

## § 1108.75

Test and Evaluation (RDT&E) appropriations. For the purposes of the DoDGARs, basic research includes:

(a) Research-related, science and engineering education and training, including graduate fellowships and research traineeships; and

(b) Research instrumentation and other activities designed to enhance the infrastructure for science and engineering research.

### § 1108.75 Capital asset.

*Capital asset* means a tangible or intangible asset used in operations having a useful life of more than one year which is capitalized in accordance with GAAP. Capital assets include:

(a) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and

(b) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance).

### § 1108.80 Claim.

*Claim* means a written demand or written assertion by one of the parties to an award seeking as a matter of right, the payment of money in a sum certain, the adjustment or interpretation of an award term or condition, or other relief arising under or relating to the award. A routine request for payment that is not in dispute when submitted is not a claim. The submission may be converted to a claim by written notice to the grants or agreements officer if it is disputed either as to liability or amount or is not acted upon in a reasonable time.

### § 1108.85 Cognizant agency for indirect costs.

*Cognizant agency for indirect costs* means the Federal agency responsible for reviewing, negotiating, and approving cost allocation plans and indirect cost proposals on behalf of all Federal agencies. The cognizant agency for indirect costs for a particular entity may be different than the cognizant agency

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for audit. The cognizant agency for indirect costs:

(a) For an institution of higher education, nonprofit organization, State, local government, or Indian tribe is assigned as described in the appendices to 2 CFR part 200. See 2 CFR 200.19 for specific citations to those appendices.

(b) For a for-profit entity, normally will be the agency with the largest dollar amount of pertinent business, as described in the Federal Acquisition Regulation at 48 CFR 42.003.

### § 1108.90 Contract.

*Contract* means a procurement transaction, as that term is defined in this subpart. A contract is a transaction into which a recipient or subrecipient enters. It is therefore distinct from the term “procurement contract,” which is a transaction that a DoD Component awards at the prime tier.

### § 1108.95 Contracting activity.

*Contracting activity* means an activity to which the Head of a DoD Component has delegated broad authority regarding acquisition functions pursuant to 48 CFR 1.601.

### § 1108.100 Contracting officer.

*Contracting officer* means a DoD official with the authority to enter into, administer, and/or terminate procurement contracts and make related determinations and findings.

### § 1108.105 Contractor.

*Contractor* means an entity to which a recipient or subrecipient awards a procurement transaction (also known as a contract).

### § 1108.110 Cooperative agreement.

*Cooperative agreement* means a legal instrument which, consistent with 31 U.S.C. 6305, is used to enter into the same kind of relationship as a grant (see definition of “grant” in this subpart), except that substantial involvement is expected between DoD and the recipient when carrying out the activity contemplated by the cooperative agreement. The term does not include “cooperative research and development agreements” as defined in 15 U.S.C. 3710a.