NSF Cash Management FAQs

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 improving 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 Awards Cash Management $ervice (ACM$) 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: www.research.gov/research-portal/appmanager/base/desktop?_nfpb=true&_pageLabel=research_node_display&_nodePath=/researchGov/Service/Desktop/AwardCashManagementService.html

3

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 FastLane. For more information, please see the About Notifications and Requests on Research.gov: www.research.gov/research-portal/appmanager/base/desktop?_nfpb=true&_pageLabel=research_node_display&_nodePath=/researchGov/Service/Desktop/NotificationRequest.html

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

Instructions for registering as an ACM$ user have been recently updated when this functionality was moved from FastLane to www.research.gov and can be found on the About Account Management help page: www.research.gov/research-portal/appmanager/base/desktop?_nfpb=true&_pageLabel=research_node_display&_nodePath=/researchGov/Service/Desktop/InstitutionAndUserManagement.html

5 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 GCMS accountant. When a user receives this error message, it usually indicates the institution setup in our Financial System is incomplete.

6 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.

7 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$. It doesn't happen often, but if your permissions were just added the day you are experiencing trouble, please wait until the next day and try logging into the system again. If you continue to experience problems accessing ACM$, please contact the NSF help desk at (800) 673-6188.

8 Who can reset my password?

Instructions to reset your Research.gov password can be found on the Password Reset Guide at: www.research.gov/common/attachment/Desktop/Rgov%20Password%20Reset%20Guide.pdf

9

Who do I contact when I have questions?

For post-award financial questions or questions concerning payments and the use of ACM$, your assigned GCMS accountant can be found by visiting 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 www.nsf.gov/bfa/dga/docs/liaison.pdf and the NSF policy office can be contacted by email at policy@nsf.gov.

10

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 new 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 3 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: www.sam.gov/SAM/pages/public/help/samQUserGuides.jsf

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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 three ways — using ACM$, Pay.gov or by 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:
www.pay.gov/public/form/start/10506005

Option 3: Mail a check

Send a check made out to 'National Science Foundation' to the following 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.).

12

Is my organization permitted to request advanced payments?

Uniform Guidance permits advance payments as defined in 2 CFR 200.305 (www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1&rgn=div5#se2.1.200_1305). NSF's standard payment policies and implementation of this regulation can be found in chapter VIII, section C. Payment Requirements of the PAPPG 19-1 (www.nsf.gov/pubs/policydocs/pappg19_1/pappg_8.jsp#VIIIC).

Timing of Payments

Advance payments to grantees 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 grantee 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 grantee 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.

13

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

Yes, adjustments may be submitted on ACMS 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 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 ± $1.
- Upward adjustments via ACM$ (a.k.a - additional payments) 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 translate to be 18 months past the end date of the award period of performance.
- Downward adjustments via ACM$ (a.k.a – returns or refunds) 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.

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 and you will only be permitted to do adjustments.

15

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 GCMS 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.

16

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.

17

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.

18

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.

19

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 GCMS accountant and/or DGA Grant Officer.

20

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 NSF Accountant will not be able to edit or remove an award threshold, however they can assist with helping you identify which office to contact.

21

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.

22 Why is it taking longer than 2-3 business days to receive funds from my payment request?

Some transactions require review and approval by a GCMS 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 up to date SAM registration to avoid any delays of this sort.

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

The most common reason for a reduced payment is that it has been reduced by a treasury offset.

More information regarding the Treasury Offset Program (TOPS) can be found at www.fiscal.treasury.gov/fsservices/gov/debtColl/dms/top/debt_top.htm. If you have questions regarding an offset, please call (800) 304-3107.

In some instances, your payment request will only be partially accepted which means 1 or more awards for which payment was requested against failed to post to our financial system. More information can be found regarding the particular awards that had issue in an error message contained on the transaction in ACM$ and by contacting your assigned GCMS accountant.

24 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 both of these cases, you will need to contact your GCMS Accountant in order to obtain the report.

NSF Critical Dates

1

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

The Award Cash Management Service (ACM$) will be temporarily unavailable beginning September 23rd at 2:00 p.m. EDT. Awardee organizations will NOT have access to the ACM$ 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 GCMS Accountant listed at www.nsf.gov/bfa/dfm/cmeab.jsp. If you are unable to contact your GCMS 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, the GCMS accountants will notify all institutions that have awards with funds to be canceled each fiscal year.

