

Administrative relief for U.S. Fish and Wildlife Service applicants and recipients affected by COVID-19

Effective Date: March 19, 2020

This guidance implements specific administrative relief authorized by the Office of Management and Budget (OMB) Memorandum [M-20-17](#), “*Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19) due to Loss of Operations*”, dated March 19, 2020. This guidance supplements the OMB guidance. OMB provided short-term relief of certain [Title 2 Code of Federal Regulation \(CFR\)](#) requirements without compromising accountability. Per OMB, these flexibilities are time limited. OMB will reassess their applicability by June 17, 2020. We will update this guidance over time as needed to reflect current [OMB guidance](#) and to provide answers to frequently asked questions we receive related to this guidance. We will maintain this guidance on the [Service’s Financial Assistance website](#).

We expect Service financial assistance administrative services will be available during the COVID-19 emergency. However, for any flexibilities that require an amendment to a currently active award, we remind Service programs and recipients of our upcoming transition to a [new grants management system](#). *Service programs processing actions through the Financial Assistance Operations Branch* must submit all award amendment requests by email following current operating procedures. The Department has scheduled the Service for a system shutout from April 10-May 18, 2020. For any requests received during the shutout period, the Financial Assistance Operations Branch will issue written approval in the form of a Notice of Award Amendment and will complete the corresponding action in Grants Solutions after we go live in the new system. *Service programs with authority to process their own actions* (WSFR, International Conservation, Bird Habitat Conservation, Youth) must communicate all approved amendments in writing to their recipients, document those for the official award file, and make sure that any amendments approved during the grants management system shutout period are processed in Grants Solutions after we go live in the new system.

The following flexibilities are available for *Service applicants and recipients experiencing loss of operational capacity and increased costs* due to the COVID-19 public health emergency, as described in this guidance. To request administrative relief provided through this guidance, recipients should contact the Service Project Officer(s) identified in their notice(s) of award and provide a description of how the COVID-19 emergency has affected their project and the action they want the Service to take. Recipients with multiple awards from the Service that are all equally affected by the COVID-19 emergency (e.g., complete shutdown of organizational operations) may send a single written notice of the situation to the [Director, U.S. Fish and Wildlife Service](#). Recipients and subrecipients must continue to maintain all appropriate records and cost documentation as required by 2 CFR §200.302, “Financial management” and 2 CFR §200.333, “Retention requirement of records”.

The Service does not restrict (as a matter of policy) recipients from transferring funds among direct cost categories or programs, functions and activities for Federal awards in which the Federal share of the project exceeds the Simplified Acquisition Threshold and the cumulative amount of such transfers exceeds or is expected to exceed 10 percent of the total approved budget. However, recipients should review their Service notice of award for any awarding program special condition restricting the movement of funds among direct cost categories. If any such restriction exists and it is limiting or

complicating access to the flexibilities provided in this guidance, the recipient should contact the Service Project officer identified in their notice of award to discuss lifting the restriction.

1. Flexibility with SAM registration. (2 CFR §200.205)

Entities do not have to request this flexibility. The Government Services Administration (GSA), at the request of the Office of Management and Budget (OMB), has initiated automatic 60-day extensions to SAM.gov registrations due to expire between March 19-May 17, 2020. GSA anticipates completing these extensions by March 28, 2020. For all extended registration expiration dates, entity administrators will receive a notification email from GSA with the subject line “60-Day SAM.gov Extension Granted for [Entity Name / DUNS / CAGE].” Contact the Federal Service Desk at FSD.gov with any questions.

The Service does not have to take any action to implement this flexibility. The Department of the Interior (Department) system-to-system interface with SAM.gov will update any extended SAM.gov expiration dates on the corresponding entity records in the Financial and Business Management System.

