• Which grant conditions apply to carry-over funds for awards made prior to December 26, 2014, when a new increment is awarded after December 26, 2014?
  ▪ If a new increment has been awarded after December 26, 2014, then the new incremental funds, as well as any carry-over funds that were awarded before December 26, 2014, are governed by the UG.

• What rules apply to non-funding amendments?
  ▪ The rules in effect prior to December 26, 2014 apply to non-funding amendments, including non-funding amendments made after December 26, 2014.

• Will the extension from 90 days to 120 days for expenditures reporting apply to awards made prior to December 26, 2014?
  ▪ Yes. Expenditures reporting must now be submitted no later than 120 days, as opposed to 90 days, after the grant ends in the Award Cash Management Service (ACMS). This extension also applies to awards made prior to December 26, 2014.

• Can less than the federally negotiated indirect cost rate be specified on an award budget?
  ▪ No. If the recipient or subrecipient has a federally negotiated indirect cost rate, that rate must be used. If a subrecipient has no federally negotiated rate, NSF does not want the subrecipient to use less than the 10% de minimis rate specified in UG § 200.331(a)(4). In addition, NSF is now allowing foreign entities to use the 10% de minimis rate, whereas previously, NSF would not provide indirect costs to foreign entities.

• Which prior approvals is a recipient required to obtain?
  ▪ Prior approval requirements have been updated in Article 2 of NSF’s Grant General Conditions. If the requirement is not specified in Article 2, then it is not required for NSF awards. Note that the rules regarding participant support costs have been modified to require prior approval for additional categories of participant support costs that were not identified in the approved budget.