



POST-AWARD FINANCIAL

FAQ

AWARD CASH MANAGEMENT SERVICE (ACM\$)

1

What is the Award Cash Management Service (ACM\$)?

ACM\$ is NSF's system for awardees to manage award payment and post-award financial processes. The system allows users to submit cash requests and adjustments to open and closed awards on a grant-by-grant basis. Additionally, users have timely access to award level information on payments and award balances to improve their reconciliations and award monitoring.

2

How do I request funds on my award?

The majority of awardees must submit their payment request through the NSF Award Cash Management Service (ACM\$) at: www.research.gov.

Once a user has accessed ACM\$, a request may be submitted by selecting "Submit New Transaction" and identifying the "Payment Date Requested". A user may select from the available open awards on the first tab called "Step 1. Payments" or from available financially closed awards on the second tab called "Step 2. Adjustments". All transactions must be certified by an authorized official on the third tab called "Step 3. Review". Navigate between the tabs by clicking on the tab label. NSF will not process a transaction until it has been certified and submitted. A transaction with a status of "Draft" or "Awaiting Certification" will not be processed.

Additional instructions and user guides can be found on the ACM\$ Information webpage at:

https://www.research.gov/research-portal/appmanager/base/desktop?_nfpb=true&_pageLabel=research_node_display&_nodePath=/researchGov/Service/Desktop/AwardCashManagementService.html

3

How do I register as a new user or add ACM\$ permissions to an existing user account?

Instructions for registering as an ACM\$ user can be found on the "About Account Management" help page at the link below:

https://www.research.gov/research-portal/appmanager/base/desktop?_nfpb=true&_pageLabel=research_node_display&_nodePath=/researchGov/Service/Desktop/InstitutionAndUserManagement.html

4

What should I do if I encounter an error message when attempting to add ACM\$ user permissions?

If you encounter an error message that indicates your institution has not been authorized to access financial functions on Research.gov, please contact your assigned [Grant Accountant](#). When a user receives this error message, it usually indicates that the institution setup in our Financial System is incomplete.

5

Must every user have their own NSF ID to interact with Research.gov and ACM\$?

Each user is required to have a unique ID, a unique email address and unique password. It is a basic security practice to never share one's ID and password with others under any circumstance. Furthermore, NSF policy states that only one account is allowed per user. Please do not create a new NSF ID if you are changing institutions, contact information or if you have forgotten your password. If a user is identified as having more than one NSF ID, user access may be restricted until the multiple account issue has been resolved.

Group user accounts and passwords are not permitted and are in violation with NSF policies and www.research.gov user guidelines.

6 I was added as a new user of ACM\$, why can't I access the system right away?

Under normal circumstances, FastLane and [Research.gov](#) sync permissions every 15-30 minutes. However, in some cases, a user must wait for an overnight (24 hour) process to run before a user with new permissions is able to access ACM\$. It does not happen often, but if your permissions were just added the day you are experiencing trouble, please wait until the next day and try logging into the system again. If you continue to experience problems accessing ACM\$, please contact the NSF Help Desk at (800) 673-6188.

7 Who can reset my password?

Instructions to reset your [Research.gov](#) password can be found on the Password Reset Guide at: <https://www.research.gov/common/attachment/Desktop/Rgov%20Password%20Reset%20Guide.pdf>

8 Who do I contact when I have questions?

For post-award financial questions or questions concerning payments and the use of ACM\$, your assigned Grant Accountant can be found by visiting <https://www.nsf.gov/bfa/dfm/cmeab.jsp>. Assignments are based on the state in which your institution is located.

For PIs, please contact your NSF Program Officer for technical/scientific questions or your Sponsored Project Office (SRO) for administrative questions.

For SROs, please contact your Division of Grants and Agreements official for award-specific questions or the NSF policy office for general questions. Your current grants official can be found by visiting <https://www.nsf.gov/awards/who-to-contact> and the NSF policy office can be contacted by email at policy@nsf.gov.

9 How do I add/update banking data?

NSF disburses funds to your organization's bank account based on the banking information submitted to the System for Award Management (SAM). Before requesting a payment transaction, please confirm your organization's SAM registration is active and up to date, including the banking data. NSF's accounting system stops payments to any awardee with an expired or invalid SAM registration.

If your organization has recently updated the banking information in SAM, please allow three business days for NSF to receive the update before requesting your next payment transaction. NSF will not receive the updated banking information until the next interface occurs following the effective date of the change which may lead to a payment being sent to the old bank account if requested too quickly following the update.

The SAM user guide is at: <https://sam.gov/content/help>

10 How do I return funds to NSF?

If your organization needs to remit funds to NSF due to a positive cash on hand balance, the remittance can be completed in one of four ways — using ACM\$, [Pay.gov](#), Credit Gateway or by check. If ACM\$ is no longer an option for a particular award, submitting remittances to NSF electronically through Pay.gov or Credit Gateway is strongly preferred, as it allows remitters to make secure electronic payments and decreases the processing time associated with receiving and processing a paper check.

Option 1: Make an adjustment in ACM\$

An adjustment can be entered via a payment transaction and offset against another award for which your institution requires funds. Please remember, the net total of your ACM\$ transaction must be greater than or equal to \$0. When your institution has active and open awards, this is the preferred method.

