

Bureau of State Accounting Operations Federal Billing and Projects

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THOMAS P. DiNAPOLI

2022 Fall Conference

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Today's Topics

Overview

Quick Overview of
Federal Grants

PCIP

Changes to Federal
Grants and Projects

Drawdown

Process & Access to
Federal Systems

Reporting

Reports & Grant
Closeouts

TOP

Treasury Offset
Program

Wrap-Up

Improvement
Opportunities

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Federal Grant Receipts

Federal receipts accounted for roughly \$95 billion in Fiscal Year 2021-22, which is approximately 39% of all New York State receipts.

OSC drew down approximately \$70 billion on behalf of State Agencies or 74% of all Federal receipts.



Grant Award Lifecycle



- Grant award application
- Grant award awarded
- Establishment of necessary records within SFS
- Spending against award (except for pre-awards that could have been spent prior to receiving a grant award)
- Reimbursement of spending – Federal Draw
- Monitoring
- Reporting
- Closeout



Project Costing Improvement Project (PCIP)

- The PCIP for Federal Grants was implemented April 1, 2022, and Capital Projects went live on October 1, 2022.
 - Goal - Use project capabilities in SFS to improve Capital tracking and financial processes, also capture the full cost of the projects within SFS
- Enables the use of Project ID to represent the agency project in SFS and transition away from the Project ID representing the Federal Grant.
- Each project can have multiple funding sources – Federal and/or State, including Capital.
 - Fund Code defines the type of funding source
 - Entire cost of the project, regardless of funding source, will be captured with the Project ID

Changes to Federal Grants

- The Project ID no longer represents the grant award number; however, it continues to be associated to the Federal grant (Customer Contract) in SFS to support Federal billing for drawdowns and reimbursements.
 - Individual Project IDs and Activity IDs are associated to the grant and, if a cost is charged to the Project/Activity with a Federal fund, then it is billed to the appropriate Federal grant for drawdown and reimbursement.
- Agencies will create their own projects through the Project Guide.
 - Section [XIX. Project Costing](#) of the Guide to Financial Operations contains guidance on establishing a project in SFS.
 - See SFS Coach for the Job Aids related to the Project Guide.

Establish Customer Contract and Grant Award

- Once the Project ID is created, a Customer Contract and Grant Award are required to initiate billing in SFS for reimbursement from the Federal Government.
 - **Pre-PCIP** — Agency fills out AC-3286-S form and emails it to OSC. OSC creates the contract and grant award in SFS.
 - **PCIP** — Agency creates the contract and grant award in SFS using the Federal Grant Request Guide. Once completed, it is submitted to OSC for review and approval. (OSC will be monitoring for anything requiring our attention.)
 - **SFS Navigation:** Customer Contracts > Federal Grant Request Guide.
 - **Resources:** SFS Coach: JAA-GCC101-029 Job Aid, [GFO Chapter IX. Federal Grants](#), OSC BSAO's Federal Grant Request Guide Agency Walk-Through



FGRG



Federal Grant Award Establishment

- Grant award setup is done by agency and then reviewed by OSC. OSC will set the contract to: ACTIVE for OSC managed grants or PENDING for grants not managed by OSC.
- Key data elements are:
 - Federal grant award amount and ID
 - Federal grant award draw attributes
 - Start, End, Liquidation Dates
 - CFDA Number
 - Activity
 - Federal Agency

Amendments to Customer Contracts

- There are often instances throughout a grant lifecycle when a grant attribute needs to be adjusted. These instances usually are changes to the amount authorized or period of the grant.
 - **Pre-PCIP** — Agency fills out AC-3286-S form and emails it to OSC. OSC amends the contract and/or grant award in SFS.
 - **PCIP** — Agency fills out [AC-3286-A](#) form and emails it to OSC. OSC amends the contract and/or grant award in SFS. Agency is responsible for updating Liquation dates through the Project Guide.
 - **Navigation:** <https://www.osc.state.ny.us/state-agencies/forms>
 - **Resources:** [GFO Chapter IX.3 Establish & Maintain Federal Grants in SFS for Non-Onboarding Agencies](#)

Establish Project Budgets

- In order to begin spending against a Federally funded project, project budgets are required to be established within the Commitment Control module.
 - **Pre-PCIP** — Agency creates via Budget Journal
 - **PCIP** — No Change — Agency creates via Budget Journal
 - **SFS Navigation:** Commitment Control > Budget Journals > Enter Budget Journals
 - **Resources:** SFS Coach: JAA-KK215-001 Job Aid, [GFO Chapter VI.5 Project Budgets](#)



Budgets & Control

- Budget chartfields are utilized in creating the child budgets.
- Agency creates a budget journal for project child; the project parent budget is automatically generated. The following chartfields are required:

PC Bus Unit	Account	Fund	Dept	Program	Bud Ref	Project	Activity
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

- The project budgets are different from the appropriation/segregation budgets. Appropriation/segregation budgets must already exist for Federal transactions to occur.



