

NSF Grants Conference

Grantee Cash Management Section

Update

1

MARCH 1, 2016



Our Perception

2

ACM\$ is the best grant payment system in the world.

Agenda

3

- ★ ACM\$ Update
 - ★ Quick system walkthrough
 - ★ Next Day payments
- ★ GCMS Monitoring Activities
 - ★ Award Close-out at 120 days
 - ★ Balances of Concern
 - ★ 120 day review
 - ★ Cancelling Funds
 - ★ Program Income
- ★ Sampling
 - ★ NSF Grant Accrual Validation
 - ★ Is Cash on Hand a problem? Award level/Inst Level
 - ★ Financial Monitoring Payment Testing
- ★ Questions
- ★ Wrap up
 - ★ What can we do to improve customer service?



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Prepare & Submit Proposals

Prepare, submit and check status of proposals

- ▶ [Check Proposal Status](#)
- FASTLANE PROPOSAL FUNCTIONS
- [Additional proposal functions](#)



Proposal/ Panel Review

Review proposals, participate in panels

- FASTLANE PROPOSAL REVIEW
- [Proposal Review](#)
- FASTLANE PANEL REVIEW
- [Panelist Functions](#)



Awards & Reporting

Submit project reports, notifications & requests

- PROJECT REPORTS
- ▶ [Create, edit and submit reports](#)
- ▶ [Example Project Reports \(Demo site\)](#)
- FASTLANE AWARD FUNCTIONS
- [Additional award functions](#)



Fellowships & Honorary Awards

Nominate colleagues, apply for awards

- [Graduate Research Fellowship Program \(GRFP\)](#)
- [Postdoctoral Fellowships and Other Programs](#)
- [Honorary Awards](#)



Administration

Manage your account and user roles

- ▶ [User Management](#)
- FASTLANE ORGANIZATION MANAGEMENT
- [Research Administration](#)



Manage Financials

View balances and submit cash requests

- ▶ [Submit or manage payment transactions](#)
- ▶ [More about ACM\\$](#)
- ▶ [Program Income Reporting](#)

NSF Award Highlights

- ▶ [Explore thousands of research highlights](#)
 - › [By scientific field](#)
 - › [By location](#)
- ▶ [Search awards going back to 1994](#)

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NSF ID:

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Password:

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Select your organization from the drop-down menu below, to be taken to the InCommon Log In page for your organization.

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- California State University, East Bay
- Carnegie Mellon University
- Clemson University
- Colby College
- Colorado State University
- Columbia University
- Cornell University
- Dartmouth College
- Duke University
- Florida Atlantic University
- Florida International University
- Georgetown University
- Indiana University
- Indiana University of Pennsylvania
- Internet2
- Iowa State University
- Johns Hopkins
- Louisiana State University
- Mississippi State University
- Montana State University - Bozeman
- New York University

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-InCommon
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My Desktop

▼ Project Reporting Dashboard

* [Annual, Final and Interim Report](#)

Create, edit and submit reporting requirements

* [Project Outcomes Report](#) : 0 Total

Due (0) | Overdue (0) | Submitted (0) | Not Yet Due (0)

NSF FastLane Services

 [Proposals, Awards & Status](#)

 [Research Administration](#)

 [Lookup NSF ID](#)

▼ Proposal Status Dashboard

Agency

[View All](#) | [Search Proposals](#)

There are no proposals currently available

Award Cash Management Service (ACM\$) Dashboard

ACM\$ Dashboard

[Award Cash Management Service](#)

The following transaction requires attention:

[Draft Transactions >>](#)

[Transactions awaiting Awardee certification >>](#)



My Desktop	Prepare & Submit Proposals	Awards & Reporting	Manage Financials	Administration
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My Desktop

Project Reporting Dashboard

* [Annual, Final and Interim Report](#)
Create, edit and submit reporting requirements

* [Project Outcomes Report](#) : 0 Total
Due (0) | Overdue (0) | Submitted (0) | Not Yet Due (0)

NSF FastLane Services

- [Proposals, Awards & Status](#)
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ACM\$ (Award Cash Management Service)

