



Award Cash Management Service (ACM\$) and Year-End Critical Dates 2023 Webinar Questions

Can we get a copy of the presentation?

The August 30, 2023 webinar presentation and recording can be found at <https://nsf.gov/bfa/dfm/cmeab.jsp>.

Where can the PAB Frequently Asked Questions be found?

The 2023 version of the PAB FAQs can be found at [NSF Post-Award Financial FAQ | 2023](#).

Do all NSF drawdowns need to occur before 9/25/2023 or can this be done after 10/2/2023?

Yes, by September 25, 2023 at 2:00PM EST, for awards that have cancelling funds. If your funds are not cancelling in fiscal year 2023 you will be able to draw down once ACM\$ reopens in October.

Can cancelling funds be extended?

No, cancelling funds cannot be extended.

If our grants end January 2024, will we have until the end of January to spend the funds, or will they cancel earlier?

Not all awards are impacted by cancelling appropriations. If your award is impacted, your ACM\$ point of contact will receive notification emails and the award will be flagged in ACM\$ directly.

Does the PI need to submit all expenses like receipts and paystubs?

NSF does not require your receipts; however, we recommend that you keep all your records due to possible audits.

This is my first-time requesting payment on ACM\$. Once I certify, is it automatically paid, or do I need to send an invoice?

If most cases, there is no additional action on your part after the transaction is certified.

NSF does not collect your receipts; you should keep all your records due to possible audits.

Is the “close date” in ACM\$ the last day to draw funds?

No, the close date is the date the award is financially closed. Typically, you have 14 months after the award is financially closed to draw funds (request funds through the Adjustments Tab in ACM\$) or a shorter period if the funds cancel.

Is there an additional 120 days after the close date to draw funds?

Funds can be drawn for 120 days after the award expires. After 120 days, the award will be financial closed and upward adjustments are permitted for 14 months or a shorter period if the funds cancel.

Are funds handled FIFO?

In most cases, the funds are handled as First in First Out (FIFO).

How do I find my assigned NSF Grant Accountant?

Grant Accountants are assigned by state and can be found at <https://www.nsf.gov/bfa/dfm/cmeab.jsp>.

What is meant by cancelling funds? Does it mean at the end of the project period?

NSF appropriations must comply with the public laws 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 research-related appropriations the period of availability is a two-fiscal year period, not necessarily 24 months.

If your award is funded with fiscal year 2017 funds, those funds will cancel at the end of this fiscal year.

I have not received the cancelling funds notifications so far. Should I contact my NSF Financial Contact to verify this?

If you have not received any notifications, your institution doesn't have any awards with cancelling funds. Also, the notifications are sent to the institution's ACM\$ points of contact (the latest ACM\$ Preparer and Certifier). We ask that the ACM\$ points of contact act as a liaison to communicate with PIs and anyone involved with managing the award.

To determine which awards are cancelling this fiscal year, look for a Red Flag next to the award number in ACM\$. Feel free to contact your Grant Accountant who can be found at <https://www.nsf.gov/bfa/dfm/cmeab.jsp>.

Outside of the DFM notification of the amount cancelling, are we able to go in and see this amount as drawdowns continue through September 25th

Award specific historical detail can be accessed and exported from the Award Amendment and Splits page. If a particular transaction or award number is known, the search functionality can be used to find the desired transaction or award information more directly.

Which page of the presentation can I find a visual of the red flag?

A visual can be found on page 15 of the presentation which can be found at <https://nsf.gov/bfa/dfm/cmeab.jsp>.

Will there be a MOD to de-obligate cancelling funds that were not drawn before the cutoff?

Only the unused amount that is cancelling will be de-obligated after the September 25, 2023 at 2:00PM EST system cutoff and will not be available when the systems reopens in October.

Does the September close date have an impact on multi-year awards?

Yes, but only for funds that are cancelling. Funding from subsequent years will be available when the system reopens in October.

If we withdrew larger amount than needed from ACM\$, and we need to return funds after 9/30/23 that were marked as cancelling, can this be done by ACM\$ or do we need to send a check? Is there a limit on the amount that can be returned?

All or a portion of the amount withdrawn can be returned. Returns through ACM\$ are only permitted until the funding cancels. Once cancelled, the funds can be returned using the two options below:

- Option 1: 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 2: Send a check made payable to National Science Foundation to the following address:

National Science Foundation
Attention: NSF Cashier
2415 Eisenhower Avenue, C7000
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.).

Are there any tax implications for the amount that was returned for that calendar year?

