NASA Grant Policy and Compliance Branch (GPC)

Grant and Cooperative Agreement Recipient COVID-19 Testing FAQs

- 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 recipied ents entering nasa facilities during covid-19.pdf

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- 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.