

Cost Flexibilities for Sponsored Projects Impacted by COVID -19

April 29, 2020

House Keeping Notes

- The slides are posted on the ASRSP COVID webpage. See the announcement in Chat or go to _____

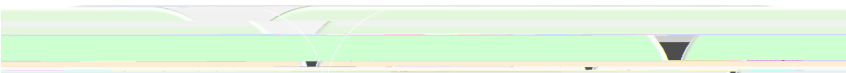
Cost Flexibilities for Sponsored Projects Impacted by COVID- 19

- COVID-19 Webinar Series -
ASRSP & Office of Cost Studies

April 29, 2020

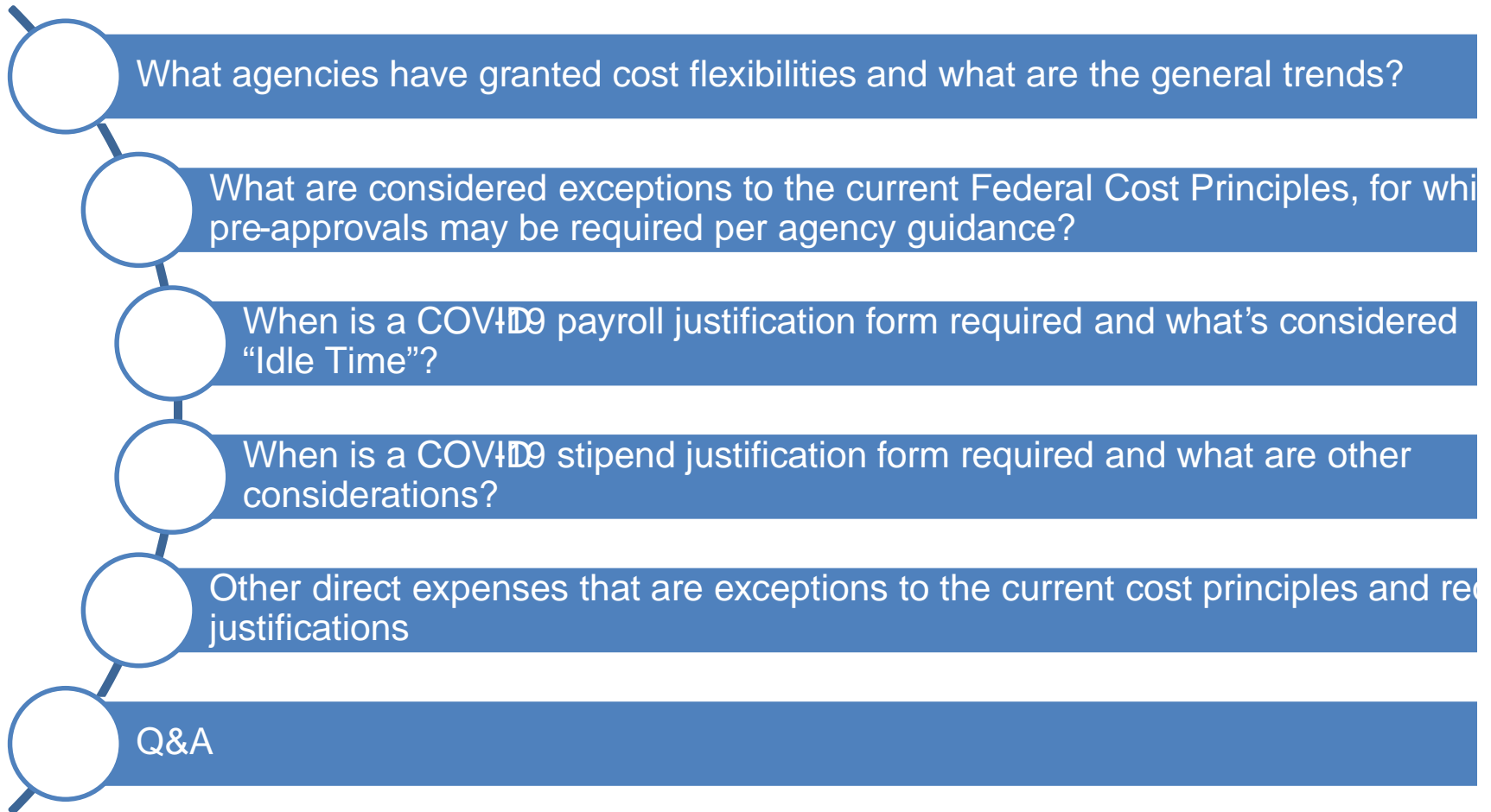
Jennifer Mitchell | Karen Spina | Svetlana Kanev