Option 2: Pay.gov

Click the link below and follow instructions to fill out the NSF Remittance Form on Pay.gov. You must enter the award number in the specified field to ensure proper credit is given. Send a refund to NSF via Pay.gov at:

<https://www.pay.gov/public/form/start/10506005>

Option 3: Credit Gateway

An alternative electronic method to remit funds to NSF for institutions who have expressed they are unable to use Pay.gov or continue to use checks. This option uses an ACH Credit method for processing remittances which differs from the ACH Debit method used by Pay.gov. Specific FAQs and onboarding information can be found within the Webinar and Presentation Downloads section posted on:

<https://www.nsf.gov/bfa/dfm/cmeab.jsp>

Option 4: Mail a check

Recipients should only remit funds via mail if electronic remittance is not feasible for the recipient organization. Before remitting funds through mail, recipients are advised (1) not to send cash; (2) to make checks, drafts, money order, etc. payable to the 'National Science Foundation' and (3) to address them as follows:

*National Science Foundation
Cashier, Suite C 7027
2415 Eisenhower Avenue
Alexandria, VA 22314*

Under no circumstances should recipients make checks, money orders etc., payable to individual employees of the Foundation. Along with the check, please include a letter that indicates the award number(s), the amount to be applied to each award, and the reason for the return (audit disallowance, excess cash on hand, etc.).

11 Is my organization permitted to request advanced payments?

The Office of Management and Budget's Uniform Guidance permits advance payments as defined in 2 CFR 200.305 (<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200#200.305>) NSF's standard payment policies and implementation of this regulation can be found in Chapter VIII, Section C: Payment Requirements of the PAPPG 24-1 (<https://new.nsf.gov/policies/pappg/24-1/ch-8-financial-requirements-payments#c-payment-requirements-f98>).

Timing of Payments

Advance payments to recipients must be limited to the minimum amounts needed. The timing of advanced payments must be in accordance with the actual, immediate cash requirements of the recipient in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively practicable to the actual disbursements by the recipient for direct program or project costs and the proportionate share of any allowable indirect costs (F&A).

It is important to remember that the process for determining advance timing, the period the advance covers and amounts requested should be based on a justifiable estimation basis so it can be supported in the event of an audit.

12 Can I make an adjustment to a financially closed award via ACM\$ and what are the limitations?

Yes, adjustments may be submitted on ACM\$ via the Step 2: Adjustments tab. After entering the award number, select "Validate" and the system will indicate whether the award is eligible for adjustment. Payment transaction totals submitted via ACM\$ must be equal to or greater than \$0. This means your institution must offset a negative award transaction against an available award that requires payment. If such an award is not available, the funds must be returned either through [Pay.gov](#), Credit Gateway or via check.

Furthermore, there are these additional restrictions enforced by the system:

- » Adjustments against an individual closed award must currently be greater than or equal to \pm \$1.
- » Upward adjustments via ACM\$ (i.e., additional payments for a previously closed award) are available for 14 months after the award is financially closed or in some cases a shorter period if the funding appropriation cancels prior to the end of the 14-month period. In most cases, this would be 18 months past the end date of the award's period of performance.
- » Downward adjustments via ACM\$ (i.e., returns or refunds for a previously close award) are available until the funding appropriation cancels. The eligibility check will indicate whether the award is eligible on the Adjustment form of the payment transaction.

13 Why did my adjustment to a closed award fail in the new fiscal year?

If you submit an adjustment to a closed award during the first 3 weeks of October, the transaction may fail or receive a “Partially Accepted” transaction status because prior-year funding has typically not been loaded into NSF’s financial system yet. Please try again later in the month.

14 How long do I have after my award expires to draw down funds before it is financially closed?

You can continue to draw down funds for 120 days after your award expires. After 120 days it will be financially closed after which you will only be permitted to do adjustments.

15 Our organization tried submitting a No-Cost Extension (NCE) for our award and received an error message indicating “the selected notification or request cannot be submitted because the unliquidated balance is \$0 for the award”. What must be done for us to submit the NCE request?

Awards with \$0 in remaining funds cannot be extended with a no-cost extension. If the NCE is needed, your organization will need to return funds to NSF for the award, so the award will show an available balance. NSF awards cannot be extended just to use up remaining funds and an NCE may not be available if the underlying funding appropriation is canceling. More information concerning NCEs can be found in the PAPPG Chapter VI.D.3.c.

Please account for processing times when returning funds to NSF as it can take 1-4 weeks for the funds to be made available on the award depending on the return method utilized.

16 If we returned funds to NSF and realized it was done in error, can we request the funding be returned to our institution?

In any instance where you believe an error has occurred, whether it concerns an erroneous payment request or refund, please contact your Grant Accountant as soon as possible. If the error is identified within the same day, there are actions that can be taken to cancel an ACM\$ transaction before it is processed. In most instances, funds from an erroneous refund that has been processed, can be returned or made available for request via ACM\$ again.

17 Why did my attempt to send a refund via [Pay.gov](#) fail?

Some institutions have their bank accounts established to only permit ACH credits, not ACH debits. A refund processed via [Pay.gov](#) will post to the identified account as an ACH debit. If your attempt failed, you will need to work with your bank to remove the ACH debit block and add NSF as a valid entity to make ACH debits to the account. NSF’s identification number for your bank is “National Science Foundation ALC: 49000001”. If your bank requires a 10-digit version, please use 4900000101 instead.

