

National Science Foundation

Linkages Between Budget, Grants and Finance



National Science Foundation
WHERE DISCOVERIES BEGIN

Who We Are

- Antony DiGiovanni, Deputy Division Director, Budget Division
- Michael Howe, Branch Chief, Cash Management, Division of Financial Management
- Jeremy Leffler, Outreach Specialist for Policy, Division of Institution & Award Support
- Lori Wiley, Senior Staff Associate, Division of Grants & Agreements



National Science Foundation
WHERE DISCOVERIES BEGIN

Topics

- Brief NSF Overview and Organization
- Budget – Appropriation and Allocation
- Grants – Obligation and Oversight
- Finance – Payment and Closeout
- Q&A



National Science Foundation
WHERE DISCOVERIES BEGIN

NSF in a Nutshell

- **Independent Agency**
- **Supports basic research & education**
- **Uses grant mechanism**
- **Low overhead; highly automated**
- **Discipline-based structure**
- **Cross-disciplinary mechanisms**
- **Use of Rotators/IPAs**
- **National Science Board**



National Science Foundation
WHERE DISCOVERIES BEGIN



NATIONAL SCIENCE FOUNDATION

NATIONAL SCIENCE BOARD (NSB)

Dan E. Arvizu
Chair

Kelvin K. Droegemeler
Vice Chair

703.292.7000

NATIONAL SCIENCE BOARD OFFICE

Michael Van Woert
Executive Officer

703.292.7000

OFFICE OF INSPECTOR GENERAL (OIG)

Allison C. Lerner, Inspector General

703.292.7100

Richard Buckius
Chief Operating Officer

OFFICE OF THE DIRECTOR
703.292.8000

France A. Córdova
Director

Vacant
Deputy Director

OFFICE OF DIVERSITY & INCLUSION (ODI)

Rhonda Davis, Acting Head

703.292.8020

OFFICE OF THE GENERAL COUNSEL (OGC)

Lawrence Rudolph, General Counsel

Peggy Hoyle, Deputy GC

703.292.8060

OFFICE OF INTEGRATIVE ACTIVITIES (OIA)

Suzanne Iacono, Acting Head

703.292.8040

OFFICE OF INTERNATIONAL SCIENCE & ENGINEERING (OISE)

Rebecca Kefauver, Head

703.292.8710

OFFICE OF LEGISLATIVE & PUBLIC AFFAIRS (OLPA)

Amanda Greenwell, Head

703.292.8070

DIRECTORATE FOR BIOLOGICAL SCIENCES (BIO)

James L. Old, Assistant Director

Jane Silverthorn, Deputy AD

703.292.8400

DIVISION OF BIOLOGICAL INFRASTRUCTURE (DBI)

James Ouellet, Acting Division Director

703.292.8470

DIVISION OF ENVIRONMENTAL BIOLOGY (DEB)

Alan Tessier, Acting Division Director

703.292.8480

DIVISION OF INTEGRATIVE ORGANISMAL SYSTEMS (IOS)

William Zamer, Acting Division Director

703.292.8420

DIVISION OF MOLECULAR & CELLULAR BIOSCIENCES (MCS)

Gregory Warr, Acting Division Director

703.292.8440

OFFICE OF EMERGING FRONTIERS (EF)

Charles Linker, Acting Division Director

703.292.8508

DIRECTORATE FOR COMPUTER & INFORMATION SCIENCE & ENGINEERING (CISE)

James F. Krosco, Assistant Director

Ernie Glaschenderl, Acting Deputy AD

703.292.8800

DIVISION OF COMPUTER & NETWORK SYSTEMS (CNS)

Peter Aczberger, Acting Division Director

703.292.8960

DIVISION OF COMPUTING & COMMUNICATION FOUNDATIONS (CCF)

Rae Kowarski, Division Director

703.292.8910

DIVISION OF ADVANCED CYBERINFRASTRUCTURE (ACI)

Irene Guelben, Division Director

703.292.8970

DIVISION OF INFORMATION & INTELLIGENT SYSTEMS (IIS)

Lynne S. Parker, Division Director

703.292.8890

DIRECTORATE FOR EDUCATION & HUMAN RESOURCES (EHR)

Jean Ferris-Bundy, Assistant Director

James W. Lewis, Deputy AD

703.292.8650

DIVISION OF GRADUATE EDUCATION (DGE)

Dawn Everett, Division Director

703.292.8590

DIVISION OF HUMAN RESOURCE DEVELOPMENT (HRD)

Lydia Jensen, Division Director

703.292.8540

DIVISION OF RESEARCH ON LEARNING IN FORMAL & INFORMAL SETTINGS (DRL)

Erin Hall, Division Director

703.292.8520

DIVISION OF UNDERGRADUATE EDUCATION (DUE)

Bruce Briggs, Division Director

703.292.8570

DIRECTORATE FOR ENGINEERING (ENG)

Frederic R. Khargonekar, Assistant Director

Grace Wang, Deputy AD

703.292.8300

DIVISION OF CHEMICAL, BIOENGINEERING, DYNAMICS/ROBOTS & TRANSPORT SYSTEMS (CBET)

JoAnn Lighty, Division Director

703.292.8320

DIVISION OF CIVIL, MECHANICAL & MANUFACTURING INNOVATION (CMMI)

Deborah Goodings, Acting Division Director

703.292.8360

DIVISION OF ELECTRICAL, COMMUNICATIONS & CYBER SYSTEMS (ECCS)

Basim El-Ghazaly, Division Director

703.292.8370

DIVISION OF ENGINEERING EDUCATION & CENTERS (EEC)

