



Electronic Research Administration
A program of the National Institutes of Health



National Institutes of Health
Office of Extramural Research

Federal Financial Report (FFR) Expenditure Data User Guide

eRA Commons Version 3.18.0.13

Document Version 1.2.0

February 5, 2015



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DOCUMENT HISTORY

Date	eRA Commons System Version	Doc Version	Description of Change	Author
12/27/10	2.28.0.0	1.0.0	Initial release	eRA Communications
04/25/14	3.12.0.7	1.1.0	Reformatted	eRA Communications
2/5/2015	3.18.0.13	1.2.0	Updated to reflect the January 2015 quarterly release	eRA Communication

The most current version of this document will be available on the eRA website: <http://era.nih.gov>.

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1 Introduction

NIH has transitioned from the use of Financial Status Reports (FSRs) to Federal Financial Reports (FFRs) items 10.d. – 13.e. for the reporting of expenditure data. See guide notice NOT-OD-11-017 (<http://grants.nih.gov/grants/guide/notice-files/NOT-OD-11-017.html>).

A Federal Financial Report (FFR) is a statement of expenditures associated with a grant. Recipients of Federal funds are required to complete an FFR to report the status of funds for grants to the sponsor of the grant. The FFR module allows grantees to electronically submit these reports via the Electronic Research Administration (eRA) Commons system.

If you have the FSR role in Commons, you can use the FFR module to search for grants and associated FFRs for your institution. In the FFR module, you can perform the following tasks:

- Create a new FFR
- View an FFR
- Submit an FFR
- Revise an FFR

With the FSR role, you can also access the FFR module from the *Closeout Status* screen.

NOTE: NIH requires all financial expenditure data to be submitted via eRA Commons. This includes all initial FFRs being prepared for submission and any revised FFRs being submitted or re-submitted to NIH.

With the recent transition of expenditure data reporting from Financial Status Reports (FSRs) to FFRs, it is possible that a user may need to revise a previously submitted FSR. In this case, the revised report should also be submitted using the FSR format. The eRA Commons will automatically select the correct form for the user.

The Commons Online Help System contains detailed information on the FFR module. You can access the FFR topics at the following

site: http://era.nih.gov/erahelp/commons/#Commons/FFR/ffr_intro.htm.

2 Overview

2.1 Report Submission Due Dates

The FFR is prepared and submitted by Grant and Contract Accounting (GCA) on behalf of the Principal Investigator (PI). The schedule for submitting required financial reports is generally specified in the award documents of a grant or contract. [See NIH FFR Supplemental instructions.](#) Different due dates exist for FFRs depending on whether the report is an annual report or the final report.

Annual Federal Financial Report

For awards requiring annual submission of an FFR, the report must be submitted each budget period within 90 days of the calendar quarter in which the budget period ended. The reporting period for the annual FFR is the budget period for the award. The actual submission date is based on the calendar quarter (6/30, 9/30, 12/31, and 3/31).

Final Federal Financial Report

For awards requiring a final FFR the due date and status for a final FFR are based on the Project Period End Date (PPED) as follows:

- Pending Status: If the FFR is not submitted and it is within 90 days of the PPED
- Due Status: If the FFR is not submitted and it is between the PPED and 90 days past the PPED
- Late: If the FFR is not submitted and it is over 90 days past the PPED

2.2 Roles and Responsibilities

An extramural institution user who has the authority to view, enter, and submit an FFR on behalf of his entire organization is assigned the FSR role in eRA Commons.

Depending on the institution's workflow process, it is possible for the Signing Official (SO) or Business Official/Administrative Official (BO/AO) to have FSR person responsibilities. As such, these two authorities may be combined on the same account.

NOTE: An account with only the FSR role assigned can only perform tasks associated with FFRs; however, an account can include multiple roles, including that of FSR.

2.3 Accessing FFR

The FFR module is a web-based application and is accessible through the eRA Commons system. To access FFR from eRA Commons:

1. Navigate to Commons on the internet at <https://commons.era.nih.gov/commons/>.
2. Log into Commons using your User Name and Password.
3. Select the **FFR/FSR** tab from the Commons Main screen.



Figure 1: FFR Access Via the Commons Menu

The *Federal Financial Report/Financial Status Report Search* screen displays.

3 FFR Search

3.1 Performing a Query

The *Federal Financial Report/Financial Status Report Search* screen allows the user to perform a search for grant awards within the user's organization. Queries can be performed using one or more of the query parameter fields; however, performing too broad of a search by entering only one parameter could result in a very large set of records returned by the FFR/FSR module.

