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National Science Foundation
2415 Eisenhower Avenue, Ste. W18200
Alexandria, VA 22314

Subject: NSF's Proposal & Award Policies & Procedures Guide (PAPPG) ("NSF 22-1").

On behalf of Duke University, I wish to express my appreciation to National Science Foundation (NSF) for the opportunity to provide comments in response to the Federal Register Notice, published on December 14, 2020 concerning NSF's Proposal & Award Policies & Procedures Guide (PAPPG) ("NSF 22-1").

NSF's process of providing universities, research institutions and associated advocacy organizations an opportunity to review the PAPPG prior to publication is a wonderful demonstration of the partnership that is so critical to NSF's research mission.

Additionally, NSF's use of Frequently Asked Questions (e.g. [Frequently Asked Questions on Current and Pending Support](#)) to expedite communication and clarification is also extremely beneficial as we manage this fact-paced regulatory environment.

With regard to the PAPPG, we endorse and support the [Council on Government Relations \(COGR\) letter dated February 10, 2021](#). In particular, we would like to emphasize the importance of alignment and harmony of guidance, particularly as it relates to definitions and forms related to Current & Pending Support/Improper Influence. Process and regulatory alignment are critical as we implement this guidance.

However, it should be noted that alignment and harmony should not mean absolute "sameness"; as agencies & sponsors have different missions, it is understandable that aspects of guidance will have to be principle-based to allow necessary differences. Similarly, universities and research institutions are often quite unique in structure, culture, internal control environments, degree of leveraged technology, etc. And therefore, like other areas in the PAPPG and Uniform Guidance (2 CFR 200), it is critical to support some level of regulatory flexibility of implementation while staying within the necessary and reasonable compliance boundaries of the guidance.

Thank you again for the opportunity to respond and we are happy to answer any follow-up questions.

Sincerely,



James D. Luther
Associate Vice President
Research Costing Compliance Officer

Cc Dr. R. Sanders Williams, Interim Vice Provost for Research
Rachel Satterfield, Interim Vice President Finance