Don L. Hillard, Acting Division Director

703.292.8390

DIVISION OF INDUSTRIAL INNOVATION & PARTNERSHIPS (IIP)

Barry Johnson, Division Director

703.292.8300

OFFICE OF EMERGING FRONTIERS IN RESEARCH & INNOVATION (EFRI)

Scott Raabinger, Senior Advisor

703.292.8301

DIRECTORATE FOR GEOSCIENCES (GEO)

Roger Wabmons, Assistant Director

Margaret Cavanaugh, Deputy AD

703.292.8500

DIVISION OF ATMOSPHERIC & GEOSPHERE SCIENCES (AGS)

Paul Shepson, Division Director

703.292.8520

DIVISION OF EARTH SCIENCES (EAR)

Carol Frost, Division Director

703.292.8550

DIVISION OF OCEAN SCIENCES (OCS)

Richard Berry, Division Director

703.292.8560

DIVISION OF POLAR PROGRAMS (PLP)

Yaely Falster, Division Director

703.292.8590

DIRECTORATE FOR MATHEMATICAL & PHYSICAL SCIENCES (MPS)

Flawing Crim, Assistant Director

Celsa M. Rothberg, Deputy AD

703.292.8100

DIVISION OF ASTRONOMICAL SCIENCES (AST)

James Ulvestad, Division Director

703.292.8620

DIVISION OF CHEMISTRY (CHE)

David Benkovic, Division Director

703.292.8640

DIVISION OF MATERIALS RESEARCH (DMR)

Rory Galvin-Owens, Division Director

703.292.8670

DIVISION OF MATHEMATICAL SCIENCES (DMS)

Richard Veitch, Division Director

703.292.8670

DIVISION OF PHYSICS (PHY)

Dennis Caldwell, Division Director

703.292.8690

OFFICE OF MULTIDISCIPLINARY ACTIVITIES (OMA)

Clark Cooper, Office Head

703.292.8500

DIRECTORATE FOR SOCIAL, BEHAVIORAL, & ECONOMIC SCIENCES (SBE)

Fay L. Cook, Assistant Director

Clifford Galant, Deputy AD (Acting)

703.292.8700

DIVISION OF BEHAVIORAL & COGNITIVE SCIENCES (BCS)

Amber Bory, Acting Division Director

703.292.8740

DIVISION OF SOCIAL & ECONOMIC SCIENCES (SES)

Joyl Musunze, Division Director

703.292.8790

NATIONAL CENTER FOR SCIENCE AND ENGINEERING STATISTICS (NCSES)

John Gawalt, Division Director

703.292.8790

OFFICE OF BUDGET, FINANCE, & AWARD MANAGEMENT (BFA)

Martha A. Rubenstein, Head / Chief Financial Officer

Karen Tightly, Acting Deputy Head

703.292.8300

BUDGET DIVISION (BUD)

Michael Stevens, Division Director

703.292.8280

DIVISION OF ACQUISITION AND COOPERATIVE SUPPORT (DACS)

Jeffery Lepke, Division Director

703.292.8240

DIVISION OF FINANCIAL MANAGEMENT (DFM)

Shir Rubin, Division Director / Deputy CFO

703.292.8280

DIVISION OF GRANTS & AGREEMENTS (DGA)

Janie French, Acting Division Director

703.292.8210

DIVISION OF INSTITUTION & AWARD SUPPORT (DIAS)

Dale Bell, Division Director

703.292.8230

LARGE FACILITIES OFFICE

Matthew Hawkins, Acting Deputy Director

703.292.4418

OFFICE OF INFORMATION & RESOURCE MANAGEMENT (OIRM)

Jessica S. Torres, Head / Chief Human Capital Officer

Doona Butler, Deputy Chief Human Capital Officer

703.292.8100

DIVISION OF ADMINISTRATIVE SERVICES (DAS)

Mercedes Eugenio, Division Director

703.292.8190

DIVISION OF INFORMATION SYSTEMS (DIS)