Returning a large set of records is not only cumbersome to the user, but may also slow down the FFR response time. In fact, the number of records returned by the search is limited to 500, and any record set larger than this limit will result in an error. For this reason, it is recommended that as many parameters as possible are entered to perform a more narrow and specific search.

Grant Number:	T	ACT	IC	Serial#	Year	Suffix	
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Historical Search
Org Name:	UNIVERSITY OF LITERATURE						
Due Date Range:	From (MM/DD/YYYY)		To (MM/DD/YYYY)				
EIN:	<input type="text"/>						
Latest FFR/FSR Status:	All <input type="button" value="v"/>						
Foreign:	<input type="checkbox"/>						
ARRA Funded:	<input type="checkbox"/>						
Please Enter Search Criteria. Hit List cannot be Greater than 500 records.							
							<input type="button" value="Submit"/> <input type="button" value="Clear"/>

Figure 2: Federal Financial Report/Financial Status Report Search Screen

To perform a search:

1. Enter the desired search parameters. An explanation of each parameter follows:

- **Grant Number**

The **Grant Number** field is broken into sections: Type (**T**), Activity (**ACT**), Institute/Center (**IC**), Serial Number (**Serial#**), **Year**, and **Suffix**. The search screen will accept partial entry of a grant number using these fields. Additionally, the percent sign (%) can be used as a wild card when entering parts of the grant number. Please note, however, that if any part of the **Grant Number** is used as a search, the **IC** field must be entered, otherwise an error will be displayed.

- **Org Name**

If you are an external system user, this field defaults to your organization's name.

- **Due Date Range**

A **From** and **To** date range may be entered to return grants with FFRs due within that range. The dates must be entered in MM/DD/YYYY format.

- **EIN**

EIN is the Employer Identification Number and is assigned to each organization by the Department of Health and Human Services (DHHS) Central Registry System for payment and accounting purposes. This number can be obtained from the Internal Revenue Service (IRS).

- **Latest FFR Status**

Use the drop-down list to select the specific status and return only grants with an FFR in that status.

- **Foreign**

Select the checkbox for **Foreign** to return foreign grants in the search results. If left unchecked, the query will return only domestic grants.

- **ARRA Funded**

Select the checkbox for **ARRA** to return only grants that are funded under the American Recovery and Reinvestment Act (ARRA).

NOTE: If for any reason the user is not satisfied with the values entered in the search parameter fields, the Clear button may be selected. This button removes the entered values in the search parameter fields.

2. When satisfied with the parameters as entered, select the **Submit** button to perform the search.

Federal Financial Report / Financial Status Report Search ?

Grant Number:	T	ACT	IC	Serial#	Year	Suffix	Historical Search
	5	R01	CA				
Org Name:	UNIVERSITY OF LITERATURE						
Due Date Range:	From (MM/DD/YYYY)		To (MM/DD/YYYY)				
EIN:							
Latest FFR/FSR Status:	Accepted						
Foreign:	<input type="checkbox"/>						
ARRA Funded:	<input type="checkbox"/>						
Please Enter Search Criteria. Hit List cannot be Greater than 500 records.							
<input type="button" value="Submit"/> <input type="button" value="Clear"/>							

Figure 3: Submitting an FFR/FSR Search

Assuming that the entered parameters are valid and the system finds matching records, the results of the search will appear in the *Federal Financial Report/Financial Status Report Search Result* screen hit list.

3.2 Federal Financial Report/Financial Status Report Search Result

When a successful search is performed in the *Federal Financial Report/Financial Status Report Search*, the *Federal Financial Report/Financial Status Report Search Result* screen displays the results of that search. The search result screen includes a **FFR/FSR New Search** link, a **Summary Totals** section, and the **Search Result** hit list containing the search results.

Federal Financial Report / Financial Status Report Search Result ?

[Totals by Institution](#) [FFR/FSR New Search](#)

Summary Totals

Status:	Total	Pending	Due	Late	Revision	Pending	Received	In Review	Accepted	Rejected	Failed while Processing
Count:	126	0	126	0	0	0	0	0	0	0	0

Please click on the Grant Number to view all existing FFRs/FSRs for the Grant

Search Result
126 records found, displaying 1 to 100.