2. Flexibility with application deadlines. (2 CFR §200.202)

At their discretion, Service programs may make competitive funding opportunities available for application longer than the standard 60-calendar day posting time. Programs may also consider requests for application due date extensions on a case-by-case basis. To request an application due date extension, applicants should contact the program point of contact identified in the funding opportunity posting before the current closing date. Programs must clearly describe in all funding opportunities the effect of missing a deadline, including if the program will consider late submissions under certain circumstances and, if so, what an applicant must do or provide to request consideration of a late submission. Recipients conducting competitive grant programs under a Service award may also extend this flexibility to their applicants.

Some Service programs receive applications in paper copy or by email. Some applicants may encounter difficulties providing a physical or digital signature for their Authorized Representative on the SF-424, “Application for Federal Assistance” form during the public health emergency. Service programs may accept alternatives to physical and digital signatures when they have assurance that the document is coming from an individual authorized to submit the application on behalf of their organization. This may include allowing email submission of unsigned applications from the organization’s Authorized Representative with a statement confirming that the email represents the same certifications they would otherwise certify to with their signature on the SF-424 form. Service programs should describe any application signature work around options in their funding opportunities, and may need to modify currently open funding opportunities to add this information.

3. Waiver for Notices of Funding Opportunity (NOFO) Publication (2 CFR §200.203)

We must generally make funding opportunities available for application for at least 60 but no less than 30 calendar days. OMB has authorized the publication of *emergency* funding opportunities for less than 30 days without separately justifying shortening the timeframe for each. We are required to document and track any NOFOs published per this flexibility. Prior to publication, Service

programs must notify the Supervisor, Policy and Compliance Branch, Financial Assistance Support and Oversight Division, Wildlife and Sport Fish Restoration of the need to publish: a) a non-emergency funding opportunity for less than 60 days; or b) an emergency funding opportunity for less than 30 days.

4. [No-cost extensions on expiring awards. \(2 CFR §200.308\)](#)

To the extent permitted by law, programs may initiate no cost modifications to extend the period of performance for up to 12 months on awards that were active as of March 31, 2020 and scheduled to expire on or before December 31, 2020. This flexibility may not be available or may be limited if the awarding program is subject to a law prescribing specific award period of performance end or sunset dates. Recipients may also extend this flexibility to subrecipients.

When approving period of performance extensions, Service programs must not approve an award period of performance end date that is later than the known funds cancellation date for any outstanding balance of funds on the award. Best practice is not to set a period of performance end date that is within 180 calendar days of the earliest funds cancellation date for the funds obligated for the budget period that ends on the period of performance end date. For fixed appropriations, the funds cancellation date is September 30 of the fifth fiscal year after the period of availability for obligation ends.

5. [Abbreviated non-competitive continuation requests. \(2 CFR §200.308\)](#)

A non-competitive continuation request is the application or other documentation a Service program may require from recipients of continuation awards to request the next increment of funding. For any such requests scheduled to come in between April 1, 2020 and December 31, 2020, Service programs may waive the normally required documentation and instead accept a brief statement from the recipient verifying that they are in a position to continue, resume, or restore project activities and accept the next increment of funding. Service programs implementing this flexibility should provide specific instructions to their affected recipients. Recipients should contact the Service Project Officer identified on their Notice of Award with any questions related to this flexibility.

A continuation award is a project with a multi-year period of performance for which the Service agrees to provide a specific level of support on an annual or otherwise incremental basis. This flexibility does not authorize competitive programs to begin issuing non-competitive renewals or continuations of currently or previously funded awards not already established as continuation awards. Competitive programs must compete, approve, and establish continuation awards as such from the start of those awards.

