

9/14/20

## NIH Policy for Charging Personal Protective Equipment to NIH Grants & Cooperative Agreements ([NOT-OD-20-164](#))

The National Institutes of Health (NIH) has received many inquiries about the ability to direct charge Personal Protective Equipment (PPE) costs to their clinical trials (CT) and clinical research (CR) awards.

As a result, NIH is providing the following criteria to applicants/recipients with respect to when it is appropriate to direct charge PPE costs in order to meet the needs of CT and CR awards. As outlined in the NIH GPS [8.1.1](#), recipients must ensure that costs charged to awards are consistently applied regardless of the source of funds.

- PPE purchased with grant funds must directly assist in safely carrying out the clinical activities and direct interactions with the patients participating in clinical trials and clinical research studies. Therefore, the costs are allowable for researchers and patients directly linked to the clinical studies (CT and respectively CR).
- For PPE expenses totaling \$500,000 direct cost or less in a budget period, applicants/recipients may charge PPE as a direct cost, with associated F&A, for all CT and CR awards regardless of the activity code. Charges must align with the institution's negotiated F&A rate agreement, which is consistently applied regardless of the source of funds. The \$500,000 direct cost limit is cumulative. Applicants/recipients must not submit multiple requests for lower amounts in order to by-pass the \$500,000 direct cost limit.
- Recipients must identify a need to purchase PPE totaling more than \$500,000 direct cost. In these cases, applicants must apply for an S10 award to provide funds solely to support the PPE costs to directly assist in safely carrying out the clinical activities and direct interactions with the patients participating in clinical trials and clinical research studies. S10 awards do not allow indirect costs. **Non-domestic entities are not eligible to apply for S10 awards.** )
- Pursuant to the NIH Revitalization Act (P.L. 103-43, June 10, 1993), section 2004, when purchasing equipment or products under an award, applicants/recipients should, whenever possible, purchase only American-made items.



For more information, please visit the ORA website at [www.ora.miami.edu](http://www.ora.miami.edu).