Award Cash Management Service (ACM$) and Year-End Critical Dates 2022 Webinar
Frequently Asked Questions

Where can I find the presentation slides, webinar recording, and FAQs for today’s topic?

The presentation for August 31, 2022, webinar, FQAs, and recording can be found at https://nsf.gov/bfa/dfm/cmeab.jsp.

If I have further questions before the FY cutoff date, who can I email for further information?

If you have questions prior to year-end, please contact your Grant Accountant based on your state. This information can be found at https://www.nsf.gov/bfa/dfm/cmeab.jsp.

What is TOPS offset?

The Treasury Offset Program (TOPS) collects past-due (delinquent) debts that people owe to state and federal agencies. TOPS matches people and businesses who owe delinquent debts with money that federal agencies are paying (for example, a tax refund). To the extent allowed by law, when a match happens, TOPS withholds (offsets) money to pay the delinquent debt.

Please review the impact of the recent announcement regarding Administration Offset Exemption.

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. Implemented August 2022, future award related payments will no longer be impacted by TOPS offsets.

If we have payments scheduled until Spring of next year, should we request the remaining funds now? Will they be inaccessible?

Assuming the funds remaining are not canceling, no you do not have to drawdown the remaining funds. However, if the remaining funds are in the canceling year, then yes you can draw-down for known expenditures that will have occurred prior to the cancellation date.

Do all NSF drawdowns need to occur before 9/23/2022 or can this be done after 10/3/2022?

No if your funds are not canceling in fiscal year 2022 then you will be able to drawdown on awards once ACM$ reopens. The Award Cash Management Service (ACM$) will be temporarily unavailable beginning September 23rd, 2022 at 2:00 p.m. EDT. Awardee organizations will NOT have access to the ACM$ payment process during this period. This will allow NSF to finalize payments and reconcile its general ledger accounts for fiscal year-end. Our goal is to have ACM$ available beginning on the first business day of October.

I have an award that is ending on 9/30/2022 and was told that the final draw needs to be completed by 9/23 as NSF’s fiscal year-end is 9/30. I am working with the Principle Investigator on the award to estimate expenses through 9/30. Can I draw down expenses that haven’t been paid out yet by our university?

Yes- Since you have known expenses you can drawdown the funds.
Can I drawdown all funds together as soon as it is awarded?

In general, you have access to funds you need. Typically, most organizations request reimbursement for cost already incurred. Organizations are entitled to request advance payments. However, we ask you limit the requested amount to your immediate cash needs.

Can you please provide a link or flowchart describing how we apply for a no-cost extension?

Please visit Research.gov and look under the page Notifications and Requests. This page provides information on various requests and notifications including “No Cost Extensions”.

If we are granted a no cost extension, is there anything we need to do in ACMS before 9/23 or will the funds stay available until our extension is due?

Non-canceling funds will be available after September thru your extension date.

If a grant has a no-cost extension through 6/30/2023, could there still be an issue with canceling appropriations?

We have edits in place that would prevent us from extending awards with only canceling funds remaining. So, there should not be any issues.

Will we receive an email prior to 9/23 listing awards with canceling funds, and if so when and who should we expect to receive this notification?

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.

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.

If an award started in 2017 and ends in December 2022, does this cancelation apply? Or not until the next FY?

No- If the 2017 award is funded with 2017 appropriations, then the funds don’t cancel until 2023.

What if you overestimate the costs advanced from canceling funds, do these need to be returned to NSF or to Dept of Treasury?

Yes- Please return the remaining funds to NSF. Please see the remittance FAQ for detailed instructions.

I have another award that ended on 7/30/2022. I was informed that the award has 2020 appropriations so I’m able to draw for another couple years. I just wanted to verify to ensure that information is correct and that I don’t have just 120 days for final draw. Also, the PI still has expenses to post to this award. Is that allowable since the award ended on 7/30/2022?

Yes, you do have the 120 days to submit your expenses before the award financially closes in ACMS. You only have 18 months from the award expiration date to make upward adjustments. Expenses that were incurred during the period of performance of the award can be paid after the project end date.
How often does it happen that funds are canceled for 4 year grants?

Less than 1% of NSF active awards are impacted by canceling funds in a given fiscal year. For a typical four year grant you wouldn’t run into an issue of cancelation until the PI is possibility into the 2nd “No Cost Extension” year. Typically, you would not get into a cancelation issue unless the project is behind.

Any payment requests completed before Sept 23 are considered prior year expenditures/reporting?

If it’s a treatment of an expense that your institution has already incurred, then yes it would be prior year expenditures and reporting.