6. [Allowability of salaries and other project activities. \(2 CFR §200.403, 2 CFR §200.404, 2 CFR §200.405\)](#)

Service recipients experiencing problems, delays, or adverse conditions related to COVID-19 should contact the Service Project Officer(s) assigned to their award(s) to discuss the situation. Recipients and subrecipients may charge salaries and fringe benefits for employees working, or budgeted to work, on currently active awards when:

- a. Employees continue to work towards the stated award objectives as planned and approved;
- b. The employees are placed on, or are authorized to take, administrative, emergency, extraordinary, or other similarly designated leave. Such leave is allowable when:
 - i. It is authorized under the entity’s established (written) leave policy;
 - ii. Charges are made consistent with the entity’s policy for compensating staff in the designated leave status regardless of funding source (i.e., also compensates employees whose salaries or benefits are funded from other sources, Federal and non-Federal). Per OMB, due to the unprecedented nature of this event, entities that do not have a written policy for compensating staff while on leave under emergency or extraordinary circumstances may establish one and apply it retroactively back to March 19, 2020; and
 - iii. Charges are allocated consistent with requirements in 2 CFR §200.405; they must be distributed in proportion to the benefits accruing to the Service award. Entities must document the allocation methodology used. The entity must treat all costs consistently. Reassignment of costs from an indirect cost pool under a negotiated indirect cost agreement requires the approval of the entity’s cognizant agency for indirect costs.
- c. Employees are working, but working minimally or not at all towards the planned and approved award objectives. Recipients in such circumstances should contact the Service Project Officer identified in their notice of award to discuss the situation. The awarding program may allow the recipient to continue to charge salaries and fringe benefits to the award, if the program determines that continued financial support is necessary to ensure the recipient’s capacity to restart the project or achieve future award objectives. When approved, all such costs are subject to the allowability criteria in section 6(b) of this guidance. Service programs may allow the recipient to charge other costs to the award necessary to resume activities supported by the award, consistent with applicable Federal cost principles and the benefit to the project. Service programs may evaluate the recipient’s ability to resume the project activity in the future and the appropriateness of future funding, as done under normal circumstances based on subsequent progress reports and other communications with the recipient.

7. Allowability of Costs not Normally Chargeable to Awards. (2 CFR §200.403, 2 CFR §200.404, 2 CFR §200.405)

For Service awards active as of March 19, 2020, all costs incurred by recipients and subrecipients to stand down approved award activities due to the COVID-19 public health emergency are allowable without regard to 2 CFR §200.403, “Factors affecting allowability of costs”, 2 CFR §200.404, “Reasonable costs”, and 2 CFR §200.405, “Allocable costs”. This includes the full cost for cancellation of events, travel, or other activities necessary and reasonable for the performance of the award. For all such costs charged to the award, 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 cancellation or other costs related to interruption of operations or services.

Recipients charging costs to stand down award activities must not assume that the Service will provide supplemental funding should the charging of such costs result in a shortfall of funding that

would prevent them from restarting and carrying out project activities. Recipients anticipating or experiencing such a shortfall contact the Service Project Officer identified in their Notice of Award to discuss the situation.

Service programs may allow the recipient to charge other costs to the award necessary to resume activities supported by the award, consistent with applicable Federal cost principles and the benefit to the project. Service programs may evaluate the recipient's ability to resume the project activity in the future and the appropriateness of future funding, as done under normal circumstances based on subsequent progress reports and other communications with the recipient. Recipients who determine they are able to restart a project stood down or paused due to the COVID-19 emergency should communicate with the Service Project Officer to discuss the situation and any related costs before resuming project activities.

8. [Prior approval requirement waivers. \(2 CFR §200.407\)](#)

Recipients are not required to request prior approval to incur costs or change the project scope of work to stand down or pause project activities. All costs charged to Federal awards must be consistent with the applicable Federal cost principles and the terms of the award, except where we have specified otherwise in this guidance. As of the date of this guidance, all prior approval requirements not otherwise waived in this guidance remain in effect.

9. [Exemption of certain procurement requirements. \(2 CFR §200.319\(b\), 2 CFR §200.321\)](#)

For awards active as of March 19, 2020, the Service waives the procurement requirements contained in 2 CFR §200.319(b) regarding geographical preferences and 2 CFR §200.321 regarding contracting small and minority businesses, women's business enterprises, and labor surplus area firms.

