

April 3, 2020

The Department of Veterans Affairs' Office of National Veterans Sports Programs and Special Events' Plan for Implementation of [OMB Memorandum M-20-17](#), entitled, "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

The Office of National Veterans Sports Programs and Special Events (NVSPSE) provides Veterans with opportunities for health and healing through adaptive sports and therapeutic art programs. These specialized rehabilitation events aim to optimize Veterans' independence, community engagement, well-being, and quality of life. The Adaptive Sports Grant Program provides grant funding to organizations to increase and expand the quantity and quality of sustainable adaptive sport activities that Veterans and Servicemembers with disabilities have to participate in physical activity including those for mental health issues within their home communities, as well as more advanced Paralympic and adaptive sport programs at the regional and national levels.

The purpose of this guidance is to implement flexibilities authorized by Office of Management and Budget (OMB) Memorandum [M-20-17](#) from specific administrative, financial management, and audit requirements contained in 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, without compromising accountability requirements. NVSPSE wants to remind all grant recipients of the requirement to maintain appropriate records and documentation necessary to support charges and changes to awards.

Please note that, pursuant to OMB guidance, these administrative relief flexibilities are intended to be time limited. OMB plans to reassess their applicability within 90 days and NVSPSE will update our guidance, as needed, at that time. Except where noted below, the following flexibilities are applicable to NVSPSE recent grant applicants and current awardees affected by the loss of operational capacity and increased costs due to the COVID-19 crisis.

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

Current registrants in the System for Award Management (SAM) with active registrations expiring before May 16, 2020, automatically will be afforded a one-time extension of 60 days.

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

This flexibility is not applicable to NVSPSE's Adaptive Sports Grant Program as there are no current plans to have open a Notice of Funding Availability during the time period covered by this memorandum. This flexibility will be reconsidered in the future if necessary.

3. Waiver for Notice of Funding Opportunities (NOFOs) Publication. (2 CFR § 200.203)

This flexibility will not be utilized by NVSPSE's Adaptive Sports Grant Programs. All future posted Notice of Funding Availabilities will be posted for a minimum of 60-days.

4. No-cost extensions on expiring awards. (2 CFR § 200.308)

NVSPSE's Adaptive Sports Grant current grantees are eligible to request up to a one-year no cost extension if requested greater than 10 days of the award's period of performance.

5. Abbreviated continuation requests. (2 CFR § 200.308)

This flexibility is not applicable to NVSPSE's Adaptive Sports Grant Program as there is not a continuation mechanism outside of a no cost extension request. These no cost extension requests will be reviewed and considered as is normal practice.

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

Recipients are authorized to continue to charge salaries, stipends, and benefits to currently active NVSPSE's Adaptive Sports Grant Program awards consistent with the recipients' policy of paying salaries under unexpected or extraordinary circumstances. The recipient also is authorized to charge other costs to NVSPSE's Adaptive Sports Grant Program awards that are necessary to resume activities supported by the award, consistent with applicable Federal cost principles and the benefit to the project. Recipients must not assume that supplemental funding will be available should the charging of such costs or other fees result in a shortage of funds to eventually carry out the project. If a shortfall is anticipated, recipients must contact the NVSPSE's Adaptive Sports Grant Program Team to discuss what changes are required to the original proposed plan to compensate.

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

Recipients who incur costs related to the cancellation of events, travel, or other activities necessary and reasonable for the performance of the award, or the pausing and restarting of grant funded activities due to the public health emergency, are authorized to charge these costs to their award 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*. Recipients must not assume that supplemental funding will be available should the charging of cancellation or other fees result in a shortage of funds to eventually carry out the event or travel. If a shortfall is anticipated, recipients must contact the NVSPSE's Adaptive Sports Grant Program Team to discuss what changes are required to the original proposed plan to compensate. Recipients are required to 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 fees related to interruption of operations or services.

8. Prior approval requirement waivers. (2 CFR § 200.407)

This flexibility will not be utilized by NVSPSE's Adaptive Sports Grant Programs. All changes, including those that will utilize the exceptions noted here, must be requested as a change request via email to the NVSPSE's Adaptive Sports Grant Program Team. No changes can be initiated

until written approval is received from the NVSPSE's Adaptive Sports Grant Program Team.

9. Exemption of certain procurement requirements. (2 CFR § 200.319, 2 CFR § 200.321)

This flexibility will not be utilized by NVSPSE's Adaptive Sports Grant Programs. While it is highly encouraged for Adaptive Sports Grant awardees to utilize procurement requirements contained in 2 CFR § 200.319(b) and 2 CFR § 200.321, these are not a requirement.

10. Extension of financial and other reporting. (2 CFR § 200.327, 2 CFR § 200.328)

This flexibility will not be utilized by NVSPSE's Adaptive Sports Grant Programs. All reporting, to include quarterly reporting to NVSPSE Adaptive Sports Grant Program and Federal Cash Transaction Reports are expected to be completed as originally scheduled.

11. Extension of currently approved indirect cost rates. (2 CFR § 200.414)

This flexibility is not applicable to NVSPSE's Adaptive Sports Grant Program.

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

This flexibility will not be utilized by NVSPSE's Adaptive Sports Grant Programs as no awards are scheduled to close during the period impacted by this memorandum. This flexibility will be reconsidered in the future if necessary.

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

For those grant recipients and subrecipients that receive over \$750,000 annually in federal funding, and are subject to the single audit procedure, please be aware you are eligible to request an extension.