Grant Number	Institution Name	ARRA	Budget Start Date	Budget End Date	FFR/FSR Due Date	Latest FFR/FSR Status
1R68MH123456-01	UNIVERSITY OF LITERATURE		07/01/2013	01/31/2014	05/01/2014	Due
2R01AR234567-09A1	UNIVERSITY OF LITERATURE		02/15/2013	01/31/2014	05/01/2014	Due
SP01CA345678-01	UNIVERSITY OF LITERATURE		02/01/2012	01/31/2014	05/01/2014	Due
SP30NS456789-10	UNIVERSITY OF LITERATURE		12/01/2012	01/31/2014	05/01/2014	Due
SR01AA5678910-05	UNIVERSITY OF LITERATURE		08/01/2012	01/31/2014	05/01/2014	Due
SR01CA678910-36	UNIVERSITY OF LITERATURE		02/01/2012	01/31/2014	05/01/2014	Due
SR01CA123456-10	UNIVERSITY OF LITERATURE		02/01/2012	01/31/2014	05/01/2014	Due
SR01DA234567-11	UNIVERSITY OF LITERATURE		02/01/2012	01/31/2014	05/01/2014	Due

Figure 4: Sample Federal Financial Report/Financial Status Report Search Result Screen

3.2.1 FFR/FSR New Search Link

The search result screen includes a link entitled **FFR/FSR New Search**. Selecting this link will return the user to the *Federal Financial Report/Financial Status Report Search* screen on which a new search can be performed.



Federal Financial Report / Financial Status Report Search Result ?

[Totals by Institution](#) [FFR/FSR New Search](#)

Summary Totals

Status:	Total	Pending	Due	Late	Revision	Pending	Received	In Review	Accepted	Rejected	Failed while Processing
Count:	126	0	126	0	0	0	0	0	0	0	0

Please click on the Grant Number to view all existing FFRs/FSRs for the Grant

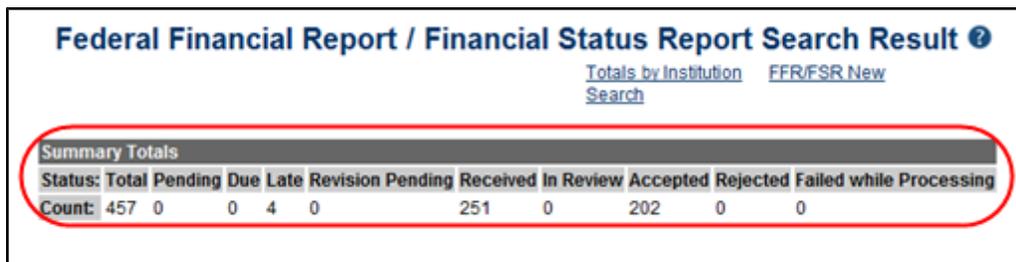
Search Result
126 records found, displaying 1 to 100. 1,2

Grant Number	Institution Name	ARRA	Budget Start Date	Budget End Date	FFR/FSR Due Date	Latest FFR/FSR Status
1R56MH123456-01	UNIVERSITY OF LITERATURE		07/01/2013	01/31/2014	05/01/2014	Due
2R01AR234567-09A1	UNIVERSITY OF LITERATURE		02/15/2013	01/31/2014	05/01/2014	Due

Figure 5: FFR/FSR New Search Link

3.2.2 Summary Totals

The **Summary Totals** section displays a summary of the grants returned by the search. The **Summary Totals** lists the total count of all returned grants as well as counts for each status.



Federal Financial Report / Financial Status Report Search Result ?

[Totals by Institution](#) [FFR/FSR New Search](#)

Summary Totals

Status:	Total	Pending	Due	Late	Revision	Pending	Received	In Review	Accepted	Rejected	Failed while Processing
Count:	457	0	0	4	0	251	0	202	0	0	

Figure 6: FFR/FSR Search Results Summary Totals Section

3.2.3 Search Result Hit List

When a search is performed on the *Federal Financial System/Financial Status Report Search* screen, the FFR system retrieves all matching awarded grants (except Fellowships) and sorts the resulting record set 100 records at a time, up to 500 records, in a hitlist. These grants are displayed in order of their Latest FFR Status.

The information displayed includes **Grant Number**; **Institution Name**; **ARRA**; **Sandy**; **Budget Start Date**; **Budget End Date**; **FFR Due Date**; and **Latest FFR Status**. The **ARRA** column displays *Yes* if the grant was funded under the American Recovery and Reinvestment Act. The **Sandy** column displays *Yes* to indicate the grant is an NIH Hurricane Sandy Recovery Award.

To navigate through the records, use the pagination links (e.g., 1, 2) or arrow links at the top of the search results.

To access the details for a particular grant, click on the link for the specific grant number.

NOTE: If an FFR is *Due*, *Pending*, or *Late* and has not been started, clicking the link for the grant number on the *FFR Search Result* screen will open a new FFR form which can be populated and submitted. Refer to the topic titled [Federal Financial Report Form on Page 11](#) for details on populating an FFR form.

