



NATIONAL SCIENCE FOUNDATION

NSF CASH MANAGEMENT UPDATE

JUNE 21, 2017



CMB

CASH MANAGEMENT BRANCH

BUDGET, FINANCE AND AWARDS MANAGEMENT | DIVISION OF FINANCIAL MANAGEMENT



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.

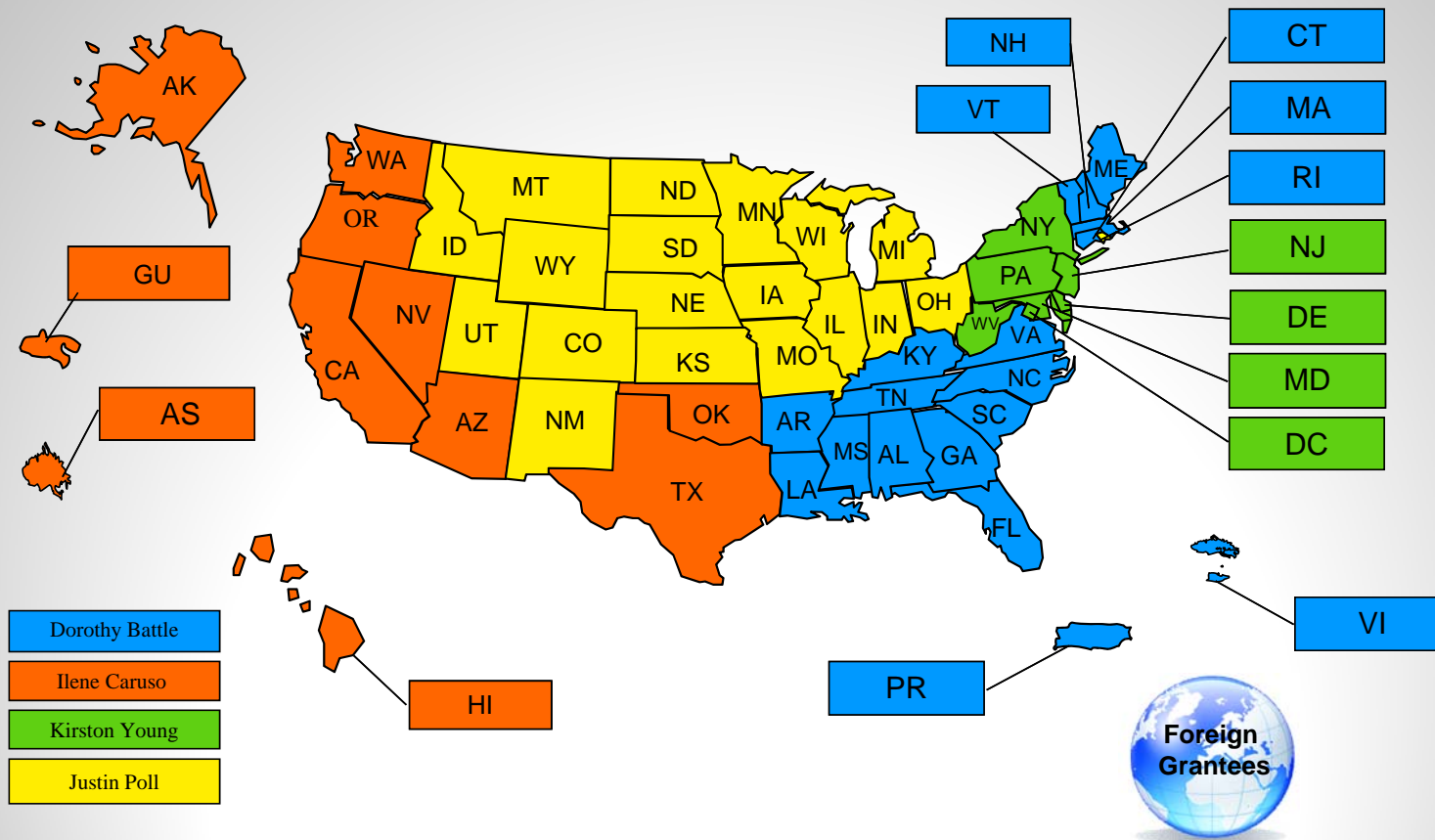
Provide subject matter expertise for post award financial management

