1. Are costs associated with COVID-19 testing allowable under NASA grant and cooperative agreement awards?
   • Yes. This determination is based on 2 CFR 200.437, Employee health and welfare costs, as follows:
     § 200.437 Employee health and welfare costs
     (a) Costs incurred in accordance with the non-Federal entity’s documented policies for the improvement of working conditions, employer-employee relations, employee health, and employee performance are allowable.
     (b) Such costs will be equitably apportioned to all activities of the non-Federal entity. Income generated from any of these activities will be credited to the cost thereof unless such income has been irrevocably sent to employee welfare organizations.

2. Can the cost associated with COVID-19 testing be charged as a direct cost to the NASA grant or cooperative agreement award?
   • No. Per 2 CFR 200.437(b), the costs associated with the employee health and welfare outlined in § 200.437(a), provided in Q1 above, must be “equitably apportioned to all activities of the non-federal entity.”
   • GPC has interpreted § 200.437(b) to mean that the cost associated with COVID-19 testing must be charged as an indirect cost in accordance with the indirect cost rate maintained by the non-federal entity.

3. Who is eligible to charge the cost of COVID-19 testing to their NASA grant or cooperative agreement award?
   • Only grant and cooperative agreement recipients whose personnel are required to report to a NASA-owned facility as part of their NASA funded project may charge the cost of COVID-19 testing to their NASA award.

4. From where are the COVID-19 testing requirements for personnel entering NASA facilities derived?
   • The requirements for COVID-19 testing and/or vaccination attestation is derived from the Memorandum for NASA Grant and Cooperative Agreement Community issued September 15, 2021 by the NASA Chief Financial Officer.
   • The memorandum is available here: https://www.nasa.gov/sites/default/files/atoms/files/procedures_for_award_recipients-entering_nasa_facilities_during_covid-19.pdf
5. Can the recipient request additional funds from NASA to support COVID-19 testing requirements?

   a. NASA is not required to provide additional funding to recipients for COVID-19 test costs or if COVID-19 test costs charged to the award reduces funding available to achieve the award’s goals and objectives. However, NASA program offices may choose to provide additional funding at their own discretion.