18 Can I use a file upload to submit my payment transaction?

Yes, you can download an Excel template within ACM\$ to allow for easy payment requests on multiple awards. You can also utilize an XML format for uploading payment requests. For more information, please go to the ACM\$ Informational Page on [Research.gov](#) and see the ACM\$ XML File Upload Process Frequently Asked Questions, Data Dictionary and Instruction Guide.

Note: Excel and XML upload options are only available for payment requests on open awards but not adjustment requests on closed awards.

The most common cause of failures with the MS Excel upload process is that users unprotect the Excel download worksheet, make their updates and then try to upload the worksheet to ACM\$. The second most common cause of an upload failure is that users inadvertently paste formulas into the worksheet.

19 What is the Recipient Account Number field used for and why are they not always saved?

The Recipient Account Number is an optional field where a user can identify an internal reference number linked to an NSF award. For example, if your organization maintains a unique identifier for the award in your sponsored or financial system, this identifier can be entered for cross-reference in this field. Changes made to the Recipient Account Number field are only saved for use on subsequent transactions when the award has a payment amount requested and the payment transaction is certified and submitted to NSF. If the award payment amount is \$0.00, any change to that Recipient Account Number will not be saved even if the overall payment transaction is saved and submitted to NSF. Changes made to Recipient Account Numbers on payment transactions that are saved to draft status are only saved for that draft. It is recommended to develop an internal process for updating the recipient account numbers taking into consideration the limitations above. Remember the ACM\$ database is only permanently updated upon certification and submission of a payment transaction to NSF.

Please also note that banking account information should not be submitted via ACM\$ in any manner including the Recipient Account Number field.

20 Why is there a discrepancy between the total award value stated on my award letter and the Total Federal Funds Authorized figure displayed in ACM\$?

There are several variables that could cause such a discrepancy, one common reason being that the award has been transferred to another institution at the request of the PI and Authorized Organization Representative. Another common reason is that an award threshold may have been applied to the award when the Division of Grants and Agreements (DGA) issued the award if they were missing required documentation such as an approved IRB protocol when human subjects are involved. It is important to have an open line of communication between the post-award finance office and the office processing pre-award documentation requirements or post-award change requests. If you are still having trouble determining the reason for the discrepancy, please contact your assigned [Grant Accountant](#) and/or DGA Grant Officer.

21 Who is responsible for setting and/or removing award thresholds?

Depending on the circumstances leading to the need for a threshold, it may be added to the award in ACM\$ either by the Program Office or the Division of Grants and Agreements. The originating office is responsible for editing or removing the applied threshold when it is no longer required. Your [Grant Accountant](#) will not be able to edit or remove an award threshold, however they can assist with helping you identify which office to contact. In some cases, an organization threshold may be applied by the Division of Financial Management when the institution has failed to submit their annual program income report. When applied, the organization threshold will restrict payments on all awards across the entire institution.

22 What do I do if I receive a warning message during my payment request?

If a payment transaction has items that generate warning messages at the top of the ACM\$ payment transactions screens, the user is not able to complete the payment transaction. Warning messages will not prevent the submission of the payment transaction, but the ACM\$ preparer must click on the "Ignore & Continue" located directly beneath the ACM\$ warning message. This button is easily overlooked, but is required to continue with the payment process. Users should be aware that error messages will stop a payment transaction.

23 Why is it taking longer than two to three business days to receive funds from my payment request?

Some transactions require review and approval by a Grant Accountant before the transaction can be processed. This additional review layer can add time required to process your request and may delay payment. You can avoid this review by not making unnecessary entries in the "Remarks" field of your transaction, which is one of the triggers for NSF review. The "Remarks" field should only be used for communicating items directly to NSF staff. If you wish to leave notes to help your organization identify the purpose of the transaction, please utilize the "Internal Comments" field instead. The use of the "Internal Comments" field will not cause any delays in processing.

In some instances, your payment request may be delayed due to an expired or inactive SAM registration. Please be sure to maintain an active and current SAM registration to avoid any delays of this sort.

24 Why was the payment I received less than what I had requested?

In some instances, your payment request will only be partially accepted which means one or more awards for which payment was requested against failed to post to our financial system. More information can be found regarding the awards that had an issue in the error message contained on the transaction in ACM\$ and by contacting your assigned [Grant Accountant](#).

Previously, the most common reason for a reduced payment had been due to Department of Treasury Offset (TOPS). In FY 2022, NSF requested that its award payments related to financial assistance awards (i.e., grants and cooperative agreements) be exempted from TOPS offsets. NSF received approval from the Department of Treasury and implemented the exemption in August 2022. Future award related payments will no longer be impacted by TOPS offsets.

25 Does ACM\$ provide reports for me to use if I need to reconcile historic payment requests made against a particular award?

Yes, there are two primary reporting perspectives available in ACM\$, a transaction or award perspective. First, users can review transaction history requested for their organization by accessing the Historical Transaction report from the left navigation pane. This view shows when transactions were requested and which awards were included in a particular payment transaction. Additionally, a user can access award specific historical detail from the Award Details and Award Amendment/Split pages. Information can be exported from either of these reporting views for use in reconciliations or other reviews. If a user knows a particular transaction or award number, the search functionality can be used to find the desired transaction or award information more directly.

