NSF AWARD CASH MANAGEMENT SERVICE (ACM$) AND FINANCIAL REPORTING PROCESSES
AGENDA AND TOPICS COVERED

- Introduction
- NSF Cash Management Operations
  - Requesting Grant Funds
  - Financial Reporting Requirements
  - Baseline Monitoring Activities
- Questions
Kirston Young

Financial Management, Grantee Cash Management Service, Cash Management Branch
**Mission:** CMB is responsible for payments to NSF grantees, vendors and staff. The goal of CMB is to provide accurate, courteous and efficient service to NSF grantees, business partners, and staff members.

**Services:**
- Manage all NSF payment operations
  - Grants Payment Process
  - Commercial Payment Process

**Baseline Monitoring Activities:**
- Payment Testing
- Grant Accrual Validation
- Canceling Funds Monitoring
- Final Unliquidated Balance Reviews
- Program Income Report Consolidation
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YOUR INSTITUTION JUST RECEIVED A NSF GRANT, WHERE DO YOU GO TO REQUEST FUNDS?

- A) Payment Management Service (PMS)
- B) Award Cash Management Service (ACM$)
- C) Automated Standard Application for Payments (ASAP)
- D) Division of Unified Management for Payments (DUMP)
The Award Cash Management Service (ACM$) is NSF’s approach to award payments and post-award financial processes. This approach requires the submission of award level payment amounts each time funds are requested.

Since inception in April 2013, ACM$ has provided service to over 2,500 institutions, small companies, and individuals.
WE HAVE REQUESTED FUNDS THROUGH ACM $, WHAT HAPPENS NEXT?

NSF
- Daily Payment Processing
- All ACM $ requests “Received” before 8pm the day prior are processed

Department of Treasury
- Payment files processed are set with a Payment Date of the next business day

Grantee Institution
- Depending on your banking institution, the earliest your account can expect to see funds post are the Treasury Payment Date
Wednesday November 7th
- Grantee’s ACM$ Transaction is submitted and certified at 4:49pm (Received Status)

Thursday November 8th
- NSF Processes the ACM$ transactions for payments
- Payment schedule transmitted to Treasury and certified for payment

Friday November 9th
- Treasury disburses funds to grantee’s bank account
Users do not need their own NSF ID to interact with RESEARCH.GOV and ACMS. They can either establish a group user account, use another colleague's log-in, or use their former user account.

Hypothetical Scenario #1 - True or False?

**False**
► Each user is required to have a unique ID, a unique email address and unique password.

► It is a basic security to never share one’s ID and password with other under any circumstances.

► NSF policy states that only one account is allowed per user.

► Group user accounts and passwords are not permitted and are in violation with NSF policies and Research.gov guidelines.
The University (or Small Business) recently opened a new bank and would like to start receiving NSF payments to the new account. As the ACM$ user, you just received confirmation that your organization’s SAM.gov registration has been updated with the new bank account just today. When should you submit the next payment request if you would like the payment to be sent to the new bank account?

A. **Today** – the bank account update is instant
B. **Tomorrow** – the bank account update will be reflected the next business day
C. **3 business days** – the bank account update is received during the nightly interface on the business day following the effective date of the change in SAM.gov
D. **1 week** – the bank account update is received during the weekly interface following the effective date of the change in SAM.gov
**What causes delays?**

- Making unnecessary entries in the “Remarks” field of your transaction, causing the transaction to require NSF Review
- Inactive SAM registrations
Remarks vs Internal Comments

- Only use “Remarks” for items you wish to communicate to NSF
- Utilize “Internal Comments” for any notes you wish to leave to help your organization identify the purpose of the transaction
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.

GSA

Search Records
Data Access
Check Status
About
Help

Disclaimers
Accessibility
Privacy Policy

FAPIS.gov
GSA.gov/LDS
GSA.gov
USA.gov

CASH MANAGEMENT BRANCH
BUDGET, FINANCE AND AWARDS MANAGEMENT | DIVISION OF FINANCIAL MANAGEMENT
Your organization recently received a late supplier/sub-recipient invoice for costs incurred during the award project period, however after logging into ACM$ you find the award has been financially closed. Which answer best applies to this scenario:

A. In order to receive reimbursement for this expense, you must send a request to your Division of Grants and Agreements grant official to re-open and extend the award.

