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28th ANNUAL NSPAA TECHNICAL
ASSISTANCE WORKSHOP

Award Management – The Risk

Speakers

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Mission Statement

Division of Grants and Agreements (DGA)

“Support the issuance of NSF assistance awards and other agreements by providing business, financial, and award administration assistance from pre-award through closeout.”

<https://www.nsf.gov/bfa/dga/>

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Main Office: 703-292-8210

effective February 12, 2024

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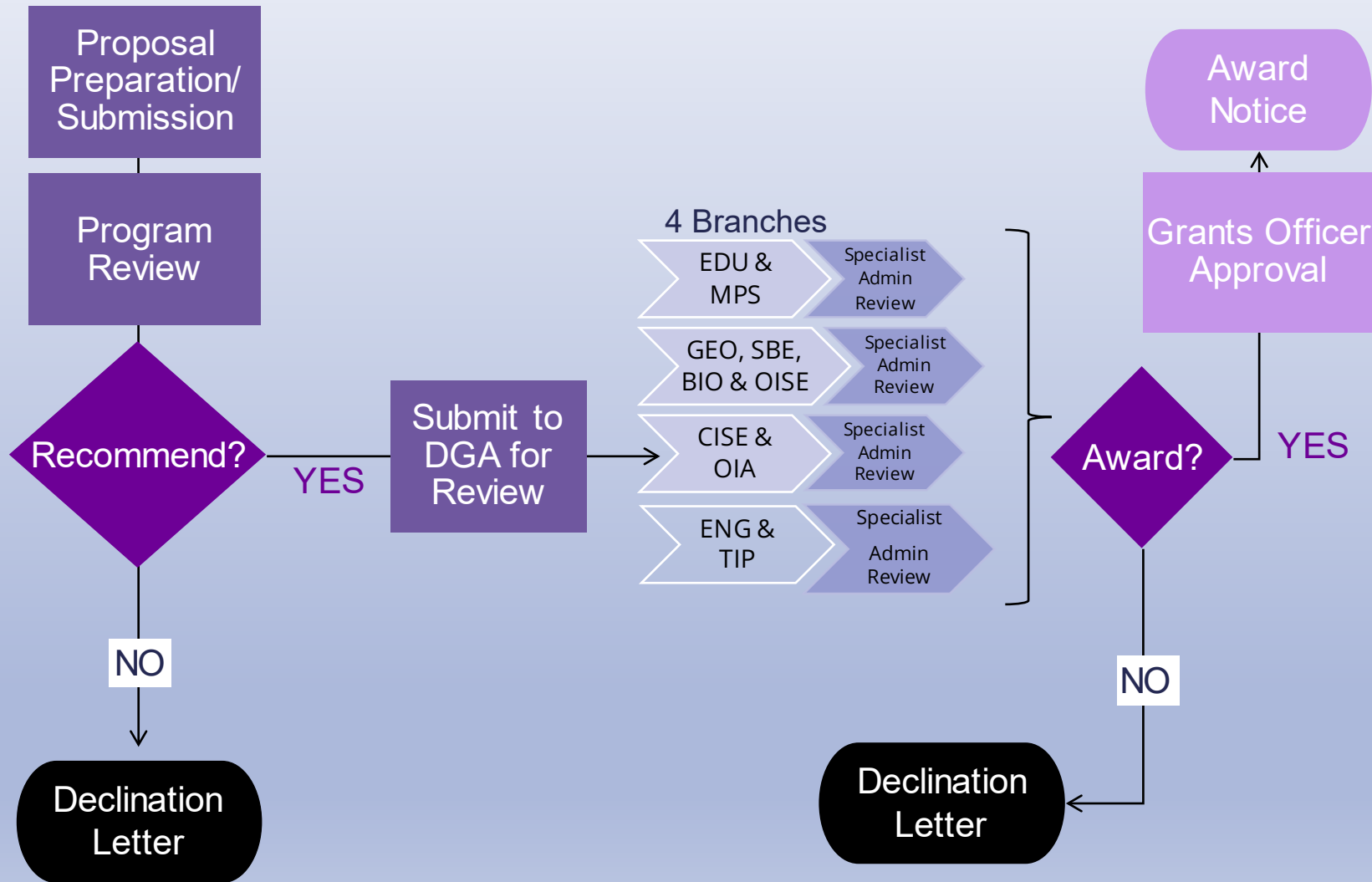
How Many Award Actions Does DGA Process Each Year?