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

Conduct outreach to awardee institutions



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Kirston Young	Financial Management Specialist	703-292-2193	kiyoung@nsf.gov





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





Username

[Forgot Username?](#)

Password

[Forgot Password?](#)

[Log In](#)

[Create an Account](#)

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.





ACM\$ TIPS - WHERE ARE MY FUNDS?

Why did I receive less money than requested?

Partially Accepted Transaction

TOP





TREASURY OFFSET PROGRAM

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



Federal Award ID	Recipient Account Number	PI/PD Name	From	To	Total Federal Funds Authorized	Previous Cumulative Cash Disbursement	Net Available Funds	Payment Amount Requested	Expected Close Date	Final Flag
0952	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	\$1,503.09	(\$163.25)	09/28/2017	No
0965							\$498,029.28	\$17,308.70	10/28/2018	No
0966							\$559,162.38	\$132,960.60	04/30/2018	No
1022							\$37,560.82	\$4,899.00	11/28/2017	No
1119							\$5,487.33	\$276.03	11/28/2017	No
1127							\$94,138.28	\$2,421.76	01/28/2018	No
 1133							\$71,547.13	\$4,117.90	01/28/2018	No
1137							\$176,066.60	\$7,143.78	12/29/2018	No
 1140							\$6.08	(\$7.00)	09/28/2017	No
1148							\$96,329.75	\$175.46	09/28/2018	No
1149							\$361,386.77	\$6,979.24	12/29/2017	No
1149							\$124,828.70	\$4,543.94	09/28/2018	No
1151							\$92,784.38	\$5,630.72	09/28/2018	No
1153	\$536,022.96	(\$21,841.00)	12/29/2017	No						



Find Forms, Agencies...

Search

MAKE A PAYMENT

FIND AN AGENCY

ONLINE HELP

NSF Remittance Form - Grantees

Before You Begin 1 Complete Agency Form 2 Enter Payment Info 3 Review & Submit 4 Confirmation

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)
- ▶ PayPal account
- ▶ Dwolla account
- ▶ Debit or credit card

Preview Form

[Cancel](#)

Continue to the Form

This is a secure service provided by United States Department of the Treasury. The information you will enter will

Need Help?

Contact: Christopher Berner
Email: [Click to email](#)
Phone: (703) 292-4335

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

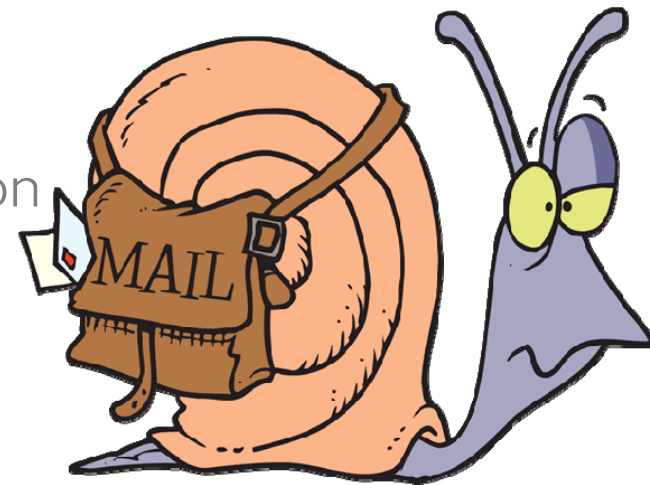
Other _____

Comments



RETURNING FUNDS BY CHECK

Please include the award(s) and the return reason





NSF FINANCIAL REPORTING PROCESSES

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 CANCELING 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?