Dorothy Anderson, Division Director

703.292.8190

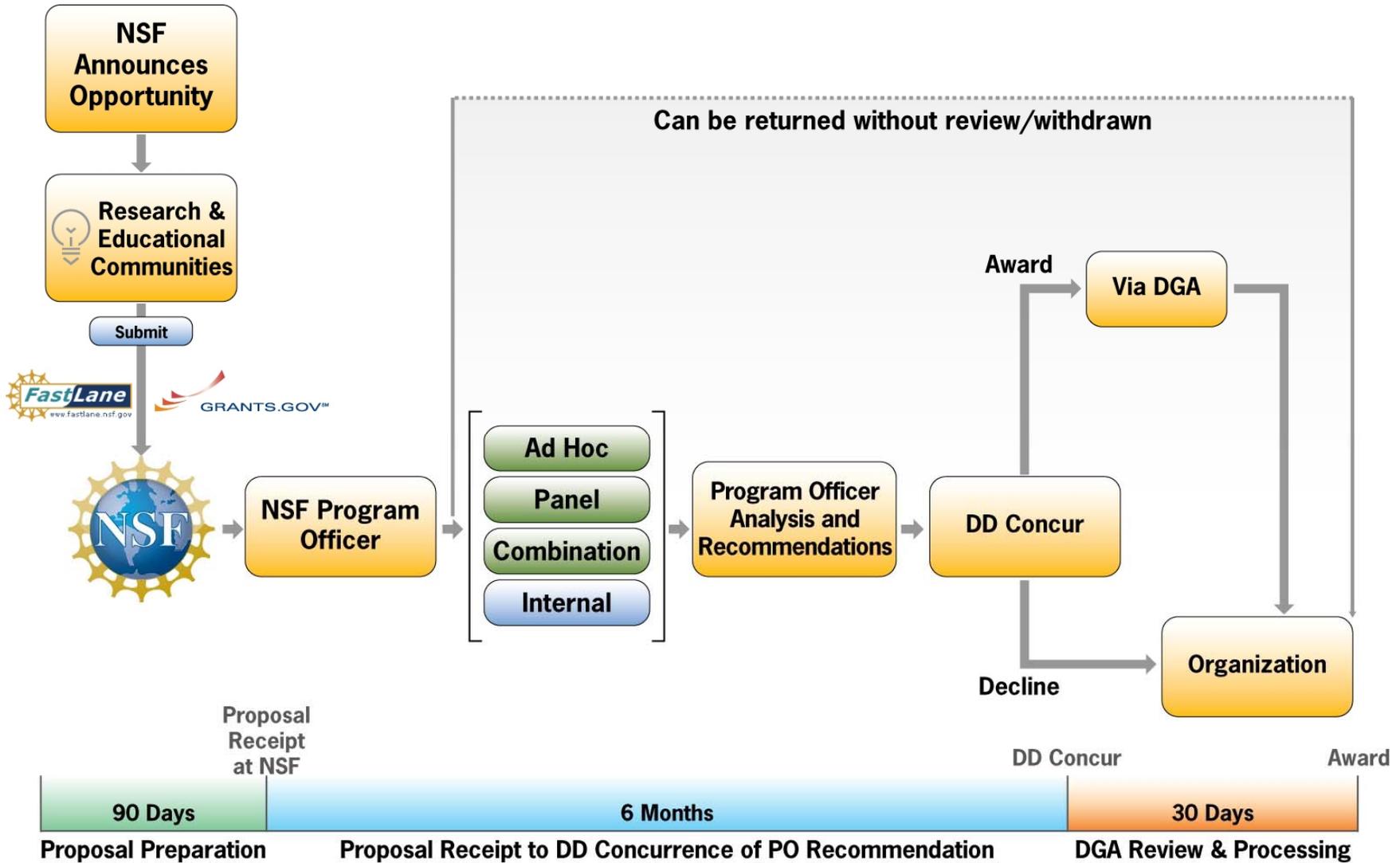
DIVISION OF HUMAN RESOURCE MANAGEMENT (HRM)

Judy Sunkin, Division Director

703.292.8180

National Science Foundation
4201 Wilson Boulevard
Arlington, Virginia 22230
TEL: 703.292.5111 | FIRS: 800.877.8339 | TDD: 800.281.8749

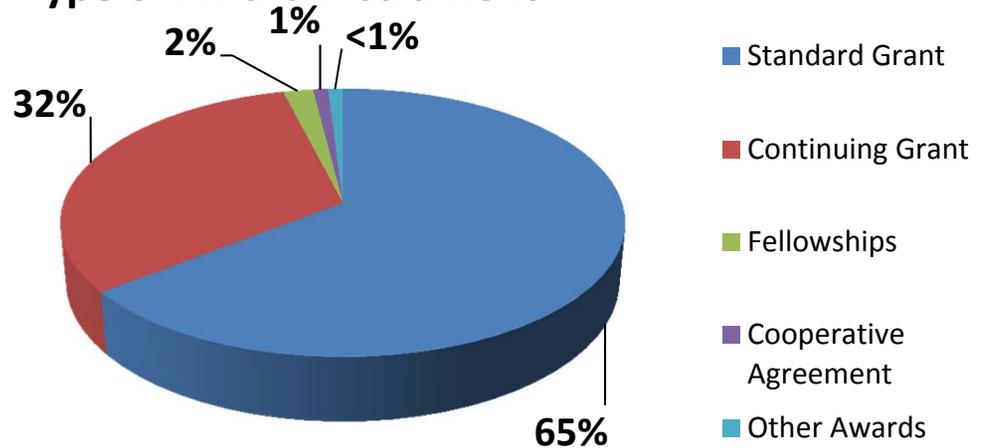
How We Work



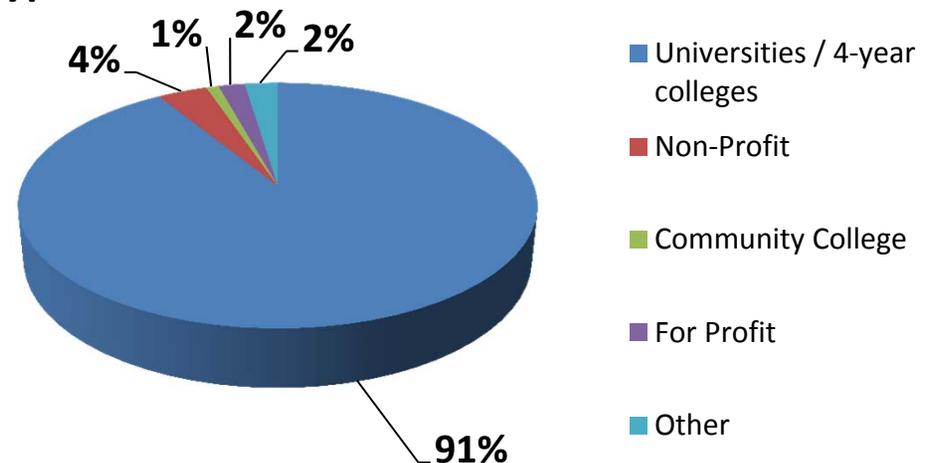
NSF Award Portfolio

- \$27.8 billion in total active award funding
- 42,125 active awards
 - Standard and continuing grants
 - Cooperative agreements
 - Graduate research fellowships
 - Other awards
- Awardee Institution Types
 - Universities / 4-year colleges
 - Non-profit organizations
 - For-profit organizations
 - Community colleges
 - Other awardees

