**Situational Update.** The situation concerning federal funding agency guidance regarding fall-out from the COVID-19 is dynamic. OMB recently issued important memoranda to the federal agencies directing them to implement flexibilities to provide “short-term relief for administrative, financial management, and audit requirements” under the Uniform Guidance. OMB also emphasized that the Uniform Guidance provides agencies the authority to provide additional flexibilities on a case-by-case basis. Several federal agencies have issued agency-specific guidance documents, and the revision of existing guidance/issuance of new guidance by agencies is expected in light of the OMB memoranda.

Although many agencies have indicated a willingness to afford flexibilities to institutions, other agencies have taken a more restrictive approach. For example, the United States Army Medical Research Acquisition Activity (USAMRAA) issued an FAQ on March 16, 2020 that disallowed charges for the payment of salaries of personnel who are unable to work because of COVID restrictions -- a much more restrictive approach than NIH’s allowance of such payments. COGR notes that these agencies issued these documents prior to posting of the OMB memoranda, and COGR is advocating that all agencies make full use of the flexibilities afforded by OMB and issue revised guidance when applicable.

Given the agency-by-agency guidance that is expected, COGR is working on the development of a matrix to summarize agency approaches to major issues, and the membership will be alerted when that matrix is posted.

In the meantime, COGR has updated this FAQ to provide several supplemental FAQs on topics that appear more static. In all cases, specific agency guidance should be consulted when available.

COGR continues to post links to agency guidance on our website.
Preamble

The Uniform Guidance (2 CFR 200, or UG) often directs recipients to follow their own policies, and recent agency guidance has also focused on adherence to institutional policy. This includes institutional emergency or disaster-preparedness policies that were previously created (or are now being created) by the institution to deal with COVID-19. Business continuity plans and the accompanying policies and processes should be made broadly available to guide decision-making within the institution. We also recommend retaining a copy of websites or other sources of information for later reference in determining allowability of charges to sponsored projects (e.g., future audits).

Institutions are reminded that federal determinations of cost allowability and reasonableness are permitted to be made in context. This includes 2 CFR 200.404, which says that “a cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.” In addition, that section requires us to consider “whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity.” In addition, 2 CFR 200.403 (c) reminds us that we are expected to be “consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity” and (g) “be adequately documented.”

2 CFR 200 provides wise counsel for how we need to be approaching this highly unusual set of circumstances. COGR has included these concepts in preparing the following guidance. As noted, funding agencies have issued COVID-specific guidance, and more is expected. Consequently, although some references to specific-agency guidance are provided in this FAQ when applicable and useful, these references should not be considered as an all-encompassing summary of agency guidance to date, and institutions are urged to consult the COGR website which is updated with the latest agency guidance.

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It is likely that institutional policies may need to evolve as the situation changes; therefore, COGR recommends that institutions publish their policies with clear versions and dates during which they will be considered applicable.

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FAQs on COVID-19’s Impact to Federal Awards

TRAVEL CHARGES, INCLUDING CANCELLATION COSTS

1. How should credits from cancelled travel costs be handled on sponsored projects?

If a traveler has charged (e.g., through prepayment or a travel advance) an airline ticket or other travel cost to a sponsored project and that trip is later cancelled, the credit must accrue to the sponsored project (see 2 CFR 200.406). Some airlines are offering full refunds for trips that need to be cancelled due to COVID-19; in these instances, the refund should accrue to the grant, either directly through the institution’s travel system or via reimbursement from the traveler. If a traveler cancels a trip and accrues a credit on their personal account, the traveler should follow institutional policy for how to track and manage the credit.

Per NIH FAQs on NOT-OD-20-086: If vouchers have been granted for any of the travel expenses affected by COVID-19, recipients are required to use the vouchers and may not request additional support. Institutions must document that costs charged to a grant are non-refundable and maintain documentation, in accordance with record retention requirements, and make them available to NIH upon request.

2. What do you know about accommodations airlines are making because of COVID-19?

Various airlines have announced special accommodations, including waiving all or certain change fees. Travelers should consult the airline’s website directly for the most up to date information.

