

Guidance on Charging PPE to Sponsored Projects

May 26, 2020

In response to questions regarding charging of PPE to sponsored projects the following guidance is provided:

1) Standard PPE

If PPE was required to be purchased for a sponsored project as a part of standard best lab practice PRIOR to COVID-19, it can of course continue to be direct charged to a grant during or after COVID-19 as well.

2) Additional PPE (beyond Standard but required as part of lab re-opening)

May be charged to grants if needed to conform with research reopening requirements AND such costs are being uniformly charged to the benefiting activity (e.g., all sponsored projects and all non-sponsored activities with similar needs are required to cover the cost of such items.) For example, if an experiment requires two individuals to stand within 6 feet of each other, any PPE needed to conduct that experiment would be an appropriate charge to the sponsored project during the re-opening phase even if no PPE for that experiment was considered necessary prior to COVID-19.

3) Additional PPE (beyond Standard but NOT required as part of lab re-opening)

Items not required for re-opening, (e.g. PPE acquired for the personal preference of the individuals involved) cannot be purchased on sponsored funds.

4) Donated PPE and other medical supplies

NIH has indicated that if project-purchased PPE (or other lab supplies) were donated during the pandemic for clinical or first responder use, then the grant may re-purchase PPE and charge those costs to the grant. Administrative supplements may be available if rebudgeting is inadequate to replace the donated PPE. Most other agencies require agency-prior approval to donate PPE; thus, any PPE donated should either be replaced (using non-sponsored fund sources) or the PI should request agency prior/retroactive approval. If approval is received, the grant can charge the replacement PPE on the grant. Alternatively, non-sponsored funds can be used to purchase replacement PPE or supplies.

Standard allocation expectations apply for PPE wholly or partially charged to sponsored fund sources, so if PPE charges are made to multiple sponsored projects or to a combination of sponsored projects and institutional fund sources, the cost must be allocated based on proportional benefit.