Purchasing Personal Protection Equipment (PPE) Supplies from Grants

Personal Protection Equipment (PPE) is designed to protect employees from serious workplace injuries or illnesses resulting from contact with chemical, radiological, physical, electrical, mechanical, or other workplace hazards. The following provides guidance regarding charging of Personal Protective Equipment (PPE) to sponsored projects.

- 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 continue to be charged directly to that award during or after COVID19. If it was previously not required, it will not be allowed.
- If allowed, standard allocation requirements apply for PPE wholly or partially charged to sponsored fund sources.
- Donated PPE – 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 re-budgeting 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.
- PPE acquired only for the personal preference of the individuals involved should not be purchased on sponsored funds.

In addition, NIH NOT-OD-20-164 is providing the following criteria to applicants/ recipients with respect to when it is appropriate to direct charge PPE costs to NIH awards 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/recipient should, whenever possible, purchase only American-made items.

Please be sure to refer to the Office of Research Administration, Institutional Responses to COVID-19 webpage for additional information, as the webpage links are updated weekly.

For additional questions, please reach out to your Office of Research Administration contact person.

For more information, please visit the ORA website at www.ora.miami.edu.