3. If a traveler can return home from travel (domestic or foreign) but at much greater cost than usual, is the additional cost allowable on the grant?

The traveler should follow their employer’s institution’s policy for emergency situations. If there is no specific policy, the traveler should follow the common practice of the institution. The institution’s policy or practice related to the criteria for evaluating the status and extent of the emergency and the level of relief that is considered appropriate to those circumstances should be followed.

Per NIH FAQs on NOT-OD-20-086: As outlined in the NIH GPS 7.9.1, travel costs are limited to those allowed by formally established organizational policy, and in the case of air travel, the lowest reasonable commercial airfares must be used. Recipients should continue to comply with their institutional travel policies to determine the allowability of these costs in cases of unforeseen or emergency circumstances.

4. Can travel insurance be charged to grants?

The traveler should follow their institution’s policy for emergency situations. If there is no specific policy, the traveler should follow the standard practice of the institution. Travelers are strongly encouraged to carefully review any traveler’s insurance policy before purchasing to determine the coverage provided and documentation required for a claim.
5. I am a PI on a very large Program Project Grant, which includes hosting a conference in Atlanta with hundreds of collaborators participating from around the world. I have already incurred $35,000 of expense for the rental space at the convention center and hotel. I am working with the venue to get a credit but there will be a sizeable cancellation or penalty fee. Can I charge this to my award? And can I pay the travel fees and any associated costs for the hundreds of collaborations that were planning on attending?

   a. Does it matter if I elected to cancel it because it was prudent to do so?
   b. Does it matter if it was in a CDC level 3 location?
   c. Does it matter if my institution is not allowing it?

Federal agencies share institutional concerns about the safety of researchers. If the PI (organizer) believes it would be unwise to hold the conference, the organizer should confer with the program officer and grants management specialist to decide whether to cancel the meeting, postpone the meeting, or convert the meeting to an on-line format. This request for input is consistent with 2 CFR 200.407 which says in part: “the non-Federal entity may seek the prior written approval of … the Federal awarding agency in advance of the incurrence of special or unusual costs.” Note that if the request is made orally, written documentation of the decision should follow (an email from the agency to the PI should be sufficient). Note that for many federal agencies, the program officer cannot independently make this type of decision, and grants office concurrence is required. PIs should follow the requirements for their specific agency. In the course of the discussion with the funding agency, it would be appropriate to discuss the basis for the proposed cancellation (prudent circumstances, CDC level 3 location, or institutional determination that travel will not allow the organizer to attend.) Organizers may wish to make a firm decision about keeping or cancelling the meeting early enough to enable their participants to take advantage of discounts offered by airlines or hotels related to COVID-19 changes or early cancellation deadlines (particularly for hotels). In addition, a decision by the organizer to cancel the conference may assist some participants in convincing their institution to pay their cancellation costs.

If a conference is cancelled with the concurrence of the federal funding agency, the non-refundable costs for the venue may be an allowable charge to the project (if the project was scheduled to incur those costs in the first place). Note, however, that specific agency guidance should be consulted as some federal agencies are in the process of developing specific guidance in this area. In general, the costs for participants should follow the funding stream intended to pay for their attendance; if the conference grant was reimbursing all or part of the participation costs for all attendees, it may be appropriate to also charge some or all of their cancellation fees. If participants were covering their attendance costs (from sponsored or non-sponsored sources), then the cancellation costs should follow the sponsor funding their participation or the participant’s employer.

Per NIH Guide Notice NOT-OD-20-086: Scientific meetings, conferences and workshops supported by NIH funding may be delayed or cancelled due to COVID-19. Non-refundable costs associated with NIH supported meetings and conferences affected by COVID-19 are allowable and may be requested as an administrative supplement to the appropriate funding IC. Recipients should contact their assigned grants management specialist and program official to provide documentation demonstrating the effect of COVID-19. The funding institute or center will work with the recipient to address the impact on the NIH Grant. NSF is working on developing guidance in this area.2

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REMOTE WORK ENVIRONMENTS

1. If my institution’s labs are closed and researchers cannot get to special or core facilities, how will they continue to work?