B. In order to receive reimbursement for this expense, you must submit an adjustment via ACM$, provide a justification for the adjustment and maintain appropriate supporting documentation in the event this expenses is audited or selected for additional advanced monitoring.
Adjustments to financially closed awards are permitted when reimbursement for expenses incurred during the award project period are required. A request to re-open and extend the award is only required when new spending is required.
Limitations for Adjustments to Closed Awards

- Transaction total must be greater or equal to $0
- Individual award request must be greater or equal to ±$1
- Upward adjustments (a.k.a. – additional payments) available for 14 months after the award is financially closed
- Downward adjustments (a.k.a. – returns or refunds) available until the funding appropriation cancels
- Exception to this timeline is when canceling appropriations are involved
University requested a payment involving 5 awards for a total of $125,000, however the payment that was received 2 days later was for $120,000. Which scenario describes the reason for the reduced payment?

A. The payment to the University was offset by a debt settlement payment reported against the organization’s EIN and processed by the Treasury Offset Program.

B. Payment request was partially accepted when the interface for 1 of the awards failed to create an invoice against the PO in NSF’s financial system. Payment for the remaining 4 awards was processed and a partial payment was sent.

C. The Cash Management Branch retained part of the funds in order to pay for this year’s employee summer picnic.

D. Both A or B could apply.
WHERE IS MY MONEY? (CONT.)

WHY DID I RECEIVE LESS MONEY THAN REQUESTED?

- Treasury Offset Program (TOP)
- Partially Accepted Payment
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.
THREE WAYS OF RETURNING FUNDS TO NSF:

► ACM$
► Pay.gov
  ► https://www.pay.gov/public/form/start/10506005
► Check
  ► National Science Foundation
    Attention: NSF Cashier
    2415 Eisenhower Avenue
    Alexandria, VA 22314
<table>
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<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>
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</table>
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

Continue to the Form
RETURNING FUNDS BY CHECK

Please include the award(s) and the return reason.
How often must NSF grantees submit the SF-425 Federal Financial Report (FFR)?

A) Never
B) Quarterly
C) Annually
D) 90 days after the Award End Date
Does NSF have ANY financial reporting requirements?

YES, Program Income
NSF requires an annual submission of a Program Income worksheet for any active awards within the federal fiscal year.

- Most recent submission was for FY18.
- Submission is typically due by November 14 each year.
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 during the period of performance.

- This would include things such as fees for services performed, the use or rental of real property acquired under the grant, the sale of commodities or items fabricated under the grant, and fees charged to register participants for a workshop or conference.

- Interest earned on advances of Federal funds is not program income.
On June 1, 2017, your institution was awarded a grant for $500,000 to conduct research. The award is subject to standard treatment of program income (RTCs). A piece of equipment funded by the grant has down time while not used for the grant’s purpose. Since this equipment is highly specialized, non-federal entities express interest in using the equipment when available. You charge and collect usage fees in the amount of $25,000. Your institution draws down a total of $230,000 in ACM$ as of September 30, 2018 for reimbursement of project expenses.

In your FY18 Program Income Report, for this award, you will report:

A. $255,000
B. $230,000
C. $0
D. $25,000

If no additional program income is earned, what is your maximum reimbursement available from NSF:

A. $500,000
B. $525,000
C. $475,000
On June 1, 2017, your institution was awarded a grant for $100,000, subject to Conditions found within FL-26 (1/16), 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, 2018.

In your FY18 Program Income Report, for this award, you will report:

A. $55,000  
B. $30,000  
C. $0  
D. $25,000

If no additional program income is earned, what is your maximum reimbursement available from NSF:

A. $100,000  
B. $125,000  
C. $75,000
Standard treatment of program income is “Additive” unless otherwise specified in the grant (Grant General Conditions: GC-1 27.b.1 and Research Terms and Conditions 200.307)

- **Additive** = income earned is to be retained by the grantee and added to the funds committed to the project by NSF, and thus used to further project objectives

- Efforts should be made to avoid having excess program income at the end of the project. In general, program income should be expended prior to requesting reimbursement against the grant