Is a formal notification of approval or denial sent when requesting an NSF-Approved NCE, not a grantee-approved NCE? Or do we just look in ACMS to see the PI approval and the extended date on the ACMS draw screen?

A grantee approved No Cost Extension that your organization approves, and reviews doesn’t require formal NSF approval just notification. If you miss the deadline to take the No Cost Extension option, then NSF approval is required. Once that decision is made, you will receive notification.

Our award ends 8/31/2022, until when can we draw down funds for this award?

Typically you have 120-days to report final expenditures and request payment. This timeline may be truncated in situations involving canceling funds.

I am confused with the cancelation of the funds as of Sept. Do you have resources that we could go to obtain a better understanding of this?

Awards with canceling funds will have a red flag next to it. We will also send you an email. Please visit our website for more information pertaining to canceling year funds within our standard FAQ document.

Are the funds being "canceled" the only ones that we need to withdraw before the shutdown period? For instance, we have an SBIR Phase 1, if they aren't flagged as canceling, can we withdraw funds after the reopening?

If the funds are not flagged as canceling, then you will be able to drawdown after ACM$ re-opens.

I have two awards in ACM$ with the canceling awards red flag next to them. One of them I’ve been getting email notifications that its canceling. For the other one I have never received an email on. The dates of the award are 8/16 to 7/23. Is this one really canceling, and I need to final draw by 9/23?

Awards that have fully liquidated the canceling portion of funding will no longer receive an email. It could be that part of the award is canceling and you have fully spent that part, so it is no longer on the email. We would send both awards in the same email.

We have two awards that end 09/2022, but both do not have a red flag in ACM$. Will I be able to finalize all expenses after 09/2022 and complete a cash draw when the system reopens after 10/03/2022?

Yes – for awards not impacted by canceling funds, you can finalize after Oct 1, 2022.

I am confused about the 9/23 cut-off date. Our award ends on 12/1/22. My understanding was that we have until then to draw down funds. Are you saying that we need to draw down all fund by 9/23 unless we get an extension?

Only if the award has a red flag and is impacted by canceling funds, then you need to draw the funds prior to the system cutoff. If it doesn’t, you can wait until later to draw the funds.
If the NSF grant starts 9/1/2022, can the PI start making travel expenses (booking flights and hotel) before 9/1/2022?

There is an option to accept pre-award expenditure with approval from your Grant Official for spending up to 90 days prior to the award start date.

If we receive a NSF grant and the period of performance is 9/1/2022 through 6/30/2023, can the PI book the flight ticket and hotel on 5/1/2023 and the conference trip is on 7/15/2023?

Seek a no cost extension. The trip is occurring after the end date, and you want to make sure the trip occurs within the projects period of performance.

How can we return funds that were overdrawn?

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 three ways:

- **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 zero. When your institution has active and open awards, this is the preferred method.

- **Option 2:** Pay.gov: Use this link (https://www.pay.gov/public/form/start/10506005) 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. For first time pay.gov users returning funds using a bank account, we recommend reaching out to your banking institution to ensure NSF is 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.

- **Option 3:** Mail a check (if you cannot use option 1 or 2): Send a check made out to “National Science Foundation” using the following mailing address:

  National Science Foundation  
  Attention: NSF Cashier  
  2415 Eisenhower Avenue  
  Alexandria, VA 22314

  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.).

**What is the reason for the funds be returned to NSF?**

Funds are returned if you overdraw or get a refund from a vendor.

**Does remittance apply to NSF PRFB awards?**

A remittance is the return of funds to NSF.
Do we owe an annual report if our period of performance was less than a year (10 months) but crossed two calendar years? I read that the final report would need to be filed after that if so?

Please check with your Program Officer and/or Grant Officer to confirm your award’s reporting requirements.

Are Program Income Reporting Worksheets required for SBIR awardees?

No - The 2022 Proposal and Award Policies and Procedures Guide (PAPPG 22-1, 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.

Will there be another meeting about reporting requirements?

Yes, there will be a meeting for FY22 Program Income. An email notification with the time and date will be sent soon. Please visit https://www.nsf.gov/bfa/dfm/cmeab.jsp to view FY21 Program Income Webinar presentation recording, slides and FAQs.

What is the program income reporting date?

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 response even if no program income has been earned. The due date is typically November 15.

I have tried searching for an annual report submission link on Research.gov to submit my annual report, but I cannot find where that would be. I also have not received any emails for submitting an annual report. When would I expect the annual report submission link to be available?