Researchers could engage in a variety of activities that do not require access to specialized facilities, such as manuscript writing, data analysis, maintenance of tissue/cell banks, maintenance of specialty equipment, cataloguing and organization of data, analysis of experimental designs and plans for future methods, and other activities that do not require access to specialized facilities. The PI/lab should document and retain information on the staff and related compensation that is charged to each award and details about contributions to the award, or if there was no contribution to the project. In addition, some institutions have developed special plans for ‘essential’ or ‘critical’ research. Contact your sponsored programs office for your institution’s emergency action policies related to grants, and for answers to your specific questions.

2. If employees must have their home as their work location, will they still be able to get paid by grants? Specifically, if they usually are supervised, or punch in and out, etc., could we be called to task for suspending such oversight while allowing the work to continue?

Many institutions develop business continuity plans to guide decision making in emergency situations. If employers ask employees to work remotely and if employees can work successfully in that environment, then their salary can continue to be paid on federally funded sponsored awards, provided there is no agency-specific restriction. For staff who normally punch in/punch out or are subject to direct supervision, the institution might consider deploying alternative forms of work verification (e.g., requiring the employee to be on an electronic messaging system, or to email their supervisor with arrival or departure times). Such accommodations are likely to be considered reasonable, at least in the short term. Additional accommodations may be required for the circumstances, such as employees with slow Internet speeds that may result in lower productivity or delays in completion of certain activities. If an employee cannot successfully work from home (e.g., the nature of their duties requires them to work on-site or they do not have home Internet or access to a computer) and alternate duties that benefit the project cannot be identified, then the direct charge to the award may not be appropriate.

3. If a student or a researcher needs to access a data set from home in order to keep working on a project, how do we address privacy requirements, if the data set contains sensitive or private information?

If the institution cannot provide secure access to the data set (e.g., remote access via VPN or other means), then the data set should not be accessed, or analysis of risk should be considered. Researchers should work with their IT departments to explore whether a secure remote access option is viable for their project as well as the type of data that may be subject to potential breach. Researchers should document the period they were unable to work on the data set for the purpose of determining if they later need to request a no-cost time extension.

4. What happens if local, state, and/or federal government employees are unavailable to perform their duties (e.g., issue prior approvals or process awards)?

We expect that funding agencies will issue guidance in the event these circumstances become likely.
PROJECT PROGRESS OBLIGATIONS

1. Where a research project has a strict timeline, we are concerned about a possible failure to perform within the agreed upon statement of work. This failure may be due to a slow down or gap in activities, particularly where staff may need to work from home.

   Clearly this is an extraordinary situation. If the scope of work demands a precise schedule in order to make an experiment viable, then the investigator should recognize and document instances where that schedule was unable to be met and the data resulting from that experiment may not be able to be used (or can only be used with certain cautions). If it is not the case that such precision is required for scientific reliability but rather needed for good business practices or to meet an agreed-upon sponsored project schedule, then it is anticipated that agencies will recognize the unique circumstances and be flexible if they can, including granting no-cost time extensions if needed. The investigator should reach out to the program officer as soon as a delay is anticipated. Note that this applies to financial assistance awards. For contracts requiring deliverables by a certain date, it may be possible to invoke the Excusable Delays clause. In any case, contractors should confer with their contracting officer about appropriate next steps as soon as a delay is anticipated. COGR recommends that investigators actively document their specific situations to provide a basis for any adjustments that may need to be requested when business returns to “normal” as well as the specific terms of an individual contract that may address this type of situation.

2. Will agencies consider longer no-cost time extensions if they are needed to finish a project after disruption?

   Researchers should document the actual impact of COVID-19 on the progress of their grants to provide substantiation for any future no-cost time extension request. Expect specific agency guidance regarding consideration of longer-than-normal no-cost time extensions or multiple no-cost time extensions in this situation. In the meantime, no-cost time extensions covered under expanded authorities will still be available for federal awards. Universities should contact the sponsor as soon as they are aware of a delay.