DGA Typically Approves

- ~12,000 New Awards
- ~5,000 Supplements/Continuing Grant Increments
- ~5,000 Non-funded actions



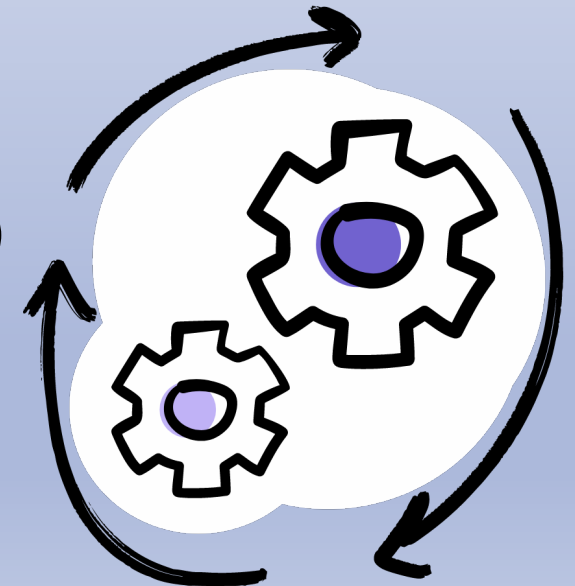
NSF Award Process - Overview



NSF Award Types

What Kind of Awards are Issued?

- **Assistance Awards (DGA)** - the principal purpose of which is to transfer anything of value from NSF to the grantee for them to carry out a public purpose; and not to acquire property or services for NSF's direct benefit or use.
 - Grants (*Standard and Continuing*)
 - Cooperative Agreements
 - Fellowships
- **Other Types of Awards (Other Offices within BFA)**
 - Acquisitions
 - Contracts
 - Other Arrangements



Proposal Budgets

DGA reviews the proposal to ensure budgetary and administrative conditions are in accordance with the funding opportunity.

Budget Line F, Participant Support Costs

- Know the definition of participant support. Be aware of NSF's policy with respect to participant support and watch out for unallowable entertainment and indirect costs.

Budget Line G, Other Direct Costs

- Subawards (G.5) Be sure that sub-recipient budgets and budget justifications are included as part of the proposal budget.
- Other (G.6) Itemize other direct costs clearly in the budget justification and beware of unallowable costs.

Proposal Budgets (cont'd)

Budget Line I, Indirect Costs

- Charge in accordance with your most recent federally negotiated rate agreement.
- In most cases, a supplement should use the rate used for the original award.

Budget Justification

- No more than five pages.
- The amounts for each budget line item requested must be documented and justified.
- Amounts budgeted must be consistent with the proposing organization's policies and procedures and cost accounting practices used in accumulating and reporting costs.

Award Requirements

Award Terms and Conditions

- Terms and conditions are identified in the award notice
- For questions about an award reach out to the grants and agreements officer

Award terms and conditions

When you receive an award notice from NSF, it will specifically identify certain conditions that are applicable to, and become part of, your award.

Part II of NSF's **Proposal and Award Policies and Procedures Guide (PAPPG)** covers the NSF award process, from issuance and administration of an NSF award through closeout. When your award notice's conditions reference a particular section of the guide, that section becomes part of the award.

NSF's Conditions webpages provide the full text of the terms and conditions used to manage NSF grants and cooperative agreements. Topics covered on these pages include awardee responsibilities, federal requirements, pre-award costs, no-cost extensions, significant project changes, travel, allowable costs, project reports, final report requirements and more:

- **Grant General Conditions**
- **Research Terms and Conditions**
- **Cooperative Agreement Conditions**
- **Special Conditions** for NSF conference or group travel awards, awards made to international organizations, or awards involving international research.

Together, the **PAPPG** and **Grant General Conditions** detail NSF's administrative requirements, cost principles and audit requirements for its awards. If these two documents are silent on a specific area covered by **2 CFR § 200**, the requirements specified in 2 CFR § 200 must be followed.