Before We Start



The content provided during this webinar represents information that is current as of April 24, 2020 and it is subject to change per further guidance from Federal

What we will cover today

- 
- What agencies have granted cost flexibilities and what are the general trends?
 - What are considered exceptions to the current Federal Cost Principles, for which pre-approvals may be required per agency guidance?
 - When is a COVID-19 payroll justification form required and what's considered "Idle Time"?
 - When is a COVID-19 stipend justification form required and what are other considerations?
 - Other direct expenses that are exceptions to the current cost principles and required justifications
 - Q&A

COVID19 is having a tremendous impact on the way research institutions are

What Costs Require Prior Approval?

COVID19 impacted costs requiring prior approval are defined as non-refundable costs (e.g., non-refundable travel/registration fees/services), reported idle time, or other direct costs that are exceptions to the Federal cost principles per Uniform Guidance

Typical costs that are expended on the project and in compliance with the Federal cost principles per Uniform Guidance do not require prior approval.

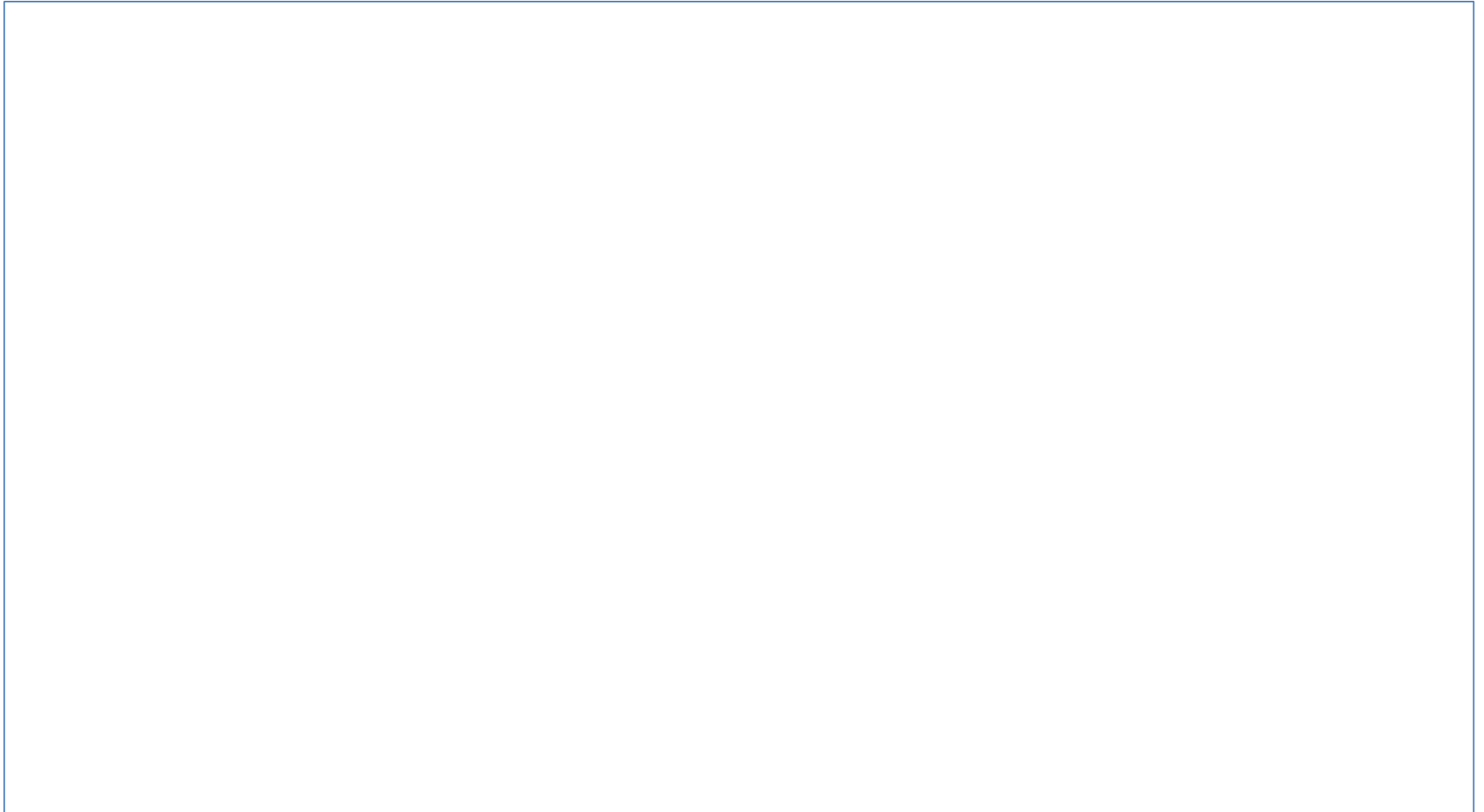
Only when exceptions occur and the sponsor requires discussion/approval, a prior approval is needed. The following sponsors require prior approval as of Federal contracts, DOE/OJP cooperative agreements, and most-Federal agencies