NSF does not offer tax advice. Specific questions regarding taxation and tax liability should be referred to the IRS.

We returned funds by check. Will our draws be reduced in ACM\$? It is still showing the full amount.

If the funds returned involve canceled appropriations, the balance for the specific award will not be updated as we must remit these funds directly to the US Dept of Treasury. If canceled funds are not involved and your remittance hasn't been applied to your award in 30 business days, please contact your Grant Accountant who can be found at <https://www.nsf.gov/bfa/dfm/cmeab.jsp>.

What is important about September 30th? Is that NSF's fiscal year end date and how does that relate to our fiscal year?

September 30th is the end of the NSF fiscal year and isn't associated to any institutions fiscal year.

Does NSF require interest calculations on remittals for excess cash on hand? If yes, are there any aids on how to calculate this interest?

Please refer to the Proposal & Award Policies & Procedures Guide (PAPPG) [Chapter VIII Section D.3 "Interest Earned on Advance Payments"](#) for more information.

Should we request all of our funds at once?

Each payment request should be limited to the minimum amount needed to meet your immediate business needs. For SBIR or Fellowship awards, please follow the terms and conditions as well as the guidance you receive from your Program Office.

My award began 9/1/23, when should I expect the funds?

Awardees must submit a payment transaction in ACM\$. Once the transaction is certified, you can expect the funds in the bank account stored in our financial system in 3-4 days business days.

Is there a query in ACM\$ that will provide the entire payment/draw history per award? There is only payment history provided per lump sum draw. Please let me know.

Award specific historical detail can be accessed and exported from the Award Amendment and Splits page. Transaction specific historical detail can be accessed by selecting a particular transaction from the Historical Transactions page. If a particular transaction or award number is known, the search functionality can be used to find the desired transaction or award information more directly.

How far back does the historical data in ACM\$ go?

Historical data dates back to 2014.

Our grant expires Aug 31, but I don't see a red flag icon. Could you explain why?

The grant expiration date and cancelling funds date don't necessarily correlate. If you don't see the red flag or you didn't receive the email notifications, your grant doesn't have cancelling funds. Please contact your Grant Accountant for confirmation who can be found at <https://www.nsf.gov/bfa/dfm/cmeab.jsp>.

Our ACMS point of contact saw a red flag earlier this year. Our PI requested a No Cost Extension in July; it was approved in July. We don't see the red flag anymore. What should we do?

If you are not receiving the email notifications, the award doesn't have cancelling funds. Please contact your Grant Accountant for confirmation who can be found at <https://www.nsf.gov/bfa/dfm/cmeab.jsp>.

How does all of this (cancelling funds) affect grants that are meant to be only for one year?

It typically doesn't, only awards that have experienced delays and are in no-cost extension periods are impacted. In general, a funding appropriation has a total of 7 years before it cancels, a two-fiscal year period of availability and then five years after the period of availability.

I noticed some awards with red flags not showing up in the email notification, do we need to do anything for them?

No action is required for awards that are not on the email notification. Awards with cancelling funds are identified in ACM\$ with the red flag at the beginning of each fiscal year. ACM\$ is not dynamic throughout the year to remove the flag once all cancelling funds have been liquidated, however an award will be removed from the email notification once the impacted funds have been fully liquidated.

Are there any plans to include the Red Flag on the template download?

Not at this time, but thank you for the suggestion.

We have an award that started Feb and ends October 31 - does that require us submit a report for Sept 30 and remove all funds by Sept 30?

As long as the funding is not cancelling you will be able to make additional payment requests after the ACM\$ reopens in October. Non-financial deadlines are not impacted by cancelling funds or the ACM\$ shutdown on September 25, 2023 at 2:00PM EST.

How does obtaining a No Cost Extension affect the 120-day money availability after the end of an award?

No-cost extensions extend the period of performance, not the availability of the funding. If the award has multiple funding years, the end date may be granted past the cancelling date, however, only non-cancelling funds remain available.

Our award ends 8/31/2023, until when can we draw down funds for this award?

Typically you have 18 months (120 days until the award financially closes plus an additional 14 months after the award closes) after the award ends to draw down funds or a shorter period if the funds cancel.

How do I confirm the final date to use funds?

If the award has funds that cancel this fiscal year, the final date to request funds is September 25, 2023 at 2:00PM EST.

Other than the final draw of funds for the awards with cancelling funds as of Sept 30, 2023, what must be done to close out the grant from the institution's side?

Close out per your institution's established policies and procedures.

Where in ACM\$ can I view award documents for open awards?