Typical Areas of Questions for DGA

Conference Proposals and Participant Support Costs

- Definitions of budget line items
- Allowable costs

Addition of Sub-Awards and Sub-Recipient Monitoring

- Submit request through Research.gov; must have UEI number and be registered in Research.gov
- Monitoring requirements outlined in 2 CFR 200

Award Close-Out and Mandatory Cost-Share Requirements

- Most awards automatically closed
- If special terms & conditions in award, need requirements fulfilled, reports submitted, manual close-out

Common Reasons for Delays in Award Processing

Reasons Include...

- Overdue project reports
- Not following solicitation requirements
- Missing Institutional Review Board (IRB) and Institutional Animal Care and Use Committee (IACUC) approvals
- Unallowable or unjustified budget items

Post Award Management

Recipient Notifications to NSF

- Grantee-Approved No-Cost Extension
- Significant Changes in Methods or Procedures (Other than Changes in Objective or Scope)
- Significant Changes, Delays or Events of Unusual Interest (Other than Changes in Objective or Scope)
- Annual and Final Cost Share Notification

Recipient Notifications to NSF

- Conflicts of Interest that can not be satisfactorily managed, reduced or eliminated and research that proceeds without the imposition of conditions or restricts when a conflict of interest exists
- Finding/Determination that a PI or co-PI has been found to have violated awardee policies or codes of conduct, statutes, regulations, or executive orders relating to sexual harassment, other forms of harassment, or sexual assault
- Placement by the recipient of a PI or co-PI on administrative leave or the imposition of any administrative action on the PI or any co-PI by the awardee relating to any finding/determination or an investigation of an alleged violation of awardee policies or codes of conduct, statutes, regulations, or executive orders relating to sexual harassment, other forms of harassment, or sexual assault.

Recipient Requests for NSF Prior Approval

- Changes in objectives, scope, or methods/procedures
- Changes in PI, co-PI or person-months devoted to the project
- Second no-cost extension
- Transfer of funds from participant support to other categories of expense
- Subawarding, or transferring part of an NSF award (subaward)
- Postaward additions of postdoctoral scholars

No Cost Extensions

- Awards with \$0 balances cannot be extended.
- Awards cannot be extended just to spend remaining funds.
- Submit Grantee-Approved NCEs at least 10 days prior to the award end date.
- Submit the NSF-Approved NCEs at least 45 days prior to the award end date.
- Research.gov will automatically determine what type of NCE is appropriate based upon eligibility.
- NSF-Approved NCEs may be submitted “late,” but you will need to explain why.
- Verify that the no cost extension changed the end date.

Award Transfers

Awards are made to the Organization, not the PI

If the PI is moving to a new Organization, the transferring organization typically has the options below:

- Nominate new PI: The request will be reviewed by the NSF Program Officer and sent to DGA for final review/approval.
- Request to sub-award
- Agree to transfer – New Award issued to New Awardee
- Terminate: Contact DGA and the NSF Program Officer immediately. There is no module for requesting termination of an award.

These and other possible alternatives should be discussed with the Grants and Agreements Officer in DGA.



Unallowable Costs

Unallowable Costs

- Simple Definition
- Delays Budget Proposal Approval
- Costs should align with:
 - Uniform Guidance (2 CFR 200)
 - Part 31 Contract Cost Principles and Procedures (FAR)
 - Proposals & Award Policies & Procedures Guide (PAPPG)
 - Federal Travel Regulations (FTR)



Unallowable Costs

- Proposed vs actual compensation/salary charges received by the employee
- Application of incorrect fringe and indirect cost rates
- Unreasonable travel costs (i.e., hotel rates, meals, personal travel, etc.) and higher than rates allowed
- Meals charged to awards for employees who are not on travel status
- Participant Support costs not adequately documented, especially meals and typically unallowable costs (e.g., entertainment, promotional items, gifts, etc.)
 - Field trips to a baseball park, movie theatre, t-shirts/tote bags with entity/project name, and iPads, etc. These items require specific detail in the proposal budget justification and post award prior approval if need is determined post award.