Federal Financial Report / Financial Status Report Search Result

[Totals by Institution](#) [FFR/FSR New Search](#)

Summary Totals

Status:	Total	Pending	Due	Late	Revision Pending	Received	In Review	Accepted	Rejected	Failed while Processing
Count:	126	0	126	0	0	0	0	0	0	0

Please click on the Grant Number to view all existing FFRs/FSRs for the Grant

Search Result
126 records found, displaying 1 to 100. 1,2 →

Grant Number	Institution Name	ARRA	SANDY	Budget Start Date	Budget End Date	FFR/FSR Due Date	Latest FFR/FSR Status
1R56MH123456-01	UNIVERSITY OF LITERATURE			07/01/2013	01/31/2014	05/01/2014	Due
2R01AR234567-09A1	UNIVERSITY OF LITERATURE			02/15/2013	01/31/2014	05/01/2014	Due
SR01CA345678-01	UNIVERSITY OF LITERATURE			02/01/2012	01/31/2014	05/01/2014	Due
SP30NS456789-10	UNIVERSITY OF LITERATURE			12/01/2012	01/31/2014	05/01/2014	Due
SR01AA567890-05	UNIVERSITY OF LITERATURE			08/01/2012	01/31/2014	05/01/2014	Due
SR01CA678910-36	UNIVERSITY OF LITERATURE			02/01/2012	01/31/2014	05/01/2014	Due
SR01CA123456-10	UNIVERSITY OF LITERATURE			02/01/2012	01/31/2014	05/01/2014	Due
SR01DA234567-11	UNIVERSITY OF LITERATURE			02/01/2012	01/31/2014	05/01/2014	Due

Figure 7: Search Result Hitlist

NOTE: When the latest status of an FFR for a grant is *Due*, *Pending*, or *Late*, clicking the grant number link from the *FFR Search Result* does not open the *FFR Details* screen. For FFRs not started, a new FFR form displays for entry. If an FFR already exists, the FFR opens for editing and submission. Refer to the topic titled [Federal Financial Report Form on Page 11](#) for information on completing the FFR form.

3.3 Totals by Institution

The *Totals by Institution* screen is accessed by selecting the **Totals by Institution** link on the *Federal Financial Report/Financial Status Report Search Result* screen.

The screen displays a summary of the number of grants containing FFRs in each status by institution. The information on the screen includes the institution name, the total number of grants, the number of grants with FFRs in each status (Pending, Due, Late, Revision Pending, Received, In Review, Accepted, and Rejected).

Totals by Institution

[Back to Search Result](#) [FFR/FSR New Search](#)

Search Result by Institution 1- 1out of 1records Prev 1 Next

Institution Name	Total Number of Grants	Pending	Due	Late	Revision Pending	Received	In Review	Accepted	Rejected
UNIVERSITY OF LITERATURE	498	0	0	4	1	270	0	223	0
Count:	498	0	0	4	1	270	0	223	0

Figure 8: Totals By Institution Screen

3.4 Federal Financial Report/Financial Status Report Historical Search

The **Historical Search** link opens the *Federal Financial Report/Financial Status Report Historical Search* screen which can be used to perform a search for grants that are not current and are purged from the system. The **Historical Search** link is found on the *Federal Financial Report/Financial Status Report Search* screen.

The screenshot shows a search interface titled "Federal Financial Report / Financial Status Report Search". It contains several input fields and a "Historical Search" link circled in red. The fields are as follows:

Grant Number:	T	ACT	IC	Serial#	Year	Suffix
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Org Name:	UNIVERSITY OF LITERATURE					
Due Date Range:	From (MM/DD/YYYY)		To (MM/DD/YYYY)			
EIN:	<input type="text"/>					
Latest FFR/FSR Status:	All <input type="text"/>					
Foreign:	<input type="checkbox"/>					
ARRA Funded:	<input type="checkbox"/>					
Please Enter Search Criteria. Hit List cannot be Greater than 500 records.						
<input type="button" value="Submit"/> <input type="button" value="Clear"/>						

Figure 9: Historical Search Link

To perform a historical search:

1. Enter the required fields for the **Grant Number**. The required fields are the IC and Serial# and are indicated as such with an asterisk (*).

The remaining fields are optional and may be left blank. When entering data in the ACT (Activity) and Suffix fields, the percent sign (%) wild card can be used.