Pre-Awards - Overview

- Federal program spending that occurs prior to receiving an award from the Federal Government
- Mainly utilized for FBIC Allocation process
- Strictly for awards received annually and on an on-going basis
- Utilized only for costs that will be reimbursed by the Federal Government
- Agencies will establish pre-awards for OSC review via the Project Guide and attach form [AC-3286-P](#)

Drawdown of Federal Funds

- Drawdown Process for OSC managed awards – disbursement based
- Custom OSC draw page in SFS summarizes all charges by award and various draw attributes
- Reconciliation performed daily to ensure all funds are received into NYS General Checking as expected, and accounting for the deposits are posted correctly in SFS
- Monitoring of the Federal grant award disbursements versus total drawn in the Federal system is the responsibility of the agency



Major Federal Draw Systems

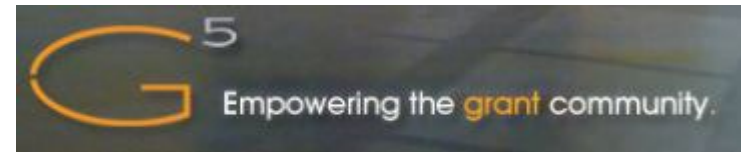
- ASAP (Automated Standard Application for Payments) - Department of the Treasury FMS – Mainly USDA



- PMS (Payment Management System) - Mainly Department of Health and Human Services (DHHS)



- G5 – Department of Education



- DOT Specific:
 - Delphi and Electronic Clearing House Operation (ECHO)



Agency Access to ASAP

Automated Standard Application for Payments (ASAP)

To obtain access to ASAP contact OSC Federal Billing at
FederalBilling@osc.ny.gov

Type: “Request for ASAP Read-Only Access” in the subject line.

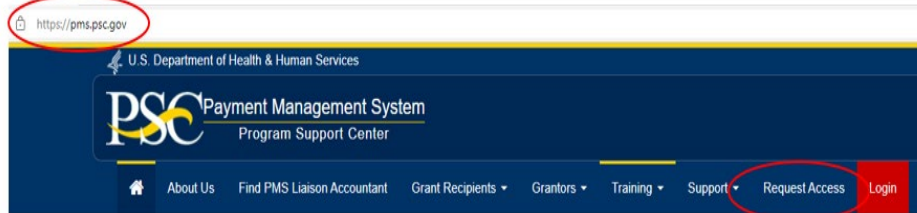
In the body of the email include the following contact information for each user:

- First & Last Name
- Agency
- Email
- Phone Number

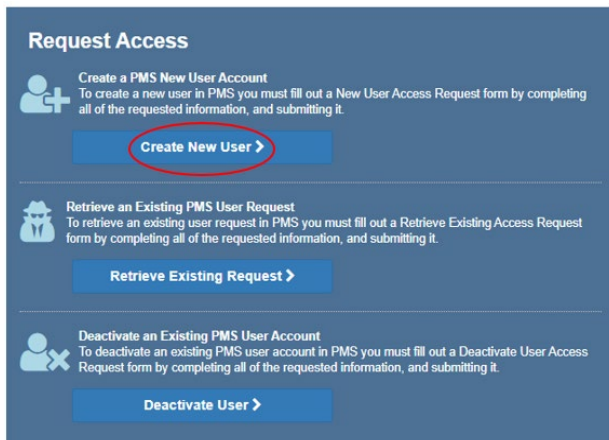


Agency Access to PMS

1. Log into <https://pms.psc.gov> & choose “Request Access”



2. The Request Access screen will appear, then click on “Create New User”



3. Fill out the “New User Access Request” & Click “Submit”

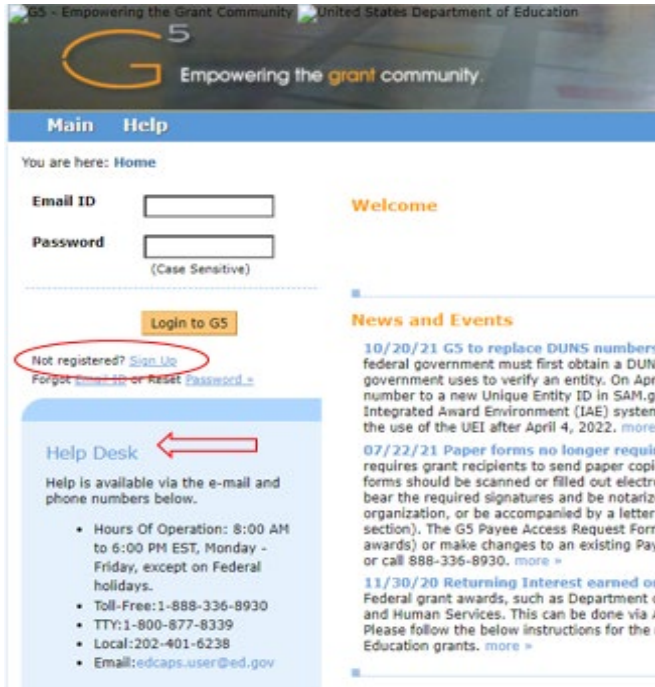
A screenshot of the 'New User Access Request' form. The title 'New User Access Request' is circled in red. The form includes fields for 'User Type' (a dropdown menu), 'Email Address', 'Confirm Email Address', 'Verification Code', 'Security Question' (a dropdown menu), 'Security Answer', and 'Enter Captcha'. A 'Request Verification Code' button is located between the email and verification code fields. At the bottom, there are 'Clear Form', 'Submit' (circled in red), and 'Cancel' buttons. A captcha image showing the word 'Isoruc' is displayed.

4. Check your email for further instructions



Agency Access to the G5

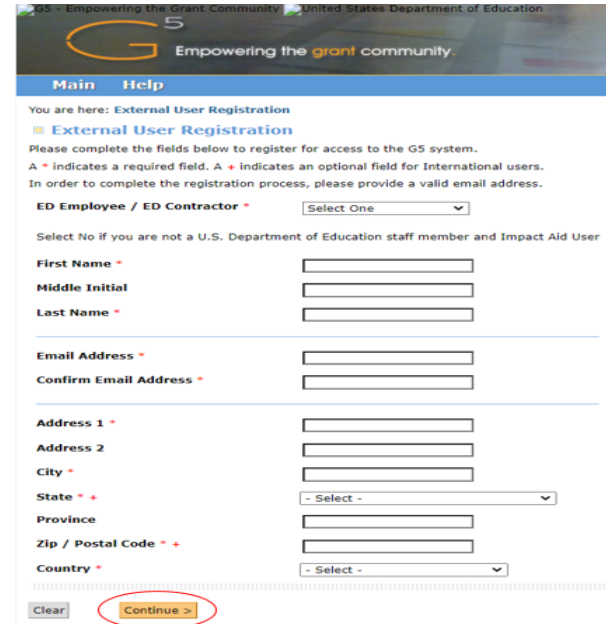
1. Log into <https://www.g5.gov> & click “Continue to G5” then “Sign Up”



The screenshot shows the G5 homepage with the header "G5 - Empowering the Grant Community" and "United States Department of Education". The main navigation bar includes "Main" and "Help". Below the header, there is a "Welcome" message and a "Login to G5" button. A red circle highlights the "Not registered? Sign Up" link. Below this, there is a "Help Desk" section with contact information: Hours of Operation (8:00 AM to 6:00 PM EST, Monday - Friday, except on Federal holidays), Toll-Free (1-888-336-8930), TTY (1-800-877-8339), Local (202-401-6238), and Email (edcaps.user@ed.gov).

2. At any time, you can call or email the G5 Helpdesk

3. Fill out the “External User Registration” & click “Continue”



The screenshot shows the "External User Registration" form. The header includes "G5 - Empowering the Grant Community" and "United States Department of Education". The main navigation bar includes "Main" and "Help". Below the header, there is a "Welcome" message and a "Login to G5" button. A red circle highlights the "Not registered? Sign Up" link. Below this, there is a "Help Desk" section with contact information: Hours of Operation (8:00 AM to 6:00 PM EST, Monday - Friday, except on Federal holidays), Toll-Free (1-888-336-8930), TTY (1-800-877-8339), Local (202-401-6238), and Email (edcaps.user@ed.gov).