Type of Award Instrument



Type of Awardee Institution



Budget

Appropriation & Allocation



National Science Foundation
WHERE DISCOVERIES BEGIN

Budget

- Budgeting process and Federal R&D
- NSF Appropriation accounts
- Allocating funds to programs



National Science Foundation
WHERE DISCOVERIES BEGIN

Budgeting Process

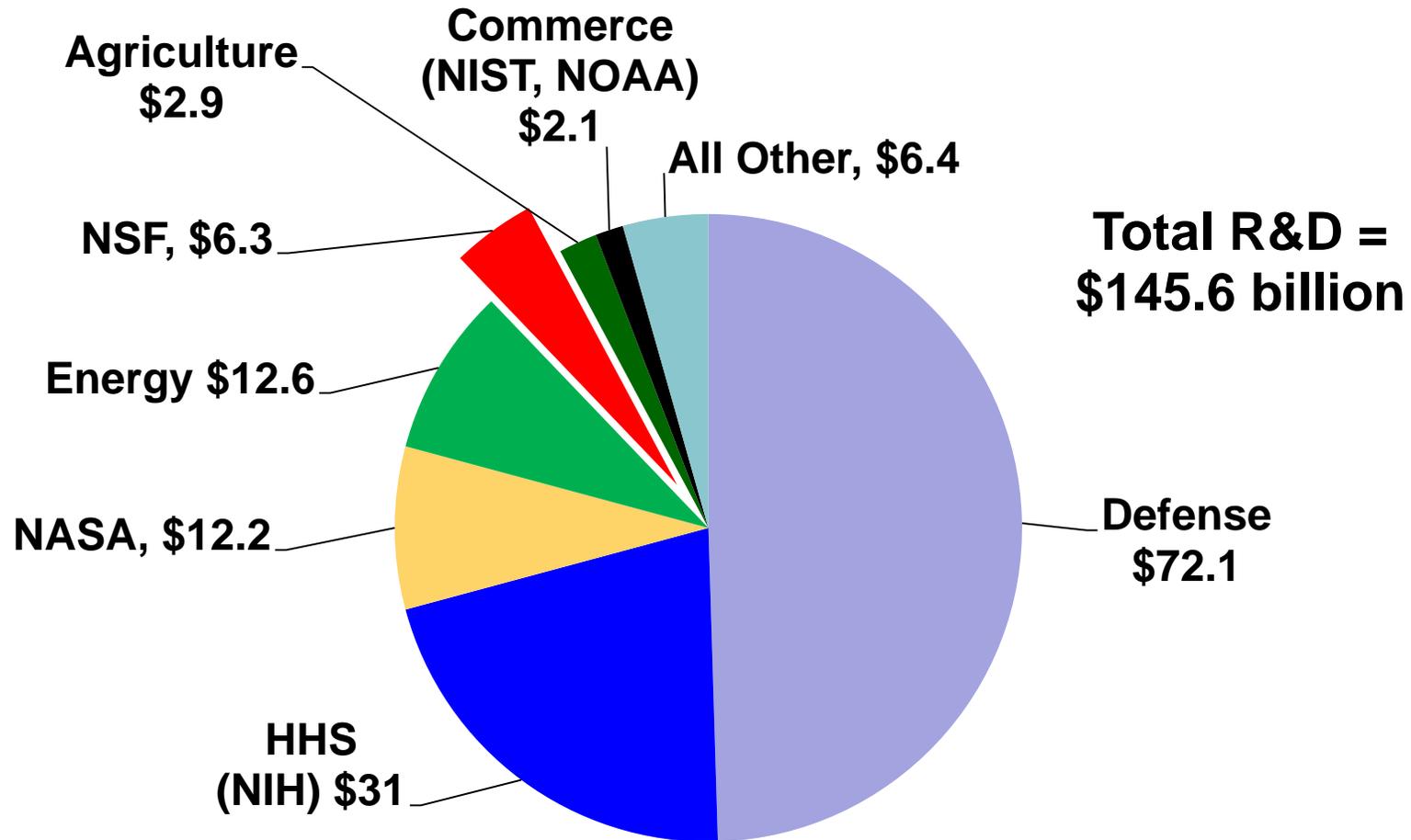
- Areas of emphasis in any given fiscal year are determined by:
 - White House OMB and Office of Science and Technology Policy (OSTP)
 - National Science Board
 - NSF Director and Leadership
 - Input from the Scientific Community
- President proposes, Congress disposes



