



**NSF Implementation of Office of Management and Budget (OMB) Memorandum, [M-21-20](#),
“Promoting Public Trust in the Federal Government through Effective Implementation of the
American Rescue Plan Act and Stewardship of the Taxpayer Resources,” Appendix 3 - Disaster Relief
Flexibilities to Reduce Burden for Financial Assistance, dated March 19, 2021**

The following serves as NSF’s implementation of OMB Memorandum M-21-20, Appendix 3, which authorizes agencies to implement certain flexibilities from specific administrative, financial management, and audit requirements contained in 2 CFR § 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, without compromising accountability requirements.

The exceptions identified below apply to NSF recipients with COVID-19 related Federal financial assistance awards, as well as to NSF recipients with assistance awards not related to COVID-19.

Any questions about the guidance described below should be directed to policy@nsf.gov. Any questions specific to a particular award should be directed to the cognizant NSF Program Officer.

I. Flexibility with SAM registration/recertification (2 CFR § 200.206):

Current registrants in SAM with active registrations expiring between April 1, 2021 and September 30, 2021 will have an automatic one-time extension of 180 days.

II. Waiver for NOFO Publication (2 CFR § 200.204):

This flexibility is not applicable to NSF. NSF funding opportunities with deadline dates are normally published a minimum of 90-days prior to the proposal due date.

III. Pre-award costs (2 CFR § 200.210, 2 CFR § 200.458):

Recipients must follow standard policies and procedures specified in the NSF *Proposal and Award Policies and Procedures Guide* (PAPPG) Chapter X.A.2.b and applicable award conditions regarding pre-award costs.

IV. No-cost extensions on expiring awards (2 CFR § 200.309):

Recipients must follow standard policies and procedures specified in PAPPG Chapter VI.D.3.c, and applicable award conditions regarding submission of grantee and NSF-approved no-cost extensions.

V. Abbreviated non-competitive continuation requests (2 CFR § 200.309):

For purposes of NSF, a continuation request consists of submission of the requisite annual project report in Research.gov, as well as any award specific requirements. See item VIII below for additional information.

VI. Waivers from prior approval requirements (2 CFR § 200.407):

Recipients are only required to obtain NSF prior approval for the following program or budget-related reasons specified in 2 CFR § 200.308(c):

- Change in the scope or the objectives of the project;
- Change in a Principal Investigator (PI) or co-PI specified in an NSF award;
- The transfer of funds budgeted for participant support costs to other categories of expense;
- Unless described in the proposal and funded in the approved NSF award, the subawarding or transferring out of any work under an NSF award; and
- The need arises for additional NSF funding to complete the project.

The above requests for prior approval must be submitted via Research.gov. All other prior approvals specified in the applicable Prior Approval Matrix are waived. Recipients are reminded that they are to ensure that all costs charged to NSF awards must be consistent with Federal cost policy guidelines and the terms of the award, except as specified in this guidance.

VII. Exemption of certain procurement requirements (2 CFR § 200.319(b), 2 CFR § 200.321):

Recipients must follow standard policies and procedures specified in PAPPG Chapter IX.E, and applicable award conditions regarding procurement.

VIII. Extension of financial and other reporting (2 CFR § 200.328, 2 CFR § 200.329, 2 CFR § 200.329(e)(1)):

NSF does not require recipients to submit Federal Financial Reports for each award as financial data is extracted from NSF's Award Cash Management Service (ACM\$). NSF will continue to process daily grant payments to recipients from ACM\$ without interruption.

Recipients must follow standard policies and procedures specified in PAPPG Chapter VII.D, and applicable award conditions regarding submission of annual and final project reports and the Project Outcomes Report for the General Public.

Recipients also must continue to follow deadlines for annual program income reporting specified in PAPPG Chapter VIII.D.4.

IX. Extension of Single Audit submission (2 CFR § 200.501):

Recipients and subrecipients that have not yet filed their single audits with the Federal Audit Clearinghouse as of the date of the issuance of the OMB Memorandum that have fiscal year-ends through June 30, 2021, are authorized to delay the completion and submission of the Single Audit reporting package, as required under Subpart F of 2 CFR § 200.501 – *Audit Requirements*, to six (6) months beyond the normal due date. No formal approval for this extension is required; however, recipients and subrecipients must maintain documentation of the reason for the delayed filing. Recipients and subrecipients who currently qualify as a “low-risk auditee” under the criteria of 2 CFR § 200.520(a), and who take advantage of this extension will continue to qualify as a “low-risk auditee”, absent other reasons for a change in qualification.

X. Flexibility with application deadlines (2 CFR § 200.204):

NSF has extended the deadline dates for specific funding opportunities throughout the COVID-19 pandemic. A [listing](#) of these extensions is available on the Foundation’s [COVID-19 webpage](#). Deadline dates for funding opportunities that do not appear on the list remain unchanged. Recipients who are unable to meet stated deadlines should contact the cognizant NSF Program Officer to discuss the issue. NSF will consider extensions on a case-by-case basis.

XI. Extension of closeout (2 CFR § 200.344):

Recipients must follow standard policies and procedures specified in PAPPG Chapters VII.D.5 and VIII.E, and applicable award conditions regarding closeout of awards.

XII. Flexibility for the Management requirement related to Physical Inventories (2 CFR § 200.313(d)(2)):

For recipients who are unable to perform their biennial physical inventory per 2 CFR § 200.313(d)(2), due to impacts of COVID-19, NSF has provided a 12-month extension of the biennial physical inventory. For awards ending or in closeout, recipients must contact the cognizant NSF Program Officer to discuss any issues with performing a final physical inventory related to disposition.