

NASA Implementation of OMB Memorandum [M-21-20](#)
Appendix 3 – “Disaster Relief Flexibilities to Reduce Burden for Financial Assistance”
June 2021

On March 19, 2021, the Office of Management and Budget (OMB) released memorandum M-21-20, entitled “Promoting Public Trust in the Federal Government through Effective Implementation of the American Rescue Plan Act and Stewardship of the Taxpayer Resources.” M-21-20 provides federal agencies with guidance on how to effectively implement programs funded by the American Rescue Plan Act of 2021, as well as provides administrative relief for recipients and applicants impacted by COVID-19.

Appendix 3 of the memorandum authorizes agencies to implement certain flexibilities for administrative, financial management, and audit requirements under 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, without compromising Federal financial assistance accountability requirements.

NASA’s guidance herein adopts the OMB’s flexibilities outlined in Appendix 3 of M-21-20. NASA award recipients are reminded of the requirement to maintain appropriate records and supporting documentation necessary to support all charges to NASA awards. Except where noted below, the following flexibilities are applicable to all NASA proposers and award recipients (both recipients with COVID-19-related awards and those with other types of NASA awards) impacted by the COVID-19 crisis. The flexibilities outlined below also apply to all subawards issued under NASA-issued awards. However, these flexibilities do not apply to subcontracts issued under NASA prime awards as subcontracts are regulated by the Federal Acquisition Regulation (FAR) and not 2 CFR § 200. Note that the term “award” means “grants” and “cooperative agreements,” and “subaward” means “sub-grant” and “sub-cooperative agreement” throughout this document.

Note: The flexibilities that do not have an explicitly stated expiration date are aligned with the public health emergency period (PHEP) as a result of COVID-19. The PHEP is designated by the Secretary of the U.S. Department of Health and Human Services (HHS) and reevaluated every 90 days.

1. Flexibility with the System for Award Management (SAM) registration/recertification. (2 CFR § 200.206, Federal awarding agency review of risk posed by applicants)

Current registrants in the System for Award Management with active registrations expiring between April 1, 2021, and September 30, 2021, will automatically be afforded a one-time extension of 180 days. **Expires September 30, 2021**

2. Waiver for Notice of Funding Opportunities (NOFOs) Publication. (2 CFR § 200.204, Notices of funding opportunities)

For competitive grants and cooperative agreements, NASA can publish emergency NOFOs to the NASA Solicitation and Proposal Integrated Review and Evaluation System (NSPIRES) and Grants.gov for less than thirty (30) days without separately justifying the shortening of the submission timeframe for the NOFO. NASA program offices that publish NOFOs for less than

thirty (30) days must document and track each NOFO that is published under this emergency waiver.

3. Pre-award costs. (2 CFR § 1800.210, 2 CFR § 200.458, Pre-award costs)

Grant recipients shall adhere to the regulations in 2 CFR § 1800.210, Pre-award costs, and NASA policy on pre-award costs as outlined in the NASA [Grant and Cooperative Agreement Manual \(GCAM\)](#).

4. No-cost extensions on expiring awards. (2 CFR § 200.309, Modifications to Period of Performance)

The GCAM already provides for flexibilities in initiating first time no-cost extensions. Recognizing this, NASA has not fully adopted OMB's guidance in OMB Memorandum M-21-20 - Appendix 3 (March 19, 2021) related to no-cost extensions. NASA and award recipients should follow standard policies and procedures specified in the GCAM, Section 7.10 and Appendix D5 - Extensions and applicable award terms and conditions, regarding submission of grantee-initiated no-cost extensions. If a recipient has already initiated a one-time no-cost extension per the GCAM, and they require an additional no-cost extension due to the COVID-19 crisis, then they may request an additional no-cost extension for any length of time not to exceed 12 months. The recipient must submit all no-cost extension requests using the NASA Shared Services Center's (NSSC) request submission website, located at <https://www.nssc.nasa.gov/nocostextension>. Additionally, no-cost extension requests must be submitted at least ten (10) days prior to and no more than 60 days before the expiration of the award; requests are not allowed to be submitted more than 60 days prior to the end of an award's period of performance. The NSSC will notify the Grant Technical Officer of all no-cost extension requests submitted via this website. Upon written approval of the no-cost extension, recipients will be issued an updated NASA grant and cooperative agreement notice of award. **Expires December 31, 2021**

5. Abbreviated continuation requests. (2 CFR § 200.309, Modifications to period of performance)

The NASA GCAM and *NASA Guidebook for Proposers* provides for flexibilities when requesting award continuations. Recognizing this, NASA has not fully adopted the OMB's guidance in OMB Memorandum M-21-20 - Appendix 3 (March 19, 2021) related to continuation requests. NASA and award recipients shall follow standard policies and procedures specified in the GCAM, Section 5.9.3; the *NASA Guidebook for Proposers*, Appendix G; and applicable award terms and conditions regarding the submission of continuation requests on multiple-year awards. **Expires December 31, 2021**

6. Waivers from prior approval requirements. (2 CFR § 200.407, Prior written approval (prior approval))

NASA is waiving the requirement that recipients obtain prior approval for the majority of the cost elements and activities listed under [2 CFR § 200.407](#). This includes waiving the requirement that award recipients obtain prior approval for budget revisions or budget realignments per 2 CFR §

200.308.

