

NATIONAL INSTITUTES OF HEALTH: Flexibilities Available to Applicants and Recipients of Federal Financial Assistance Affected by COVID-19

TOPIC	FLEXIBILITY ALLOWED	SYNOPSIS	ACTION if award affected by COVID-19***
Pre-Award Costs	NIH is allowing pre-award costs to be incurred from January 20, 2020 through the public health emergency period and prior to the date of a federal award for all applicants and recipients that have been affected by COVID-19.	Pre-award costs allowed 01/20/2020 to date of Federal award	Activate award with start date of 01/20/2020
Extension of Post-Award Financial and Other Reporting	<p>If your institution is unable to complete and submit financial and Research Progress Performance Reports (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.</p> <p>NIH will accept these late reports but will delay issuing grant awards until the reports are received and accepted by the appropriate Institute or Center (IC).</p>	Financial and RPPR reports can be filed late; GMS (Grants Management Specialist) and/or Program Official (Program Official) must be notified; delays issuance of grant awards until delinquent reports filed and accepted.	Notify GMS and/or PO if reports will be delinquent.
Prior Approval Requirement Waivers	<p>As a reminder, recipients have rebudgeting authority available under NIH Grants Policy Statement Sec. 8.1.1.2., which states, "NIH prior approval is not required to rebudget funds for any direct cost item that the applicable cost principles identify as requiring the Federal awarding agency's prior approval, unless the incurrence of costs is associated with or is considered to be a change in scope."</p> <p>Recipients that are not under Streamlined Non-competing Application Process (SNAP) have the discretion to carry forward unobligated balances on their active grants for immediate efforts to support activities related to or affected by COVID-19 as long as the charges are allowable costs and are within the scope of the original award.</p> <p>In addition, affected recipients that have active non-SNAP grant projects may extend the final budget period of the approved project period on active grants one time for a period of up to 12 months without requesting prior approval, by notifying the assigned grants management specialist.</p>	<p>Direct cost rebudgets allowable without prior approval unless change in scope.</p> <p>Non-SNAP awards:</p> <p>(1) Carryforward of unobligated balances allowed.</p> <p>(2) 12-month NCE allowed without prior approval; requires notification to GMS.</p>	<p>Direct cost rebudget process: no change.</p> <p>Carryforward unobligated balances.</p> <p>Process 12-month NCE with notification to GMS.</p>
Cost Related Flexibilities/Expenditure of Award Funds			
Salaries:	<p>NIH understands that many researchers may be unable to work as a result of or related to the effects of COVID-19. If a recipient organization's policy allows for the charging of salaries and benefits during periods when no work is performed due to the effect of COVID-19, regardless of the funding source, including Federal and non-Federal, then such charges to NIH grant awards will be allowable.</p> <p><i>Reminder: NIH awarding Institutes/Centers (ICs) may request documentation to confirm the requirements of institutional policies.</i></p>	<p>Salaries during periods of inactivity allowable charges to award if non-sponsored accounts allow similar charges.</p> <p>Recurring salaries and leave pay disbursed by ASU remain allowable charges even if work is interrupted.</p>	No changes in payroll mapping required for salaries paid by ASU during periods of inactivity.
Stipends:	Institutions affected by COVID-19 may continue to provide stipend payments to fellows and trainees who may be unable to work as a result of or related to COVID-19. Recipients should notify the assigned grants management official, and provide documentation demonstrating the effect of COVID-19, and how long the institution will be affected.	Stipends to fellows and trainees allowable during periods of inactivity with notification to GMS.	<p>No changes in funding source for stipend payments to fellows/trainees required during periods of inactivity.</p> <p>Notify GMS with documentation of COVID-19 effect and duration.</p>
Travel:	Non-refundable costs associated with grant-related travel that has been cancelled due to COVID-19 may be charged to the NIH award if they would have otherwise been allowable. See NIH GPS 7.9.1 for detailed information on the allowability of travel expenses.	Non-refundable costs of cancelled travel allowable.	Charge non-refundable costs of cancelled travel to award.

Conference Registration Fees:	Non-refundable registration fees for conferences, symposiums or seminars that have been cancelled due to COVID19 may be charged to the NIH award if they would have otherwise been allowable (e.g. necessary to accomplish program objectives).	Non-refundable costs of cancelled conference registration fees allowable.	Charge non-refundable costs of cancelled conference registration fees to award.
NIH-Supported Meetings and Conferences:	<p>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.</p> <p>As this Public Health Emergency continues, recipients may identify additional cost-related flexibilities that are needed. NIH will consider such requests on a case-by-case basis. Contact your assigned grants management specialist and program official to provide a detailed justification outlining the effect of COVID-19 and the flexibility required. NIH will consider such requests in line with the Federal cost principles, NIH policy, and need to support the project.</p>	<p>Non-refundable costs of delayed or cancelled scientific meetings, conferences, workshops allowable.</p> <p>Administrative supplement may be requested.</p> <p>Other cost-related flexibilities considered on case-by-case basis.</p>	<p>Charge non-refundable costs of delayed or cancelled scientific meetings, conferences, workshops to award.</p> <p>Contact GMS and PO to request administrative supplement and provide documentation of COVID-19 effect.</p> <p>Contact GMS and PO to request additional cost-related flexibilities and provide justification of need and COVID-19 effect.</p>
Extension of Closeout	NIH will allow recipients that are affected by COVID-19 to delay submission of any final financial, performance, and other reports required by the terms and conditions of award for the closeout of expired projects, provided that proper notice about the reporting delay is given by the recipient to the agency. This delay may not exceed one year.	Delayed submission up to one year of final financial, performance, other reports allowable with notification to agency.	Notify agency of delayed submission of final financial, performance, other reports.
Extension of Single Audit Submission	<p>Per 45 CFR 75.501, institutions expending \$750,000 or more in Federal funding in a Fiscal Year (FY) are required to submit an annual Single Audit report.</p> <p>NIH will allow recipients directly affected by COVID-19 to delay the completion and submission of the Single Audit report for up to 12 months beyond the normal due date.</p> <p>The delayed completion and submission would still qualify the recipient as a "low-risk auditee" under the criteria of 45 CFR 75.520</p>	Submission of annual Single Audit report may be delayed up to 12 months.	No ASU action required. Annual Single Audit report submitted by State of Arizona.
<p>*** These flexibilities are available IF the award is related to or affected by COVID-19. When asserting need and taking action to access requirement flexibility, thoroughly document qualifying circumstances and justification for need.</p>			