Please note that detailed information for payment transactions that occurred prior to October 2014, is not available via ACM\$. In some circumstances, if the award you are reviewing involves another institution for which you are the designated reporting institution, some of the ACM\$ detailed reports are not currently functioning. In either case, please contact your [Grant Accountant](#) in order to obtain the report.

26 Is my organization required to submit a quarterly FFR or are there any additional financial reporting requirements for my NSF award?

With the implementation of ACM\$, NSF eliminated the requirement for organizations to submit quarterly Federal Financial Reports (FFR). The FFR was considered to collect duplicate information since expense data for each award is collected with the submission of ACM\$ payment transactions.

Program income reports for NSF are collected annually instead of quarterly via an FFR submission. For more information, please see the Program Income Reporting section of this FAQ.

Cost Share reports are collected through the submission of a Notification to the Program Office via [Research.gov](#). For more information, please see the "About Notifications and Requests" page on Research.gov:

https://www.research.gov/research-portal/appmanager/base/desktop?_nfpb=true&_pageLabel=research_node_display&_nodePath=/researchGov/Service/Desktop/NotificationRequest.html

NSF CRITICAL DATES AND CANCELING APPROPRIATIONS

1 When is the last day I can draw funds through (ACM\$) for the current fiscal year?

The Award Cash Management Service (ACM\$) will be temporarily unavailable beginning September 23rd, 2025 at 2:00 p.m. EDT. Awardee organizations will NOT have access to the ACM\$ payment process during this period. This will allow NSF to finalize payments and reconcile its general ledger accounts. Our goal is to have ACM\$ available beginning on October 1st.

2 Is there a number to call if we encounter problems during the period of unavailability?

If an awardee encounters a financial emergency, they should immediately contact their Grant Accountant listed at <http://www.nsf.gov/bfa/dfm/cmeab.jsp>. If you are unable to contact your Grant Accountant, please call the NSF Help Desk at (800) 673-6188.

3 How do I know which awards will have their appropriations canceled this year?

To determine which awards will have their appropriations canceled this year, look for a Red Flag next to the award number on the ACM\$ payment screen. Also, Grant Accountants will notify all institutions that have awards with funds to be canceled each fiscal year via a monthly email notification.

4 Why is my award listed as canceling in ACM\$ and why did I get a canceling email from my Grant Accountant?

NSF appropriations must comply with (§1405(a) of Public Law 101-510) requiring all Federal agencies to close fixed year appropriation accounts and cancel any remaining balances by September 30th of the 5th year after the period of availability. For most NSF appropriations, the period of availability is a two-fiscal year period, not necessarily 24 months. For fiscal year 2025 this means that any unspent appropriations from FY 2019 (October 1, 2018 – September 30, 2019) will be canceled by September 30, 2025.

Awardees must complete their final cash draws for the canceling awards by September 23rd at 2:00 p.m. EDT as noted in the critical date question above.

5 Who receives the canceling appropriation email at the institution?

The notifications sent between January and September of each year identifying which awards are impacted by canceling appropriations are sent to the latest ACM\$ preparing and certifying official at the institution. We ask that the ACM\$ point of contact at the institution act as a liaison to communicate this message with the PI, AOR, etc. as appropriate according to the institution's established policies and procedures.

6 How can our institution better manage anticipated expenses with awards impacted by canceling appropriations?

In most instances, an award that has canceling appropriations has been on-going for a number of years, usually at a minimum of 5-6 years. There are many reasons why an award may have such an extended duration, some reasons may include a planned extended duration or delays experienced during the execution of the project objectives. In all instances, the funding that is at-risk of canceling had been originally expected to be expended prior to the canceling date of the appropriation. When no-cost extensions are approved to accommodate delays, this does not change the underlying availability of the federal funding that made this award possible. We encourage institutions and PIs to incur appropriate and allowable expenditures against the award in an expeditious manner, thereby liquidating the impacted funding within a reasonable timeframe. Every effort should be made to avoid further delay on the project. In some instances, the remaining funding available on an award may not be needed to complete the project and institutions should monitor against inappropriate last-minute spending activity on any award with the intended purpose of just liquidating the remaining balance.

7 My award has multiple appropriations. Will I be losing everything?

For Fiscal Year 2025, only the part of an award that was funded with the FY 2019 appropriation will be canceled. Undrawn funds under this appropriation will be unavailable for expenditures, obligations or payment request after September 23rd due to the payment cutoff.