- **Special treatment may be added to Notice of Award**
  - **Deductive** = must be remitted to NSF by crediting costs otherwise chargeable against the grant
  - Example: FL-26 (1/16 and beyond) Administration of NSF Conference or Group Travel Award Grant Conditions
On May 31, 2018, your institution’s NSF research grant has ended. The award was subject to standard treatment of program income (RTCs) and received $500,000 in NSF funding. During the life of the grant, a piece of equipment funded by the grant was rented out to non-federal entities. Fees were charged and collected throughout the award’s period of performance, totaling $200,000. As of September 30, 2018 your institution shows a total of $500,000 in ACM$ for project expenditures. Additionally, your institution’s project ledger shows you have expended $150,000 of the Program Income generated.

With the $50,000 of Program Income remaining, your institution should:

A. Transfer the funds to help stock the cafeteria’s vending machines
B. Use the funds to help cover a shortfall in funding received from a NIH grant
C. Provide Research Administration staff with cash awards for their hard work
D. Remit the remaining funds back to NSF
BASELINE MONITORING ACTIVITIES
Why does this matter to you?

- NSF is an independent federal agency bound by Fiscal Law
- NSF operates on annual appropriations
- Golden Rules of Fiscal Law: Purpose, Time, and Amount
CANCELING APPROPRIATIONS

▶ Each fiscal year end, millions of dollars of obligated funds must be de-obligated.

▶ Federal appropriations cancel five years after their period of availability.

▶ Public Law 101-510: States Federal agencies must financially close fixed year appropriation accounts and cancel any remaining balances by September 30th of the 5th year after the period of availability.

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<tbody>
<tr>
<td>Availability</td>
<td>Open</td>
<td>Open</td>
<td>Expired</td>
<td>Expired</td>
<td>Expired</td>
<td>Expired</td>
<td>Expired</td>
<td>Canceled</td>
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</table>

▶ AFTER SEPTEMBER 30th, NEITHER THE Awardee OR NSF CAN ACCESS ANY REMAINING FUNDS
CANCELING APPROPRIATIONS CRITICAL DATE

- ACM$ (NSF’s Automated Grant Payment System) cutoff for FY 2019 year end closing is anticipated to be Monday September 23rd at 2pm EDT.
  - After this date:
    - no adjustments
    - no extensions
- GCMS will continue to reach out to awardees who have canceling funds throughout FY 2019.
Canceling Appropriations

Edit Notification/Request
Grantee-Approved No-Cost Extension

- Award Number:
- End Date: 11/30/2016
- Status: Forwarded to AOR

Appropriated Funds have expired for this award. No Notification/Request can be submitted for this award.

Reminder: This one time extension may not be exercised merely for the purpose of using the unliquidated balances.

Required
- Revised End Date: 11/30/2017

Justification for Grantee-Approved No-Cost Extension:

Characters remaining: 978 (out of 1200 max)
HYPOTHETICAL SCENARIO #2 - TRUE OR FALSE?

University is managing award 1212334 with initial funds obligated in FY2013 (FY2013/2014). Subsequent funding was received in FY2016. University receives a no-cost extension for the award that extends the period of performance from May 31, 2019 to May 31, 2020.

During the spring of 2019, the University receives a letter from the NSF Cash Management Branch, Grantee Cash Management Section notifying the University that the award (1212334) has canceling funds, which will cancel on September 30, 2019.

True or False:
The University can ignore the canceling funds email. The Cash Management Branch must have made a mistake in sending this notice.

FALSE
Award 1212334

Supplemental funding cancels at the end of FY2022

Original funding cancels at the end of FY2019

$250,000

$25,000
### Appropriation Life Cycle

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<td>1</td>
<td>2</td>
<td>3</td>
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</table>

- **Budget Authority AVAILABLE** (allowed to make new obligations)
- **Budget Authority EXPIRED** (allowed to adjust or liquidate existing obligations – NO NEW OBLIGATIONS)
- **Budget Authority CANCELLED** (NO OBLIGATIONS OR OUTLAYS/EXPENSES)
University was granted a No-Cost Extension to May 31, 2020 for an award involving canceling funds. There is $100,000 available on the award, with $50,000 canceling September 30, 2019. The University estimates $30,000 of the canceling funding will be spent by the end of September 2019 and would like to request advanced payment of the canceling funds prior to the ACM$ shutdown period. How much should their advance payment be for?

