AGENDA

Grantee Cash Management
  Who we are and how we support NSF and our Grantees?
Key Dates
Award Cash Management Service (ACM$) Tips
  Where are my funds?
  How do I return money?
Baseline Monitoring Activities
Payment Policy Update
Questions
GRANTEE CASH MANAGEMENT SECTION (GCMS)

Manage the NSF award payment processes

Monitor awardee compliance with cash management and financial reporting requirements

Administer the Research.gov financial services - ACM$

Reconcile awardee payment and expenditure information to the NSF Award System and NSF iTRAK - core financial management system.

Provide subject matter expertise for post award financial management

Advise NSF staff and awardees on the financial requirements of NSF awards

Conduct outreach to awardee institutions
KEY DATES

Relocation of NSF Data Centers July 1-4, 2017 =

Shutdown of NSF Systems

Any ACM$ Payment Requests submitted after 12:00pm EDT on June 30th will not be processed for payment until systems become available
KEY DATES

ACM$ will be offline on **Friday September 22, 2017 at 12:00pm (Noon) EDT** for year end closing.

We anticipate ACM$ service will resume starting **Monday October 2nd**.

ACM$ **Upward Adjustment requests** may not process until **October 20th**.
KEY DATES

The Program Income worksheet is due Tuesday November 14, 2017 for any activity through September 30, 2017
ACM$ TIPS - WHERE ARE MY FUNDS?

Standard Processing
We process all ACM$ transactions in a Received status for payment once a day

Treasury disbursement date is always the following business day
ACM$ TIPS - WHERE ARE MY FUNDS?

What causes delays?
Making entries in the “Remarks” field of your ACM$ transaction

This is not required and automatically places your transaction in the NSF Review queue.
Payment Information

Payment Amount Requested Total (Open Awards) = $75,908.71
Adjustment Requested Total (Closed Awards) = $0.00
Payment Transaction Total = $75,908.71

Internal Comments

Remarks

User: [Redacted], Linda
Date submitted: 05/18/2017 14:27:56
Expenses through 4/30/2017
ACM$ TIPS - WHERE ARE MY FUNDS?

What else causes delays?

Inactive SAM registration
The System for Award Management (SAM) is an official website of the U.S. government. There is no cost to use SAM. You can use this site for FREE to:

- Register to do business with the U.S. government
- Update or renew your entity registration
- Check status of an entity registration
- Search for entity registration and exclusion records

Getting Started

Create A User Account

Start by creating a SAM user account.

Register Entity

After creating your SAM user account, log in to register to do business with the U.S. government.

Search Records

Do a public search for existing entity registration records or exclusion records.

Federal users can log in to see additional information.
Why did I receive less money than requested?

Partially Accepted Transaction

TOP
If you have questions about the offset of another U.S. government-issued payment, you can call Treasury Offset Program (TOP) Call Center to obtain agency contact information. Toll Free: **800-304-3107**

The Call Center hours are 7:30 a.m. until 5:00 p.m. (Central Time). English- and Spanish-speaking agents are available.
HOW DO I RETURN MONEY?