3. I can’t get to my research site and my research will be severely impacted. Will the sponsor provide incremental funding and/or additional time so that I can successfully complete the aims of the award?

   We expect federal agencies will recognize the difficulties inherent in this situation and work with institutions to facilitate the conduct of the project. As a reminder, recipients are required to (1) inform their program officer

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4 Updated: NIH issued Guide Notice [NOT-OD – 20-086](https://grants.nih.gov/grants/natural_disasters/coronavirus.htm) on March 12: If your institution is unable to complete and submit a financial and RPPR by the scheduled due date, due to the effects of COVID-19, please be sure to contact the assigned grants management and/or program official to let them know the reports will be late. Note in NIH Guide Notice [NOT-OD-20-082](https://grants.nih.gov/grants/natural_disasters/coronavirus.htm), the following guidance has been issued on progress reports (subject to change and institutions are encouraged to check for any updates directly from NIH as they become available): Per NIH Grants Policy Statement sections 8.4.1 and 8.6, as well as the terms and conditions outlined in Notice of Award, NIH requires that recipients periodically submit financial and progress reports. NIH understands that some reporting delays due to the impact of coronavirus may be unavoidable. Therefore, if recipients are unable to complete and submit a progress report (Research Performance Progress Reports (RPPR)), Financial reports (Federal Financial Report expenditure data), and/or invention report by the scheduled due date, they should promptly contact the assigned grants management and/or program official. Although NIH will accept these late reports, grant awards will be delayed until the required reports are submitted and accepted by NIH.

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and grants officer that prior approval is required if the need arises for additional federal funds to complete the project (200.308.(c)(1)(viii)) and (2) notify the federal agency as soon as “problems, delays, or adverse conditions which will materially impact the ability to meet the objective of the federal award” (200.328.(d)(1)) are known. In the latter case, the notification must include a statement of the action taken or contemplated and any assistance needed to resolve the situation. It is possible that there will not be an immediate answer on what is needed to resolve the situation; in that case, recipients should simply indicate that they will report back when more is known. COGR is currently in dialog with the various federal agencies about notification requirements and the potential for easing administrative burden in this regard.

Per NIH FAQs on NOT-OD-20-086: NIH understands that travel restrictions may continue to occur through the remainder of the public health emergency and will likely affect the progress of NIH-funded research. Recipients must contact the funding IC to alert them of the delays. NIH is committed to working with its applicants and recipients during this public health emergency.

**SALARY CHARGES**

1. **On March 19, the State Department issued a travel advisory raising all countries outside of the U.S. to a Level - 4 “Do Not Travel” status. If a researcher chooses to travel abroad (e.g., to fulfill a grant responsibility such as present a paper or attend a meeting to discuss research) although his/her institution has advised against travel to that country, can salary still be charged to the award – even if they need to stay in the country longer than originally anticipated?**

   The traveler should follow their employer’s policy, and if such travel is critical obtain an exception in advance. If the employer has stipulated that adherence to institutional policy is an explicit condition of receiving travel support from the institution (e.g. institutional policy prohibits travel to CDC-level warning countries), then that policy will apply. In any case, the institution’s review and determination of allowability/allocability should be fully documented.

2. **Can salary continue to be charged if a researcher is on multi-day self-isolation period? Does it matter if the researcher is able to continue to work on the project from the self-isolation site (e.g. home or designated facility) or is not able to work (e.g., because the work must be done in a wet lab or field site?). Does it matter whether the self-isolation is self-imposed, institution-imposed, or government-imposed?**

   If the traveler is following institution-imposed or government-imposed self-isolation requirements, then salary support may be continued if allowed under the employer’s policy and is not prohibited by specific agency policy. In cases in which the employee is not covered by institutional leave policies, the issue of whether the employee can undertake work on the project while at home may be determinative. Note that all federal agencies have not yet issued guidance on this topic, so it will be important to be able to identify these transactions in the event federal guidance determines such costs are unallowable.