4. You may be asked to fill out further paperwork & have it notarized



Liquidation Date

- After a grant's budget period ends, agencies have a defined amount of time within which to pay any obligations that were incurred within that budget period before they lose the ability to draw down Federal funds. This is called the liquidation period.
 - Controlled by the end date in the Project's budget definition
 - NYGR0210 displays this date – agencies should actively monitor the liquidation date's accuracy, as well as ensure that all spending is completed and reconciled prior to the end date
 - The Project end date / liquidation date can be updated by the agency via the Project Guide
- Liquidation Date Guidance
 - G5 – 5 business days prior to Federal System end date
 - PMS – 85 days past Federal System end date
 - ASAP – Federal System end date



SFS Project Specific Reports



SFS Reports:

- Grants → Interactive Reports
 - NYGR0210 – Spending Activity for FG Award
 - NYGR1557 – Federal Grant Award Activity
 - NYGR0039 – Total Disbs by Recpnt Acct Nbr
- SFS Analytics → Project Costing
 - DW905 – Billable Project Activity



NYGR00039

- Total Disbursements for specific award.

Report Id: NYGR0039		State of New York		Run Date: 08/17/2022	
		Statewide Financial System			
Total Disbursements by Recipient Account Number					
Report Parameters					
Business Unit: DOH01		Project Type: GENRL		Reference Award Number: 19X10MC33598	
Cognizant Agency: All		Accounting Date Range: 01-JAN-1901 - 01-JAN-2099			Source: All
Award Number	CFDA Number	Project Type	Source	Journal Date	Obligation Date
19X10MC33598	93.87	GENRL	GAP	21-Jun-22	30-Sep-21
19X10MC33598	93.87	GENRL	GAP	22-Jun-22	30-Sep-21
19X10MC33598	93.87	GENRL	GAP	22-Jun-22	30-Sep-21
19X10MC33598	93.87	GENRL	GAP	21-Jun-22	30-Sep-21
19X10MC33598	93.87	GENRL	GOT	21-Oct-20	21-Oct-20
19X10MC33598	93.87	GENRL	GOT	21-Oct-20	21-Oct-20
19X10MC33598	93.87	GENRL	GOT	21-Oct-20	21-Oct-20
19X10MC33598	93.87	GENRL	GHR	14-Oct-20	
19X10MC33598	93.87	GENRL	GHR	14-Oct-20	
19X10MC33598	93.87	GENRL	GOT	21-Oct-20	21-Oct-20
19X10MC33598	93.87	GENRL	GOT	4-Nov-20	4-Nov-20



Quarterly PMS Reconciliations

- The non-HHS grants drawn down from the Payment Management System by OSC are reconciled by OSC on a quarterly basis and reported on in PMS on a cash basis.
- Any other reporting is the responsibility of the awarded agency.

Grant Award Closeouts

- **Grant Fully Spent** - Check to see if you have any grant award authority that has not been spent but can still be appropriately charged.
- **Reconciliation** - Ensure that the disbursements and expenditures in SFS match what is reported on the final report and the amount drawn down from the Federal government. If you do not have access to the Federal system and are unable to establish access on your own, contact us via Federalbilling@osc.ny.gov.
- For grant awards that OSC draws, let us know if you see any discrepancies **PRIOR** to closeout.

TOP

- The Department of Treasury's Financial Management Service established a centralized process called the "Treasury Offset Program" (TOP).
- The TOP matches Federal payments to New York State against debts owed by any State Agency to the Federal government.
- Federal draws are "offset", thereby reducing that day's Federal grant payment without regard to which State Agency is drawing Federal funds.



