



Welcome!

Welcome!

**Today's session will begin shortly.
There will be no audio sound until
the session begins.**



Zoom Meeting Reminders

- Zoom technical support at 1-888-799-9666, option 2
- Audio can be connected through your computer or through a call-in number
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FEDERAL DEMONSTRATION PARTNERSHIP
Redefining the Government & University Research Partnership

Finance Audit & Costing

Michelle Bulls, NIH Office of Policy for Extramural
Research Administration

Christi Keene, University of Chicago

FDP Meeting – September 2022



Agenda

- Welcome
- Federal updates
- Treasury Offset Program
- Q&A



FEDERAL DEMONSTRATION PARTNERSHIP

Redefining the Government & University Research Partnership

NIH Updates:
Michelle Bulls

Final FFRs/PMS Expired Payment Requests

Michelle G. Bulls, Director
OPERA/OER



National Institutes of Health

Office of Extramural Research

Final FFRs

- NIH is in the process of reinstating Final FFRs.
- In March 2021, soon after FFRs transitioned from eRA to PMS, NIH made the decision to make all Annual FFRs due to constraints with the Federal Cash Transaction Report (FCTR) and NIH NRSA Training grants.
- With the elimination of the FCTR in April 2022, and with the development of alternative methods for recipients to report expenditures on Training grants, NIH has made the decision to re-implement Final FFRs.
- This will force the reconciliation of cash receipts (10a), cash disbursements (10b), and expenditures (10e) before the FFR can be submitted.
- This will eliminate differences between the PMS authorization and disbursement/draw amounts after an FFR has been accepted.
- Final FFRs will be reinstated on October 1, 2022



PMS Expired Payment Requests

- Recipients should make every attempt to process their final draw from PMS within 120 days of the performance period end date.
- Requesting funds from PMS 120 days after the performance period end date is not appropriate and should be avoided as the payment request may not be approved by the awarding institute.
- If the need exists to draw funds 120 days after the performance period end date, PMS will flag the draw as an Expired Payment Request.
- The following process should be followed for PMS Expired Payment Requests.



PMS Expired Payment Requests

- Prior to attempting to draw the funds from PMS, the recipient must contact the awarding institute to request approval and provide a **strong** justification.
- The request must provide the PMS subaccount (i.e. award document number), NIH grant number, the amount of funds being requested, and a justification for the late payment request. The recipient must also describe what action is being taken by the recipient to prevent similar situations in the future.
- The awarding institutes will review the justification, and if appropriate, will approve a one-time request.
- After receiving approval from the awarding institute, the recipient can submit their draw request to PMS.



PMS Expired Payment Requests – COVID Funding

- The process differs for awards with COVID funding due to HHS policies that restrict the availability of the funding after the end of the performance period.
- Every attempt should be made to avoid an Expired Payment Request for COVID funding due to these restrictions.
- After an FFR is accepted for an award with COVID funding, the unspent funds are returned to DHHS and require a special NIH request in order to be re-authorized.
- This special request is not guaranteed to be approved, so recipients should avoid submitting revised FFRs with increased expenditures for awards with COVID funding, and generally avoid any situation that would lead to an Expired Payment Request for COVID funding and run the risk of losing the funds.



OPERA FFR Reconciliation Center

- OPERA is introducing the new FFR Reconciliation Center.
- This new center is led by Alan Whatley.
- The FFR Reconciliation Center will be responsible for the following duties in addition to any general inquiries regarding the financial status of a grant.
 - FFR Reviews
 - Ensuring timely financial closeout of NIH grant awards within one year of the performance period end date
 - Distribution of reports to the NIH community that will assist in the timely financial closeout of NIH grant awards (similar to the State Obligation Report for Grants and Expiring Grant Balances Report from years past)
 - PMS Expired Payment Requests



Questions

- Contact FFR Reconciliation Center within OPERA at:
OPERAFFRInquiries@od.nih.gov





Treasury Offset Program TOP

Tim Reuter, Sr. Director Post Award Operations, Stanford University

September 15, 2022 - FDP Finance, Audit and Costing
Policies Committee



What is the Treasury Offset Program?