Program Income Reporting

Federal Financial Report History

Financial Functions

Grantee Cash Management Section Contacts

Send a refund to NSF via Pay.gov

My Desktop	Prepare & Submit Proposals	Awards & Reporting	Manage Financials	Administration
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- Award Cash Management Service**
- Organization Summary
- Submit New Transaction
- Search for Transaction or Award
- Draft Transactions
- Awaiting Certification
- Received Transactions
- Historical Transactions
- All Open Awards
- ACM\$ Help

Award Cash Management Service (ACM\$)

Organization Summary

Organization Name: **Dickinson College**

Organization ID: **0032532000**

[View Open Awards](#)

[View Recently Closed Awards](#)

The following transactions require attention:

- [Draft transactions >>](#)
- [Received transactions >>](#)

SUBMIT NEW TRANSACTION

To submit a new payment transaction, begin by entering a payment date and clicking on the Continue button. The Payment Date is the date when the payment transaction will be submitted for processing. Payment transactions with a Payment Date for the current day that are submitted before 7:59 pm Eastern Time will be processed the next business day. For more details about this process, view [online help](#)

Payment Date Requested:

Edit Awards List

Upload/Download

Fixed ACM\$ screen width. No wrapping of \$ amounts.

Show

Filter: ★ New awards 🚩 Cancelling awards * Thresholds applied ** Payment outstanding Clear Filter

PAGE: 1 of 19 1 2 3 4 5 6 7 8 NEXT PAGE >>

Federal Award ID	Recipient Account Number	PI/PI Name	From	To	Total Federal Funds Authorized	Previous Cumulative Cash Disbursements	Net Available Funds	Payment Amount Requested	Expected Close Date	Final Flag
0820414	GRT00013	Hammel, P. Chris	09/08	08/16	\$11,111,000.00	\$11,093,229.81	\$17,770.19	0	12/29/2016	<input type="checkbox"/>
0843543	GRT00013	Gopalan, Venkat	02/09	01/16	\$656,692.00	\$656,692.00	\$0.00	0	05/30/2016	<input type="checkbox"/>
0931642	GRT00015	Golubitsky, Martin	09/10	08/16	\$16,218,300.00	\$16,034,986.28	\$183,313.72	0	12/29/2016	<input type="checkbox"/>
0952571	GRT00017	Roberts, Craige	06/10	11/15	\$190,484.00	\$190,484.00	\$0.00	0	03/29/2016	<input type="checkbox"/>
0953515	GRT00017	Eryilmaz, Atilla	01/10	12/15	\$462,716.00	\$462,716.00	\$0.00	0	04/29/2016	<input type="checkbox"/>
0953759	GRT00018	Qin, Feng	03/10	02/16	\$420,000.00	\$413,371.24	\$6,628.76	0	06/28/2016	<input type="checkbox"/>
0954013	GRT00017	Zhao, Yi	03/10	02/17	\$748,711.00	\$651,498.50	\$97,212.50	0	06/28/2017	<input type="checkbox"/>
🚩 0954991	GRT00017	Lenhart, John	01/10	12/16	\$409,234.00	\$377,115.93	\$32,118.07	0	04/30/2017	<input type="checkbox"/>
🚩 0954996	GRT00017	Reano, Ronald	02/10	01/16	\$400,000.00	\$400,000.00	\$0.00	0	05/30/2016	<input type="checkbox"/>



Next Day Payments

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- ★ Processing ACM\$ payment transactions each afternoon as well as each night.
- ★ All ACM\$ payment transactions that are submitted by 2:00 PM Eastern time (with a payment date requested of that day) will be deposited as early as the next business day.
- ★ More timely deposit of grant funds was a common user comment.
- ★ ACM\$ transactions submitted after 2:00 PM eastern time and prior to 8:00 PM eastern time will be deposited on the second business day.
- ★ Pilot will run for 6 to 9 months followed by a customer survey to determine interest in the new feature

ACM\$ Maintenance Tasks

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- ★ Clean up Fastlane contacts – use contact information to send NSF financial related information.
- ★ Clean up draft transactions in ACM\$

Pay.Gov - Remittances

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★ Pay.gov now includes payment options for:

★ Debit and Credit card,

★ PayPal, and

★ Dwolla

Changes Expected for 2016

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- ★ Transitioning external financial users from Permissions (Fastlane) to Roles (ACM\$).
- ★ Historical FFR Data – discussing options to streamline Financial Functions role (Fastlane) in ACM\$.



