

## Administrative relief for National Park Service (NPS) applicants and recipients affected by COVID-19

Effective Date: March 19, 2020

This guidance implements specific administrative relief authorized by the Office of Management and Budget (OMB) Memorandum [M-20-17](#), “*Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19) due to Loss of Operations*”, dated March 19, 2020. This guidance supplements the OMB guidance and is only applicable as long as the OMB M-20-17 is in effect. OMB provided short-term relief of certain [Title 2 Code of Federal Regulation \(CFR\)](#) requirements without compromising accountability. Per OMB, these flexibilities are time limited. OMB will reassess their applicability by June 17, 2020. We will update this guidance over time as needed to reflect current [OMB guidance](#) and to provide answers to frequently asked questions we receive related to this guidance. We will maintain this guidance on the (insert public facing NPS website).

The following flexibilities are available for NPS *applicants and recipients experiencing loss of operational capacity and increased costs* due to the COVID-19 public health emergency, as described in this guidance. To request administrative relief provided through this guidance, recipients should contact the NPS Financial Assistance Awarding Officer identified in their notice of award and provide a description of how the COVID-19 emergency has affected their project and the action they want the NPS to take. Recipients and subrecipients must continue to maintain all appropriate records and cost documentation as required by 2 CFR §200.302, “Financial management” and 2 CFR §200.333, “Retention requirement of records”.

Recipients should review their NPS notice of award for any program or award specific special condition restricting the movement of funds among direct cost categories. If any such restriction exists and it is limiting or complicating access to the flexibilities provided in this guidance, the recipient should contact the NPS Financial Assistance Awarding Officer identified in their award document to discuss lifting the restriction.

### 1. Flexibility with SAM registration. (2 CFR §200.205)

Entities do not have to request this flexibility. The Government Services Administration (GSA), at the request of the Office of Management and Budget (OMB), has initiated automatic 60-day extensions to SAM.gov registrations due to expire between March 19-May 17, 2020. GSA anticipates completing these extensions by March 28, 2020. For all extended registration expiration dates, entity administrators will receive a notification email from GSA with the subject line “60-Day SAM.gov Extension Granted for [Entity Name / DUNS / CAGE].” Contact the Federal ServiceDesk at FSD.gov with any questions.

The NPS does not have to take any action to implement this flexibility. The Department of the Interior (Department) system-to-system interface with SAM.gov will update any extended SAM.gov expiration dates on the corresponding entity records in the Financial and Business Management System.

## 2. Flexibility with application deadlines. (2 CFR §200.202)

At their discretion, NPS Financial Assistance Awarding Officers may extend competitive funding opportunities based on needs, requirements and deadlines affecting the program. NPS Financial Assistance Awarding Officers may also consider requests for application due date extensions on a case-by-case basis. To request an application due date extension, applicants should contact the NPS point of contact identified in the funding opportunity posting before the current closing date. NPS must clearly describe in all funding opportunities the effect of missing a deadline, including if NPS will consider late submissions under certain circumstances and, if so, what an applicant must do or provide to request consideration of a late submission. Recipients conducting competitive grant programs under an NPS award may also extend this flexibility to their applicants.

Some NPS postings allow application submission in paper copy or by email. Some applicants may encounter difficulties providing a physical or digital signature for their Authorized Representative on the SF-424, "Application for Federal Assistance" form during the public health emergency. NPS may accept alternatives to physical and digital signatures when they have assurance that the document is coming from an individual authorized to submit the application on behalf of their organization. This may include allowing email submission of unsigned applications from the organization's Authorized Representative with a statement confirming that the email represents the same certifications they would otherwise certify to with their signature on the SF-424 form. NPS postings should describe any application signature work around options in their funding opportunities and may need to modify currently open funding opportunities to add this information.

## 3. Waiver for Notices of Funding Opportunity (NOFO) Publication (2 CFR §200.203)

We must generally make funding opportunities available for application for at least 60 but no less than 30 calendar days. OMB has authorized the publication of *emergency* funding opportunities for less than 30 days without separately justifying shortening the timeframe for each. We are required to document and track any NOFOs published per this flexibility. Prior to publication, NPS Financial Assistance Awarding Officers must request written approval from the NPS FA Policy Branch, in accordance with NPS policy, the need to publish: a) a non-emergency funding opportunity for less than 60 days; or b) an emergency funding opportunity for less than 30 days.