- Source-<http://fiscal.treasury.gov/top/>
- The Department of Treasury has the authority to offset payments made by one federal agency to satisfy a variety of debts owed to another federal agency. This authority exists under the Treasury Offset Program (TOP), and is accomplished by a match of Tax IDs or SSN
- Treasury Offset Program (TOP) collects past-due (delinquent) debts, for example, unpaid invoices from federal agencies, (Veterans Administration, Medicare, IRS to name a few) that your institution owes to state and federal agencies.
- If your institution owes the federal government a debt, the law requires agencies to send debts to TOP when the debt is 120 days overdue.
- In fiscal year 2021, TOP recovered more than \$4.5 billion in federal and state delinquent debts.



What information is Provided to your institution?

- Source-<http://fiscal.treasury.gov/top/>
- If a payment is offset, TOP will send a letter to your institution.
- The letter states:
 - The agency from whom the payment was scheduled to be paid, the original payment amount and payment date.
 - The agency name, address and telephone number to whom your payment (all or part) was applied, and the amount applied to that debt.
 - A TOP Trace Number (Used by TOP as a reference to the agency)
 - **TOP does not have any information on the debt.**
 - **For questions about your debt, you are instructed to call the agency listed.**



How to obtain information RE: the unpaid Invoice/Debt

TOP does not have a copy of the unpaid invoice

You must contact the Agency listed on your letter to obtain a copy of the unpaid invoice.

This can take months. Some agencies are better than others at providing the actual invoice.



What can TOP provide to your institution?

- Source-<http://fiscal.treasury.gov/top/>
- TOP, upon request, will provide an Excel report on a day a payment is offset (23 columns of information on the debt). Once notified of an offset, you can request a copy of the individual letters.
- Send your request to: g2g@fiscal.treasury.gov.
- The G2G Program Manager will provide you a Release of Information Verification Form. You must provide all TIN/FEIN and at least 2 Points of Contacts.
- You can request a listing of offsets going back for multiple years.



What can TOP provide to your institution?

- Once registered, TOP will provide:
 - Several data dictionaries explaining the fields included on the Excel report
 - For Medicare and Medicaid offsets – CMS MSP Insurer Recovery Process slide presentation.
- You will receive the Excel sheet each day a payment is offset.
- To obtain a copy of the letter, you can fax a request to TOP at:
 - Fax #: 205-912-6155
 - Provide TAX ID#/FEIN
 - Debt Account ID
 - Date and Dollar Amount of the offset
 - TOP will mail a copy of the original letter to a contact at your institution



How do you obtain a copy of the debt?

- If you contact an agency to request information you must request – “Proof of Debt”
- The agency should provide you a copy of the invoice(s) representing the amount of debt reported to TOP.
- Not always one invoice equals the amount of the offset. The amount should be from a single Debt Acct ID – or single department at your institution.
- The offset letters are sent to the address the agency has on file for that account. Your institution may have multiple accounts with the agency for several departments at your institution.
- Some agencies may have the generic institutional address making it difficult to identify the department responsible for the debt.



Some Agencies will use a Debt Collection Service

- Instead of using TOP, your debt may be sent to a Collection agency.
- The Collection agency does not have a copy of the invoice either
- You must contact the federal agency to request information you must request – “Proof of Debt”.
- The agency should provide you a copy of the invoice(s) representing the amount of debt reported to TOP.



Another Potential Impact to your Institution

- An agency may withhold issuing a new award if your institution is shown to have outstanding federal debt.
- If that outstanding debt has been paid via TOP, the specific federal agency reporting may not have that debt marked as paid yet and your institution is reported as being delinquent.
- The agency is not allowed to issue you the award if you are reported as having outstanding federal debt.



What else can you do?

- Once you identify the department that failed to pay the invoice/debt, ask them to change the address with the agency.
- Request them to specifically identify their department name in the 1st line of the invoice.
- Do not use the Institution's generic address
- Use "ABC Univ/CV/Med" for example.



Questions/Suggestions