   If an employer or government sponsor does not require a traveler to self-isolate, then standard institutional policy will apply for individuals who do not report to work. Sick time, vacation time and/or paid administrative leave may be taken if permitted under the employer’s policy. Note that if the researcher is able to work from home, Q.1 under “Remote Work Environments” should apply.
3. If schools or elder-care facilities close, can award-funded employees stay at home to do child-care and elder-care and still charge their salary to a grant?

If an award-funded employee stays home due to a school or facility closure for child or elder care needs, the employee’s salary would be charged in accordance with their institutional leave policy. As provided for in 2 CFR 200.431 Compensation – Fringe Benefits (a), the costs of fringe benefits are allowable provided that the benefits are reasonable and are required by law, non-Federal entity-employee agreement, or an established policy of the non-Federal entity.5

4. If the agency program officer or grants officer is unavailable (or if the agency is closed) due to COVID-19, can grant personnel continue to work and charge salary to the project?

In most cases, grantees should be able to continue work until their period of performance and funding is exhausted. If prior approvals are required, the grantee should continue to submit their request to the funding agency electronically. In the event approval is not forthcoming, grantees will need to make an institutional decision about whether to proceed with the action for which approval was requested, understanding that any costs associated with that change may need to be absorbed by the institution if approval is not subsequently granted. For cooperative agreements and contracts that require agreement officer or contracting officer approval, the risk is likely to be higher. Some projects may not be able to proceed, or may not be able to proceed fully; in that case, documentation of the situation where there needed to be work slowdown or stoppage will be important to help guide agency approval requests (time extensions, supplemental funding) after work is able to resume.

PURCHASE OF COVID-19 RELATED ITEMS ON GRANTS

1. Research studies with a lab component already purchased gloves. Who would pay for other supplies (masks, wipes, etc.), if needed?

Subject to your institutional policies, personal protection equipment needed to perform the grant may be a direct charge. Supplies needed for general cleaning should be covered by a non-grant or departmental account.

ADDITIONAL COST CONSIDERATIONS

1. What happens to tuition payments on sponsored programs if the semester is affected by partial or complete shutdowns?

Institutions should follow their institutional policies on salary, compensation, and benefit, and apply any charges consistently across all funds.

5 https://grants.nih.gov/grants/policy/nihgps/html5/section_7/7.9_allowability_of_costs_activities.htm#Fringe_Benefitshttps://www.ecfr.gov/cgi-bin/text-idx?SID=9f5c6083963362593df28c0ae5e0a58d&mc=true&node=se2.1.200_1431&rgn=div8

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Per OMB Memo from 2001, this tuition (also known as tuition remission), when charged to a sponsored project, is “provided to individuals participating in the necessary work of a sponsored agreement...”. Accordingly, tuition, tuition remission, and other forms of support that satisfy these criteria should follow their policies and guidance related to the management of salaries and benefits.

**OMB Memo on tuition remission costs** states: ...tuition remission and other forms of reasonable support that are associated with student status and provided to individuals participating in the necessary work of a sponsored agreement are allowable provided that:

1. The individual is conducting activities necessary to the sponsored agreement.
2. Tuition remission and other support are provided in accordance with established educational institutional policy and consistently provided in a like manner to students in return for similar activities conducted in non-sponsored as well as sponsored activities; and
3. During the academic period, the student is enrolled in an advanced degree program at a grantee or affiliated institution and the activities of the student are taken in relation to the Federally-sponsored research project are related to the degree program.

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**ANIMALS AND HUMAN SUBJECTS**

1. If staff need to work from home, we are considering cell phones for use when contacting human subjects as some people are uncomfortable with using their personal phones when calling human subjects or research study participants. Depending on the research study, it could be from one to several cell phones needed. What alternatives do they have?