## 4. No-cost extensions on expiring awards. (2 CFR §200.308)

To the extent permitted by law, NPS Financial Assistance Awarding Officers may initiate no cost modifications to extend the period of performance for up to 12 months on awards that were active as of March 31, 2020 and scheduled to expire on or before December 31, 2020. This flexibility may not be available or may be limited if the program is subject to a law prescribing specific award period of performance end or sunset dates. Recipients may also extend this flexibility to subrecipients.

When approving period of performance extensions, NPS Financial Assistance Awarding Officers must not approve an award period of performance end date that is later than the known funds cancelation date for any outstanding balance of funds on the award. Best practice is not to set a period of performance end date that is less than 180 calendar days ahead of the earliest funds cancelation date for the funds obligated for the budget period that ends on the period of

performance end date. For fixed appropriations, the funds cancellation date is September 30 of the fifth fiscal year after the period of availability for obligation ends.

Period of performance extensions that do not fit into the criteria established above may be considered by the NPS Financial Assistance Awarding Officer on a case by case basis as needed and approved at their discretion.

#### 5. Abbreviated non-competitive continuation requests. (2 CFR §200.308)

A non-competitive continuation request is the application or other documentation an NPS Financial Assistance Awarding Officer may require from recipients of continuation awards to request the next increment of funding. For any such requests scheduled to come in between April 1, 2020 and December 31, 2020, NPS Financial Assistance Awarding Officers may waive the normally required documentation, such as additional performance information and metrics, and instead accept a brief statement from the recipient verifying that they are in a position to continue, resume, or restore project activities and accept the next increment of funding. NPS Financial Assistance Awarding Officers implementing this flexibility should provide specific instructions to their affected recipients. Recipients should contact the NPS Financial Assistance Awarding Officer identified in their award document with any questions related to this flexibility.

A continuation award is a project with a multi-year period of performance for which the NPS agrees to provide a specific level of support on an annual or otherwise incremental basis contingent on funding availability. This flexibility does not authorize competitive programs to begin issuing non-competitive renewals or continuations of currently or previously funded awards not already established as continuation awards. Competitive programs must compete, approve, and establish continuation awards as such from the start of those awards.

#### 6. Allowability of salaries and other project activities. (2 CFR §200.403, 2 CFR §200.404, 2 CFR §200.405)

NPS recipients experiencing problems, delays, or adverse conditions related to COVID-19 should contact the NPS Financial Assistance Awarding Officer assigned to their award(s) to discuss the situation. Recipients and subrecipients may charge salaries and fringe benefits for employees and/or participants working, or budgeted to work, and stipends, subsistence and a living allowance for participants under the financial assistance agreement on currently active awards when:

- a. Employees and/or participants continue to work towards the stated award objectives as planned and approved;
- b. The employees and/or participants are placed on, or are authorized to take, administrative, emergency, extraordinary, or other similarly designated leave. Such leave is allowable when:
  - i. It is authorized under the non-Federal entity's established (written) leave policy;
  - ii. Charges are made consistent with the non-Federal entity's policy for compensating staff and/or participants in the designated leave status regardless of funding source (i.e., also compensates employees whose salaries or benefits are funded from other sources, Federal and non-Federal). Per OMB, due to the unprecedented nature of this event, entities that do not have a written policy for compensating staff and/or participants

while on leave under emergency or extraordinary circumstances may establish one and apply it retroactively back to March 19, 2020; and

- iii. Charges are allocated consistent with requirements in 2 CFR §200.405; they must be distributed in proportion to the benefits accruing to the NPS award. Non-Federal entities must document the allocation methodology used. The non-Federal entity must treat all costs consistently. Reassignment of costs from an indirect cost pool under a negotiated indirect cost agreement requires the approval of the entity's cognizant agency for indirect costs.
- c. Employees and/or participants that are working but working minimally or not at all towards the planned and approved award objectives. The recipient may continue to charge salaries and fringe benefits and/or stipends, subsistence and a living allowance for award participants to the award. When approved, all such costs are subject to the allowability criteria in section 6(b) of this guidance. NPS Financial Assistance Awarding Officers may allow the recipient to charge other costs to the award necessary to resume activities supported by the award, consistent with applicable Federal cost principles and the benefit to the project. NPS Financial Assistance Awarding Officers may evaluate the recipient's ability to resume the project activity in the future and the appropriateness of future funding, as done under normal circumstances based on subsequent progress reports and other communications with the recipient.

