

Payment Requests and Financial Reporting Requirements



NATIONAL
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(Updated March 8, 2023, to reflect new payment and ACH payment form instructions.)

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How to Submit Payment Requests

Automated Clearing House Vendor/Miscellaneous Payment Enrollment Form (SF-3881)

Applicable beginning March 9, 2023.

Before you can draw down funds, the institutional grant administrator must complete and submit an Automated Clearing House Vendor/Miscellaneous Payment Enrollment form (ACH form) using eGMS Reach. You will find the form in the “Forms and Reports” section. It includes your banking information and enables NEH to electronically transfer funds to your account. As long as your banking information does not change, you will only need to submit the form once, but NEH cannot make payments without a current, valid ACH form.

Do not attach ACH forms to eGMS Reach messages or to emails to the Office of Accounting. [Refer to the instructions for accessing the ACH form.](#)

Effective March 27, 2023, the banking information on the ACH form must match the information in your System for Award Management ([SAM.gov](#)) profile. Mismatches of ACH



banking information between NEH records and SAM.gov will **result in the form being rejected**. The SAM requirement does not apply to recipients of individual awards.

Request for Advance Payment or Reimbursement (SF-270)

To request an advance or reimbursement, the institutional grant administrator or authorized payment delegate must complete and submit the [Request for Advance or Reimbursement \(SF-270\)](#) (PDF). Instructions for completing the form are on page 2. Recipients can fill out the [SF-270](#) (PDF) online, print copies for signature by the institutional grant administrator or authorized delegate, scan the signed copies and e-mail them to accounting@neh.gov, or fax them to the NEH Accounting Office at (202) 688-2613.

NEH will reject any payment requests signed by anyone other than the institutional grant administrator or authorized payment delegate. An organization may designate more than one payment delegate, but the project director cannot be the authorized payment delegate. [Download the instructions for authorizing a payment delegate](#). If you need to remove an authorization or if you have questions, contact accounting@neh.gov.

Limit on Advance Payment

Per [2 CFR §200.305 \(b\)\(1\)](#), recipients will be paid in advance, provided they maintain or demonstrate the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement by the recipient, and financial management systems that meet the standards for fund control and accountability as established in this part. **Advance payments must be limited to the minimum amounts needed and be timed to be in accordance with the recipient's actual, immediate cash requirements in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the recipient for direct program or project costs and the proportionate share of any allowable indirect costs.** The non-federal entity must make timely payment to contractors in accordance with the contract provisions.

Recipients that do not meet the requirement for advance payment will be informed of the alternate payment basis in their award documents.

Section 11 must be used when requesting a reimbursement or a combination advance and reimbursement. Section 11 may also be used when requesting an advance. Section 12 may *only* be used to request an advance payment that must be limited to the recipient's immediate cash needs. Requested funds must be disbursed immediately upon receipt. Consequently, there should not be a balance of federal cash on hand at the beginning of the advance period (12b should be zero). Do not use both sections 11 and 12 in a single request.



Recipients transmitting payment requests via email or fax may generally expect funds to be transferred to their banks within five business days. NEH reserves the right to withhold payments if the recipient fails to comply with the program objectives or the terms and conditions of the award (including timely submission of required reports), or if the recipient is indebted to the United States government.

Interest

Per [2 CFR §200.305 \(9\)](#), interest that is earned on advanced payments up to \$500 per year may be retained by the recipient for administrative expenses. Interest earned in excess of \$500 a year must be remitted annually to the Department of Health and Human Services' Payment Management System (PMS) through an electronic medium using either the ACH network or a Fedwire Funds Service payment. Remittances must include pertinent reference information (such as the award's FAIN) and nature of payment in the memo area (often referred to as "addenda records" by Financial Institutions) as that will assist in the timely posting of interest earned on federal funds. The remittance must be submitted as follows:

(i) For ACH Returns:

Routing Number: 051036706

Account number: 303000

Bank Name and Location: Credit Gateway—ACH Receiver St. Paul, MN

(ii) For Fedwire Returns*:

Routing Number: 021030004

Account number: 75010501

Bank Name and Location: Federal Reserve Bank Treas NYC/Funds Transfer Division New York, NY

(*Please note organization initiating payment is likely to incur a charge from their Financial Institution for this type of payment)

(iii) For International ACH Returns:



Beneficiary Account: Federal Reserve Bank of New York/ITS (FRBNY/ITS)

Bank: Citibank N.A. (New York)

Swift Code: CITIUS33

Account Number: 36838868

Bank Address: 388 Greenwich Street, New York, NY 10013 USA

Payment Details (Line 70): Agency Name (abbreviated when possible) and ALC Agency POC: Michelle Haney, (301) 492-5065.

Recipients that do not have electronic remittance capability should make the check payable to “The Department of Health and Human Services” and mail it to:

HHS Program Support Center

P.O. Box 530231

Atlanta, GA 30353-0231

NEH does not require the submission of a quarterly SF 272, Federal Cash Transactions Report; instead, NEH uses the SF 270 to determine whether excessive amounts of federal funds (cash on hand) are being held.

Financial Reporting Requirements

Federal Financial Report (SF 425)

How to Submit

The institutional grant administrator must complete and submit the Federal Financial Report (FFR) in eGMS Reach to report the financial status of the award, including funds received from NEH, expenditures, and program income earned and used. Before submitting an FFR, you must ensure that the information is accurate, complete, and consistent with your accounting records.

Note: Only the institutional grant administrator has permission to submit FFRs. Click the pen icon next to the report name. If the pen icon is not visible, you do not have permission to submit the report.



Frequency and Due Dates

You will find the due dates for the required financial and performance reports in the “Reports Schedule” in [eGMS Reach](#).

You must submit a final FFR within 120 calendar days after the end date of the period of performance. If you have unliquidated funds at the end of the period of performance, you must promptly send a refund to NEH.

In some cases, you may have to revise or amend an FFR. If you submit a revised FFR after the deadline, you must include an explanation for the revision. The explanation should indicate why the revision is necessary and describe what action you are taking to prevent similar situations.

When the revision results in a balance due to NEH, you must submit a revised FFR as soon as the overcharge is discovered, no matter how much time has lapsed since the original due date. (See OMB Circular A-129 and [2 CFR §200.345](#) - Collection of amounts due for requirements regarding unreturned amounts that become delinquent debts.)