Criteria Affecting Allowability of Costs

Allowable §200.403

- Costs must be both necessary and reasonable for proper and efficient performance and administration of the award.
- **Costs must meet the requirements and all limitations contained in the statutes, regulations, and grant terms and conditions, guidance, and solicitation (and university policy).**

Reasonable §200.404

Allocable §200.405

- Costs are allocable to a federal award if the goods or services involved are chargeable or assignable in accordance with the relative benefits received.
- **Costs may be allocated or transferred to benefitted projects on any reasonable documented basis.**
- **A documented allocation methodology is required if costs for two or more projects or activities occur in proportions that cannot be determined because of the interrelationship of the work involved,**
- **Allocable costs can be direct or indirect costs**

Treated Consistently §200.412, §200.413 and §200.414

- Costs may be charged as either direct costs or indirect (F&A) costs, depending on their identifiable benefit to a particular award.
- **Costs incurred for the same purpose must be treated consistently across all funding sources.**
- **Cost may be charged only to the federal award or indirect pool to which they relate, and not or used to meet cost sharing.**
- Costs may be charged as either direct costs or indirect (F&A) costs, depending on their identifiable benefit to a particular award.
- **Costs incurred for the same purpose must be treated consistently across all funding sources.**
- **Be charged only to the federal award or indirect pool to which they relate, and not be included as a direct cost or used to meet cost sharing.**



Criteria Affecting Allowability of Costs

Conformance

- Conform with federal law
- Conform with state and local policies
- **Conform with limitations and exclusions as identified in the terms and conditions for the award**
- **Consistently treated in accordance with GAAP.**
- Not included as match.
- Net of applicable credits.

Adequately Documented

- Documentation must support the conclusion that the costs benefit the award and represent items received. This may include:
 - **Effort certified timely;**
 - **Purchase orders executed consistent with benefit to award (prior to end of performance period).**
 - **Vendor invoices properly approved; documentation to show that costs are supportable.**
 - **Costs are properly classified by expense category .**

Source: Uniform Guidance CFR 2, Part 200, Subpart E - Cost Principles

What Makes a Cost Unallowable

Certain Costs are Unallowable in Every Circumstance	Some Unallowable Costs are Allowable in Some Circumstances
<p>§200.423 Alcoholic Beverages</p>	<p>§200.423 Advertising costs are unallowable unless they are necessary to meet the requirements of the sponsored agreement.</p>
<p>§200.424 Alumni activity</p> <p>§200.431 Tuition benefits for family members other than the employee are unallowable.</p>	<p>§200.421 Public Relations Costs are unallowable except for costs specifically required by NSF agreement or for necessary communications with the public regarding the award.</p>
<p>§200.426 Bad debt</p>	<p>§200.426 Participant support costs as defined in 200.75 are allowable with the prior approval of the federal awarding agency</p>
<p>§200.434 Contributions and donations</p> <p>200.445 Goods and services costs for personal use</p> <p>§200.454 Membership costs</p>	<p>§200.432 Allowable conference costs include rental of facilities, costs of meals and refreshments, transportation, unless restricted by the federal award. Temporary dependent care costs above and beyond regular dependent care that directly result from travel to conferences are allowable costs provided that the conditions established in 2 CFR §200.474 are met.</p>

Avoiding Unallowable Cost Pitfalls

PRIOR WRITTEN APPROVAL

When a change requires NSF approval as specified in [Research Terms and Conditions \(RTC\), Appendix A](#), the request must be submitted via the

Notification and Request Module in Research.gov.

Except for the purpose of obtaining goods and services for the proposer's own use which creates a procurement relationship with a contractor, no portion of the proposed activity may be subawarded or transferred to another organization without prior written NSF authorization. Such authorization must be provided either through inclusion of the subaward(s) on an NSF award budget or by receiving written prior approval from the cognizant NSF Grants and Agreements Officer after an award is issued.

UNBUDGETED SUBAWARDS, CHANGES OF PI OR CO-PI:

For costs to be allowable, per the relevant PAPPGs, the grantee must formally submit the request via Research.gov and receive approval through an amendment to the grant, signed by the NSF Grants Officer.

UNSUPPORTED EXPENSES BY SUBRECIPIENT

The grantee must exercise its duty as the prime awardee to execute the terms of the subrecipient agreement, conduct a risk assessment of the subrecipient(s) and monitor the subrecipient, including ensuring costs charged to the award are documented and substantiated/validated; that record retention terms are consistent with the prime awardee.



Avoiding Unallowable Cost Pitfalls

PARTICIPANT SUPPORT COSTS

Event support costs may specifically be approved for the award, i.e., equipment rental, building space, and IT services, however those expenses cannot be processed as participant support costs.