#### 7. Allowability of Costs not Normally Chargeable to Awards. (2 CFR §200.403, 2 CFR §200.404, 2 CFR §200.405)

For NPS awards active as of April 17, 2020, all costs incurred by recipients and subrecipients to stand down approved award activities due to the COVID-19 public health emergency are allowable without regard to 2 CFR §200.403, "Factors affecting allowability of costs", 2 CFR §200.404, "Reasonable costs", and 2 CFR §200.405, "Allocable costs". This includes the full cost for cancellation of events, travel, or other activities necessary and reasonable for the performance of the award. For all such costs charged to the award, recipients must maintain appropriate records and cost documentation as required by 2 CFR §200.302, "Financial management" and 2 CFR §200.333, "Retention requirement of records", to substantiate the charging of any cancellation or other costs related to interruption of operations or services.

Recipients charging costs to stand down award activities must not assume that the NPS will provide supplemental funding should the charging of such costs result in a shortfall of funding that would prevent them from restarting and carrying out project activities. Recipients anticipating or experiencing such a shortfall should contact the NPS Financial Assistance Awarding Officer identified in their award document to discuss the situation.

NPS Financial Assistance Awarding Officers may allow the recipient to charge other costs to the award necessary to resume activities supported by the award, consistent with applicable Federal cost principles and the benefit to the project. NPS Financial Assistance Awarding Officers may evaluate the recipient's ability to resume the project activity in the future and the appropriateness of future funding, as done under normal circumstances based on subsequent progress reports and other communications with the recipient. Recipients who determine they are able to restart a project stood down or paused due to the COVID-19 emergency should communicate with the NPS

Financial Assistance Awarding Officer to discuss the situation and any related costs before resuming project activities.

8. [Prior approval requirement waivers. \(2 CFR §200.407\)](#)

Recipients are not required to request prior approval to incur costs or change the project scope of work to stand down or pause project activities. All costs charged to Federal awards must be consistent with the applicable Federal cost principles and the terms of the award, such as program specific requirements and/or special award conditions, except where we have specified otherwise in this guidance. As of the date of this guidance, all prior approval requirements not otherwise waived in this guidance remain in effect.

9. [Exemption of certain procurement requirements. \(2 CFR §200.319\(b\), 2 CFR §200.321\)](#)

For awards active as of March 19, 2020, the NPS waives the procurement requirements contained in 2 CFR § 200.319(b) regarding geographical preferences and 2 CFR § 200.321 regarding contracting small and minority businesses, women's business enterprises, and labor surplus area firms.

10. [Extension of financial, performance, and other reporting. \(2 CFR §200.327, 2 CFR §200.328\)](#)

NPS recipients experiencing problems, delays, or adverse conditions related to COVID-19 must contact the NPS Financial Assistance Awarding Officer assigned to their award(s) to discuss the situation. Recipients with multiple awards from the NPS that are all equally affected by the COVID-19 emergency (e.g., complete shutdown of organizational operations) may send a single written notice of the situation for consideration to Heidi Sage, NPS Financial Assistance Policy Chief, at [Heidi\\_Sage@nps.gov](mailto:Heidi_Sage@nps.gov).

NPS recipients with interim (not final) financial, performance, and other reporting due between March 19-June 17, 2020 are authorized by providing written notification to the NPS Financial Assistance Awarding Officer to submit those reports up to 90 calendar days beyond the currently established due date, as needed. NPS Financial Assistance Awarding Officers should update internal tracking tools to reflect the extended dates when a written notification is received from a recipient organization. Recipients taking advantage of this flexibility may continue to draw Federal funds. To remain in compliance with award terms and conditions, recipients must submit their interim reports by the extended due date.

