

USDA NIFA Current and Pending Support Form Instructions

Note: This information is intended only for competitive applications submitted to USDA, National Institute of Food and Agriculture (NIFA)

UNL Office of Sponsored Programs has reviewed federal cost share regulations as they relate to the submission of USDA NIFA applications. Federal regulations regarding cost share require any unfunded effort which is quantified in any portion of a submitted proposal to be considered voluntary committed cost share which must be tracked, certified, and reported to the awarding federal agency.

When an award does not require cost sharing, we have worked diligently to ensure effort is not documented in the project narrative, budget, or budget narrative. However, USDA NIFA has previously required current and pending support forms to identify a percentage of effort greater than 0%. This practice effectively quantified the investigator's unfunded time and offered voluntary committed cost share.

USDA NIFA's Awards Management Division (AMD) revised their policy in December 2013 and now accepts 0% on the current and pending support form for key personnel. Per the revised guidelines, the current and pending support form should reflect 0% for a project if the individual only has an oversight role that does not rise to the level of at least 1% **OR** if the individual is contributing effort only as voluntary uncommitted cost share. Voluntary uncommitted cost share is **not** required to be tracked, certified, and reported to the federal agency.

We suggest you use the following decision tree when completing a current and pending support form for a USDA NIFA application to ensure any additional effort dedicated to a project is not unintentionally offered as voluntary committed cost share:

1. If cost sharing is not required and a portion of the PI's (or co-PI's) time dedicated to the project is to be funded from the grant funds, complete the current and pending form listing the pending proposal and show a % of effort equivalent to the amount requested in the budget and budget narrative.
2. If cost sharing is not required and none of the PI's (or co-PI's) time dedicated to the project is to be funded from the grant funds, complete the current and pending form listing the pending proposal and place a 0 (zero) in the % of effort column. In this scenario, the budget should show no grant funds requested and no cost share offered for the PI (or co-PI). The budget narrative should include a statement such as "The PI (or co-PI) will put forth the necessary effort to ensure the objectives of the project are achieved." This communicates to the federal agency that any effort dedicated to the proposed project is voluntary uncommitted cost share.
3. If cost sharing is required and the PI's (or co-PI's) time dedicated to the project is being offered as cost share, complete the current and pending form listing the pending proposal and show a % of effort equivalent to the cost share offered in the budget and budget narrative.
4. If cost sharing is required and the PI's (or co-PI's) time dedicated to the project is being partially funded from the grant funds and also partially offered as cost share, complete the current and pending form listing the pending proposal and show a % of effort equivalent to the total effort dedicated. This should match the equivalent of the amount requested plus the amount offered as cost share in the budget and budget narrative.

If USDA NIFA contacts the PI with a pending award and asks them to modify the % of effort on the current and pending form, please contact the office which submitted the proposal (Finance & Personnel or Sponsored Programs) who will then work with the agency.