Three ways of Returning Funds to NSF

ACM$

Pay.gov

Check
<table>
<thead>
<tr>
<th>Federal Award ID</th>
<th>Recipient Account Number</th>
<th>PI/PD Name</th>
<th>From</th>
<th>To</th>
<th>Total Federal Funds Authorized</th>
<th>Previous Cumulative Cash Disbursement</th>
<th>Net Available Funds</th>
<th>Payment Amount Requested</th>
<th>Expected Close Date</th>
<th>Final Flag</th>
</tr>
</thead>
<tbody>
<tr>
<td>0952</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>($163.25)</td>
<td>09/28/2017</td>
<td>No</td>
</tr>
<tr>
<td>0965</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$17,308.70</td>
<td>10/28/2018</td>
<td>No</td>
</tr>
<tr>
<td>0966</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$132,960.60</td>
<td>04/30/2018</td>
<td>No</td>
</tr>
<tr>
<td>1022</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$4,899.00</td>
<td>11/28/2017</td>
<td>No</td>
</tr>
<tr>
<td>1119</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$276.03</td>
<td>11/28/2017</td>
<td>No</td>
</tr>
<tr>
<td>1127</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$2,421.76</td>
<td>01/28/2018</td>
<td>No</td>
</tr>
<tr>
<td>1133</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$4,117.90</td>
<td>01/28/2018</td>
<td>No</td>
</tr>
<tr>
<td>1137</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$7,143.78</td>
<td>12/29/2018</td>
<td>No</td>
</tr>
<tr>
<td>1140</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>($7.00)</td>
<td>09/28/2017</td>
<td>No</td>
</tr>
<tr>
<td>1148</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$175.46</td>
<td>09/28/2018</td>
<td>No</td>
</tr>
<tr>
<td>1149</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$6,979.24</td>
<td>12/29/2017</td>
<td>No</td>
</tr>
<tr>
<td>1149</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$4,543.94</td>
<td>09/28/2018</td>
<td>No</td>
</tr>
<tr>
<td>1151</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$5,630.72</td>
<td>09/28/2018</td>
<td>No</td>
</tr>
<tr>
<td>1153</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>($21,841.00)</td>
<td>12/29/2017</td>
<td>No</td>
</tr>
</tbody>
</table>
HOW DO I RETURN MONEY?

Three ways of Returning Funds to NSF

ACM$ Pay.gov Check

For grant, donation, and debt repayment related inquiries, please contact:

Christopher Berner
cberner@nsf.gov
(703) 292-4335

For travel and commercial vendor repayment related inquiries, please contact:

Sherri Payne
spayne@nsf.gov
(703) 292-7957

Use this form to return funds to NSF.

Paying online with Pay.gov is safe, secure, and the preferred method to make a payment. To make a payment using one of the below accepted payment methods, please click the Continue to the Form button.

Accepted Payment Methods:

- Bank account (ACH)
- Dwolla account
- PayPal account
- Debit or credit card

This is a secure service provided by United States Department of the Treasury. The information you will enter will
National Science Foundation
Remittance Form

* Indicates a Required Field

Institution/Individual Name

*Institution ID

Address Line 1

Address Line 2

City

State Zip Code

*Contact Name

*Contact Phone Number (including area code) Ext.

*Contact email

*Amount to be paid $ (No Commas)

Award Number

*Purpose of Remittance

☐ Excess Cash on Hand

☐ OIG Settlement

☐ Audit Disallowance

☐ Other

Comments
RETURNING FUNDS BY CHECK

Please include the award(s) and the return reason.
Program Income

Program income is gross income earned by the awardee organization that is directly generated by a supported activity or earned as a result of NSF-funding.

This would include things such as fees for services performed, the use or rental of real or personal property acquired under the grant, the sale of commodities or items fabricated under the grant, and license fees. Interest earned on advances of Federal funds is not program income.
PROGRAM INCOME SCENARIO

On June 1, 2017, your institution was awarded a grant for $100,000, subject to Conditions found within FL-26, to hold a workshop. You charge admission and collect $25,000 in registration fees. Your institution draws down a total of $30,000 in ACM$ as of September 30, 2017.

In your FY17 Program Income Report, for this award, you will report:

A. $55,000  
B. $100,000  
C. $0  
D. $125,000  
E. $25,000
Program Income Scenario (Cont'd)

On June 1, 2017, your institution was awarded a grant for $100,000, subject to Conditions found within FL-26, to hold a workshop. You charge admission and collect $25,000 in registration fees. Your institution draws down a total of $30,000 in ACM$ as of September 30, 2017.

