(b)(3)		Required
Exchange rates		200.407(m)		
	Exchange rate fluctuations that result in the need for additional Federal funding, or a reduction in the scope of the project.	200.440(a)		Required
Fines, penalties, damages and other settlements		200.407(i)		
	Costs resulting from recipient or subrecipient violations of, alleged violations of, or failure to comply with, Federal, State, local, Tribal, or foreign laws and regulations.	200.441		Required

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Fund raising and investment management costs		200.407(j)		
	Fund raising costs for the purposes of meeting the Federal program objectives.	200.442(a)		Required
Goods or services for personal use		200.407(k)		
	Housing costs (e.g., depreciation, maintenance, utilities, furnishings, rent, housing allowances and personal living expenses).	200.445(b)		Required
Insurance and indemnification		200.407(q)		
	Costs of insurance or of contributions to any reserve covering the risk of loss of, or damage to, Federal Government property.	200.447(b)(2)		Required
Organization costs		200.407(m)		
	Costs such as incorporation fees, brokers' fees, fees to promoters, organizers or management consultants, attorneys, accountants, or investment counselors, whether or not employees of the recipient or subrecipient in connection with the establishment or reorganization of an organization.	200.455		Required
Rearrangement and reconversion costs		200.407(o)		
	Direct charge special arrangements and alterations costs incurred specifically for an award.	200.462(a)		Required
Travel costs		200.407(p)		
	Inclusion of travel costs for officials covered by 200.444	200.475(a)		Required
	Travel costs for dependents for travel of duration of six months or more.	200.475(c)(2)		Required
*	Any of the authorities may be over-ridden by a special term or condition of award.			
**	NASA Grant and Cooperative Agreement Manual (GCAM)			
***	NASA Grant & Cooperative Agreement Terms and Conditions (GCATC)			
1	With prior approval, may use to meet cost share requirement.			
2	Waived unless results in a change of scope.			
3	Waived unless total cost share amount is reduced from what was approved in budget.			
4	Waived if the cost of equipment is appropriately prorated among the activities to be benefitted.			