



TEMPORARY POLICY ON CHARGING COSTS TO SPONSORED AWARDS DURING THE COVID-19 SITUATION

April 2, 2020

POLICY

COVID-19 related costs should continue to be charged to the account that would otherwise have benefitted from the activity or expense, regardless of fund source - federal or non-federal. For example:

- Salaries, stipends, benefits and tuition, even if the employee, student, trainee or fellow is unable to perform their normal project responsibilities.
- Costs resulting from cancelled travel, workshops, training or other activities.
- Costs necessary to start-up a project after project activities were reduced or shuttered altogether.

Other Caltech guidance may also direct how certain types of costs should be treated, for example the HR Temporary Personnel Memorandum.

Sponsor policies, even within the federal government, are not consistent in their treatment of COVID-19 related costs, therefore, costs may later have to be moved from specific sponsored awards to discretionary funds if a particular sponsor ultimately disallows those costs.

Please contact Richard Seligman, Associate Vice President, Research Administration, or David Mayo, Director, Office of Sponsored Research if you have questions about this policy.

RELATED REFERENCES

Caltech Temporary Personnel Memorandum:

https://hr.caltech.edu/documents/3232/Coronavirus_Feb2020.pdf

Sponsor-specific guidance available from the Office of Research Administration COVID-19 webpage:

http://researchadministration.caltech.edu/COVID_19

Caltech general guidance available on the Caltech COVID-19 webpage:

<https://www.caltech.edu/coronavirus>

POLICY ISSUED BY

This temporary policy is issued by the Office of Research Administration.

EFFECTIVE DATES AND UPDATES

Action	Effective Date	Description of Action
Initial Issuance	4/2/2020	Issuance of "Policy on Charging Costs to Sponsored Awards During the Covid-19 Situation"