Policy for Sponsored Projects Impacted by COVID

<https://www.northwestern.edu/coststudies/docs/amendment-charging-sponsored-projects-policy-covid19.pdf>

Cost Flexibilities per Sponsor Summary

Screenshot of [COVID-19 Cost Flexibilities per Sponsor Summary](#)



COVID-19 Cost Flexibilities per Sponsor

Payroll Justification and Reporting “Idle Time”

Justification Not Needed

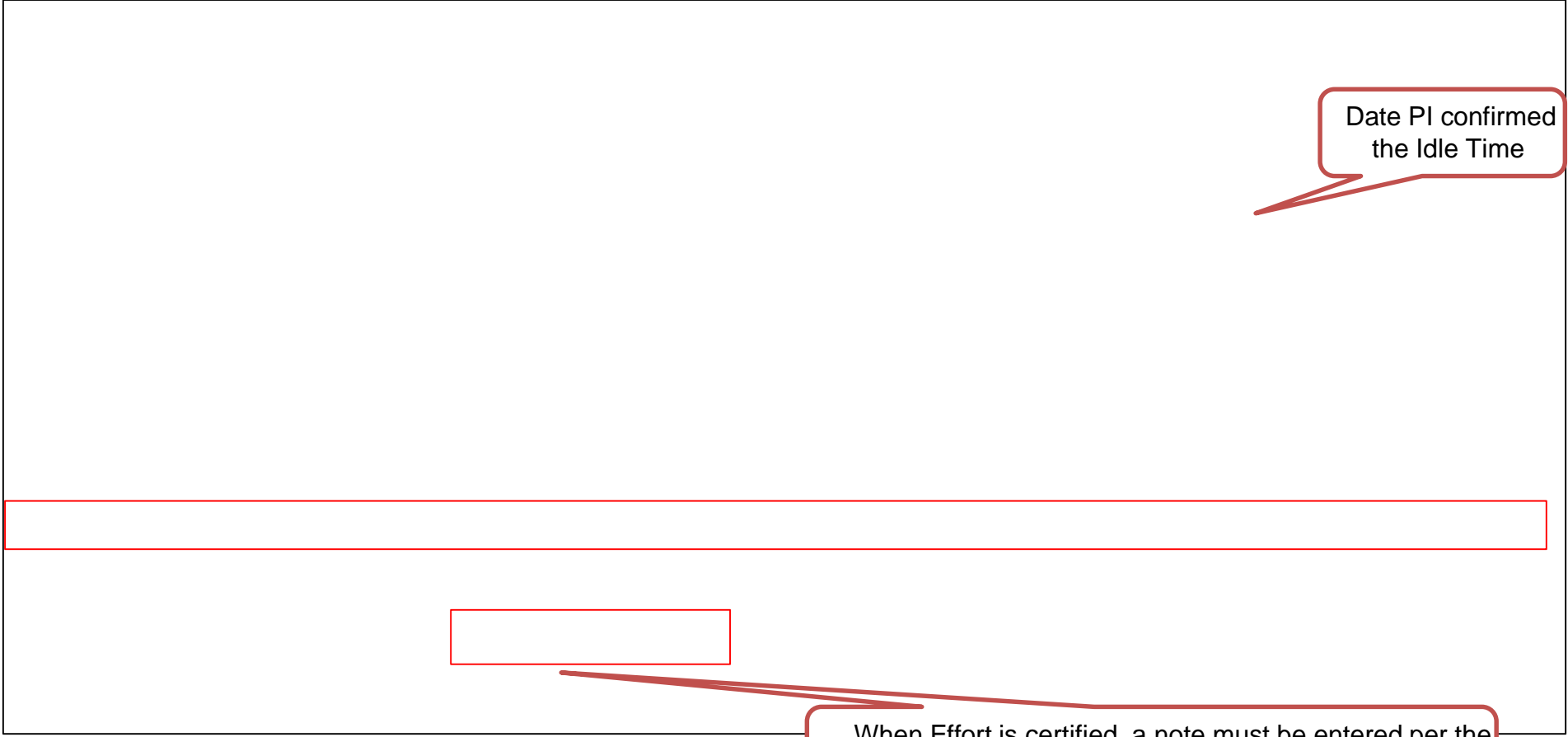
- Working remotely (e.g., home or off campus location)
- Work on data analysis, manuscript, progress/technical report, new or existing protocol
- Remote training on new techniques or analyses benefiting the project
- Training directly benefiting the project
- Incidental sick or vacation leave per HR policy

