

July 21, 2020

## FAQs on NSF's Implementation of OMB Memorandum M-20-26

### A MESSAGE FROM JEAN FELDMAN, HEAD POLICY OFFICE, NATIONAL SCIENCE FOUNDATION

Dear Colleagues:

Last month the Foundation issued [guidance on NSF's implementation](#) of the Office of Management and Budget (OMB) Memorandum ([M-20-26](#)), entitled, *Extension of Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19) due to Loss of Operations*.

NSF remains committed to working with the Administration, other federal agencies, and the research community to effectively respond to the COVID-19 national emergency.

This issuance implemented updated guidance authorized by OMB Memorandum M-20-26 for recipients affected by COVID-19. The guidance extends two of the short-term administrative relief from specific requirements contained in 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, without compromising accountability requirements.

These extensions, that go beyond what OMB previously outlined in Memorandum [M-20-17](#), specifically pertain to the allowability of salaries and other project activities and single audit submission.

In order to support charges against NSF awards, recipients are reminded of their responsibility to maintain appropriate records and documentation to support the charges in accordance with institutional policies and procedures. OMB Memoranda M-20-17 and [M-20-20](#) have been rescinded.

[FAQs](#) relating to NSF's implementation of OMB Memorandum M-20-26 for NSF proposers and awardees and for NSF major facility cooperative agreement recipients are available on [NSF's website](#).

Questions about the policies described in the NSF Guidance should be directed to [policy@nsf.gov](mailto:policy@nsf.gov).

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