4

Why is my award listed as cancelling in ACM$ and why did I get a canceling email from my GCMS 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 2020 this means that any unspent appropriations from FY 2014 (October 1, 2013 – September 30, 2014) will be canceled by September 30, 2020.

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 cancelling 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 include a planned extended duration and some reasons include 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 PI's 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 2020, only the part of an award that was funded with the FY 2014 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 2014, FY 2015, and FY 2018. September 30, 2020, marks the 5th year after the FY 2014 appropriation's two-fiscal year period of availability, whereupon FY 2014-appropriated funds are canceled. The 2015 and 2018 funds will still be available. The FY 2015 funds will cancel by September 30, 2021, and the FY 2018 will cancel by September 30, 2024. 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	Cancelation Date
12/01/2013	FY 2014	12/01/2013 – 09/30/2015	09/30/2020
10/01/2014	FY 2015	10/01/2014 – 09/30/2016	09/30/2021
02/01/2018	FY 2018	02/01/2018 – 09/30/2019	09/30/2024

8 My award was granted a No-Cost Extension with an end date past the cancelation 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 cancelation 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 cancelation date.

However, it is inappropriate to request advance payments of canceling funds simply to allow further expenditures to be incurred after the September 30th cancelation 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 cancelation date is not allowable.

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

No, not for funds impacted by the cancelation. 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, 2020, 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.

10 I have an award that was P.I. transferred to our institution about a year ago. I think it has fiscal year 2014 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 2014, 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, 2020. The payment rules also apply whereby awardees must complete their final cash draws for the canceling awards by September 23rd at 12:00 p.m. EDT.

Program Income Reporting

1

Who is required to submit a program income report?

The 2019 Proposal and Award Policies and Procedures Guide (PAPPG 19-1, Chapter VII.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

What is program income? Is it the revenue I received in response to my payment request?

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

3

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.

4

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

5

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 at: www.research.gov/programincome

6

Where do I submit the Program Income Reporting Sheet?

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

7

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.

Baseline Monitoring Activities

1

Final Unliquidated Balances

Large unliquidated balances nearing the end of an award are monitored for concerns. The criteria for this effort is defined as awards with high unliquidated balances of 75% or greater within 3 months prior to the expiration date. Each month, GCMS 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

Payment Testing

From February to June each year, NSF conducts a statistically valid random sample selection of grantees that made a payment request from ACM$ during the prior fiscal year (Oct 1-Sept 30). Emails are sent to the ACM$ Certifier 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 first line of defense of checking for improper payments before payment is requested.

3

Annual Cash on Hand Validation

From February to March each year, 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 the ACM$ Certifier 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.

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 3-5 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

Are 1099's issued for 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 DUNS number or SAM.gov registration, we collect the banking information and other important data via the collection of the Fast Start Direct Deposit Form that should have been provided to you with your award packet. Please complete this form and submit via secure fax (703) 292-9006 or call (703) 292-4443 for secure email instructions. Please do not submit the form via unsecured email since it contains sensitive data. If you have not received the Fast Start form, please contact your program officer or GCMS 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 Program Officer contact if you require access to more award funds as your NSF Accountant will not be able to edit the award threshold.

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 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, in any sense, 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 to submit single audit reporting package?

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

2

How can grantees obtain a grant's CFDA Number?

CFDA numbers are included at the end of all NSF Award letters. Visit www.nsf.gov/bfa/dias/policy/cfda.jsp for a catalog of CFDA numbers.

3

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

Starting in December 2020, the DUNS number will no longer be the official identifier for doing business with the U.S. Government. The U.S. General Services Administration (GSA) is leading this project and more information regarding project status and additional FAQs can be found at gsa.gov/entityid.

4

How can grantees get copies of all NSF Award letters?

Go to FastLane > Research Administration > 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: www.research.gov/research-portal/appmanager/base/desktop?_nfpb=true&_eventName=viewQuickSearchFormEvent_so_rsr

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

The following 2 webpages would be a great place to start:

- www.nsf.gov/bfa/dias/policy
- www.nsf.gov/awards/managing/rtc.jsp

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