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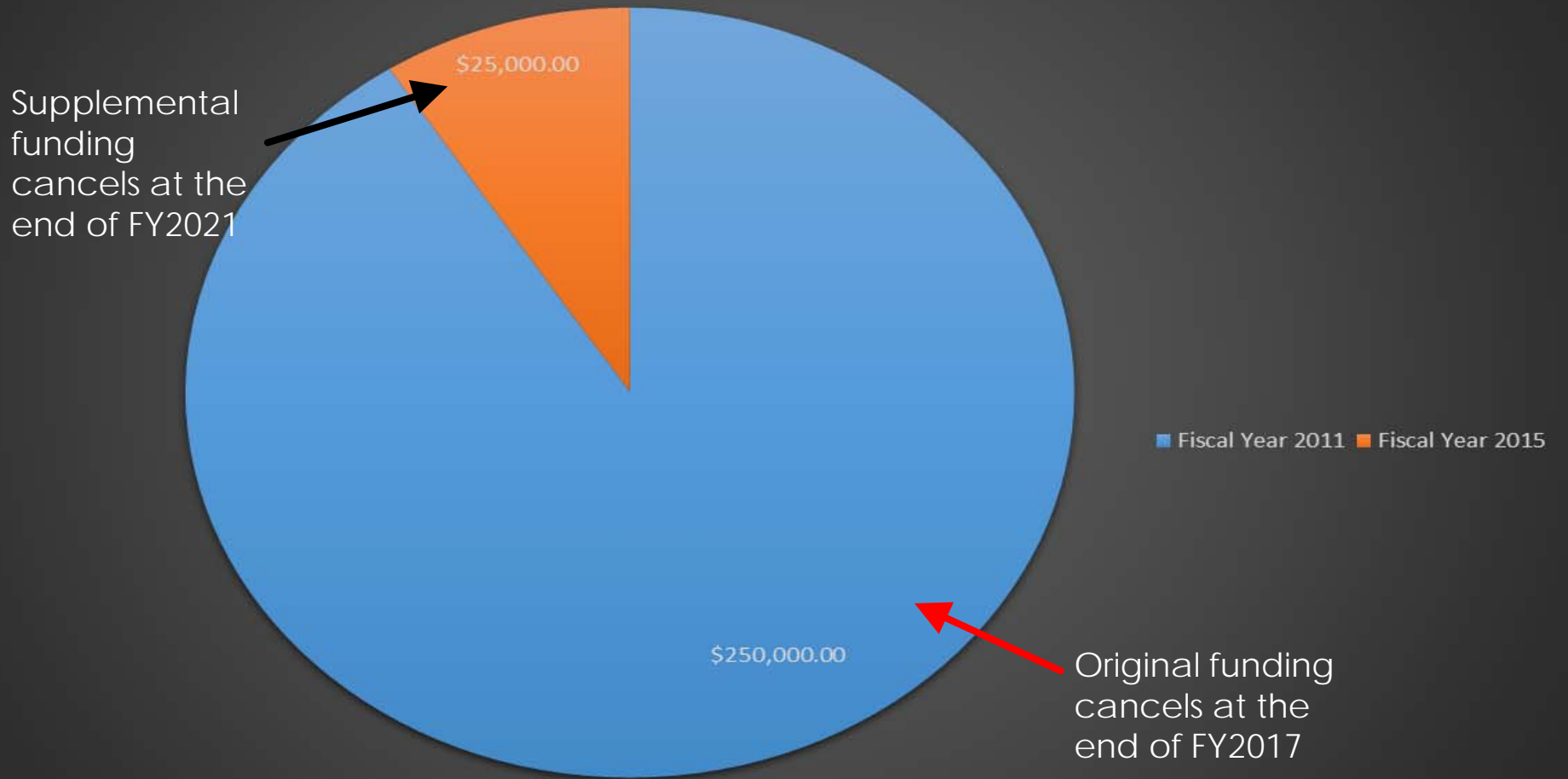
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Award# 1122334





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???