Federal Financial Report / Financial Status Report Historical Search ⓘ

[Back to FFR/FSR Search](#)

Grant Number:	T	ACT	IC *	Serial# *	Year	Suffix
		R%	AA	123456		

Submit Clear

Figure 10: Historical Search Required Fields and the Use of the Wild Card

2. Click the **Submit** button to return the search results.

Federal Financial Report / Financial Status Report Historical Search ⓘ

[Back to FFR/FSR Search](#)

Grant Number:	T	ACT	IC *	Serial# *	Year	Suffix
		R%	AA	123456		

Submit Clear

Figure 11: Historical Search Submit Button

4 Completing the Federal Financial Report Form

4.1 Federal Financial Report Form

If an FFR is *Due*, *Pending*, or *Late* and has not been started, clicking the link for the grant number on the *Federal Financial Report/Financial Status Report Search Result* screen will open a new FFR form which can be populated and submitted.

New FFRs can also be created when the current FFR is in a status of *Accepted* or *Rejected*. For these grants, the **Create New** link displays in the **Action** column on the *FFR Details* screen. Selecting this link opens the FFR form for editing and submission. The FFR module will pull previously entered data from its database and pre-populate the form in these cases.

This topic discusses the fields found on the FFR form broken down by the different sections of the report.

IMPORTANT: You must save your FFR data before leaving the form. Select the **Save** button found on both the top and bottom of the screen to save the data. The **Submit** button will display when the form is saved. For information on submitting the FFR form to Agency, refer to the topic titled [Submitting an FFR](#).

4.1.1 General Information

See below for an explanation of the in the **General Information** section of the Federal Financial Report form.

- **Federal Agency and Organizational Element to Which Report is Submitted (line 1)**

Enter the name of the Federal Agency associated with the grant.

- **Federal Grant or Other Identifying Number Assigned by Federal Agency (line 2)**

For a single award, enter the grant number assigned to the award by the Federal agency. For multiple awards, report this information on the FFR Attachment. Do not complete this field if reporting on multiple awards.

- **Recipient Organization (line 3)**

Enter the name and complete address (including zip code) of the recipient organization.

- **DUNS Number (line 4a)**

Enter the Dun & Bradstreet Universal Numbering System (DUNS) number or Central Contractor Registry (CCR) extended DUNS number belonging to the recipient agency.

- **EIN (line 4b)**

Enter the Employer Identification Number. This number is assigned by the Department of Health and Human Services (DHHS) Central Registry System for payment and accounting purposes and can be obtained from the IRS.

- **Recipient Account Number or Identifying Number (line 5)**

Enter the recipient account number or any other identifying number assigned to the award by the recipient. This is not a requirement of the Federal agency and is for the recipient's use only. For multiple awards, report this information on the FFR Attachment. Do not complete this field if reporting on multiple awards.

- **Report Type (line 6)**

Indicate if this report is Quarterly, Semi-annual, Annual, or Final by selecting the appropriate box. For multiple awards, report this information on the FFR Attachment. Do not complete this field if reporting on multiple awards.

- **Basis of Accounting (line 7)**

Specify whether a Cash or Accrual basis is used for recording the transactions related to the award. Accrual basis of accounting refers to the accounting method in which expenses are recorded when incurred. For Cash basis accounting, expenses are recorded when they are paid.

- **Project/Grant Period (From and To) (line 8)**

Indicate the period established in the award document during which Federal sponsorship begins and ends.

Note that some agencies award multi-year grants for a project period that is funded in increments or budget periods. Throughout the project period, agencies often require cumulative reporting for consecutive budget periods. Under these circumstances, enter the beginning and ending dates of the project period, not the budget period. Do not complete this line if reporting on multiple awards.

- **Reporting Period End Date (line 9)**

Enter the ending date of the reporting period. For quarterly, semi-annual, and annual interim reports, use one of the following reporting period end dates:

3/31, 6/30, 9/30, or 12/31.

For final FFRs, the reporting period end date is the end date of the project or grant period.

Figure 12: FFR Form – General Information Section

4.1.2 Transactions

For each field of the Transaction section, enter the cumulative amounts from the date of inception of the award through the end date of the reporting period specified in the Reporting Period End Date field.

Federal Cash Transaction (i.e., items 10.a.-10.c.)

These data items are reported via the Payment Management System. You do not have the ability to enter this information in the eRA Commons. These fields are disabled.

Federal Expenditures and Unobligated Balance

- **Total Federal funds authorized (line 10d)**

Enter the total Federal funds authorized as of the reporting period end date.

- **Federal share of expenditures (line 10e)**

Enter the amount of Federal fund expenditures. Expenditures are the sum of actual cash disbursements for direct charges for goods and services; the amount of indirect expenses charged to the award; and the amount of cash advances and payments made to sub-recipients and subcontractors.