Award documents are not available in ACM\$ directly. These types of documents can be found in the Awards & Reporting module of Research.gov.

When receiving a notice of expiring funds, I check the award expenditures and have found that sometimes more currently issued funds are expended in ACM\$ but the older funds are not expended in ACM\$. How does NSF decide which funds to apply the draw too? What steps should we take when we find this situation in the future?

In most cases, the funds are handled as FIFO. Please contact your NSF Grant Accountant, the funds can be reallocated if appropriate.

We have a GRFP that closes 12/29/24, but the student finished two years ago and there is a remaining balance. So we have been notified by NSF about lack of activity; however, we still don't understand how to end/de-obligate the award. Do we need to do anything?

You may submit a \$0.00 payment request in ACM\$ and check the Final Flag check box.

We are in the process of renewing our UEI with SAM.gov and having a challenge with providing them a document as proof of incorporation date from 1961. Although our district UEI is working on this, our colleges have been renewed and have an active registration with SAM.gov. I processed a drawdown for our two NSF grants for colleges and the funds were denied for payment due to our district's pending registration renewal. Is there any way we can get our drawdowns approved for our two colleges?

In this case, it sounds like the UEI associated with the award is the district UEI which has gone inactive. Awardees must have an active SAM registration to receive payments. Please contact your Grant Accountant who can be found at <https://www.nsf.gov/bfa/dfm/cmeab.jsp> with your specific issue.

Do we have a final financial report we need to submit for our grant?

NSF doesn't require submission of the SF 425 Federal Financial Report.

We have a Graduate Research Fellowship and cannot access the Verify Satisfactory Progress report that is due August 31, 2023. What do we do?

Reach out to the Research.gov Help Desk (<https://www.research.gov/research-web/content/contactus>) or contact the GRFP program office.

I am a recipient of a postdoctoral fellowship for a period of two years, can I put it on hold for a period of three months in order to conduct an internship?

Please contact your NSF Program Officer or NSF Grants Official.

There's a question on the NSF annual project report that asks about "changes that have a significant impact on expenditures." What counts as "significant" in this context?

Non-financial reporting questions must be directed to your NSF Program Officer. [Awards - Federal-Wide Research Terms and Conditions | NSF - National Science Foundation](#) may be a good resource.

Where can we find the final report submission date?

Non-financial reporting questions must be directed to your NSF Program Officer. [Awards - Federal-Wide Research Terms and Conditions | NSF - National Science Foundation](#) may be a good resource.

We have a new award; can you direct us to where to look for accounting and documentation requirements so that we can appropriately track expenses?

NSF does not require documentation, however, we recommend that you keep all your records due to possible audits. Please follow the established policies and procedures of your institution related to required documentation and expense tracking.

Can you say more about audits? Are NSF awards subject to audits by the IRS or by the NSF, both, neither? Are there factors that make an audit more or less likely? Is there a statute of limitations on the audit period? Are transaction summaries (e.g. bank statements) sufficient documentation or are original invoices/receipts necessary for research expenditures?

More information about record retention and audits can be found in the [PAPPG Chapter VII Section E](#) as well as the NSF [Grant General Conditions](#).

We will have a workshop for students and serve dinner since it is held between 5-7pm. Do we need to get preapproval?

Please direct this question to your NSF Grants Official.

How long does it take for an award to be transferred to a successor institution after a PI has moved to that institution?

PI transfer questions must be directed to your NSF Program Officer or NSF Grants Official. Processing times may vary.

How can we update our institutional contact for notices of new awards?

See the guidance for adding a new role at [Research.gov - About Account Management](#).

If my grant funding was delayed and we already started using funds from investors, can we pay back the investors when funds arrive?

Federal funds must be used for the intended purpose of the approved program or project.

SBIR Awardees

SBIR awards follow the same cancelling funds rules as any other award but are often not impacted. Funds must be drawn down by September 25, 2023 at 2:00PM EST if your award has cancelling funds. Funding from subsequent years will be available when the system reopens in October.

SBIR reporting requirements are outlined in the award notice. Please contact your Program Officer with questions related to reporting or any other programmatic matters.

Program Income

Program income reporting doesn't apply to SBIR award recipients or fellows.

There will be an upcoming FY23 Program Income webinar. An email notification with the time and date will be sent. Please visit <https://www.nsf.gov/bfa/dfm/cmeab.jsp> to view FY22 Program Income Webinar presentation recording, slides and FAQs.

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.

If you have program income that was missed or not reported a prior year, you can simply submit a single catch up/revised report at any time. You don't need to wait until the next reporting period.