



National Aeronautics and
Space Administration
Washington, DC 20546

Grant Information Circular

GIC 23-05
February 21, 2023

NASA Implementation of Administrative Relief for Grantees Impacted by Hurricanes Fiona & Ian and the Alaska Flood and Landslide

PURPOSE: To inform the NASA grants community of flexibilities available to those jurisdictions impacted by Hurricanes Fiona and Ian, and the Alaska Storm, Flooding and Landslides.

BACKGROUND: On December 23, 2022, the Office of Management and Budget (OMB) released a Memorandum to Federal Financial Assistance Policy officials (OMB Memo) to inform the financial assistance community of flexibilities available to communities impacted by recent major disaster and emergency declarations. Per Title 2 of the Code of Federal Regulations (CFR) Part 200 section 102 (2 CFR § 200.102), Exceptions, federal agencies may provide exceptions to certain grant and cooperative agreement requirements. These flexibilities are only available for grant and cooperative agreement award recipients (recipients) located in a county or a parish where a major disaster has been declared under the Stafford Act as a result of Hurricane Fiona (FEMA-4671-PR), Hurricane Ian (FEMA-DR-4673-FL, FEMA-EM-3585-SC, FEMA-EM-3586-NC), and the Alaska storm, flooding, and landslides (FEMA-4672-AK). Recipients that would like to use the flexibilities should note that doing so does not constitute NASA approval of additional funding for the overall project. NASA has reviewed the flexibilities, and outlined below are the actions NASA has decided to implement in response to this OMB Memo:

Allowability of salaries and other project activities

NASA is allowing recipients in affected disaster areas to charge salaries and benefits to currently active federal awards consistent with recipients' policy of paying salaries (under unexpected or extraordinary circumstances) from all funding sources, both federal and non-federal. 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 salaries and other project activities costs related to the interruption of operations or services. NASA recipients should follow their entity's salary policies. This flexibility is applicable to expenses incurred from the date of the declared disaster until December 31, 2022.

Allowability of Costs not Normally Chargeable to Awards

NASA is allowing recipients impacted by the natural disasters outlined in the OMB Memo to charge costs related to the cancellation of events, travel, or other activities necessary and reasonable for the award. This flexibility is applicable to expenses incurred from the date of the declared disaster until December 31, 2022. Recipients may charge the full cost of the cancellation of the event, travel, or other activities, and should assume that no additional funds will be available should this flexibility be utilized. Recipients are required to maintain appropriate records and cost documentation as required by 2 CFR § 200.302 – Financial management, and 2 CFR § 200.334 – Retention requirement of records, to substantiate the charging of any cancellation or other fees related to interruption of operations or services.

Prior approval requirement waivers

NASA will consider requests to waive prior approval of costs associated with responding to the disaster. Prior approval requirements outlined in 2 CFR 200.407 may be requested when the costs associated are related to a disaster response. Requests must be submitted to the Grant Officer and will be evaluated on a case-by-case basis. Any costs incurred under this flexibility are incurred at the recipient's own risk. That is, if the recipient incurred costs associated with responding to the declared disaster and NASA ultimately denies the requests, such costs must not be charged to the NASA award. However, prior approval requirements have not been waived for the following:

- 2 CFR § 200.308(c)(1): Change in the scope or the objective of the project or program.
- 2 CFR § 200.308(c)(2): Change in a key person specified in the application or the Federal award.
- 2 CFR § 200.308(c)(6): Unless described in the application and funded in the approved Federal awards, the subawarding, transferring, or contracting out of any work under a Federal award, including fixed amount subawards as described in §200.333, Fixed amount subawards. However, this provision does not apply to the acquisition of supplies, material, equipment, or general support services.
- 2 CFR § 200.308(c)(7): Changes in the approved cost-sharing or matching provided by the recipient.

Extension of financial, performance, and other reporting.

NASA is allowing recipients in the affected declared disaster areas to submit financial, performance, and other reports up to six (6) months beyond the normal due date. If recipients expect that they will not meet the established report due date, they must notify their cognizant program office and Grant Officer and note when within the six (6) month extension window they will submit their report(s). Recipients must continue to notify their cognizant program office and Grant Officer of any problems, delays, or adverse conditions that will materially impair the ability to meet award objectives per 2 CFR § 200.329(e)(1). Please note that the NASA Shared Services Center (NSSC) will continue to issue automatic report deadline reminders based on standard reporting due dates; if a recipient notifies its Grant Officer that it needs a report deadline extension per the above guidance, then these automatic report reminders may be disregarded. However, this flexibility does not apply to the due date for final reports required for award closeout.

Extension of currently approved indirect cost rates

NASA is allowing recipients in the designated disaster areas to use currently approved indirect rates to recover their indirect costs on federal awards. Recipients may also request an extension of the currently approved rates for an additional year without submission of an indirect cost proposal. Recipients in impacted areas may request that the current approved indirect cost rate be extended for an additional year by submitting requests to their Grant Officer.

Extension of closeout

NASA is allowing recipients to delay submission of pending financial, performance, and other reports required by the terms of the award for the closeout of expired projects with rationale by

the recipient. The delay is capped at six months after the award expiration date. If recipients expect that they will not meet the established report due date, they must notify their cognizant program office and Grant Officer and note when they will submit their closeout documentation. Please note that the NSSC will continue to issue automatic report deadline reminders based on standard reporting due dates; if a recipient notifies its Grant Officer that it needs a report deadline extension per the above guidance, then these automatic report reminders may be disregarded.

Extension of Single Audit submission

For recipients in the affected disaster areas that have due dates for single audit submissions between September 18 and December 31, 2022, a six-month extension is granted (i.e., add six months to the current due date to arrive at the revised due date). NASA is implementing this flexibility and will automatically extend the due date for impacted recipients; recipients and subrecipients do not need to seek approval for the extension by NASA. However, recipients and subrecipients should maintain documentation of the reason for the delayed filing. Recipients and subrecipients taking advantage of this extension still qualify as a "low-risk auditee" under the criteria of 2 CFR § 200.520(a), Criteria for a low-risk auditee.

EFFECTIVE DATE: This guidance is effective upon publication of this GIC and expires when cancelled.

REGULATION OR TERM AND CONDITION CHANGES: No.

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