INDIRECT COSTS (F&A) are not usually allowed on costs budgeted as participant support unless the grantee's current, Federally approved indirect cost rate agreement provides for allocation of F&A to participant support costs.

Participant support costs must be accounted for separately in the grantee's accounting system.

PARTICIPANT SUPPORT COSTS

Any additional categories of participant support costs other than those described in 2 CFR §200.1 (such as incentives, gifts, souvenirs, t-shirts, and memorabilia), must be justified in the budget justification, and such costs will be closely scrutinized by NSF.

ENTERTAINMENT

Costs of entertainment, amusement, diversion and social activities, and any costs directly associated with such activities (such as tickets to shows or sporting events, meals, lodging, rentals, transportation, and gratuities) are unallowable.

When costs typically considered as entertainment are necessary to accomplish the proposed objectives, they must be included in the budget and justified in the budget justification. Travel, meal, and hotel expenses of grantee employees who are not on travel status are unallowable. CFR §200.438.



Avoiding Unallowable Cost Pitfalls

MEALS AND COFFEE BREAKS

No funds may be requested for meals or coffee breaks for intramural meetings of an organization or any of its components, including, but not limited to, laboratories, departments, and centers. 2 CFR §200.432, supported by NSF.)

Meal expenses of grantee employees who are not on travel status are unallowable. 2 CFR §200.438.

FRINGE BENEFITS

Fringe benefits are allowable as a direct cost (if not included as an indirect cost) in proportion to the salary charged to the grant, to the extent that such payments are made under formally established and consistently applied organizational policies.

Technical Reporting Requirements

General Information about Project Reports

- NSF sends “reminder” notices for all reports – when they are due and when they become overdue.
- The report requirements for an award are available to the PI and all co-PIs via Research.gov.
- The SPO can run a report to show reports that are due and overdue via Research.gov for all the organization’s awards.
- Any active personnel—the PI and all co-PIs – may submit the reports.
- The SPO does not have access to submit the reports.
- When in doubt, contact your Program Officer, or the Research.gov Help Desk.

Technical Reporting Requirements

Annual and Final Annual Project Reports

- Must be approved by the NSF Program Officer
- Annual reports are due 90 days prior to the end of the current budget period
- Final annual reports are due no later than 120 days following the end date of the award

Project Outcomes Report (POR) for the General Public

- Not approved by the NSF Program Officer.
- Due no later than 120 days following the end date of the award

Technical Reporting Requirements

- By submitting the final project report, the PI is signifying that the scope of work for the project has been completed and that they do not anticipate that any further research activities (including a no-cost extension, supplemental funding, or transfer of the grant) need to be completed on the project.
- Submission of the final project report does not preclude the grantee from requesting any further payments for costs incurred during the period of performance.
- See PAPPG Chapter VII.D



Technical Reporting Requirements

Consequences for Overdue Project Reports

- No future funding – subject award or associated awards
- No administrative actions – subject award or associated awards
- Can impact other PIs' awards
- Will be reported to FAPIIS

Overdue Project Reports and FAPIIS



- The Uniform Guidance requires Federal awarding agencies to post overdue project reports at the time of award closeout to a **public-facing** repository of **poor performers** – the Responsibility/Qualification (R/Q formerly [FAPIIS](#)).
- No one wants to go into FAPIIS. **Don't wait until it's too late.**
- Click [here](#) to learn more about the project reporting module on Research.gov and see the current status of your reports.



Awardee Responsibilities – Keys to Success

- Train staff so they understand their roles and responsibilities.
- Be consistent!
- Maintain timely and effective lines of communication. Know who to contact for relevant information. In general...

PI: *Your NSF Program Officer for technical/scientific questions
*Your Sponsored Research Office (SRO) for administrative questions

SRO: *DGA Officer for award specific questions. Always include the award number in any email or communications to assist us with responding to your inquiry.

*NSF Policy Office with general grant policy questions

Awardee Responsibilities – Keys to Success

- Comply with all relevant federal regulations and national policy requirements.
- Adhere to the terms and conditions of an NSF award.
- Read your award notice carefully! It may include project or award-specific requirements, such as:
 - Funding restrictions
 - Special reporting requirements
 - Special terms and conditions or other instructions

Awardee Responsibilities – Keys to Success

- Make sure the award has an active PI.
- Manage funds prudently:
 - Allowable
 - Allocable
 - Reasonable
 - Necessary
- Track report requirements.
- Establish appropriate policies and procedures (written), oversight, and internal controls.