A. $0 – advance payments are not permitted
B. $30,000 – advance payment should be limited to the expected expenditures
C. $50,000 – advance payment should include all of the canceling funding so the PI can continue to spend the remaining $20,000 after September 2019 since the new award end date is 05/31/2020
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
We have contracted with KPMG to perform a statistical analysis of NSF Award payments/expenditures during FY2018.

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.
In FY18, we randomly sampled 517 institutions and achieved a 99% response rate.

Email notices were sent out from nsf.accrual@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 2018.

Our statistical validation yielded a negative $384 million cash on hand balance, which was within 2.4% of our calculation.
The survey sent from nsfaccrual@nsf.gov asks grantees to provide:

- Did award expenses equal ACM$ drawdowns as of 9/30?
  - If not, note the amount of positive or negative (not yet drawn from NSF) cash on hand as of 9/30.
- Submission must include the name and position of the party responsible for the information and the date of submission to NSF.
### Federal Financial Report

**Follow form instructions**

<table>
<thead>
<tr>
<th>1. Federal Agency and Organizational Element to Which Report is Submitted</th>
<th>2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)</th>
<th>Page of 1 pages</th>
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</thead>
<tbody>
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<table>
<thead>
<tr>
<th>3. Recipient Organization (Name and complete address including Zip code)</th>
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</table>

<table>
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<tr>
<th>4a. DUNS Number</th>
<th>4b. EIN</th>
<th>5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)</th>
<th>6. Report Type</th>
<th>7. Basis of Accounting</th>
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<td></td>
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<td>(Quarterly, Semi-Annually, Annually, Final)</td>
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<td>Cash</td>
<td>Accrual</td>
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<tr>
<th>8. Project/Grant Period From: (Month, Day, Year)</th>
<th>To: (Month, Day, Year)</th>
<th>9. Reporting Period End Date (Month, Day, Year)</th>
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<tbody>
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<tr>
<th>10. Transactions Cumulative</th>
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</thead>
<tbody>
<tr>
<td>(Use lines a-c for single or multiple grant reporting)</td>
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</tbody>
</table>

- Federal Cash (To report multiple grants, also use FFR Attachment): |
  - a. Cash Receipts |
  - b. Cash Disbursements |
  - c. Cash on Hand (line a minus b) |
NSF has modernized the account management of our external grant systems to streamline the user experience for maintaining accounts and centralizing access. A person’s NSF ID will be used to manage his/her profile data and permission information.

Target State – A Single Identity per User
About Account Management

Welcome to the About Account Management page. The new account management functionality will enable the user to centrally sign into NSF systems to perform proposal and award activities. Below you will find user guide PDFs and videos that will walk you through from establishing an NSF account to performing administrative functions for your organization.

Video Tutorials
Below are step-by-step video tutorials on how to use the new account management functionality:
- Register for an NSF Account
- Register a New Entity in the System for Award Management (SAM)
- View and Edit Your NSF Account & Role Information
- Register a New Organization with NSF
- Migrate Your Existing NSF Account

Frequently Asked Questions
To see a list of frequently asked questions and their answers, download the PDF below.
- Frequently Asked Questions - Account Management Guide

Migrate Your Existing NSF Account
To migrate your existing NSF account to NSF’s new account management system, you must verify your account’s primary email address and phone number. If you created your NSF account before March 23, 2010 and your email address is associated with more than one NSF account, you will be prompted to verify information. For more information about verifying your account information, download the PDF below.
- Migrate Your Existing NSF Account - Account Management Guide

Your NSF Account
To submit proposals to the National Science Foundation (NSF) and conduct other award-related activities using NSF systems, you must have an NSF ID. This ID is a unique numerical identifier assigned to users by NSF through the registration process outlined below. For step by step information on how to create, view, and edit your account information, download the PDFs below:
- Register for an NSF Account to Begin Using FastLane and Research.gov - Account Management Guide
- View and Edit my NSF Account Profile Information - Account Management Guide
- Register for an NSF Account
QUESTIONS?

- Website: www.nsf.gov/bfa/dfm/cmeab.jsp