- **Federal share of unliquidated obligations (line 10f)**

Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, these are obligations incurred, but for which outlay has not yet been recorded. Enter the Federal portion of unliquidated obligations. Those obligations include direct and

indirect expenses incurred but not yet paid or charged to the award, including amounts due to sub-recipients and subcontractors.

On the final report, this line should be zero unless the awarding agency has provided other instructions. Do not include any amount that has been reported in the **Federal share of expenditures** (line 10e). Do not include any amount for a future commitment of funds (such as a long-term contract) for which an obligation or expense has not been incurred.

- **Total Federal share (line 10g)**

This is the sum of **Federal share of expenditures** (line 10e) and **Federal share of unliquidated obligations** (line 10f).

- **Unobligated balance of Federal funds (line 10h)**

This is the amount of **Total Federal funds authorized** (line 10d) minus **Total Federal share** (line 10g).

Recipient Share

Do not complete this section if reporting on multiple awards.

- **Total recipient share required (Line 10i)**

Enter the total required recipient share for the reporting period specified in the **Reporting Period End Date** field (line 9). The required recipient share should include all matching and cost sharing provided by recipients and third-party providers to meet the level required by the Federal agency. This amount should not include cost sharing and match amounts in excess of the amount required by the Federal agency (e.g., cost overruns for which the recipient incurs additional expenses and, therefore, contributes a greater level of cost sharing or match than the level required by the Federal agency).

- **Recipient share of expenditures (line 10j)**

Enter the recipient share of actual cash disbursements or outlays (less any rebates, refunds, or other credits) including payments to subrecipients and subcontractors. This amount may include the value of allowable in-kind match contributions and recipient share of program income used to finance the non-Federal share of the project or program.

Note that on the final report, this line should be equal to or greater than the amount of the **Total recipient share required** (line 10i).

- **Remaining recipient share to be provided (line 10k)**

Enter the amount of **Total recipient share required** (line 10i) minus **Recipient share of expenditures** (line 10j). If the **Recipient share of expenditures** is greater than the **Total recipient share required** amount, enter zero.

Program Income

Do not complete this section if reporting for multiple awards

- **Total Federal program income earned (line 10l)**

Enter the amount of Federal program income earned. Do not report any program income here that is being allocated as part of the recipient's cost sharing amount included in the **Recipient share of expenditures** field (line 10j).

- **Program income expended in accordance with the deduction alternative (line 10m)**

Enter the amount of program income that was used to reduce the Federal share of the total project costs.

- **Program income expended in accordance with the addition alternative (line 10n)**

Enter the amount of program income that was added to funds committed to the total project costs and expended to further eligible project or program activities.

- **Unexpended program income (line 10o)**

Enter the amount of **Total Federal program income earned** (line 10l) minus the **Program income expended in accordance with the deduction alternative** (line 10m) or **Program income expended in accordance with the addition alternative** (line 10n). This amount equals the program income that has been earned but not expended, as of the reporting period end date.

10. Transactions:	Cumulative
<i>(Use lines a-c for single or multiple grant reporting)</i>	
Federal Cash (To report multiple grants, also use FFR attachment):	
a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	
<i>(Use lines d-o for single grant reporting)</i>	
Federal Expenditures and Unobligated Balance:	
d. Total Federal funds authorized	340,000.00
e. Federal share of expenditures	0.00
f. Federal share of unliquidated obligations	0.00
g. Total Federal Share (sum lines e and f)	0.00
h. Unobligated balance of Federal funds (line d minus g)	340,000.00
Recipient Share:	
i. Total recipient share required	0.00
j. Recipient share of expenditures	0.00
k. Remaining recipient share to be provided (line i minus j)	0.00
Program Income:	
l. Total Federal program income earned	0.00
m. Program income expended in accordance with the deduction alternative	0.00
n. Program income expended in accordance with the addition alternative	0.00
o. Unexpended program income (line l minus line m or line n)	0.00

Figure 13: FFR Form – Transactions Section

4.1.3 Indirect Expense Fields

Indirect expenses are the costs associated with the general operation of an institution and the performance of its research activities.

- **Type (line 11a)**

This field represents the type of indirect expense. Types include Provisional, Predetermined, Final, or Fixed.

- **Rate (line 11b)**

This field indicates the indirect cost rate in effect during the reporting period. This number is a percentage.

- **Period From and Period To (line 11c)**

The From and To range of the period as related to the indirect costs.

- **Base (line 11d)**

Base represents the amount of the base against which the indirect cost was applied.

- **Amount Charged (line 10e)**

This field represents the total amount of indirect costs charged during the reporting period.

- **Federal Share (line 11f)**

This field indicates the Federal portion of the Amount Charged (line 11e).