Who to Contact on Your Campus and at NSF

- Your Organization's Sponsored Projects Office – questions on proposal preparation & submission; general policy questions; guidance in the PAPPG
- NSF Program Officer – programmatic questions; questions on guidance in a funding opportunity
- NSF Grants & Agreements Officer – questions related to an NSF award
- NSF Policy Office – general policy questions; questions on proposal preparation, and other guidance specified in the PAPPG



Resources

Uniform Guidance (2 CFR 200)

- <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200>

FAR – Federal Acquisitions Regulations

- <https://www.acquisition.gov/far/part-31>

PAPPG - Proposals & Award Policies & Procedures Guide

- [PAPPG Introduction \(nsf.gov\)](#)

FTR - Federal Travel Regulations

- www.gsa.gov

NSF Policy Outreach

- <https://nsfpolicyoutreach.com/>

**For the full list, see the
Research Terms and Conditions, Appendix A Prior Approval Matrix**

<https://www.nsf.gov/awards/managing/rtc.jsp>

NATIONAL SCIENCE FOUNDATION

PROPOSAL AND AWARD POLICIES AND PROCEDURES GUIDE



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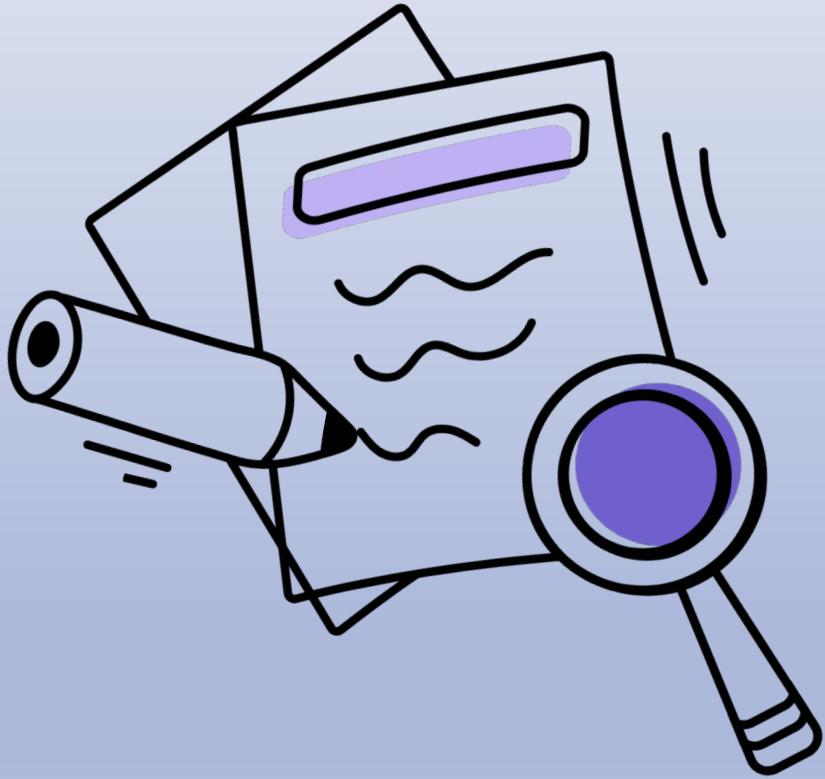
Effective May 20, 2024
NSF 24-1
OMB Control Number 3145-0058

SCAN ME



For More Information

“Ask Early, Ask Often!”



- DGA Website: <https://www.nsf.gov/bfa/dga/>
- Policy Office Website: <https://www.nsf.gov/bfa/dias/policy/>
- NSF Division of Financial Management for questions related to payment, financial policy, financial reporting, ACMS.
- Follow Research.gov directions and edits.
- Read error messages received in Research.gov – make screen shots to include in emails to Help Desk and PO
- Remember to submit sub-recipient information to the Federal Subaward Reporting System (FSRS)
- For Research.gov questions, call the Research.gov Help Desk at 1-800-381-1532



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