The only prior approval requirements that have not been waived are 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. 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 award recipient.

Additionally, for research awards, the prior approvals specified in the Research Terms and Conditions Prior Approval Matrix (<https://www.nsf.gov/awards/managing/rtc.jsp>) continue to apply, unless waived above. Recipients are reminded to ensure that all costs charged to Federal awards must be consistent with Federal cost policy guidelines and the terms of the award, except as specified in this guidance. When applicable, prior approvals must come from an award's cognizant NASA Grant Officer.

7. Exemption of certain procurement requirements. (2 CFR § 200.319 (b), Competition, 2 CFR § 200.321, Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms)

To ensure full and open competition, and that recipients are contracting with small and minority businesses to the extent practicable, NASA is not adopting this flexibility. Recipients shall continue to follow the procurement requirements in 2 CFR § 200, NASA's policies and procedures specified in the GCAM, and applicable award conditions regarding the procurement of goods and services.

8. Extension of financial and other reporting. (2 CFR § 200.328, Financial reporting, 2 CFR § 200.329, Monitoring and reporting program performance, 2 CFR § 200.329 (e)(1))

Recipients may submit financial, performance, and other reports up to three (3) months beyond the normal due date. If recipients expect that they will not meet a normal report due date, they must notify their cognizant program office and Grant Officer and note when within the three (3) 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 the objective of the award per 2 CFR § 200.329(e)(1). Please note that the NSSC will continue to issue automatic report deadline reminders based on standard reporting due dates; if a recipient notifies their Grant Officer that they need a report deadline extension per the above guidance, then these automatic report reminders may be disregarded. This flexibility does not apply to final reports required for award closeout; see item 11 below for more details.

9. Extension of Single Audit submission. (2 CFR § 200.501, Audit requirements)

Recipients and subrecipients that have not yet filed their single audits with the Federal Audit Clearinghouse as of March 19, 2021, and have fiscal year-ends through June 30, 2021 may delay the completion and submission of the Single Audit reporting package, as required under Subpart F of 2 CFR § 200.501 - Audit Requirements, up to six (6) months beyond the normal due date. No further action by NASA is required to enact this extension. This extension does not require individual recipients and subrecipients 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 would still qualify as a "low-risk auditee" under the criteria of 2 CFR § 200.520(a), Criteria for a low-risk auditee.

The following table identifies the extended due dates allowed under OMB Memorandum M-21-20 Appendix 3 (March 19, 2021), for the applicable fiscal year end:

Fiscal Year End	Regular Due Date	Extended Due Date
June 30, 2020	March 31, 2021	September 30, 2021
July 31, 2020	April 30, 2021	October 31, 2021
August 31, 2020	May 31, 2021	November 30, 2021
September 30, 2020	June 30, 2021	December 31, 2021
October 31, 2020	July 31, 2021	January 31, 2022
November 30, 2020	August 31, 2021	February 28, 2022
December 31, 2020	September 30, 2021	March 31, 2022
January 31, 2021	October 31, 2021	April 30, 2022
February 28, 2021	November 30, 2021	May 31, 2022
March 31, 2021	December 31, 2021	June 30, 2022
April 30, 2021	January 31, 2022	July 31, 2022
May 31, 2021	February 28, 2022	August 31, 2022
June 30, 2021	March 31, 2022	September 30, 2022

10. Flexibility with application deadlines. (2 CFR § 200.204, Notices of funding opportunities)

On a program-by-program basis, NASA may extend the deadlines for specific funding opportunities or may allow proposals started before the due date but submitted after the due date as a result of the COVID-19 crisis to be considered for funding. All funding opportunities and their current due dates can be found on NSPIRES and Grants.gov. If a program decides to extend a funding opportunity due date, then the new due date will be reflected in these systems. If a current funding opportunity deadline remains unchanged and a proposer cannot meet that deadline due to COVID-19, then the proposer should contact the cognizant NASA Program Office point of contact (POC) listed in the Notice of Funding Opportunity (NOFO) to seek additional guidance.

11. Extension of closeout. (2 CFR § 200.344, Closeout)

NASA is not adopting this flexibility. Award recipients shall continue to adhere to the final report guidance and submission due dates set forth in the NASA GCAM, the *NASA Guidebook for Proposers*, and the award terms and conditions.

12. Flexibility for the management requirement related to physical inventories. (2 CFR § 200.313(d)(2), Equipment)

If the requirements in 2 CFR § 200.313(d)(2)) apply to a recipient, then those recipients that are unable to perform their biennial physical inventory due to the impacts of COVID-19 are afforded a 12 month extension for the biennial physical inventory of equipment purchased under a NASA award. Recipients shall contact their respective program officer to discuss any issues with performing a final physical inventory related to disposition for awards that are ending or in closeout.