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| **AWARD RECIPIENT: *DOMESTIC AND FOREIGN NON-FEDERAL ENTITY*** |
| **Fiscal Year (FY) of Award from which Funds need to be Repaid****(If funds were awarded from multiple FYs, more than one scenario below may apply.)** | **NON-SNAP Award** | **SNAP Award** | **Method of Repayment** |
| Refund of Federal funds obligated from an Annual Appropriation within 5 years of current fiscal year (e.g., funds obligated in FY 2017 and current FY is 2022) | * Make the appropriate accounting adjustment within the grantee’s own accounting system to credit the grant account for the amount to be returned.
* Submit an annual FFR (expenditure data), if applicable, through the Payment Management System (PMS).
 | * Make the appropriate accounting adjustment within the grantee’s own accounting system to credit the grant account for the amount to be returned.
* Submit an FFR (expenditure data) at the end of the project period through the Payment Management System.
 | * Repayment is made via FFR (SF425) adjustments, except as noted.
* **Note:** Per Notice [NOT-OD-21-128](https://grants.nih.gov/grants/guide/notice-files/NOT-OD-21-128.html), if recipients are unable to submit FFRs on closed PMS subaccounts, recipients can request the re-opening of a subaccount, to submit updated reports. The recipient should contact the NIH Office of Financial Management (OFM) and email the OFM staff member assigned to their account. These assignments may be found at <https://ofm.od.nih.gov/Pages/Grants-FFRS0.aspx>.
* The recipient should provide:
* the grant number,
* PMS document number,
* details on the FFR revisions needed, and
* a request to re-open the subaccount.
* Upon receipt, OFM will review the information, and submit a transaction in the NIH financial system to re-open the subaccount.
* OFM will notify the recipient when the action is complete, and the recipient must then submit the revised FFR in PMS for NIH review and approval. Any questions or issues should be sent to the OFM-Supervisory Accountant – David Heller Hellerd@NIH.gov (301) 496-9115.
* EXCEPTION: Refunds applicable to *foreign* awards issued prior to FY 13 (on or before 9/30/12) is made via a check to NIH with no adjustment to FFRs. See section below.
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| Refund of Federal funds obligated from an Annual Appropriation *not* within 5 years of current Fiscal Year (e.g., funds obligated in FY 2016 and current FY is 2022) | * Make no adjustment to the Federal Financial Reports (FFRs) (SF425) (cash disbursement and expenditure data reports).
 | * Make no adjustment to the Federal Financial Reports (FFRs) (SF425) (cash disbursement and expenditure data reports).
 | * Repayment is made via HHS Payment Management System (PMS) refund by following the instructions below.

[Returning Funds/Interest | HHS PSC FMP Payment Management System](https://gcc02.safelinks.protection.outlook.com/?url=https%3A%2F%2Fpms.psc.gov%2Fgrant-recipients%2Freturning-funds-interest.html&data=05%7C01%7Csnydermanj%40mail.nih.gov%7Cd2705c5ae78247dcbcfc08da39010aa4%7C14b77578977342d58507251ca2dc2b06%7C0%7C0%7C637884973874048218%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000%7C%7C%7C&sdata=q60VOWvKYsiALPQhW5%2B7U5682VSU09DpsZve2ORp%2B5s%3D&reserved=0)* Per the linked guidance, the recipient must provide:

the grant number/s The associated PMS Account Number/s (PAN) PMS document number/sThe reason for the return of funds in their transaction (e.g., “return of unallowable costs on NHLBI award, per guidance from NIH”)For check returns, the check must be made payable to: **Department of Health and Human Services** |
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| **AWARD RECIPIENT: *FEDERAL INSTITUTION***  |
| **Fiscal Year (FY) of Award from which Funds need to be Repaid** **(If funds were awarded from multiple FYs, more than one scenario below may apply.)** | **NON-SNAP Award** | **SNAP Award** | **Method of Repayment**  |
| Refund of Federal funds obligated from an Annual Appropriation within 5 years of current fiscal year (e.g., funds obligated in FY 2017 and current FY is 2022).  | * For awards issued during FY 17 or later (on or after 10/1/16)
	+ Submit an annual FFR (expenditure data), if applicable, through the PMS.
* For awards issued prior to FY 17 (before 9/30/16) (e.g., FY 2016, 2015, 2014, and 2013)
	+ Submit a revised FFR (expenditure data) through the PMS if the total outlays previously reported on the FFR are reduced as a result of the balance due to the NIH.
 | * For awards issued during FY 17 or later (on or after 10/1/16)
	+ Submit an annual FFR (expenditure data), if applicable, through the PMS.
* For awards issued prior to FY 17 (before 9/30/13) (e.g., FY 2016, 2015, 2014, and 2013),
	+ Submit a revised FFR (expenditure data) through the PMS if the total outlays previously reported on the FFR are reduced as a result of the balance due to the NIH.
 | * Repayment is made via Intergovernmental Payment and Collection (IPAC).
* **Note:** Per Notice [NOT-OD-21-128](https://grants.nih.gov/grants/guide/notice-files/NOT-OD-21-128.html), if recipients are unable to submit FFRs on closed PMS subaccounts, recipients can request the re-opening of a subaccount, to submit updated reports. The recipient should contact the NIH Office of Financial Management (OFM) and email the OFM staff member assigned to their account. These assignments may be found at <https://ofm.od.nih.gov/Pages/Grants-FFRS0.aspx>.
* The recipient should provide:
* the grant number,
* PMS document number,
* details on the FFR revisions needed, and
* a request to re-open the subaccount.
* Upon receipt, OFM will review the information, and submit a transaction in the NIH financial system to re-open the subaccount.
* OFM will notify the recipient when the action is complete, and the recipient must then submit the revised FFR in PMS for NIH review and approval. Any questions or issues should be sent to the OFM-Supervisory Accountant – David Heller Hellerd@NIH.gov (301) 496-9115.
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| Refund of Federal funds obligated from an Annual Appropriation *not* within 5 years of current Fiscal Year (e.g., obligated in FY 2016 and current FY is 2022) | * Make no adjustment to the Federal Financial Reports (SF425) (cash disbursement and expenditure data reports).
 | * Make no adjustment to the Federal Financial Reports (SF425) (cash disbursement and expenditure data reports).
 | * Repayment is made via Intergovernmental Payment and Collection (IPAC).
* Include the full grant number(s) and the total amount(s).
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| **AWARD RECIPIENT: *CONTRACTOR OR SUBRECIPIENT*** |
| **Fiscal Year (FY) of Award from which Funds need to be Repaid** | **NON-SNAP Award** | **SNAP Award** | **Method of Repayment** |
| Refund of Federal funds obligated from *any* Annual Appropriation | * Pass-through entity should advise the contractor or subrecipient to return the amount due to the pass-through entity through the issuance of a check with an explanation.
* Pass-through entity follows the guidance within this document as applicable.
 | * Pass-through entity should advise the contractor or subrecipient to return the amount due to the pass-through entity through the issuance of a check with an explanation.
* Pass-through entity follows the guidance within this document as applicable.
 | * As Applicable (per sections above).
* Repayment method depends on the type of institution and the situations described in the sections above.
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