For example, if a recipient has an award with appropriations in FY 2019, FY 2020, and FY 2024. September 30, 2025, marks the 5th year after the FY 2019 appropriation's two-fiscal year period of availability, whereupon FY 2019-appropriated funds are canceled. The 2020 and 2024 funds will still be available. The FY 2019 funds will cancel by September 30, 2025 and the FY 2024 will cancel by September 30, 2030. A good way to remember it is that the 5th year after the two-fiscal year period of availability is the same as saying the 6th year after the fiscal year of appropriation.

| Date of Award | Year of Appropriation | Period of Availability | Cancellation Date |
|---------------|-----------------------|-------------------------|-------------------|
| 10/01/2018 | FY 2019 | 10/01/2018 – 09/30/2020 | 09/30/2025 |
| 10/01/2019 | FY 2020 | 10/01/2019 – 09/30/2021 | 09/30/2026 |
| 10/01/2023 | FY 2024 | 10/01/2023 – 09/30/2025 | 09/30/2030 |

8 What are the expected canceling dates for active 2-year research related NSF appropriations?

| Year of Appropriation | Cancellation Date | Year of Appropriation | Cancellation Date |
|-----------------------|-------------------|-----------------------|-------------------|
| FY 2019 | 09/30/2025 | FY 2023 | 09/30/2029 |
| FY 2020 | 09/30/2026 | FY 2024 | 09/30/2030 |
| FY 2021 | 09/30/2027 | FY 2025 | 09/30/2031 |
| FY 2022 | 09/30/2028 | | |

9 My award was granted a No-Cost Extension with an end date past the cancellation date, can I request advanced payment of the canceling funds so I can expend those funds during the remainder of the project period?

Organizations are cautioned against advancing remaining funds simply to expend remaining balances.

In some circumstances, it would be appropriate to request an advance payment if there are known expenditures that have been incurred prior to the cancellation date (i.e. services performed or supplies received prior to September 30th of the year in question), however these invoices will be paid by your organization after the cancellation date.

It is inappropriate to request advance payments of canceling funds simply to allow further expenditures to be incurred after the September 30th cancellation date, even if the project has been extended to permit further use of non-canceling funds.

The use of canceling funds for expenditures incurred after the cancellation date is not allowable.

10 Will I still have 120 days to submit final cash draws for awards with canceling appropriations?

No, not for funds impacted by the cancellation. Awardees must complete their final cash draws by September 23rd at 2:00 p.m. EDT even if the award end date extends past this date.

Usually, an institution is allowed one hundred-twenty (120) days to complete final financial activity prior to the award financial closing. This means that an institution has up to one hundred-twenty days to correct errors, post charges that were incurred before the end date, and address other close-out requirements, such as final project reports. All payment activity must be completed by September 23, 2025, for awards whose appropriations are canceling. Any remaining funds for the award after that date belonging to the impacted funding appropriation will be de-obligated and returned to the Department of Treasury.

11 I have an award that was PI transferred to our institution about a year ago. I think it has fiscal year 2019 appropriations. Will this award still be canceled?

Yes, any funds funded by the impacted appropriation year will cancel. If the original awardee institution had funds appropriated for the award in FY 2019, those funds, even though transferred to your institution, would still be under that year's appropriation and the funds will still be canceled by September 30, 2025. The payment rules also apply whereby awardees must complete their final cash draws for the canceling awards by September 23rd at 2:00 p.m. EDT.

PROGRAM INCOME REPORTING

1 Who is required to submit a program income report?

The 2024 Proposal and Award Policies and Procedures Guide (PAPPG 24-1, Chapter VIII.D.4 of Part II Award, Administration and Monitoring of Grants) requires that all awardee organizations submit a Program Income Reporting Sheet that had an active award during the current reporting period. However, SBIR/STTR organizations and individual recipients of fellowship awards are excluded from this requirement. The reporting period opens October 1st, allowing organizations to report the amount of program income earned and expended as of September 30th each year. Awardee organizations will be required to submit the Program Income Reporting Sheet even if no program income has been earned. The due date is typically November 15.

2 Is program income reporting for only non-profit organizations or higher education organizations?

Not necessarily. There are some institutions who are not non-profit or higher education organizations that need to report program income. Please consult your NSF Award Terms & Conditions.

3 What is program income? Is it the revenue I received in response to my payment request? What kind of guidance does NSF provide in assisting institutions in determining if specific expenses qualify as program income?

Program income is gross income earned by the awardee organization that is directly generated by a supported activity or earned as a result of NSF-funding. This would include things such as fees for services performed, the use or rental of real or personal property acquired under the grant, the sale of commodities or items fabricated under the grant, and license fees. Registration fees collected for NSF-supported conferences or workshops are also considered program income.

Interest earned on advances of Federal funds is not program income, furthermore program income does not include payments received as reimbursement for award expenses.

It is the responsibility of each organization to ensure they have internal policies and procedures in alignment with the NSF policy on Program Income in the PAPPG Chapter VIII.D.4. The organization must follow its policies and procedures on approvals as it relates to program income. NSF will not be able to opine on every scenario to pre-determine if program income treatment is appropriate. If the activity earns income that is associated with the NSF award, you must report it. A question to keep in mind is: "Could your organization have completed the activity without NSF support?" If the answer is no, and NSF funds were expended to support the activity that generated the additional income during the performance period of the award, then you may need to track and report this income as program income.

4 What is the standard treatment for program income at NSF?

Standard treatment of program income is "Additive" unless otherwise specified in the grant (Grant General Conditions: GC-1 27.b.1 and Research Terms and Conditions 200.307)

- » Additive treatment means income earned is to be retained by the grantee and added to the funds committed to the project by NSF and thus used to further project objectives.
- » Efforts should be made to avoid having excess program income at the end of the project. In general, program income should be expended prior to requesting reimbursement against the grant.

5 What is meant by expending program income in accordance with the deductive alternative?

In certain circumstances, special treatment of program income may be added to the Notice of Award. If the deductive method is selected, any program income earned must be remitted to NSF by crediting costs otherwise chargeable against the grant.