National Science Foundation
WHERE DISCOVERIES BEGIN

FY 2016 Request: Total R&D by Agency

Budget Authority in Billions of Dollars

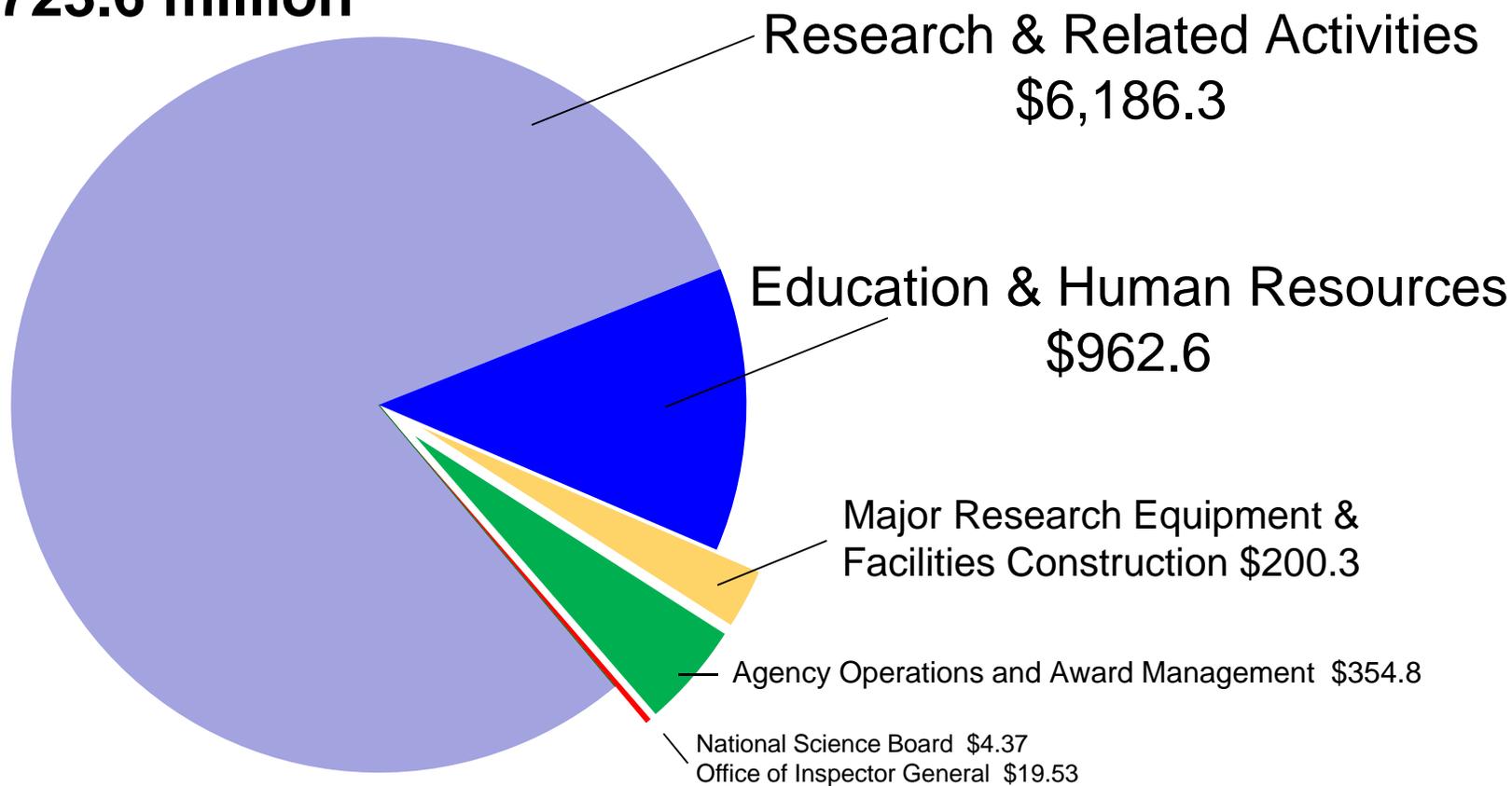


National Science Foundation
WHERE DISCOVERIES BEGIN

FY 2016 Request: National Science Foundation

Budget Authority by Appropriation Account in Millions of Dollars

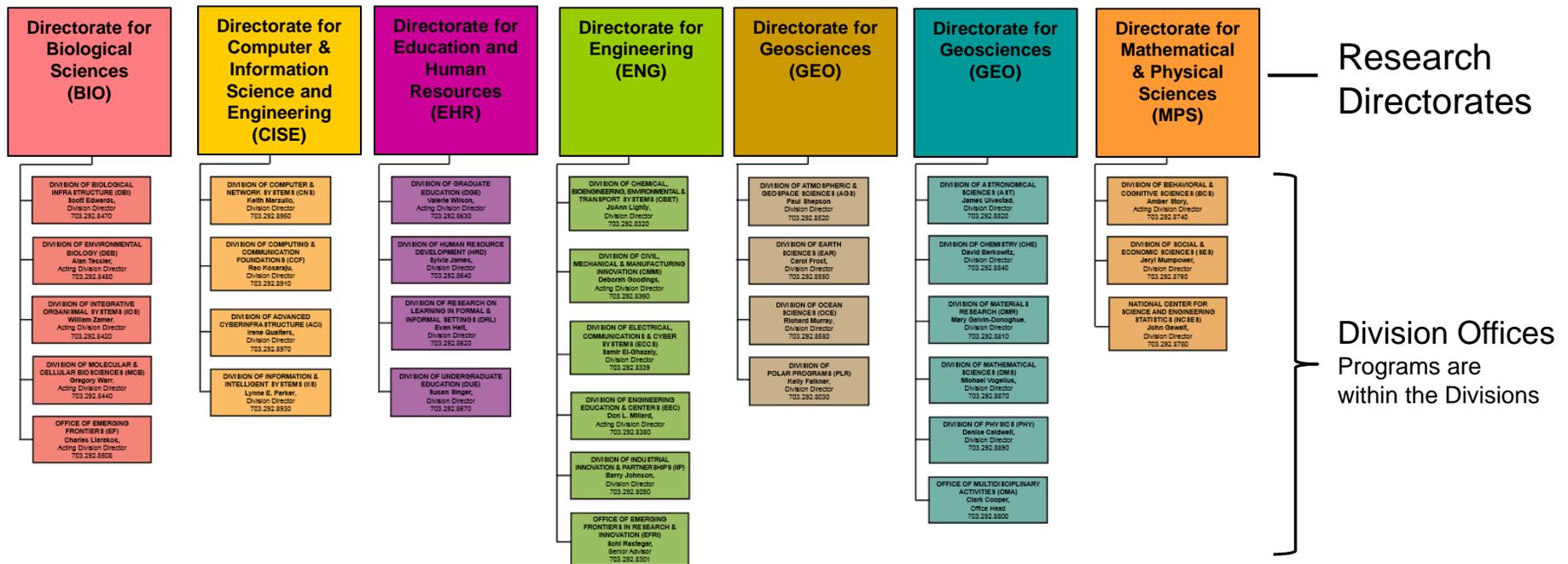
Total NSF
\$7,723.6 million



National Science Foundation
WHERE DISCOVERIES BEGIN

Allocating Funds to Programs

- Budget Division allocates funds according to the fiscal year request
- Funds are made available to Division Offices in the financial system
- Account Code Structure connects the funds from appropriation to program
- Programs obligate funds on grants



National Science Foundation
WHERE DISCOVERIES BEGIN

Grants

Obligation & Oversight



National Science Foundation
WHERE DISCOVERIES BEGIN

Division of Grants & Agreements (DGA)

What We Do...

DGA handles the issuance of NSF's **assistance awards** and other agreements to support research by providing business, financial, and award administration assistance **from pre-award through closeout.**



National Science Foundation
WHERE DISCOVERIES BEGIN

Federal Assistance

The **Grants and Cooperative Agreement Act of 1977** clarified the difference between Federal *assistance* and *procurement* and the legal instrument to be used.



National Science Foundation
WHERE DISCOVERIES BEGIN

Grants versus Contracts

Assistance “Awards”

- Principle purpose is to accomplish a ***public purpose of support or stimulation***
- Not used in lieu of a contract
- “Best effort” not deliverables
- Follows Uniform Guidance

• Grants

- minimal involvement

• Cooperative Agreements

- ***substantial involvement*** by the government is anticipated

“Contracts”

- Principle purpose of acquisition for the ***direct benefit or use*** of the Federal government
- Follows the Federal Acquisition Rules (FAR)



National Science Foundation
WHERE DISCOVERIES BEGIN

Authority

DGA “**Grants Officers**” are authorized to enter into, modify, administer, and/or terminate awards based upon the level of their warrant.

