

Items from OMB Memorandum M-20-17 that warrant clarification by OMB

- Item No. 1: **Flexibility with SAM registration.** (2 CFR § 200.205)

Issue: Current registrants in SAM with active registrations expiring before May 16, 2020 were afforded a one-time extension of 60 days by way of M-20-17.

Proposed Resolution: Clarify that the originally stated extension period for those registrants remains valid.

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

Issue: Stated expiration date in M-20-17 was December 31, 2020

Proposed Resolution: Clarify that recipients that have been approved or have requested for this no cost extension before June 16, 2020 may be authorized by the Federal awarding agency.

- Item No. 5: **Abbreviated Continuation Requests.** (2 CFR § 200.308)

Issue: Stated expiration date in M-20-17 was December 31, 2020

Proposed Resolution: Clarify that recipients that have been approved or have requested for this flexibility before June 16, 2020 may be authorized by the Federal awarding agency. Item No. 7: **Allowability of Costs not Normally Chargeable to Awards.** (2 CFR § 200.403, 2 CFR § 200.404, 2 CFR § 200.405)

Issue: Stated expiration of M-20-17 was June 16, 2020

Proposed Resolution: Clarify that cancellation costs incurred by recipients prior to June 16, 2020 are allowable costs.

- Item No. 10: **Extension of financial and other reporting.** (2 CFR § 200.327, 2 CFR § 200.328)

Issue: Stated expiration of M-20-17 was June 16, 2020

Proposed Resolution: Recipients that have requested extensions for submission of financial and other reports prior to the expiration date of June 16, 2020 may be authorized by the Federal awarding agency.

- Item No. 11: **Extension of currently approved indirect cost rates.** (2 CFR § 200.414)

Issue: OMB-20-17 authorized recipients to request an extension on the use of the current rates for one additional year without submission of an indirect cost proposal. Recipients also were authorized to submit a request to its cognizant agency for an extension of the indirect cost rate proposal submission to finalize the current rates and establish future rates.

Proposed Resolution: Clarify that the stated flexibilities continue to apply for recipients that have requested extensions for the use of current rates or an extension for indirect cost rate proposal prior to June 16, 2020.

- Item No. 12. **Extension of closeout.** (2 CFR § 200.343)

Issue: OMB M-20-17 authorized extension of the due date for submission of closeout reports for a period of one year after award end date.

Proposed Resolution: Clarify that this flexibility still applies for awards that have been extended by Federal awarding agencies prior to June 16, 2020.

Items from OMB Memorandum M-20-26 that warrant clarification by OMB

- Item No. 2: Language reads as follows: “However, due to the uncertainty of the re-opening phase and the speed of the ramp-up effort, this memorandum provides an extension of item 1, Allowability of salaries and other project activities (item 6 in M-20-17) through September 30, 2020 and item 2, **Extension of Single Audit submission (item 13 in M-20-17) through December 31, 2020** to allow a responsible transition to normal operations. In light of the limited funding resources provided for each Federal award to achieve its own public performance goals, OMB added restrictions to the flexibilities allowed in item 1, Allowability of salaries and other project activities.

Issue: There appears to be a conflict in date as the next paragraph reads as follows: “Appendix A describes the two flexibilities extended under this memorandum to recipients affected by the loss of operational capacity due to the COVID-19 pandemic. All flexibilities provided in this memorandum are time limited and **will expire on September 30, 2020.** M-20-17 and M-20-20 are rescinded. M-20-11 expires on July 26, 2020.”

Proposed Resolution: Clarify that the expiration date for Item 2 is December 31, 2020.