



National Science Foundation  
WHERE DISCOVERIES BEGIN

# FY 2023 YEAR-END CLOSE AND FINANCIAL CRITICAL DATES

WEDNESDAY AUGUST 30, 2023



THE WEBINAR WILL BEGIN SHORTLY AT 2 PM

**PAB**

**PAYMENTS AND ANALYTICS BRANCH**

BUDGET, FINANCE AND AWARDS MANAGEMENT | DIVISION OF FINANCIAL MANAGEMENT



# INTRODUCTIONS



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## AGENDA

- 1 | General Information/Frequent Questions**
- 2 | Canceling Appropriations**
- 3 | Year-End ACM\$ Shutdown Critical Dates**
- 4 | Award Monitoring Notifications**





## PAYMENTS AND ANALYTICS BRANCH (PAB)

PAB falls within the Division of Financial Management at NSF.

Our branch supports the NSF mission by leading comprehensive post-award grant and commercial financial processes, including:

- Payment Operations,
- Financial Analytics,
- Monitoring and Compliance, and
- Stakeholder Outreach.



# General Information/Frequent Questions



# FREQUENTLY ASKED QUESTIONS

GRANT

FAQ

## AWARD CASH MANAGEMENT SERVICE (ACMS)

### 1 What is the Award Cash Management Service (ACMS)?

ACMS is NSF's system for awardees to manage award payment and post-award financial processes. The system allows users to submit cash requests and adjustments to open and closed awards on a grant by grant basis. Additionally, users have timely access to award level information on payments and award balances improving reconciliations and award monitoring.

### 2 How do I request funds on my award?

The majority of awardees must submit their payment request through the NSF Award Cash Management Service (ACMS) at: [www.research.gov](http://www.research.gov)

Once a user has accessed ACMS, a request may be submitted by selecting "Submit New Transaction" and identifying the "Payment Date Requested". A user may select from the available open awards on the first tab called "Step 1. Payments" or from available financially closed awards on the second tab called "Step 2. Adjustments". All transactions must be certified by an authorized official on the third tab called "Step 3. Review". Navigate between the tabs by clicking on the tab label. NSF will not process a transaction until it has been certified and submitted. A transaction with a status of "Draft" or "Awaiting Certification" will not be processed.

Additional instructions and user guides can be found on the ACMS information webpage at:  
[https://www.research.gov/research-portal/appmanager/base/desktop?\\_nfpb=true&\\_pageLabel=/research\\_node\\_display&\\_nodePath=/researchGov/Service/Desktop/AwardCashManagementService.html](https://www.research.gov/research-portal/appmanager/base/desktop?_nfpb=true&_pageLabel=/research_node_display&_nodePath=/researchGov/Service/Desktop/AwardCashManagementService.html)

### 3 Is my organization required to submit a quarterly FFR or are there any additional financial reporting requirements for my NSF award?

With the implementation of ACMS, NSF eliminated the requirement for organizations to submit quarterly Federal Financial Reports (FFR). The FFR was considered to collect duplicate information since expense data for each award is collected with the submission of ACMS payment transactions.

Program income reports for NSF are collected annually instead of quarterly via an FFR submission. For more information, please see the Program Income Reporting section of this FAQ.

Cost Share reports are collected through the submission of a Notification to the Program Office via FastLane. For more information, please see the About Notifications and Requests on [Research.gov](http://Research.gov):  
[https://www.research.gov/research-portal/appmanager/base/desktop?\\_nfpb=true&\\_pageLabel=/research\\_node\\_display&\\_nodePath=/researchGov/Service/Desktop/NotificationRequest.html](https://www.research.gov/research-portal/appmanager/base/desktop?_nfpb=true&_pageLabel=/research_node_display&_nodePath=/researchGov/Service/Desktop/NotificationRequest.html)

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## PAYMENTS AND ANALYTICS BRANCH

Office of Budget, Finance, and Award Management (BFA)  
 Division of Financial Management (DFM)

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National Science Foundation  
 WHERE DISCOVERIES BEGIN

▶ 16 pages of the most common questions

▶ **Download from our website:**

<https://www.nsf.gov/bfa/dfm/cmeab.jsp>

▶ **Direct link:**

[https://www.nsf.gov/bfa/dfm/docs/DFM\\_PABGrantFAQ.pdf](https://www.nsf.gov/bfa/dfm/docs/DFM_PABGrantFAQ.pdf)

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## PAYMENTS AND ANALYTICS BRANCH

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► Website

[www.nsf.gov/bfa/dfm/cmeab.jsp](http://www.nsf.gov/bfa/dfm/cmeab.jsp)





## TREASURY OFFSET PROGRAM (TOPS) UPDATE

In FY 2022, NSF requested that its award payments related to financial assistance awards (i.e., grants and cooperative agreements) be exempted from TOPS offsets.