11. [Extension of currently approved indirect cost rates. \(2 CFR §200.414 \(c\)\)](#)

NPS Financial Assistance Awarding Officers must allow recipients with currently active awards as of March 19, 2020 and non-Federal entities receiving new awards after March 19, 2020 to continue to use their currently approved indirect cost rates (i.e., predetermined, fixed, or provisional rates) to recover their indirect costs NPS awards for one additional year past their current rate agreement end date. This is an automatic extension; NPS recipients do not need to request this flexibility from NPS Financial Assistance Awarding Officers on an award-by-award basis. NPS recipients should

extend this flexibility to their subrecipients. Recipients and subrecipients should consult with their cognizant Federal agency for indirect costs to request a due date extension of their indirect cost rate proposal submissions to finalize or establish current rates. A copy of any indirect cost rate request should be provided by the recipient to the NPS Financial Assistance Awarding Officer to be maintained in the official file(s) of record.

#### 12. Extension of closeout. (2 CFR § 200.343)

NPS recipients whose awards are past their period of performance end date and whose final financial and/or performance reports are due March 19-June 17, 2020 may qualify for a final report due date extension. This flexibility is limited to no more than 365 days past the period of performance end date. This flexibility is not available to recipients whose final reports are currently past due and the award period of performance end date was March 19, 2019 or earlier. Recipients must contact the NPS Financial Assistance Awarding Officer assigned to their award to discuss the need for a final report due date extension. A final report due date extension does not provide additional time to complete approved project activities. If the recipient needs additional time to complete the project, they must request a period of performance extension.

The NPS Financial Assistance Awarding Officer will review final report extension requests, determine if the recipient qualifies for this flexibility, and then document any approved or denied extension requests in writing to the recipient and in the NPS's official award file. During the final reporting period, recipients are authorized to liquidate (be paid for) any outstanding obligations incurred during the period of performance. If the award has an outstanding balance of funds in ASAP, the recipient must also request an ASAP account end date extension executed through an award modification that corresponds with the reporting period extension.

#### 13. Extension of Single Audit submission. (2 CFR § 200.512)

In its capacity as the cognizant or oversight agency for audit, the Department is allowing recipients and subrecipients that have not yet filed their single audits as of March 19, 2020 for fiscal year-ends through June 30, 2020 to have an additional six months to file those reporting packages. No further action is required to implement or take advantage this flexibility. Entities taking advantage of this flexibility must maintain documentation of the reason for the delayed filing, and should include reference to this flexibility as provided under OMB memorandum M-20-17 in related audit reporting packages. Recipients and subrecipients taking advantage of this extension would still qualify as a "low-risk auditee" under the criteria of 2 CFR § 200.520(a), "Criteria for a low-risk auditee".

#### 14. Additional Flexibility: Donation of Supplies Purchased under an NPS Award

Through June 17, 2020, recipients and subrecipients may donate supplies purchased with NPS financial assistance to support COVID-19 relief efforts. To qualify for this flexibility, the donations must meet the following conditions:

- a. The supplies are on hand in recipient inventories as of March 19, 2020;
- b. The donation directly supports COVID-19 relief efforts; and
- c. The recipient notifies the NPS Financial Assistance Awarding Officer and both fully documents the donation in the related official award file(s).

### 15. Additional Flexibility: Use of Equipment Purchased under an NPS Award

Through June 17, 2020, the NPS authorizes recipients and subrecipients to temporarily loan or use equipment purchased with NPS financial assistance to aid in the direct support of the COVID-19 relief efforts. This flexibility does not authorize the permanent transfer or disposal of equipment. Recipients are still required to request and follow NPS disposition instructions per 2 CFR §200.313(e).

### 16. Additional Flexibility: Residential Environmental Learning Center (RELC) Maintenance Expenses

Through June 17, 2020, the NPS authorizes RELC recipients and subrecipients to temporarily transfer maintenance related financial obligations (service district charges, utilities, housing costs, other related fees and payments) of NPS property included in current financial assistance agreements to the NPS park unit that owns the property. This flexibility only applies when the impacts of COVID-19 have resulted in the stoppage of program income activities typically used to fund the associated maintenance related financial obligations. This is a temporary flexibility and not a permanent modification to these awards.