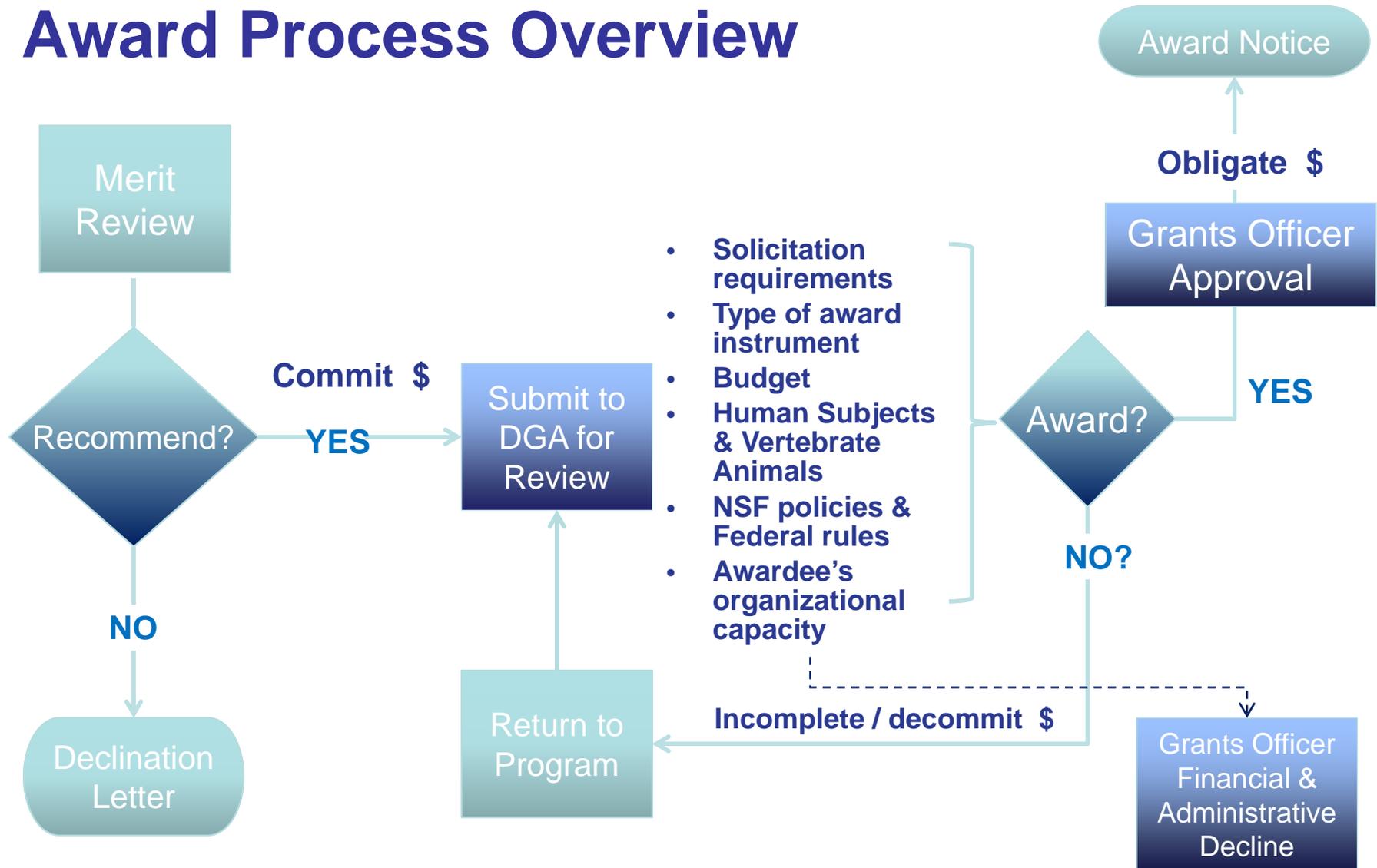


Approval of a grant award results in an **obligation of funds** from which the grantee can draw down electronically for reimbursement during performance period of the project.



National Science Foundation
WHERE DISCOVERIES BEGIN

Award Process Overview



Federal Rules

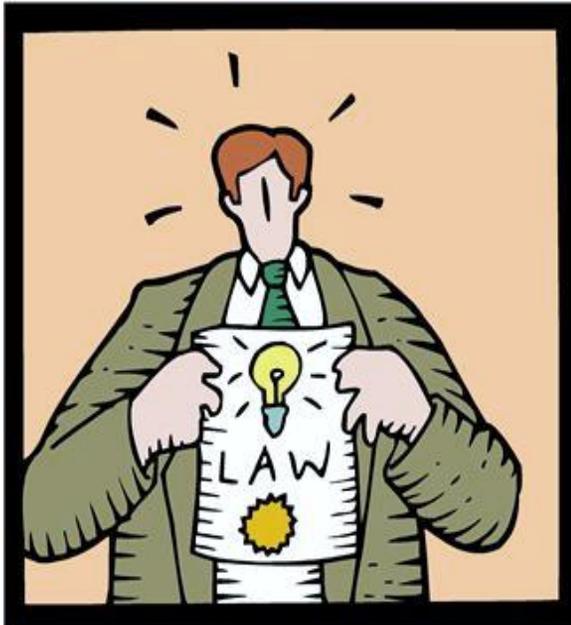
The ***Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*** (commonly called "***Uniform Guidance***") was officially released by OMB in December 26, 2014.

The ***Uniform Guidance*** – a "government-wide framework for grants management" – synthesizes and supersedes guidance from earlier OMB circulars.



National Science Foundation
WHERE DISCOVERIES BEGIN

Awardee Responsibility



- Compliance with Federal rules
- Adherence to award terms
- Consistent with NSF policies
- Prudent management of funds
 - Allowable
 - Allocable
 - Reasonable
- Post award prior approvals and reporting



National Science Foundation
WHERE DISCOVERIES BEGIN

[+ Show all notifications](#) (1 notification)

LOGIN AS 

[NSF User](#) >

[NSF Staff](#)

[NSF Visitor](#)

> [About Research.gov Services](#)

> [Program Income](#)

> [SEE Innovation](#)

FEEDBACK

[Tell Us What You Think](#)

Grants Management for the NSF Research Community

Research.gov is the modernization of [FastLane](#), providing the next generation of grants management capabilities for the NSF research community. [More >](#)



Project Reports

Submit project reports and view status

- > [Create, edit and submit reports](#)
- > [Take a tour of an example project report](#)



Manage Funds

View balances and submit cash requests

- > [Submit or manage payment transactions](#)
- > [More about ACMS](#)



FastLane Quick Links

Direct links to FastLane functions

- F** [Proposals, Awards and Status](#)
- F** [Research Administration](#)
- F** [Go to FastLane](#)



NSF Highlights and Awards

Browse project highlights and awards

- > [Explore thousands of research outcomes](#)
- > [By scientific field](#)
- > [By location](#)
- > [Search awards](#)

