**National Science Foundation (NSF)**

NSF revised their definition of current and pending (C&P) support in the [2020 Proposal and Award Policies and Procedures Guide (PAPPG)](https://www.nsf.gov/bfa/dias/policy/papp/pappg20_1/FedReg/draftpappg_may2019.pdf).  The 2020 PAPPG was effective for proposals submitted or due, and awards made, on or after October 5, 2020.  The revised definition states that current and pending support includes, “…all resources made available to an individual in support of and/or related to all of his/her research efforts, regardless of whether or not they have monetary value.”  NSF also added that C&P support includes **all** in-kind contributions, not just those related to the project being proposed.

Additionally, NSF further updated their current and pending support requirements in the [2021 Proposal and Award Policies and Procedures Guide (PAPPG)](https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&ved=2ahUKEwib7amosJDzAhUpKFkFHX_7CnwQFnoECAYQAQ&url=https%3A%2F%2Fwww.nsf.gov%2Fpubs%2Fpolicydocs%2Fpappg22_1%2Fnsf22_1.pdf&usg=AOvVaw3Emwd2aLICQdPpygj30HXE). The 2021 PAPPG is effective for proposals submitted on or due, and awards made, on or after October 4, 2021. This revision has been updated to require that information on objectives and overlap with other projects be provided, to help NSF and reviewers assess overlap/duplication. This section also has been updated to include reference to a new table entitled [NSF Pre-award and Post-award Disclosures Relating to the Biographical Sketch and Current and Pending Support](https://www.nsf.gov/bfa/dias/policy/disclosures_table.jsp). The table has been developed to assist users in completion of these sections of the proposal.

* **In-kind contributions for the project being proposed to NSF** should be included in the Facilities, Equipment and Other Resources section of the proposal and do not need to be included in the C&P form.  This includes in-kind contributions with and without an associated time commitment.
* **In-kind contributions that are not intended for use on the project being proposed to NSF** only need to be reported if there is an associated time commitment.  This should be reported on the current and pending support form.

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| The table below shows NSF In-Kind Contribution reporting guidance for different scenarios. |
| **NSF In-Kind Contribution Reporting Rules** | **In-Kind WILL NOT Be Used on the Project** | **In-Kind WILL Be Used on the Project** |
| PI has a specific level of Committed Effort | Disclose In-Kind on the C&P form | Describe the In-Kind on the Facilities, Equipment, and Other Section of the proposal |
| PI has NO commitment of Effort | Do not disclose on the C&P form | Describe the In-Kind on the Facilities, Equipment, and Other Section of the proposal |

Below are examples NSF provided for in-kind contributions.  If the time commitment or dollar amount is unknown, reasonable estimates should be provided.

* Office/Laboratory space
* Equipment
* Supplies
* Employees
* Students

Current and pending support includes the proposal being submitted, ongoing projects, and any proposal currently under consideration, from all sources, regardless of whether the support is provided through the proposing organization or is provided directly to the individual.  NSF has clarified that start-up packages provided to the individual from the proposing organization do not have to be reported.  Gifts also do not need to be reported. A gift by definition is given without expectation of anything in return. NSF’s definition of a gift includes any gratuity, favor, discount, entertainment, hospitality, loan, forbearance, license, special access, equipment time, samples, research data, or other item having monetary value. A gift also includes services as well as gifts of training, transportation, local travel, lodging, meals, research hours, whether provided in-kind, by purchase of a ticket, payment in advance, or reimbursement after the expense has occurred.

**At the Proposal Stage**, NSF requires the Current and Pending Support form to be completed in an NSF approved format. Two options are available:

* PDF fillable Current and Pending Support form
* SciENcv will produce an NSF-compliant Current and Pending Support form

**Post-award**, NSF will prompt PI’s as they complete their annual project reports with a question related to changes in other support. A ‘yes’ response will prompt an updated Current and Pending form submission, along with a question enquiring about potential overlap of project objectives of new and current projects.

Additional information can be found on the [NSF-Approved Formats for Current and Pending Support](https://www.nsf.gov/bfa/dias/policy/cps.jsp) web page.

Please contact your [OSP Research Administrator](https://sponsoredprograms.syr.edu/about/contact/) if you have any questions.