- NSF received approval from the Department of Treasury.
- NSF and Treasury worked to implement the exemption with an anticipated implementation of late August 2022.
- Future award related payments will no longer be impacted by TOPS offsets.





# **Impacts of Canceling Appropriations**



## CANCELING APPROPRIATIONS

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

FY	2017	2018	2019	2020	2021	2022	2023	2024
Availability	Open	Open	Expired	Expired	Expired	Expired	Expired	Canceled

- ▶ **AFTER SEPTEMBER 30<sup>th</sup>, NEITHER THE AWARDEE OR NSF CAN ACCESS ANY REMAINING FUNDS**





## HYPOTHETICAL SCENARIO – TRUE OR FALSE?

University is managing award 1712334 with initial funds obligated in FY2017 (FY2017/2018 appropriation)

Subsequent funding was received in FY2020.

University receives a no-cost extension for the award that extends the period of performance of the award from May 31, 2023 to May 31, 2024.

During the spring of 2023, the University receives a letter from the NSF Payments and Analytics Branch, Payments and Outreach Section notifying the University that the award (1712334) has canceling funds, which will cancel on September 30, 2023.

### **True or False:**

The University can ignore the canceling funds email. The Payments and Analytics Branch must have made a mistake in sending this notice.

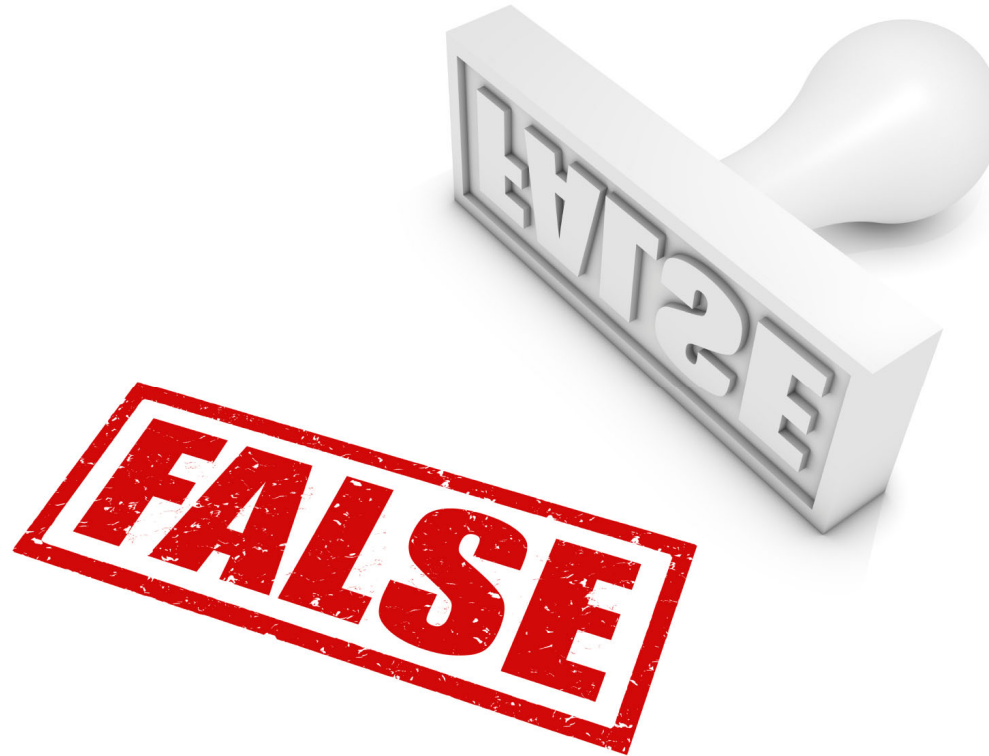