Example: FL-26 (1/16 and beyond) Administration of NSF Conference or Group Travel Award Grant Conditions

6 What is FL-26, and how does that relate to the "Deductive" Treatment?

FL-26 (https://www.nsf.gov/awards/managing/special_conditions.jsp) are special terms and conditions for the administration of NSF Conference or Travel Grants. It states that:

"Unless otherwise specified in the grant, program income received or accruing to the grantee during the period of the grant should be designated for deductive treatment and must be remitted to NSF by crediting costs otherwise chargeable against the grant. Program Income in excess of the grant will be remitted to NSF electronically or by check payable to the National Science Foundation."

7 Where can I find the Program Income Reporting Sheet and more information on how to complete the worksheet?

More information can be found on the Program Income Report webpage found on [Research.gov](https://www.research.gov) at: <https://www.research.gov/programincome>

8 Where do I submit the Program Income reporting worksheet or our certification statement?

Submit the completed Excel worksheet or certification statement via email to programincomecertification@nsf.gov. Please do not submit a PDF version of the report template.

9 If we do not have any program income, are we required to submit a report showing \$0 or do we submit an email?

You can submit a worksheet showing \$0 in program income earned or you can submit an email with the certification statement, "I certify to the best of my knowledge and belief, that this organization has no program income to report. I understand that willful provision of false information or concealing a material fact in this request is a criminal offense (18 USC 1001)." You do not have to do both.

10 How can I avoid common report processing issues?

Do not adjust the format of the Excel template or submit a non-Excel version of the report, such as a PDF file. Be sure to use the correct NSF organization ID and organization name. Be sure to enter all 10 digits of your NSF organization ID by not dropping off leading or trailing zeros. Please also avoid duplicate submissions.

11 Do we have to report program income for non-NSF grants?

You only need to report NSF grants to NSF.

12 If a sub-awardee institution generates program income, should the primary recipient report the income, or should the sub-awardee report it?

A sub-recipient of an award has no requirement to report directly to NSF. The sub-recipient has an obligation to report any program income earned to the prime recipient organization that issued the sub-award according to the terms and conditions that have been passed down via the subaward/agreement.

13 If program income was earned AFTER the grant ended, do we need to report it?

The grant recipient has no obligation to NSF with respect to program income received beyond the period of performance of the grant.

14 Does NSF allow overhead charge when crediting project spending against program income?

Program income must be spent in accordance with the terms and conditions of the award it is tied to. Expenses charged to the program income account must be allowable, allocable and reasonable in relation to the activity supported by the award and/or sponsor. Hence, expenses unallowable on the sponsored project are also unallowable on the program income account.

In this case, if F&A is permissible on the related award, it is likewise permissible to charge on the program income expenses. Your decision to charge F&A against program income should also be consistent with your organization's own policies and procedures.

15 Is it appropriate to draw down funds during the life of the award if there is unexpended program income?

Whenever practical, organizations are encouraged to expend program income prior to requesting NSF funds. Efforts should be made to avoid having unexpended program income remaining at the end of the award.

16 Is the program income reporting cumulative?

Just like the SF-425 FFR, the report is cumulative per award. The reporting period (fiscal year) is to identify which awards were active during the fiscal year and are required to be reported on.

17 Are multiple program income reports submitted for organizations with multiple NSF awards?

One program income report is submitted per organization.

18 Who will receive the program income notifications? What do I do if my organization has not received any notifications?

The notifications are sent to the most recent individual(s) to prepare and certify an ACM\$ transaction. Please contact your NSF grant accountant if you believe your organization has not received any notifications.

19 What does NSF Organization ID mean? Is that the organization's Sam.gov-assigned Unique Entity Identifier (UEI)?

Your NSF organization ID is a unique 10-digit identifier assigned to grantees. It is not an organization's SAM.gov-assigned UEI number. You can find your NSF organization ID in the program income notification email you received at the beginning of October.

20 Is the NSF organization ID the same as the institution ID in the email?

Yes, the NSF organization ID is the same as the Institution ID in the program income notification email you received at the beginning of October.

21 When I attempt to type in my 10-digit Organization ID it gives me an error that states MUST BE 10 CHARACTERS. I am using ten characters. Any ideas?

Please make sure any leading zeros are included in the organization ID and additional spaces are excluded from the organization ID field. You can add an apostrophe ('000000000) in front of your organization ID to make the field a text field.

22 Who is responsible for submitting the report at our institution?

An individual who could certify transactions in the Award Cash Management Service (ACM\$) can submit program income reports.

23 Who qualifies as a certifying individual?

An individual who could certify transactions in ACM\$ can certify program income reports.

24 Can an adjustment be made to a report already submitted for this year?

Yes, submit a revised report to programincomecertification@nsf.gov. We will accept the most recent report.

BASELINE MONITORING ACTIVITIES

1 Final Unliquidated Balances

Large unliquidated balances nearing the end of an award are monitored for concerns. The long-standing criteria for this effort historically were defined as awards with high unliquidated balances of 75% or greater within 3 months prior to the expiration date. In response to continued valuable recipient feedback, beginning in FY 2024, we will be piloting new thresholds for this notification to help improve its effectiveness.

