



7555-01-M

**NATIONAL SCIENCE FOUNDATION**

2 CFR Part 2500

RIN 3145-AA57

**Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards**

**AGENCY:** National Science Foundation.

**ACTION:** Final rule.

**SUMMARY:** NSF has adopted as final its interim final rule outlining uniform administrative requirements, cost principles, and audit requirements for Federal awards, pursuant to the approval NSF received from OMB to implement requirements via use of a policy, rather than a regulation. In order to establish a single location for each of the Departments' and Agencies' implementation of the Uniform Guidance, NSF has provided a link to its policy implementation of OMB's Uniform Guidance for inclusion in this issuance.

**DATES:** This rule is effective on [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER].

**ADDRESSES:** The Foundation's implementation document, the NSF Proposal and Award Policies and Procedures Guide, may be found at:

<http://www.nsf.gov/pubs/policydocs/pappguide/nsf16001/?org=NSF>.

**FOR FURTHER INFORMATION CONTACT:** Erin Dawson, Assistant General Counsel, Office of the General Counsel, National Science Foundation, 4201 Wilson Boulevard, Room 1265, Arlington, VA 22230; (703) 292-8060, [edawson@nsf.gov](mailto:edawson@nsf.gov) (please include RIN 3145-AA57 in the subject line of the message).

**SUPPLEMENTARY INFORMATION:** On December 19, 2014, the Office of Management and Budget (OMB) published an Interim Final Rule that implemented for all Federal award-making agencies, including NSF, OMB's final guidance on Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 79 FR 75871. OMB published the uniform rules as 2 CFR part 200. As part of that rulemaking, NSF adopted part 200 through an agency-specific addendum at 2 CFR part 2500. The Foundation's implementation document, the NSF Proposal and Award Policies and Procedures Guide, may be found at: <http://www.nsf.gov/pubs/policydocs/pappguide/nsf16001/?org=NSF>.

NSF received no comments in response to its adoption of the Interim Final Rule. Therefore, 2 CFR Part 2500 as

described in the Interim Final Rule, is adopted with no changes.

**Regulatory Findings**

For the regulatory findings regarding this rulemaking, please refer to the analysis prepared by OMB in the Interim Final Rule, which is incorporated herein. 79 FR at 75876.

Accordingly, the Interim Final Rule adding 2 CFR Part 2500, which was published at 79 FR 75871 on December 19, 2014, is adopted as a Final Rule without change.

Dated: November 20, 2015.

Lawrence Rudolph,  
General Counsel,  
National Science Foundation.

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