# HYPOTHETICAL SCENARIO – TRUE OR FALSE?

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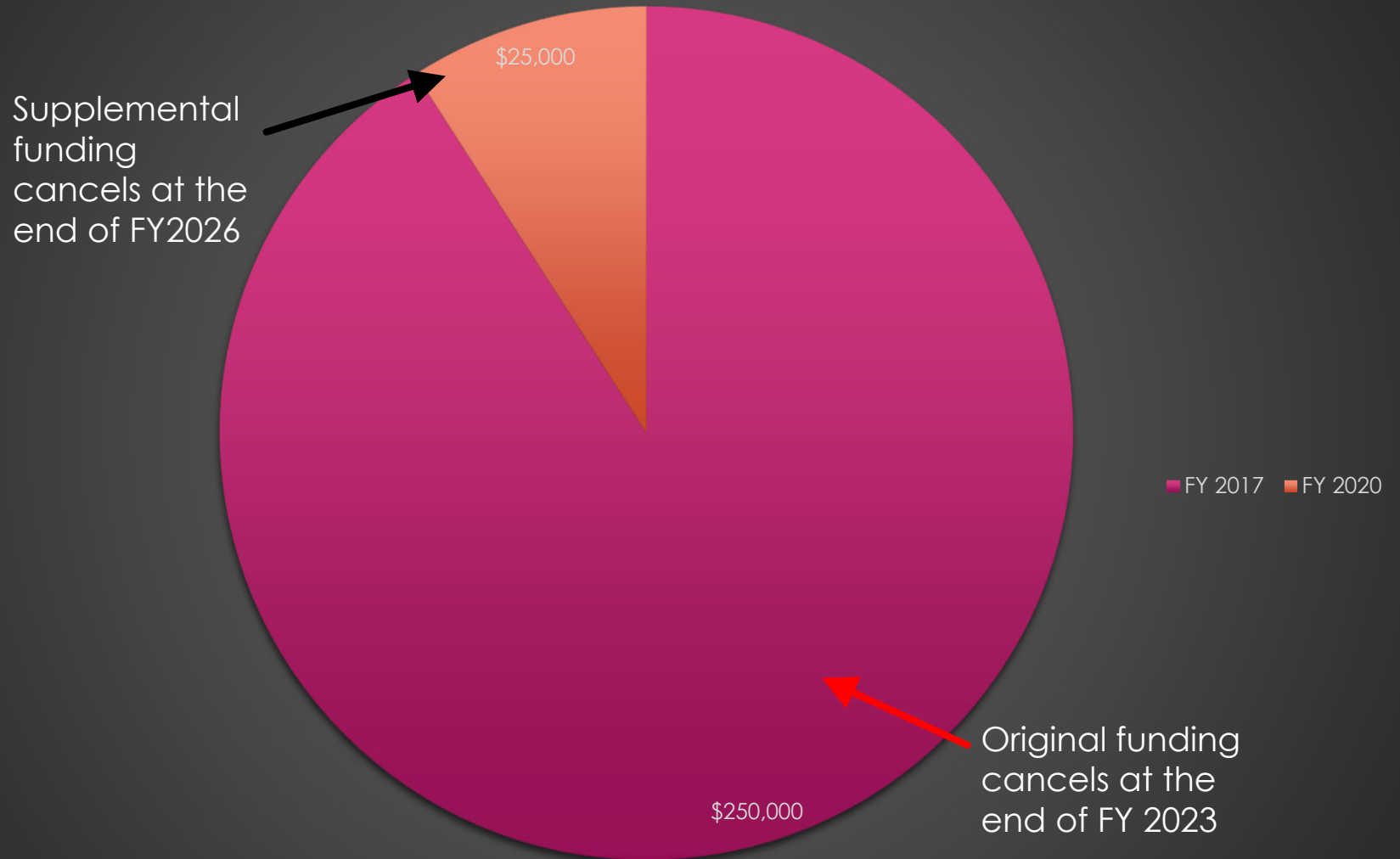
**True or False:**  
The University  
Analytics Bran



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## Award Example





# APPROPRIATION LIFE CYCLE

Appropriation	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
FY17/18 Research	1	2	1	2	3	4	5			
FY20/21 Research				1	2	1	2	3	4	5



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)





# AWARDS WITH CANCELING FUNDS IN ACM\$

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
0939454	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	\$135,551.50	\$11,426.22	11/28/2022	No
 1340048							\$1,130,785.45	\$1,092.84	01/28/2024	No
1430152							\$441,989.79	\$19,115.88	06/28/2023	No
1432563							\$116,308.49	\$41,464.44	04/30/2023	No
 1443165							\$104,698.44	\$1,421.71	11/28/2022	No
1452479							\$8,154.43	\$5,496.04	12/29/2022	No
1546617							\$160,984.08	\$14,443.29	11/28/2022	No









## ADVANCED PAYMENT OF CANCELING FUNDS

University was granted a No-Cost Extension to May 31, 2024 for an award involving canceling funds. There is \$100,000 available on the award, with \$50,000 canceling September 30, 2022. The University estimates \$30,000 of the canceling funds will be spent by the end of September 2023 and would like to request advanced payment of the canceling funds prior to the ACM\$ shutdown. How much should the advanced payment be?