NSF Baseline Monitoring

GCMS Monitoring Activities

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- ★ 120 day closeout
 - ★ Post Expiration Draws
 - ★ Balances of Concern
- ★ Program Income

- ★ Cancelling Funds

Award Financial Closeout

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- ★ Award and Administration Guide (AAG) revisions:
 - ✦ Chapter II Section D.5
 - ✦ Chapter III Section E.2 (Award Financial Reporting Requirement – Final Disbursement Reporting)
- ★ Terms and Conditions revisions:
 - ★ Section 16
- ★ ACM\$ “Expected Close Date” now shows 120 days
- ★ Daily Financial “Award Close Out” job error in ACM\$
 - ✦ Awards closing after 120th day (10:00pm Eastern)
 - ✦ Adjustments can be made on the day following Closed Date

High Dollar Post Expiration Drawdowns

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- ★ Draws During 120 days after award expires.
 - ★ 20% or > of the award amount
 - ★ Email inquiry
 - ★ Provide a brief explanation for the drawdown

Balances of Concern

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- ★ 3 months prior to expiration
 - ★ 75% or > unliquidated
- ★ Email inquiry
 - ★ Is there a problem?

PROGRAM INCOME

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- ★ Gross income earned by the grantee that is directly generated by a supported activity or earned as a result of the grant.
- ★ Conference Grants are now deductive [FL26 Article 4](#)

Program Income Examples

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Includes but not limited to:

- Fees charged to register participants for a workshop or conference
- Rental or usage fees charged for use of supplies or equipment purchased with grant program funds
- services or items fabricated or produced under a sponsored program such as books and publications, software.
- Income from the sale of real property
- Income from Membership fees charged to individuals and organizations for grant related activities

Does not Include:

- Interest earned on deposit made from reimbursement
- Royalties from patents, copyrights, etc.
- Is not your total draw down amount requested for any given period

Award #	Funds Authorized	Cash Disbursed	Available
Award 1	\$446,000.00	\$247,475.17	\$198,524.83
Award 2	\$128,500.00	\$123,833.32	\$4,666.68

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Reporting Worksheet Instructions

The 2014 Proposal and Award Policies and Procedures Guide (PAPPG) requires that all awardee organizations submit a Program Income Reporting Sheet beginning March 1, 2014 in order to report the amount of program income earned and expended as of September 30, 2013. Each year thereafter, awardee organizations will be required to submit the Program Income Reporting Sheet by November 14 in order to report the amount of program income earned and expended as of the end of the previous Federal fiscal 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. 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 Reporting Worksheet

1

To start, you must first click **Download the Program Income Reporting Worksheet** to the right.

Worksheet



[Download the Program Income Reporting Worksheet](#)
Program Income reporting worksheet.

2

Once opened, begin by completing the following sections at the top left of the worksheet:

- Organization Name:** Enter your organization's name
- NSF Organization ID:** Enter your organization's NSF ID (10 characters)
- State:** Enter your organization's state abbreviation code (e.g., VA)
- Reporting Period:** Pre-populated by NSF

Organization Name:	
NSF Organization	
State:	
Reporting Period	

3

Next, you will need to list your NSF awards that earned program income. If no awards have program income, jump to **Step 8**.

NSF Award Number	Program Income Earned (cumulative)	Cumulative Program Income Expended in accordance with the activity identifier	Cumulative Program Income Expended in accordance with the activity identifier	Cumulative Unexpended Program Income	Remarks
Use only FEDERAL AWARD	Use only positive dollar amount (e.g., \$100,000)	Use only positive dollar amount (e.g., \$100,000). Exclude amounts for indirect costs, if applicable. Exclude amounts for indirect costs, if applicable. Exclude amounts for indirect costs, if applicable.	Use only positive dollar amount (e.g., \$100,000). Exclude amounts for indirect costs, if applicable. Exclude amounts for indirect costs, if applicable. Exclude amounts for indirect costs, if applicable.	Use only positive dollar amount (e.g., \$100,000)	Comments

Note: Only include awards that were active, based upon the start and expiration date, during the most recently completed Federal fiscal year.