Each month, PAB reviews these awards because large unliquidated balances could indicate the institution is encountering problems with completing the award project. We may contact you for more information to determine what the issue is, and if funds can be returned to NSF as those funds could be used for other awards.

2 Grants with No ACM\$ Payments

NSF has recently implemented a new notification to monitor awards with over 12-months of payment inactivity and remaining unliquidated balances exceeding \$5,000. Under this initiative, NSF conducts quarterly reviews of awards that meet these criteria and sends notifications to inform organizations of inactive awards under their purview. These notifications serve to raise awareness among institutions and support good stewardship of NSF grant funds.

Organizations are encouraged to review the status of their inactive awards, assess the reasons for inactivity, and take appropriate action(s). The overarching goal is to ensure that NSF funds are utilized efficiently and effectively.

3 Payment Testing

Following NSF's risk assessment cycle, NSF conducts a sample selection of grantees that made a payment request from ACM\$ during the prior fiscal year, or other pre-designated time period. Emails are sent to select ACM\$ points of contact of the selected institution and detailed documentation of expenses are requested.

- » Part 1 request is an accounting ledger of all expenses that made up the payment request (by award).
- » Part 2 is detailed documentation of selected expenses (invoices, payroll, travel). These part 2 expenses are then "tested" for allowability per NSF's PAPPG, Uniform Grants Guidance (2 CFR 200), Federal Travel Regulations, and Institution policies.

What can you do to prepare for a better testing outcome?

- » Be aware of what allowable costs are.
- » Be the first line of defense of checking for improper payments before payment is requested.

4 Annual Cash on Hand Validation

Annually, NSF conducts a statistically valid random sample selection of grantees that NSF believes may have had expenses incurred but not reported to NSF based on an outstanding award amount. NSF is required by Financial Reporting standards to accurately reflect expenses at year end, so this accrual estimate is necessary to properly report expenses. E-mail surveys are sent to select ACM\$ points of contact of the selected institution to provide the grantee's Cash-On-Hand (COH) balance as of 09/30. Utilizing these responses, NSF can extrapolate results across our population to determine if the grant accrual estimate was accurate.

- » **CASH ON HAND (COH)** – an organization's cash position relative to all funds received from NSF through 09/30 minus the costs incurred for the award through 09/30. When calculating COH, awardee institutions must include all expenses incurred as of 09/30, regardless of whether payments had been made for those expenses by that reporting date.

If NSF was still collecting the quarterly FFR, the figure we are requesting would have been equal to line 10.c of the SF-425 Federal Financial Report form.

- » **Positive COH** – an organization has incurred award expenses through 09/30 that are **less than all** funds received from NSF through 09/30.
- » **Negative COH** – an organization has incurred award expenses through 09/30 that are **greater than all** funds received from NSF through 09/30.

5 How can I change the list of recipients associated with my institution for the mailing list of DFM grant related notifications?

We currently send these notifications to the most recent certifier and preparer for the institution. Unfortunately, we are unable to accommodate custom contacts for these notifications on a per institution basis. We do get these requests on occasion, but it would be impractical to manage a custom list for 1,800 awardees and maintain it with personnel changes, etc.

We have been considering utilizing Research.gov financial permissions for this which would reach a broader audience, but this could also be up to 20 people at the institution depending on how they are set up. We determined that ACM\$ certifier and preparer was the best chance at getting someone recently associated with the post-award financial activity at the organization, and that person could coordinate accordingly with other parties.

As a workaround, we suggest that the certifier/preparer who receives the notice can set up an email rule to forward these notification messages to the people that your organization designates. We can provide details as to the subject line(s) and sender to assist with establishing such a rule if your organization is interested. Please reach out to your NSF Grant Accountant if you would like to discuss this further.

SBIR/STTR AWARD RELATED

1 I have submitted my interim or final report, why has my available balance not been updated to allow for the next payment to be requested?

The award threshold on an SBIR/STTR award is not updated until the submitted report has been reviewed and approved by the Program Officer. Once the report has been approved, the Program Office will update the award threshold in ACM\$ to permit further payments to be made. Following notice of the report approval, please allow three to five business days for the threshold update to be made. If the update has not been made within this timeframe, please follow-up with the Program Office.

2 Does NSF issue 1099 forms to SBIR/STTR award recipients?

No, NSF does not issue 1099 forms to SBIR/STTR award recipient organizations. Specific questions regarding the taxation of SBIR/STTR awards should be referred to the IRS. As such, NSF will not respond to questions regarding tax issues.

INDIVIDUAL FELLOWSHIP AWARD RELATED

1 I have received my new award; how do I receive my first payment?

Since it is not required for an individual receiving a fellowship award to have a UEI or SAM.gov registration, we collect the banking information and other important data via the Individual Banking portal on Research.gov. Information about the Individual Banking business process can be found at <https://www.research.gov/research-web/content/aboutib>. The site contains links to user guides and other relevant resources. If you need assistance, contact your *NSF Grant Accountant*.

2 How can I setup future payment requests so my monthly stipend can be disbursed automatically?

The cognizant Program Officer for your award typically releases access to award funds in increments of time across several months. When you receive notice that your available balance has been updated, you can create future date payment requests for each month's stipend. These "warehoused" payment transactions will be held and automatically processed on the day identified as the Payment Date Requested. If you have a concern about the available balance not being updated timely, please contact your Program Officer for assistance.