Inexpensive cell phones used solely for the purposes of the grant would appear to be a defensible charge to the grant in these circumstances. The PI/department authorizing the charges would need to oversee the purchases and use of the phones to ensure that they were used exclusively for the project; if used for multiple projects, cost allocations must reflect relative usage. Obtain prior approval from your institution if its policy prohibits the reimbursement of cell phone charges. Documentation should be retained in the department’s grant file. In addition, the department may want to consider alternative technologies that allow users to shield their personal number when using their own cell phone for business purposes. For example, see Google Voice:

*How it works:* [https://www.lifewire.com/how-google-voice-works-3426682](https://www.lifewire.com/how-google-voice-works-3426682)
*Link to the app:* [https://voice.google.com/u/0/about](https://voice.google.com/u/0/about)

**Important Note:** In the context of human subjects’ research, we want to remind the research community that Google Voice for consumers is not HIPAA compliant and should not be used for research projects subject to HIPAA requirements.
2. Reminder calls to research study participants to stay home if they are sick are already taking place. Some of our research study participants are older and more vulnerable. Emails from my institution have reminded employees to stay home if sick. Can I charge unexpected costs that may arise to the grant? (For example, additional labor charges for time spent calling study participants).

Costs to projects related to contact with study participants (to guide their participation or to make arrangements for alternate plans) are allowable costs to the project. If the volume of such work involves significant amount of additional labor charges, investigators can consider requesting supplements from their funding agency. It will be important to document the actual additional cost in these circumstances to guide requests for supplemental funding or additional time.

3. The government’s declaration of a public health emergency is causing our institution to evaluate which clinical trials to continue and which to pause temporarily. We are also concerned about potential delays in research when studies are paused and the potential for additional costs. What guidance is available on this topic to help with institutional decision making?

The general wisdom on the topic is to focus on maintaining only those studies that directly benefit the participant. The risk of harm to participants is elevated in studies that require physical interaction during a pandemic. In order to re-evaluate the risk of participation in your study, contact the IRB that approved it. In addition, some clinical sites have restricted the types of activities that are allowed during the pandemic, and researchers should follow both the guidelines of the approving IRB and the study site. See Notice NOT-OD-20-087 for more guidance on potential delays in NIH-funded research and possible increase in human subjects costs. See also the FDA guidance at https://www.fda.gov/media/136238/download for information on handling the impact of institution shut-downs on clinical trial operations such as case report forms and monitoring.

4. We had planned an animal facility inspection that cannot go forward as scheduled due to institution policies to close certain research activities. How should we inform the appropriate authorities?

NIH Office of Laboratory Animal Welfare (OLAW) has offered additional flexibilities for animal inspections, including delayed inspections for up to 30 days beyond the six-month interval. Institutions may also have some additional discretion in conducting facility inspections. See Notice NOT-OD-20-088 for more information. In addition, OLAW has posted a recorded webinar on Pandemic Contingency Planning and Its Impact on Animal Care available here.

5. We are engaged in NIH funded behavioral studies that require our subject to visit our testing lab (mainly doing computer exercise while being observed). Our university is reducing the number of people on campus, including sending students home. Should we bring subjects (children and their parents) to our lab?

Likely, no. NIH states that, first and foremost, the concern must be about the safety and welfare of human subject participants and research staff. Institutions should take all steps necessary to ensure the safety of all human participants and research staff involved in NIH-funded clinical trials and human subjects studies. See Notice NOT-OD-20-087 for more examples of protective measures to protect participants.
6. My IRB/IACUC is not able to process my protocol or protocol continuation. May I proceed anyway?

In general, no, the activities covered under the protocol may not begin or continue, except as needed to safeguard the lives of the human subjects or the animals. Please immediately contact your IACUC or IRB if this is an issue. Even if the institutional committees are not able to meet, it is likely that your IACUC or IRB has put out guidance on how best to handle emergency situations (including emergency continuation of treatment for human subjects). Follow that institutional guidance.

7. I have lab animals that need to be cared for and am concerned that staff may not be available to care for the animals or have the access they need to facilities if my institution closes.