- **Totals (line 10g)**

These fields are the calculated sums of indirect expense entries for each of the following fields: **Base**, **Amount Charged**, and **Federal Share**.

a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
g. Totals:				0.00	0.00	0.00

Figure 14: FFR Form – Indirect Expenses Section

4.1.3.1 Indirect Expense Entry

The **Indirect Expense** fields for Federal Financial Reports are entered by selecting the **Indirect Expense Entry** button found in section 11. **Indirect Expense** on the FFR form. Selecting this button opens the *Indirect Expense Calculation* screen.

To complete entries on the *Indirect Expense Calculation* screen:

1. Select the button for **Indirect Expense Entry** on the FFR form.

Figure 15: Indirect Expense Entry Button on the FFR Form

The *Indirect Expense Calculation* screen displays.

2. Select the **Type of Rate** by choosing **Provisional**, **Predetermined**, **Final**, or **Fixed** from the drop-down menu.

Figure 16: Type of Rate Drop-down List on the Indirect Expense Calculation Screen

3. Populate the required fields. **Rate**, **Period From**, **Period To**, and **Base** are all required fields and are indicated as such with an asterisk (*).

Indirect Expense Calculation

Grant Number 5P01CA066726-13

Type of Rate* Rate%* Period From* Period To* Base* Federal Share Amount

Indirect Expense List

Type of Rate	Rate	Period From	Period To	Base	Amount Charged	Federal Share Amount	Delete
Total	0.00%			0.00	0.00	0.00	

Figure 17: Required Fields on the Indirect Expense Calculation Screen

4. Select the **Add** button to add the information to the **Indirect Entry List**.

The **Indirect Expense List** displays the added data. Additional entries for indirect expenses can be added in the same manner.

Indirect Expense Calculation

Grant Number 1R56MH100923-1

* Rate%* Period From* Period To* Base* Federal Share Amount

Indirect Expense List

Type of Rate	Rate	Period From	Period To	Base	Amount Charged	Federal Share Amount	Delete
Provisional	25.00	01/01/2010	12/31/2010	100,050.00	25,012.50	25,012.50	<input type="checkbox"/>
Total	25.00			100,050.00	25,012.50	25,012.50	

Figure 18: Add Button on the Indirect Expense Calculation Screen

IMPORTANT: Although the item(s) are added to the screen's **Indirect Expense List**, these items are not added to the Federal Financial Report form until you select the **Save** button.

5. Select the **Save** button to save the information and to add it to the FFR form.

Indirect Expense Calculation

Grant Number 1R56MH100923-1

* Rate%* Period From* Period To* Base* Federal Share Amount

Indirect Expense List

Type of Rate	Rate	Period From	Period To	Base	Amount Charged	Federal Share Amount	Delete
Provisional	25.00	01/01/2010	12/31/2010	100,050.00	25,012.50	25,012.50	<input type="checkbox"/>
Total	25.00			100,050.00	25,012.50	25,012.50	

Figure 19: Save Button Copies Entries Onto the FFR Form

The FFR form populates to reflect the information added on the *Indirect Expense Calculation* screen.

11. Indirect Expense:							
Indirect Expense Entry							
a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share	
Provisional	25.00	01/01/2010	12/31/2010	100,050.00	25,012.50	25,012.50	
g. Totals:				100,050.00	25,012.50	25,012.50	

Figure 20: FFR Form Displaying the Added Indirect Expense Entry

The **Indirect Expense Entry** button is also used to remove an indirect expense from the FFR. To remove an indirect expense:

1. Select the button for **Indirect Expense Entry**.
2. Mark the checkbox of the entry you wish to remove.
3. Select the **Delete** button.

Indirect Expense Calculation

Grant Number 1R56MH100923-1

<input type="checkbox"/>	Rate*	Period From*	Period To*	Base*	Federal Share Amount	<input type="button" value="Add"/>
Provisional	<input type="text"/>					
<input type="button" value="Save"/> <input type="button" value="Cancel"/>						

Indirect Expense List

Type of Rate	Rate	Period From	Period To	Base	Amount Charged	Federal Share Amount	<input type="checkbox"/> Delete
Provisional	25.00	01/01/2010	12/31/2010	100,050.00	25,012.50	25,012.50	<input checked="" type="checkbox"/>
Total	25.00			100,050.00	25,012.50	25,012.50	

Figure 21: Delete Button on the Indirect Expense Calculation Screen

The FFR form reflects the removal of the indirect expense.

4.1.4 Remarks and Certification

Remarks (line 12)

Enter any explanations or additional information required by the Federal sponsoring agency including excess cash as stated in the field for **Cash on Hand** (line 10c).

NOTE: Remarks are required when submitting a revision to an FFR.