You will report any expenditures of Program Income using what method:

A. Write-Off Alternative
B. Additive Alternative
C. Deductive Alternative
D. Presidential Non-Disclosure Alternative
BASELINE MONITORING ACTIVITIES

- Awards Approaching Expiration
- Annual Risk Based Payment Testing
- Annual Cash on Hand Validation for our Grant Accrual
- Awards with Canceling Appropriations
AWARDS APPROACHING EXPIRATION

Final Unliquidated Balances of Concern

GCMS sends out email notifications if your awards are within 3 months of expiring and have 75% or greater balances remaining

Are there issues?
Is an extension needed?
Encourage PIs to reach out to their NSF Program or Grants Official
ANNUAL RISK BASED PAYMENT TESTING

We have contracted with KPMG to perform a statistical analysis of NSF Award payments/expenditures during FY2016.

KPMG will analyze your documentation, conduct additional statistical sampling, and will request further detailed documentation from you to support selected expenses, as necessary.

Any costs determined to be unallowable will be forwarded to our Resolution and Advanced Monitoring Branch within our Division of Institution and Award Support for action.
ANNUAL CASH ON HAND VALIDATION FOR OUR GRANT ACCRUAL

We randomly sampled 514 institutions and achieved a 96% response rate.

Email notices were sent out from nsfaccrual@nsf.gov.

We requested that you report the difference between your award expenses against the NSF payments received as of our fiscal year-end, September 30th 2016.

Our statistical validation yielded a negative $366 million cash on hand balance, which was within 11% of our calculation.
AWARDS WITH CANCELLING APPROPRIATIONS

Why is our funding canceling?
NSF is an independent federal agency bound by Fiscal Law

Golden Rules of Fiscal Law: Purpose, Time, and Amount
NATIONAL SCIENCE FOUNDATION

RESEARCH AND RELATED ACTIVITIES

For necessary expenses in carrying out the National Science Foundation Act of 1950 (42 U.S.C. 1861 et seq.), and Public Law 86–209 (42 U.S.C. 1880 et seq.); services as authorized by section 3109 of title 5, United States Code; maintenance and operation of aircraft and purchase of flight services for research support; acquisition of aircraft; and authorized travel; $6,033,645,000, to remain available until September 30, 2018, of which not to exceed $544,000,000 shall remain available until expended for polar research and operations support, and for reimbursement to other Federal agencies for operational and science support and logistical and other related activities for the United States Antarctic program: Provided, That receipts for scientific support services and materials furnished by the National Research Centers and other National Science Foundation supported research facilities may be credited to this appropriation.

MAJOR RESEARCH EQUIPMENT AND FACILITIES CONSTRUCTION

For necessary expenses for the acquisition, construction, commissioning, and upgrading of major research equipment, facilities, and other such capital assets pursuant to the National Science Foundation Act of 1950 (42 U.S.C. 1861 et seq.), including authorized travel, $209,000,000, to remain available until expended.
HYPOTHETICAL SCENARIO #1 TRUE OR FALSE?

NSF anticipates the FY18 Spending Bill will yield roughly the same budget as the FY17 Spending Bill, therefore NSF can begin awarding new grants using FY18 anticipated appropriations.

FALSE
HYPOTHETICAL SCENARIO #2 TRUE OR FALSE?

University is managing award 1122334 with initial funds obligated in FY2011 (FY2011/2012 appropriation). Subsequent funding was received in FY2015. University receives a no-cost extension for the award that extends the period of performance of the award from May 31, 2017 to May 31, 2018.

During the spring of 2017, the University receives a letter from the NSF Cash Management Branch, Grantee Cash Management Section notifying the University that the award (1122334) has canceling funds, which will cancel on September 30, 2017.

True or False: The University can ignore the canceling funds email. The Cash Management Branch must have made a mistake in sending this notice.
Supplemental funding cancels at the end of FY2021

Original funding cancels at the end of FY2017
PAYMENT POLICY UPDATE

The NSF Proposal & Award Policies & Procedures Guide Chapter VIII.C.2, Payment Policies, was recently amended to remove the requirement that grantees must certify all disbursements have been made, or will be made within three days of the receipt of the payment.

Update to certification statement in ACM$ went into effect June 2016
QUESTIONS???