Institutions are required to have animal care emergency plans in place as a condition to a federal award involving animal research. Consult your institutional policy and Animal Research Facilities Director (or equivalent) for information on your animal care emergency plan. 6

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ADDITIONAL QUESTIONS

1. If I have a proposal due and my institution closes, will the awarding agency still accept my application?

Per NIH NOT-OD-20-082: When delays occur because the applicant or recipient organization is officially closed or unable to submit grant applications due to the effects of COVID-19, the NIH will consider accepting applications late, on a case-by-case basis, in accordance with the NIH Grants Policy Statement, Section 2.3.9, under the following circumstances:

- Institutions must submit applications or reports as soon as possible after reopening or resuming operations so that grant applications can be submitted, not to exceed the number of days the institution was officially closed or unable to submit grant applications.
- Institutions must submit a cover letter with the applications with enough detail about the delay so that NIH staff can make a determination whether circumstances justify accepting the application late.
- Institutions need not request advance permission to submit late due to this declared emergency.

Per NIH NOT-OD-20-83: The NIH will consider accepting applications late, on a case-by-case basis.

Recipients must submit a cover letter with the application, outlining the fact that the institution is closed due to effects of COVID-19 so that NIH staff can document the delay.

Recipients do not need to request advance permission to submit late due to a public health emergency-related delay.

Per NSF FAQs on COVID-19: Researchers or sponsored projects office staff from organizations that have been affected and are unable to meet stated NSF deadlines should contact the cognizant NSF program office to discuss the issue. NSF will consider extensions to the submission deadline on a case-by-case basis (and, in a few cases, on

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6 See OLAW’s website on Disaster Planning and Response Resources here: https://olaw.nih.gov/resources/disaster-planning.htm
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(a program-by-program basis), understanding that it may be particularly difficult for individuals impacted to contact NSF. See NSF PAPPG Chapter I.F for additional information on procedures for submitting such requests.7

Other Federal Sponsors: COGR continues to monitor federal agencies and will update the COGR web page on Institutional and Agency Responses to COVID-19 and Additional Resources as more information becomes available.

2. For all of the above, are the answers any different by sponsor?

2 CFR 200.102 allows OMB as well as individual agencies to make exceptions to UG requirements in exceptional circumstances. In fact, some agencies have taken very different approaches with respect to certain issues (e.g., USAMRAA’s v. NIH’s approach to allowing salary to be charged if personnel are not permitted to work due to COVID restrictions). Accordingly, institutions must always reference specific agency guidance when available.

3. Is there a difference if the award mechanism is a contract as opposed to a grant?

Under the FAR, cost allowability is determined by the contractor’s cost accounting standards. One difference could be fixed priced contracts, under which cost allowability usually isn’t an issue. One FAR clause to take note of is 52.249-14 “Excusable Delays.” If this clause is in your contract, it addresses delays in contract performance resulting from circumstances outside the control of the contractor, including “epidemics” and “quarantine restrictions”. Institutions are encouraged to review their federal contracts and understand their obligations, particularly with regard to keeping the federal agency apprised of delays in performance. Note on March 14, DHHS issued “Preparation for Potential COVID-19 Impact on Contract and Contractor Performance” which provides guidance on managing potential contract administration issues related to Coronavirus Disease 2019 (COVID-19)

4. Are disruptions to federal payment systems or payments anticipated?

Automated payment systems utilizing Letters of Credit (e.g. PMS, ACM$, ASAP) generally remain active unless the government shuts down due to a lapse in appropriations. However, actions requiring agency action, such as invoice approval, may be delayed if federal staff are unavailable. We expect further guidance will be forthcoming from agencies if it appears that their core functions, such as processing payments, will be unable to be sustained.

RESOURCES

COGR has developed a resource web page for our membership on federal agency guidance specific to federal award impact (as it becomes available), COGR member institutional guidance links, and several additional resources including links to the Centers of Disease Control, Department of State, higher ed associations, and much more. Visit COGR’s webpage on Institutional and Agency Responses to COVID-19 and Additional Resources

7 Also See: Special Exceptions to NSF’s Deadline Date Policy here: https://www.nsf.gov/pubs/policydocs/pappg17_1/pappg_1.jsp#Ifhttps://www.nsf.gov/pubs/policydocs/pappg19_1/pappg_1.jsp#deadlineexcept

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