

OVERVIEW: Pursuant to 2 CFR § 200.201, OMB is allowing Federal awarding agencies the authority to grant the following exceptions to recipients affected by the pandemic as they deem appropriate and to the extent permitted by law. These exceptions apply not only to recipients with COVID-19 related Federal financial assistance awards, but also to recipients with assistance awards not related to COVID-19. Specific consideration must be to exceptions that can advance racial equity and support for underserved communities.

### Table of OMB M-20-21 Memorandum Flexibility Highlights:

| <b>Administrative Flexibility</b>                    | <b>Description</b>  | <b>Requirements</b>   |
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| I. Flexibility with SAM registration/recertification | Automated one-time 180 days extension   | Active registrations expiring between April 1, 2021 and September 30,2021 (2 CFR § 25.110)                                      |
| II. Waiver for NOFO publication                      | Awarding agencies may publish NOFO for less than 30 days without justifying shortening the timeframe for each NOFO.   | Awarding agencies required to document and track NOFO published for less than 30 days under the emergency waiver (2CFR 200.204) |
| III. Pre-award cost                                  | Authorized all necessary pre-award costs that are incurred from March 15,2021 through the Public Health Emergency Period and prior to the effective date of a Federal award | (2 CFR § 200.210, 2 CFR § 200.458)  |
| IV. No-cost extension on expiring awards             | Extends awards that were active as of 3/31/21 and scheduled to expire prior to 12/31/21   | Financial and performance reports due 90 days following the extension end date (2 CFR § 200.309)                                |
| V. Abbreviated non-competitive continuation request  | For non-competitive continuation requests scheduled between April 1,2021 and December 31, 2021  | Awarding agencies may accept a brief statement as verification for continuance (2 CFR § 200.309)                                |

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| VI. Waivers from prior approval requirements       | Awarding agencies may waive prior approval requirements as necessary  | All costs charged must be in accordance with the Federal and award guidelines   |
| VII. Exemption of certain procurement requirements | Awarding agencies may waive procurement requirements regarding geographical preferences, small and minority businesses, women’s business enterprises, and labor surplus area firms  | Recipients must maintain records and documentation to support the charges against federal awards.<br>(2 CFR § 200.319(b), 2 CFR § 200.321)  |
| VIII. Extension of financial and other reporting   | Agencies may delay submission of financial, performance and other reports up to three months  | Recipients may continue to draw down Federal funds and reports must be submitted by the end of the extension period.<br>(2 CFR § 200.328, 2 CFR § 200.329, 2 CFR § 200.329(e)(1)) |
| IX. Extension of Single Audit submission           | 6-month extension from original due date for agencies who haven’t filed with the Federal Audit Clearinghouse  | it is for recipients with FYE through 6/30/21 who have not filed their single audit as of 3/19/21<br>2 CFR § 200.520(a). (2 CFR § 200.501)  |
| X. Flexibility with application deadlines          | Agencies may provide flexibility with regard to the submission of competing applications in response to specific announcements, as well as unsolicited applications, presuming these exceptions do not negatively impact underserved communities. | Agencies should list specific guidance on their websites and provide a point of contact for an agency program official.<br>(2 CFR § 200.204)                                      |

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| XI. Extension of closeout   | Agencies may delay submission of pending financial, performance and other reports required | Proper notice about the reporting delay is given by the grantee to the agency. Delay must not exceed one year after the award expires. Once all final reports are in awarding agency has 6 months to close out. (2 CFR § 200.344) |
| XII. Flexibility for the Management requirement related to Physical Inventories | Grantees given up to 12-month extension for the biennial physical inventory of equipment   | Must be in accordance with the Federal award (2 CFR § 200.313 (d) (2))  |