



## OTHER FINANCIAL REPORTING INFORMATION

### Debt Collection Improvement Act of 1996

Net Accounts Receivable totaled \$37,669 thousand at September 30, 2006. Of that amount, \$37,530 thousand is due from other federal agencies. The remaining \$139 thousand is due from the public. NSF fully participates in the Department of the Treasury Cross-Servicing Program. In accordance with the Debt Collection Improvement Act, this program allows NSF to refer debts that are delinquent more than 180 days to the Department of the Treasury for appropriate action to collect those accounts. In FY 2004 OMB issued M-04-10 Memorandum on Debt Collection Improvement Act Requirements which reminded agencies of their responsibility to comply with the policies for writing-off and closing-out debt. Based on this memo, NSF has now incorporated the policy of writing-off delinquent debt more than two years old. Additionally, NSF seeks Department of Justice concurrence for action on items over \$100,000.

### Cash Management Improvement Act (CMIA)

In FY 2006, NSF had no awards covered under CMIA Treasury-State Agreements. NSF's FastLane system with grantee draws of cash make the timeliness of payments issue under the Act essentially not applicable to the agency. No interest payments were made in FY 2006.