Justification Needed

- No work can be performed by the employee on the project from an off campus location
- Work has stopped because it requires access to a lab temporarily unavailable
- Work has stopped because it requires access to equipment/technology not accessible to the employee
- Donation of time/effort

Payroll Justification and Guidance

Screenshot of [Payroll Justification Form](#):



The screenshot shows a large, empty rectangular area representing the form. A red horizontal line is drawn across the middle of the form. A red rectangular box is positioned below the line, and a red callout bubble points to it from the bottom right. Another red callout bubble points to the top right corner of the form area.

Date PI confirmed
the Idle Time

When Effort is certified, a note must be entered per the
Impact Start/End Dates for the exempt employee



Payroll Justification and Effort Reporting – Internal Controls

1. Dept Admin checks in with faculty monthly to



Stipend Justification

Justification Not Needed

- Fellow/trainee continues working or participating remotely in program training activities on the sponsored project according to designated stipend level (e.g., home or off-

Stipend Justification Form

charges. The department should review and update (as needed) this form monthly, but at least once a year. If a justification is required per the guidance, please complete the form below to support stipend charges. Justification_SPXXX

Date This Form Last Updated (mm/dd/yyyy)		PI Reviewed by:		Date	
PI Reviewed:	Department:	PI Name:			
Northwestern Award Number (if any):					

NIH NRSA Stipends – Additional Guidance

- f* Prior approval request to NIH for trainees/fellows unable to participate in the program due to COVID-19:
 - Must notify the GMS about each impacted fellow/trainee
 - Document the effect & length of time NU was affected by COVID-19
- If there is a substantial impact on the planned research training/activities on an NIH training grant or individual fellowship, NIH will consider an extension request.
- f* If not possible to fill all training slots on an NIH T32/T35 due to COVID-19, carryover of unused funds may be possible, per [NOT-OD-20-086](#). Please contact the NIH grants management specialist.

Award Closeout and Other Direct Cost Exceptions

$\frac{3}{4}$ Per OMB guidance, awarding agencies may approve additional time for submission of final closeout reports. Proper notification must be submitted. Extensions limited to 1 year after the award end date, if needed.

- If justifications are required for awards with end dates in March or April of this year, please check in with your GCFA right away
- Review and reconcile the award before closeout to make sure that any required justifications are complete and on file

$\frac{3}{4}$ Other Direct Cost Exceptions

Guidance

Justification Form

COVID-19 Justification Form for Sponsored Non-Refund Charges			
When submitting an expense report/payment request for non-refundable costs, please attach the following documentation in order to cover the expense. This expense must be specific to the project to be charged.			
1. Notification that the event/conference was cancelled			
2. Communication from an airline, hotel, or event sponsor that the entity has declined to issue a refund (if applicable)			
3. If expense remains unaccounted for purposes of the direct cost fundable by award, submit a copy of the expense to the awarding agency.			
4. This justification form			
NU Award Number (SP00XXXX)			
Form Entered by		Date (mm/dd/yyyy)	

Travel Credits

- ¾ Travel credits are issued in the traveler's name
- ¾ If possible, travel credits should be used for future travel on the same project; travel expense and credit remain on the same chartstring until further used
- ¾ If the travel credit used for travel is related to a different project, then a

Refunds

- ¾ If a Pcard was used to pay for conference fees/other travel related activities and a refund was issued, the refund must be credited back to the original chartstring
- ¾ If a partial refund was issued and the remaining amount is staying on the chartstring, the justification form and required supporting documents must be attached for the remaining amount
- ¾ If airfare or hotel costs were directly charged to a sponsored project and a refund was processed, the refund must be credited back to the original chart string.
- ¾ If travel credit was issued for a directly charged flight, make sure to collect all required supporting documents, including the certification statement signed by the traveler . During the closeout of the award, these documents will be reviewed.