TOP

Agency	Agency Name	Agency Site Id	Agency Site Name	Originating Agency Name	Agency Contact Number	Agency Site Contact Number	Debtor Phone Number	Debt Account	Debtor Last Name	Debt Status	Payment Agency Name
33	Bureau of the Fiscal Service	0H	Debt Management Servicing Center	Department of Health and Human Services : Medicare Secondary Payer Debt - GHP	8888263127	8888263127	8888263127	CSNG14680183	NYS DEPARTMENT OF CIVIL SERVICE/WEL	A	Internal Revenue Service
33	Bureau of the Fiscal Service	0K	Debt Management Servicing Center	Department of Health and Human Services : Medicare Secondary Payer Debt - Non GHP	8888263127	8888263127	8888263127	CSNG14687920	NEW YORK STATE INSURANCE FUND - NYC	A	Department of the Interior
33	Bureau of the Fiscal Service	0K	Debt Management Servicing Center	Department of Health and Human Services : Medicare Secondary Payer Debt - Non GHP	8888263127	8888263127	8888263127	CSNG14701636	NEW YORK STATE INSURANCE FUND - NYC	A	Internal Revenue Service
33	Bureau of the Fiscal Service	0K	Debt Management Servicing Center	Department of Health and Human Services : Medicare Secondary Payer Debt - Non GHP	8888263127	8888263127	8888263127	CSNG14701636	NEW YORK STATE INSURANCE FUND - NYC	A	Social Security Administration
33	Bureau of the Fiscal Service	0K	Debt Management Servicing Center	Department of Health and Human Services : Medicare Secondary Payer Debt - Non GHP	8888263127	8888263127	8888263127	CSNG14701638	NEW YORK STATE INSURANCE FUND - NYC	A	Social Security Administration
33	Bureau of the Fiscal Service	0K	Debt Management Servicing Center	Department of Health and Human Services : Medicare Secondary Payer Debt - Non GHP	8888263127	8888263127	8888263127	CSNG14701638	NEW YORK STATE INSURANCE FUND - NYC	A	Social Security Administration



July 24, 2017

NYS WCB - NO INSURANCE UNIT
328 STATE ST
SCHENECTADY, NY 12305

Re: Letter ID: 88558092
Date of Incident: September 11, 2001
Insurer Claim #: G0322557
Insurer Policy #: 000000000000000000
Beneficiary Name: VERZYL, DAVID

CRC Recovery ID #: 313091011008715
Medicare Number: 252785644A

Taxpayer Identification Number: 146013200
Date Debt Became Past-Due: July 16, 2017
Past Due Debt Owed to CMS: \$15,152.06
Date Demand Letter Sent: May 17, 2017

Response Due Date: September 22, 2017

**NOTICE OF INTENT TO REFER DEBT TO THE DEPARTMENT OF TREASURY OR
A DEPARTMENT OF TREASURY DESIGNATED DEBT COLLECTION CENTER
FOR CROSS-SERVICING AND OFFSET OF PAYMENTS.**

Dear NYS WCB - NO INSURANCE UNIT,

The Centers for Medicare & Medicaid Services (CMS) has determined that your organization owes the Medicare program the amount shown above and this amount is delinquent (past due). This debt arose under the Medicare Secondary Payer (MSP) provisions of the Social Security Act.



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Agency Improvement Opportunities

Be *pro-active* with your grant awards:

- Monitor spending, budgets and end dates
- Submit AC3286-A or AC-3286-P forms to update grant award changes (FederalGrants@osc.ny.gov)
- Do not wait until the last minute...spend timely
- Request inquiry access to Federal Draw Systems
- Notify OSC of potential issues or upcoming closeouts



Pay attention to coding:

- The proper Analysis Type on GL Journal Entries is very important.



Agency Improvement Opportunities (continued)

- Spend down older year grant awards first to ensure no loss of funding
- If OSC performs your draw, do not process anything in the Federal draw system – inquiry only
- Do not spend against a grant award after the grant award has been cut back to a level equal to or below LTD disbursements – monitor payroll pools
- Timely resolution of overspending
- See [GFO](#): Chapter IX - Federal Grants and XIX. Project Costing for more information pertaining to Federal Grants and setups



References

GFO

- Section IX. Federal Grants
- Section XIX. Project Costing (PCIP)
 - <https://www.osc.state.ny.us/agencies/guide/MyWebHelp/>

Forms

- AC 3286-A – Amendments
- AC 3286-P – Pre-Awards
 - <https://www.osc.state.ny.us/state-agencies/forms>

Comptroller's Website

- <https://www.osc.state.ny.us/>

CFDA

- <https://beta.sam.gov/search?index=cfd>

Contact Information



FederalGrants@osc.ny.gov

FederalBilling@osc.ny.gov



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