4

For each award listed, enter the cumulative amount of program

NSF Award Number	Program Income Earned	Cumulative Program Income Expended in accordance with the activity identifier	Cumulative Program Income Expended in accordance with the activity identifier	Cumulative Unexpended Program Income	Remarks

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Program Income

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- ★ The Program Income Reporting Worksheet will be available to awardees through Research.gov starting October 1st.
- ★ Access webpage address:
<http://research.gov/programincome>
- ★ **November 14, 2016** is the deadline for awardees to update, certify and submit the Program Income Reporting Worksheet to NSF for FY16.

Results

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- ★ Received over 1,686 program income reports (98%) from awardees totaling over \$190 million
- ★ *Total includes the cumulative amount of program income earned that may have been previously reported*

Canceling Appropriations

- ★ Each year NSF and our grantees lose \$5 to \$9 million in canceling funds
- ★ Public Law 101-510 requires that all federal agencies financially close fixed year appropriation accounts and **cancel** any remaining balances by September 30th of the 5th year after the period of availability.

Appropriation Activity & Status			
Fund Status	Open	Expired	Cancelled
Fiscal Year	Beginning Budget Fiscal Year to Ending Budget Fiscal Year	5 Years after Ending Budget Fiscal Year	End of the 5 th Expired Year
Allowed Activity	Obligate/Expend	Expend	Return \$ to Treasury

Example:

- 2010/2011 Appropriation obligated until 9/30/2011
 - Expend funds from obligated year (2010) through 9/30/2016
 - Funds cancel on September 30, 2016 – return to US Treasury
- ★ The federal appropriation and not the effective/expiration dates of the award determines when it will cancel.

Canceling Appropriations Critical Date

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- ★ **ACM\$ will be closing on September 23, 2016 at 2:00pm EDT for year end.**
- ★ After the cancel date:
 - ★ *no adjustments*
 - ★ *no extensions*
- ★ GCMS will continue to reach out to awardees who have cancelling funds FY 2016.

Sampling and Testing



NSF Grant Accrual Validation

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- Sampling 500+ grantees
- Cash on Hand as of 9/30/2015
- Results used to estimate the expenses Incurred, But Not Reported (IBNR)

NSF Grant Accrual Validation

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★ COH Results for 9/30/2015:

- ✦ Collected 496 out of 512 samples (97%).
- ✦ Results indicated awardees had negative _____ cash on hand.
- ✦ Accrual estimate was within _____% of the calculated actual based on awardee responses.

★ Recommendations:

- ✦ Avoid building up large negative or positive cash on hand (COH) balances
- ✦ Minimize the time between expense and ACM\$ payment request.
 - Currently this is about 3 weeks.
 - Can it be reduced? How do you minimize +/- COH?

Financial Monitoring Payment Testing

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★ 2015 Testing completed by GCMS

- ✦ Sample universe was all ACM\$ payments
 - Sample size 500+ grant expenses
- ✦ Focused on Cooperative Agreements and Graduate Research Fellowship Program
- ✦ Tested for unallowable expenses.
- ✦ Auditors estimated an unallowable cost rate of 0.69%

★ 2016 Testing started

- ✦ 72 payments Phase 1
- ✦ 450 payments Phase 2

Updated GCMS Contact List

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- ★ **Mike Howe – Section Head** – mhowe@nsf.gov or (703) 292-8285
USP & Foreign Grantees
- ★ **Dorothy Battle** – dbattle@nsf.gov or (703) 292-4440
AL, AR, CO, DE, ID, IN, KY, MA, MS, PA, RI, SC, UT, WV
- ★ **Ilene Caruso** – icaruso@nsf.gov or (703) 292-8334
AK, CA, CT, HI, IA, MO, ND, NM, NV, NY, SD, WA, WY and All
SBIR
- ★ **Chris Berner** – cmberner@nsf.gov or (703) 292-4335
AZ, DC, GA, MD, MI, MN, NC, NJ, OK, TX, VT and All
Fellowship Payments
- ★ **Naomi Jackson** – nrjackso@nsf.gov or 703-292-8775
FL, IL, KS, LA, ME, MT, NE, NH, OH, OR, TN, VA, WI

Questions

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Wrap Up

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- How are we doing?