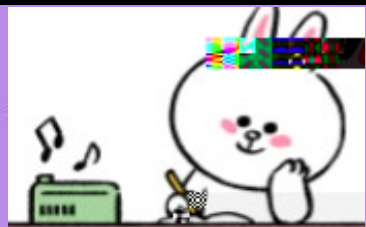
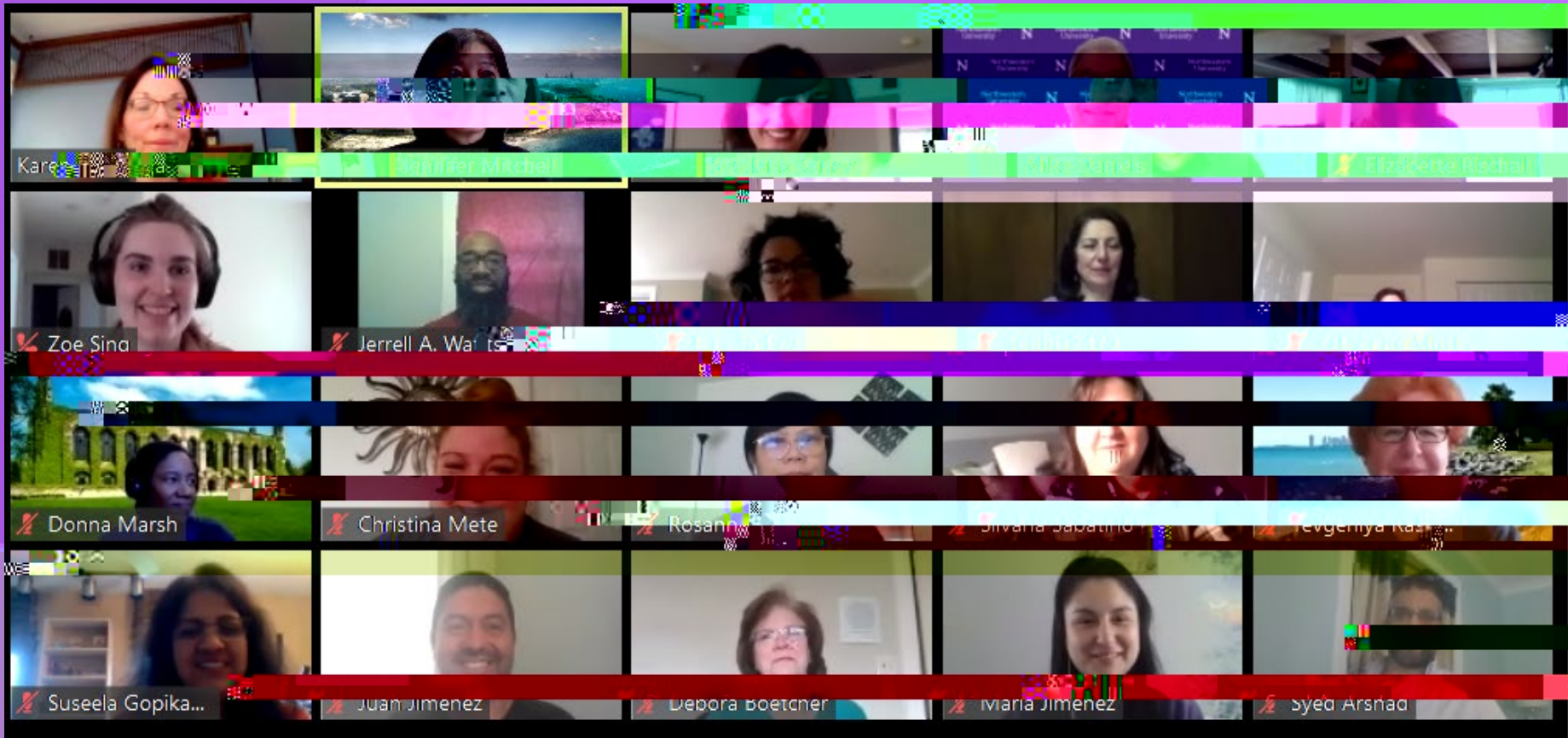
Other Direct Costs Approval Workflow and Internal Controls

1. Review expenses and obtain sponsor approval (except for Federal grants/most cooperative agreements and AHA where the agencies allowed non-refundable costs). See

Resources for COVID-19 Cost Flexibilities

- ASRSP: [COVID-19 Webpage](#)
- Cost Studies: [Secure Webpage for Guidance and Forms](#) (Valid NetID required)
- Office for Sponsored Research: [COVID-19 Information for Sponsored Research Administration](#)
- COGR: [Compiled Institutional and Agency Responses to COVID-19 and Additional Resources](#)
- University-wide: [Coronavirus/COVID-19 Updates](#)
- NIH: <https://grants.nih.gov/faqs#/covid-19.htm>

Q&A



Thank You!