10. [Extension of financial, performance, and other reporting. \(2 CFR §200.327, 2 CFR §200.328\)](#)

Service recipients with interim (not final) financial, performance, and other reporting due between March 19-June 17, 2020 are automatically authorized without further approval to submit those reports up to 90 calendar days beyond the currently established due date, as needed. Service programs should update internal tracking tools to reflect the extended dates. Recipients taking advantage of this flexibility will continue to draw Federal funds. To remain in compliance with award terms and conditions, recipients must submit their interim reports by the extended due date.

11. [Extension of currently approved indirect cost rates. \(2 CFR §200.414 \(c\)\)](#)

Service programs must allow recipients with currently active awards as of March 19, 2020 and entities receiving new awards after March 19, 2020 to continue to use their currently approved indirect cost rates (i.e., predetermined, fixed, or provisional rates) to recover their indirect costs their Service awards for one additional year past their current rate agreement end date. This is an automatic extension; Service recipients do not need to request this flexibility from Service awarding programs on an award-by-award basis. Service recipients should extend this flexibility to their subrecipients. Recipients and subrecipients should consult with their cognizant Federal agency for

indirect costs to request a due date extension of their indirect cost rate proposal submissions to finalize or establish current rates.

12. Extension of closeout. (2 CFR§ 200.343)

Service recipients whose awards are past their period of performance end date and whose final financial and/or performance reports are either past due as of March 19, 2020 or are due March 19-June 17, 2020 may qualify for a final report due date extension. This flexibility is limited to no more than 365 days past the period of performance end date. This flexibility is not available to recipients whose final reports are currently past due and the award period of performance end date was March 19, 2019 or earlier. Recipients must contact the Service Project Officer assigned to their award to discuss the need for a final report due date extension. A final report due date extension does not provide additional time to complete approved project activities. If the recipient needs additional time to complete the project, they must request a period of performance extension.

The Service Project Officer will review final report extension requests, determine if the recipient qualifies for this flexibility, and then document any approved or denied extension requests in writing to the recipient and in the Service's official award file. *Service programs processing actions through the Financial Assistance Operations Branch* must also send notice of the approved final report due date extension to the FA Operations centralized email box following current operating procedures. During the final reporting period, recipients are authorized to liquidate (be paid for) any outstanding obligations incurred during the period of performance. If the award has an outstanding balance of funds in ASAP, the program must also request an ASAP account end date extension that corresponds with the reporting period extension following the instructions in the Service's "Extending an ASAP Account End Date for Funds Liquidation" User Guide.

13. Extension of Single Audit submission. (2 CFR § 200.512)

In its capacity as the cognizant or oversight agency for audit, the Department is allowing recipients and subrecipients that have not yet filed their single audits as of March 19, 2020 for fiscal year-ends through June 30, 2020 to have an additional six months to file those reporting packages. No further action is required to implement or take advantage this flexibility. Entities taking advantage of this flexibility must maintain documentation of the reason for the delayed filing, and should include reference to this flexibility as provided under OMB memorandum M-20-17 in related audit reporting packages. 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".

14. Additional Flexibility: Donation of Supplies Purchased under a Service Award

Through June 17, 2020, recipients and subrecipients may donate supplies purchased with Service financial assistance to support COVID-19 relief efforts. To qualify for this flexibility, the donations must meet the following conditions:

- a. The supplies are on hand in recipient inventories as of March 19, 2020;
- b. The donation directly supports COVID-19 relief efforts; and
- c. The entity fully documents the donation in the related official award file(s).

15. Additional Flexibility: Use of Equipment Purchased under a Service Award

Through June 17, 2020, the Service authorizes recipients and subrecipients to temporarily loan or use equipment purchased with Service financial assistance to aid in the direct support of the COVID-19 relief efforts. This flexibility does not authorize the permanent transfer or disposal of equipment. Recipients are still required to request and follow Service disposition instructions per 2 CFR §200.313(e).