- A. **\$0** – advanced payments are not permitted
- B. **\$30,000** – advanced payments should be limited to expected expenditures
- C. **\$50,000** – advanced payments should include all of the canceling funds so the PI can continue to spend the remaining \$20,000 after September 2023 since the award has been extended to May 31, 2024




# **Year-End ACM\$ Shutdown Critical Dates**



# YEAR-END CLOSE AND ACM\$ SHUTDOWN

**MONDAY, SEPTEMBER 25 AT 2:00 PM EDT**

ACM\$ will go offline

- ▶ All payment requests must be made by 2:00 pm to be processed for payment
- ▶ If your award has canceling funds, this is the last chance at making a payment request for these funds
  - ▶ Remember these awards will have a red flag next to them in ACM\$ 

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# ACM\$ REOPENING SCHEDULE

## MONDAY OCTOBER 2<sup>ND</sup>

ACM\$ is planned to come back online the morning of October 2nd

- ▶ If your award had canceling funds, they are no longer available
- ▶ Due to fiscal year opening budget activities, we recommend that you do not make Upward Adjustments against financially closed awards until October 23<sup>rd</sup>. Upward adjustments requests made prior to this date may fail to process and you will need to resubmit this request
- ▶ Updated annual Program Income Report Excel file available for download
  - ▶ This report is due on Wednesday, November 15<sup>th</sup>





## YEAR-END CLOSE SCENARIO

It's 1:55pm on September 25th and you just logged into ACM\$ to make your final draw before cutoff. You just receive a phone call that takes 12 minutes of your time. It is now past the 2pm cutoff, but you are still in ACM\$ and able to navigate within. Which of the following is true?

- A. You can continue to submit your transaction and will be successful in making the request
- B. There's a 30-minute grace period after 2pm to allow users to process their requests
- C. You will encounter a message stating funds are not available. This is due to a system wide threshold.
- D. Both A and B





# NSF REMITTANCE PROCESSING

## HOW DO I RETURN FUNDS TO NSF?

1. ACM\$ Credit/Offset ★

**Preferred Electronic Methods**

2. Pay.gov (ACH Debit) ★

3. Check





# NSF REMITTANCE PROCESSING - PAY.GOV REMINDERS



1. ACM\$ Credit/Offset

2. **Pay.gov (ACH Debit)**

3. Check

- ▶ For first time Pay.gov users returning funds using a bank account, we recommend reaching out to your banking institution to ensure NSF is a valid entity to make ACH debits to the account.
- ▶ NSF's identification number for your bank is **“National Science Foundation ALC: 49000001”**. If your bank requires a 10-digit version, please use **“4900000101”** instead.





## REMITTANCE SCENARIO

You submitted a pay.gov transaction two days ago to an active award. You do not see the update reflected in your award expenditure balance in ACM\$. Which of the following could explain this:

- A. The funds were swept back to Treasury's general fund
- B. Your pay.gov transaction failed to settle and is in a "Retired" status
- C. PAB staff are waiting for your transaction to successfully clear Treasury collection
- D. All of the above
- E. B or C





# Award Monitoring Notifications



# FINAL UNLIQUIDATED BALANCES OF CONCERN

## Final Unliquidated Balances of Concern (FUBS)

PAB 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





## FUBS SCENARIO

In the Spring, the institution's ACMS point of contact received an email indicating that there is an award ending on June 30<sup>th</sup> with a large unliquidated balance. To further complicate the scenario, the award also has a red flag next to it in ACM\$. The PI was notified but has been a bit behind in processing expenses against their project but manages to do so in September just in time for the next drawdown in October. In October, which of the following will be true:

- A. The award is not set to financially close until 120-days after the award end date which will be the end of October and all remaining funds will be available for drawdown.
- B. NSF knows this PI is notorious for late expense reporting and sets funds aside as a precaution.
- C. The remaining funds are no longer available since they canceled at the end of September.





## AWARDS WITH PAYMENT INACTIVITY (GNAP)

- ▶ NSF launched a new data monitoring initiative on awards with over 12 months of payment inactivity.
  - ▶ Email notifications to advise PIs of inactive awards under their purview to provide awareness and support good stewardship of NSF grant funds

Award Count by Last ACM\$ Draw Date

Null	2018	2019	2020	2021	2022	Grand Total
475	1	24	99	319	84	1,002

- ▣ 475 current NSF grants have had \$0 in ACM\$ payments after at least 1 year of performance.





## QUESTIONS AND ANSWERS

# QUESTIONS???

- ▶ Website  
[www.nsf.gov/bfa/dfm/cmeab.jsp](http://www.nsf.gov/bfa/dfm/cmeab.jsp)