3 I tried setting up a future payment, but the system would not allow me to select the payment date I wanted.

The system limits future "warehoused" payments to the current fiscal year. Scheduling payments past September of each fiscal year will not be available until the new federal fiscal year begins each October.

4 Who is responsible for setting and/or removing award thresholds?

Thresholds for Individual Fellowship awards are set by the funding Program Office. Please contact your NSF Program Officer if you require access to more award funds as your Grant Accountant will not be able to edit the award threshold.

5 How do I update my old email address in ACM\$?

If the user has an old email address associated with their account, the user should update their email address by following the steps below:

- » Click “My Profile” located at the top right of the screen.
- » Click “View My Roles” from the left navigation bar.
- » Locate the organization and click “Edit Your Contact Info” in the “Action” column located on the right side of the Requested Role table.
- » Users can edit their work email addresses/phone numbers as necessary, then click “Save”.

Note: Please allow 30 minutes for the data to be synchronized to all NSF systems after the update is completed.

SCHOLARSHIP AND FELLOWSHIP GRANT RELATED

1 Are the stipends I receive considered taxable income?

Stipends may be considered taxable income. Fellows may find it helpful to consult the US Internal Revenue Service (IRS) Tax Topic 421: Scholarship and Fellowship Grants and Publication 970: Tax Benefits for Education. These are available at <http://www.irs.gov>. Specific questions regarding the taxation of Fellowship funding and personal tax liability should be referred to the IRS. As such, NSF will not respond to questions regarding tax issues.

Fellows are not considered salaried employees of the NSF. NSF will not deduct from the stipend or pay any additional amounts, such as Social Security Taxes. NSF also will not issue W-2 or 1099 forms. GRFP Institutional policies regarding the withholding of taxes from stipend payments vary, and Fellows bear the responsibility of filing and paying any taxes due.

OTHER CASH MANAGEMENT TOPICS

1 Where do I submit our single audit reporting package?

More information regarding submission of a single audit reporting package can be found on the Federal Audit Clearinghouse webpage: <https://harvester.census.gov/facides/account/login.aspx>

2 How can I report incidents of potential waste, fraud and abuse on NSF grants?

If you are aware of any potential incidents of waste, fraud and/or abuse on an NSF grant, please contact the NSF Office of Inspector General via any of the following methods:

- » Website (preferred): <https://oig.nsf.gov/contact/hotline>
- » Anonymous Phone: 800-428-2189
- » US Mail: 2415 Eisenhower Ave, Alexandria, VA 22314, Attn: OIG Hotline

3 How can grantees obtain a grant’s Federal Assistance Listing Number (formerly known as CFDA)?

Federal Assistance Listing numbers are included at the end of all NSF Award letters. Visit <https://sam.gov/content/assistance-listings> for a catalog of Federal Assistance Listings.

Where can I find more information regarding the phase-out of the DUNS number as the official identifier for doing business with the government and implementation of the new SAM UEI number?

Effective February 28, 2022, the National Science Foundation (NSF) began using the new System for Award Management (SAM) issued Unique Entity Identifier (UEI) in Research.gov and FastLane. This update was made in accordance with the government-wide transition by April 4, 2022, away from the use of the Dun & Bradstreet issued Data Universal Numbering System (DUNS) number and toward the new SAM UEI as the primary means of entity identification for Federal awards.

The new SAM UEI process eliminates the requirement for organizations to obtain an identifier from a third-party website and streamlines entity registration, identification, validation, and ongoing management in one place, SAM.gov. For information about NSF's SAM registration requirements for organizations with proposals for consideration and active awards, refer to the Proposal & Award Policies & Procedures Guide (PAPPG) Chapter I.G.2.

UEI Updates Effective on or after April 4, 2022

- » A SAM.gov-issued UEI is required for registering at NSF going forward, but organizations will no longer obtain a DUNS number as of April 4, 2022.
- » A DUNS number is not required for registering in SAM.gov or to obtain a SAM UEI as of April 4, 2022.
- » DUNS numbers cannot be used or displayed except for historical reference (e.g., the Cover Sheet for a proposal submitted prior to NSF's SAM UEI implementation on February 28, 2022, will still display the organization's DUNS number).

SAM UEI Help Resources

- » SAM.gov DUNS to Unique Entity ID (SAM) Transition page: <https://sam.gov/content/duns-uei>

How can grantees get copies of all NSF Award letters?

Go to Research.gov > Awards & Reporting > Award Documents. You can then search by award number, date, or PI Name. An award abstract can also be found via the Research.gov "Research Spending & Results" webpage at:

https://www.research.gov/research-portal/appmanager/base/desktop?_nfpb=true&_eventName=viewQuickSearchFormEvent_so_rsr

Where do I get information concerning specific requirements for payment and reporting?

The following webpages would be a great place to start:

- » <https://www.nsf.gov/bfa/dias/policy/index.jsp>
- » <https://www.nsf.gov/awards/managing/rtc.jsp>

PAB

PAYMENTS AND ANALYTICS BRANCH

Office of Budget, Finance, and Award Management (BFA)
Division of Financial Management (DFM)

2415 Eisenhower Avenue, Alexandria, VA 22314
703.292.8280 | www.nsf.gov/bfa/dfm



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