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NASA Procedural Requirements

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 (NASA Only)

Subject: Advances and Prepayments

Responsible Office: Office of the Chief Financial Officer

| [TOC](#) | [Preface](#) | [Chapter1](#) | [AppendixA](#) | [ALL](#) |

Appendix A. Definitions

A.1 Advances. Advances are cash outlays made by NASA to its employees, contractors, grantees, or others to cover a part or all of the recipient's anticipated expenses for the costs of goods and services NASA will acquire. Payments made in contemplation of the future receipt of goods, services, other assets, or the incurrence of expenditures are advances. Examples include travel advances disbursed to employees, and cash or others assets disbursed under a contract, grant, or cooperative agreement before goods or services are provided by the contractor or grantee.

A.2 Prepayments. Prepayments are payments made by NASA to cover certain periodic expenses before those expenses are incurred. Prepayments are amounts paid for goods and services to provide for future benefits over a specified time period. They apply when it is a generally accepted industry practice to pay for items such as rents, subscriptions, taxes, royalties, insurance, and maintenance agreements in advance of the service being provided and the prepayment is authorized by law.

| [TOC](#) | [Preface](#) | [Chapter1](#) | [AppendixA](#) | [ALL](#) |

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