Finance

Payment & Closeout



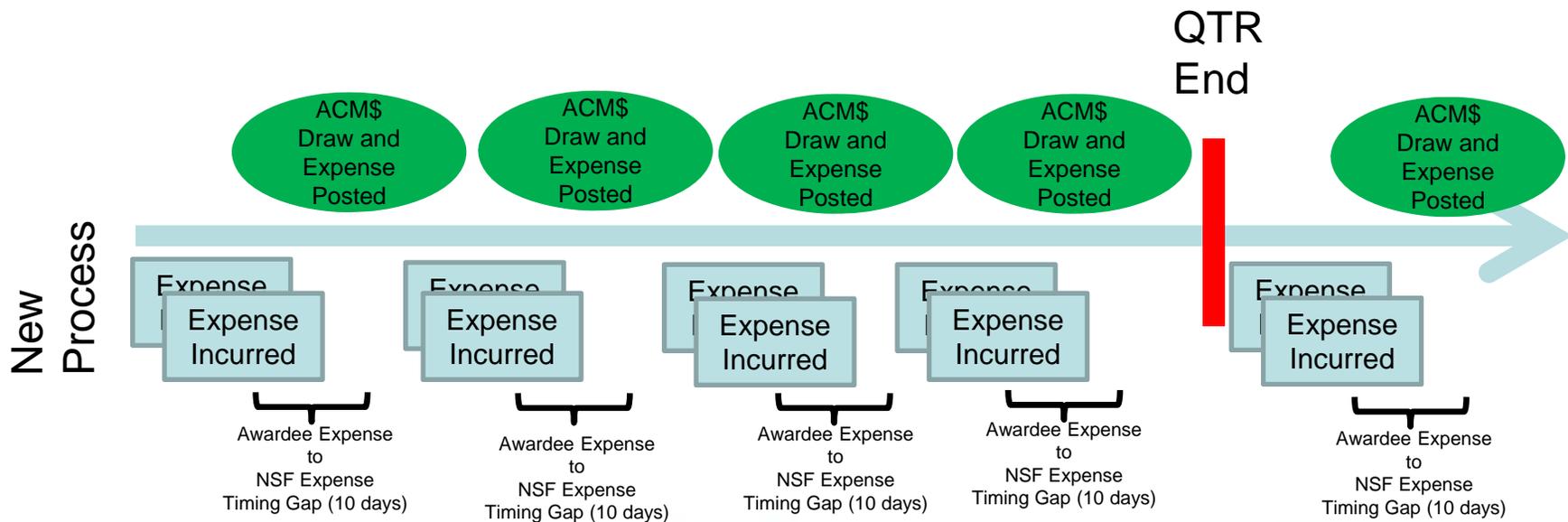
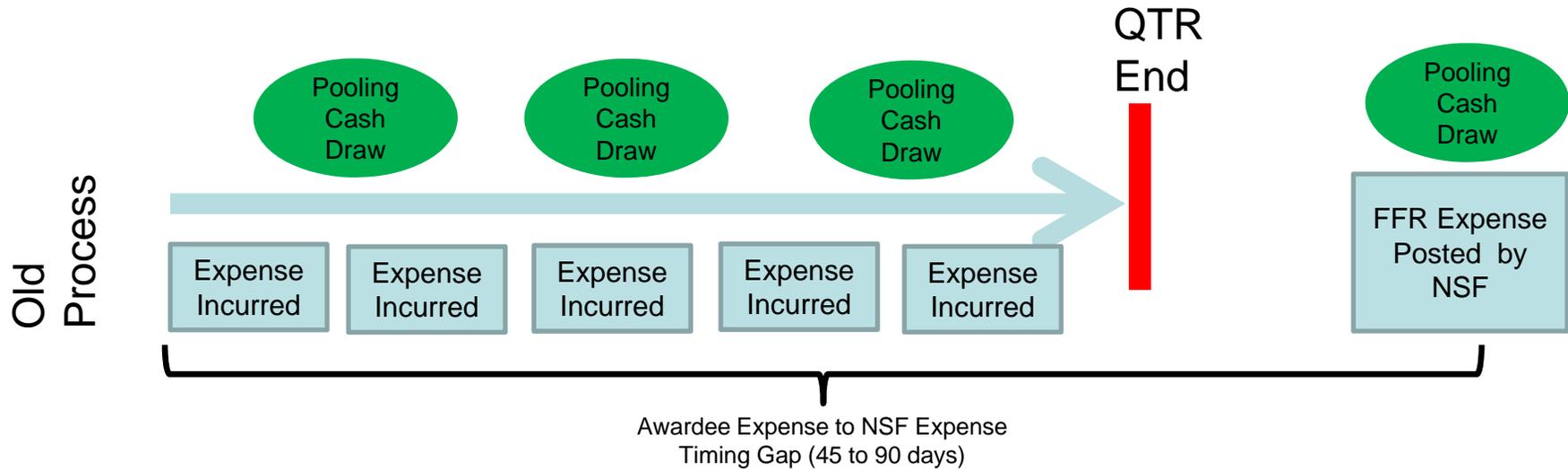
National Science Foundation
WHERE DISCOVERIES BEGIN

Award Cash Management Service (ACM\$)

- Accessed through Research.gov
- Cash requests at the award level -
Elimination of Cash Pooling
- Adjustments to open and closed awards
- Access award level information on payments and award balances
- **Elimination of the quarterly FFR**



ACM\$ Closes the Financial Data GAP



National Science Foundation
WHERE DISCOVERIES BEGIN

Grant Financial Activity

- Old System: 20K pooled payments, 200k grant expenditure transactions
- New System: 600k award level payments – with approximately 2,500 processed per day.
- This enables:
 - Active payment monitoring,
 - Post award financial activity reviews, and
 - Sampling of awardee data ties to individual award payments



National Science Foundation
WHERE DISCOVERIES BEGIN

Grant Financial Monitoring Activity

– Active payment monitoring:

- System based edits and notifications

– Post award financial activity review:

- Indicators of financially under-performing grants,
- Detect possible financially problematic awards prior to financial closeout, and
- Detect unusual institution level post financial closeout financial activity.

– Grant payment sampling:

- Random sampling of grant payments and supporting grantee expenses
- Evaluation of the expenses for allowability
- Analysis of sampling results for problem at the grantee and systematic levels



National Science Foundation
WHERE DISCOVERIES BEGIN

Grant Closeout

- Automatic financial closeout for all grants at **120** days after the award expiration date.
- Financial Closeout = Grant Obligation reduced to equal the final expense amount as requested through ACM\$.
 - Faster recovery of funds
 - Grantees can adjust upward for 15 months or until the appropriation cancels, whichever occurs first
 - Grantees can adjust downward until the appropriation cancels



National Science Foundation
WHERE DISCOVERIES BEGIN

Questions?



National Science Foundation
WHERE DISCOVERIES BEGIN

For More Information.....

Ask Early, Ask Often!

policy@nsf.gov



National Science Foundation
WHERE DISCOVERIES BEGIN