

Guide for tracking COVID funding in GMAS

This table should be used to determine when it is appropriate for central offices (OSP, SPH ORA, HMS ORA) to apply the GMAS Key Information COVID-19 Label (see also the [GMAS COVID-19 Label job aid](#)) and/or set up a separate subactivity for COVID funded research. The application of the COVID-19 Label and creation of any associated subactivities helps to ensure that COVID-19 funding and expenditures are identifiable to fulfill reporting requirements. Any subactivity set up to record COVID-19 expenditures, including a main account string, **must** include the prefix “COVID” in the account description.

Project conditions	Apply COVID-19 Segment Label?*	Establish a separate subactivity?	Where to add COVID prefix to account description
The project is primarily related to COVID-19 or SARS-CoV-2 research.	Yes	Not required	All subactivities
The project is funded from a federal appropriation or act related to COVID-19. (See appropriations)	Yes	Not required	All subactivities
A non-COVID project receives a supplement from the sponsoring agency for COVID-19 related research (that only exists as a result of the COVID-19 pandemic).	Yes	Yes, for supplement funds only	Supplemental subactivity(ies) only
A non-COVID project receives a supplement funded from an appropriation or act related to COVID-19. (See appropriations)	Yes	Yes, for supplement funds only	Supplemental subactivity(ies) only
The project only exists as a result of the COVID-19 pandemic.	Yes	Not required	All subactivities
A previously funded non-COVID project is now shifting some research efforts toward COVID-19 research.	Yes	Not required	Not required
A non-COVID project was impacted by COVID-19 resulting in an extension of time to complete the project	No	Not required	Not required
A non-COVID project was impacted by COVID-19 resulting in additional funding to complete the project (funding is not for COVID research)	No	Not required	Not required

***The COVID-19 segment label is an identifier completed at award stage by the central office. It is in addition to the SARS-CoV-2/COVID-19 question on the proposal request that is completed by the department/center.**

Example 1:

The full scope of a new project is to study the effects of COVID-19 on the obstetrical care sought by women during pregnancy, birth, and post-delivery during the pandemic. The funding is not from a COVID-19 appropriation ([see appropriations](#)).

Because this research exists due to the pandemic, the COVID label must be checked in GMAS. Since the entire project is related to COVID, all subactivities, including the main account, should include the “COVID” prefix in the account description.

Example 2:

A project studying the long-term effects of homeschooling generally receives a supplement to study homeschooling during the COVID pandemic specifically. The funding for the supplement is from the CARES Act (a COVID-19 appropriation – [see appropriations](#)).

Because this project now includes a component related to COVID-19 and funded by a COVID-19 appropriation, the COVID-19 Label must be applied in the Key Information section of the GMAS segment (see the [GMAS COVID-19 Label job aid](#)). Because this supplement is funded by the CARES Act, a separate subactivity (or subactivities, as appropriate) will need to be established for the supplement funds. Each subactivity for the supplement funds must include the “COVID” prefix in the account description.

Frequently Asked Questions

- 1) My PI studies T cells and their reaction to respiratory infections generally; should all their projects have the COVID-19 Label applied?

No. The use of the COVID-19 Label is to identify projects primarily for COVID-19 related research, research that exists as a result of the COVID-19 pandemic, or research that is funded in whole, or partially via a supplement, through a COVID-19 appropriation ([see appropriations](#)). Pre-existing projects that study infections or the immune system more generally should not use the COVID-19 label unless there has been a scope of work change or supplemental funding provided to study COVID-19 specifically.

- 2) My PI’s new award is entirely related to COVID, so we will apply the COVID-19 Label in GMAS. The project includes a subagreement that needs to be issued; how does this affect the set-up of the subaward account string?

Your central office will still establish a separate subactivity for the subaward, in accordance with the usual process. The only change in the account set-up is that the prefix “COVID” will be included in the account description.

- 3) We received an award that appears to be COVID related. How do I know if the funding comes from a COVID-19 appropriation?

Sponsors are required to notify grant recipients in the notification of award if the funding is from a COVID-19 appropriation. The 4 appropriations are:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (P. L. 116-123)
- Families First Coronavirus Response Act; P.L. 116-127)
- Coronavirus Aid, Relief, and Economic Security Act (CARES Act) (P.L. 116-136)
- Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139)

However, in some instances (specifically NSF), the reference to COVID appropriations simply says, *“This award includes funding identified by NSF as COVID-19 related.”* We must assume that such references to the funding being COVID-19 related indicate that the funding comes from one of the COVID-19 appropriations and would proceed with set-up of the award accordingly.

- 4) My PI received a supplement to a pre-existing award. The pre-existing award is not COVID related, but the supplement is and is also funded by a COVID-19 appropriation. Furthermore, there’s a subagreement that needs to be issued to an institution under the supplement. We already have a subactivity for the same institution under the pre-existing award. How does this work with the COVID label and do we have to set up another subactivity for the subagreement under the supplement?

The COVID-19 Label must be applied in the Key Information section of the GMAS segment (see the [GMAS COVID-19 Label job aid](#)). Because the supplement has separate COVID reporting requirements, an additional subactivity will need to be set up for the supplement under the Harvard PI as well as for the supplemental funds issued under a new subaward agreement to the subrecipient institution. This will mean the submitting office will need to establish two separate subaward agreements under the same fund with separate invoicing and reporting requirements. In GMAS, the subrecipient organization will have two costing strings, one that’s pre-existing and a new one that will include the use of the “COVID” prefix in the account description. This will help us to keep the supplemental funds segregated for reporting.

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