More information can be found on the About Project Reports webpage found on Research.gov at: https://www.research.gov/research-web/content/aboutprojectreports

We are a first-time grantee. Where can I find a sample annual report?

If it’s a Progress Report, then you need to contact your Program Official. When the Program Income reporting window opens up, we will provide you a link to the actual Program Income worksheet.

Do NSF Postdoctoral Fellows also need to complete the Annual Program Income Report due in November?

No - Postdoctoral fellows do not need to submit the Program Income report

We have an SBIR-Phase I that ends on December 31, 2022. What should we be doing?

SBIR have reporting requirements as outlines in the award notice. If you have a program question, please follow up with your Program Official.

I have an NSF SBIR Phase I grant and it has received an extension to May 31 2023. We have some expenditures on the grant project that have been incurred between 1/1/2022 and today (August 31, 2022) but we have not drawn those funds from ACM$ yet. If we do not draw these funds by 9/23, will they still be available when ACM$ comes back up on 10/3?

Yes, you will be able to request your funds in October when ACMS reopens.
We have completed our NSF Phase I SBIR grant, submitted our final report and received 100% of grant funds. Are there any additional financial summaries or reports due?

Please contact your NSF program official for reporting requirements and due dates.

I heard that the SBIR program has not yet been renewed/authorized. What legislation should we be watching for. Does this impact our pending NSF Phase 2 that should be in review this August. We submitted back in January of 2022.

Please contact your NSF Program Official for status updates on program phases.

As an SBIR recipient, if you have a no cost extension, can we use the remaining funds towards our salaries? E.g., 12 months’ salary extended to 18 months.

Please contact your NSF program official to get your assistance with this question.

I have an STTR award that ends on September 30. Do I submit the final report prior to accessing the final payment? If so, when?

Please contact your NSF program official to get your due date for your report.

Is there a way to see advance draws in ACMS?

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 transaction or award information.

Please note detailed information for payment transactions that occurred prior to October 2014, is not available via ACM$. In some circumstances, if the award involves another institution for which you are the designated reporting institution, some of the ACM$ detailed reports are not currently functioning. In either case, please contact your Grant Accountant for assistance.

Please distinguish between funds not taken out of ACM$ and funds taken out but not used and need to be paid back?

The funds not taking out of ACMS means you have not drawn down, but the funds are still awarded. The funds that have been taken out but not used would imply that you’ve drawn down from ACMS but maybe not expensed on your side. If you’ve overdrawn these funds that means you have funds that needs to be returned.

Is there a requirement for any advanced funds to be tracked in an interest-bearing account?

Yes, there is a requirement in NSF PAPPG requiring advanced payment be maintained in interest bearing accounts. Please see chapter VIII – Financial Requirements and Payments, section D.3 – Interest Earned on Advanced Payments. Furthermore, we always suggest you request your funds to meet your immediate business needs. It usually takes 2 business days to reach your account.
Does the PI need to submit all expenses like receipts and paystubs?

NSF does not collect your receipts; we recommend that you keep all your records for audits.

We are transferring funds to another institution through a grant transfer request. The balance we are transferring does not match NSF records. How can this be corrected?

If the NSF balance is less, then you need to return funds back to the award. The refund can be done thru an ACMS adjustment, pay.gov. or check.

If we do need to drawdown after the 120-day liquidation period, is the payment request done the same way as during the awarded period or do we need to submit backup data or justification for late payment requests?

Yes, if the award is closed in ACMS, then you must request an “Adjustment” to a Financially Closed award. These requests may also be subject to Post-Award Adjustment Reviews where additional support documentation may be required.

I’m a nonprofit and was awarded a 5-year grant. Once we received the award, I requested the first 12-month period of funding as we don’t have advance budget capabilities. Do I need to return these funds? Or should I reach out to the NSF grant manager?

NSF recommends requesting funds for immediate business needs and suggest not holding on to excess funds for a year.

If we have the last date to draw approaching on ACM$ and we know our final expenditures, but they have not all been paid out yet, is it recommended to wait to submit the payment request for those expenses until they are paid out or to request the payment prior to the ‘last date to draw’ on ACM$?

You can wait to request the funds as an adjustment to a closed grant up to 14 months after the award closes in ACMS so long as it is not impacted by canceling funds. If the award has canceling funds, do not wait.

If grant expenses are incurred after the end date of the grant, do we have a three-month grace period?

All grant expenses must be incurred before the grant expires. You have up to 120 days to submit the final request for payment in ACMS.

What is a "single audit"? I read that if more than $750K was spent on a contract in one year, a single audit is required. What is that? Who can do one?

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