Carryover Request

This is non-calculated, manually entered amount used as an informal indicator of the unobligated Federal funds which you would like to have carried over from the last segment.

Certification

- **Typed or Printed Name and Title of Authorized Certifying Official (line 13a)**

Enter the name and title of the authorized certifying official.

- **Signature of Authorized Certifying Official (line 13b)**

- **Telephone (line 13c)**

Enter the telephone number (including area code and extension) of the individual listed as the **Authorized Certifying Official** (line 13a).

- **Email Address (line 13d)**

Enter the email address of the individual listed as the **Authorized Certifying Official** (line 13a).

- **Date Report Submitted (line 13e)**

The date on which the FFR is being submitted to the Federal agency.

The screenshot shows a section of the FFR form. At the top is a large text area labeled "12. Remarks:". Below it is a "Carryover Request" field with the value "0.00". The "13. Authorized Official" section contains several fields: "13a. Name" (Jane Austen), "13b. Title", "13c. Telephone" and "Ext.", "13d. Email Address" (JAusten@email.com), and "13e. Date Report Submitted" (MM/DD/YYYY). At the bottom left are "Save" and "Cancel" buttons.

Figure 22: FFR Form – Remarks and Certification Information Sections

4.2 Submitting an FFR

To submit an FFR report, it must first be saved. After completing the form, select the **Save** button on the FFR form to save the entered data. Once the **Save** button has been selected, the **Submit** button will appear at the top of the screen.

The screenshot shows the top portion of the "Federal Financial Report" form. At the top left, the "Save" button is circled in red. The form includes fields for "1. Federal Agency and Organizational Element to Which Report is Submitted" (NATIONAL INSTITUTE OF ARTHRITIS AND MUSCULOSKELETAL AND SKIN DISEASES), "2. Federal Grant or Other Identifying Number" (2R01AR123456-01), "3. Recipient Organization" (UNIVERSITY OF NOWHERE), "4a. DUNS Number" (123456789), "4b. Employer Identification Number" (1234567890A1), "5. Recipient Account Number or Identifying Number", "6. Report Type" (radio buttons for Quarterly, Annual, Semi-Annual, Final), "7. Basis of Accounting" (radio buttons for Cash, Accrual), "8. Funding/Grant Period" (From 09/01/2001 To 01/31/2014), and "9. Reporting Period End Date" (01/31/2014). A "10. Transactions" section is also visible with a "Cumulative" checkbox.

Figure 23: Portion of the Federal Financial Report Form Showing the Save Button

To submit the report to Agency:

1. Select the **Submit** button.

The screenshot shows the 'Federal Financial Report' interface. At the top, there are links for 'Back to Search Result' and 'FFR/FSR New Search', and a 'Printer friendly version' icon. Below this is a 'Long Form' section with a navigation bar containing 'Save', 'Submit' (circled in red), and 'Cancel' buttons. The form contains several fields: 'Unexpended Balance from Prior Project Period' (0.00), '1. Federal Agency and Organizational Element to Which Report is Submitted' (NATIONAL INSTITUTE OF MENTAL HEALTH), '2. Federal Grant or Other Identifying Number' (2R01AR123456-01), '3. Recipient Organization' (UNIVERSITY OF NOWHERE Office of Research Services, 12345 University Blvd, Nowhere, NJ 07834), '4a. DUNS Number' (123456789), '4b. Employer Identification Number' (1234567890A1), '5. Recipient Account Number or Identifying Number' (with an 'Attachment' button), '6. Report Type' (radio buttons for Quarterly, Annual, Semi-Annual, and Final), '7. Basis of Accounting' (radio buttons for Cash and Accrual), '8. Funding/Grant Period' (From 07/01/2013 To 01/31/2014), '9. Reporting Period End Date' (01/31/2014), and '10. Transactions:' (Cumulative). A note at the bottom states '(Use lines a-c for single or multiple grant reporting) Federal Cash (To report multiple grants, also use FFR attachment):'.

Figure 24: Portion of the Federal Financial Report Form Showing the Submit Button

The *Submit FFR* screen displays with a certification message as follows:

I certify to the best of my knowledge that this report is correct and complete and that all outlays and unliquidated obligations are for the purpose set forth in the award documents.

2. Select the **Submit** button on this screen to complete the submission process.

The screenshot shows the 'Submit FFR' screen. It features a certification message: 'I certify to the best of my knowledge that this report is correct and complete and that all outlays and unliquidated obligations are for the purpose set forth in the award documents.' Below the message are 'Submit' and 'Cancel' buttons.

Figure 25: Submit FFR Screen and Certification

5 FFR Details

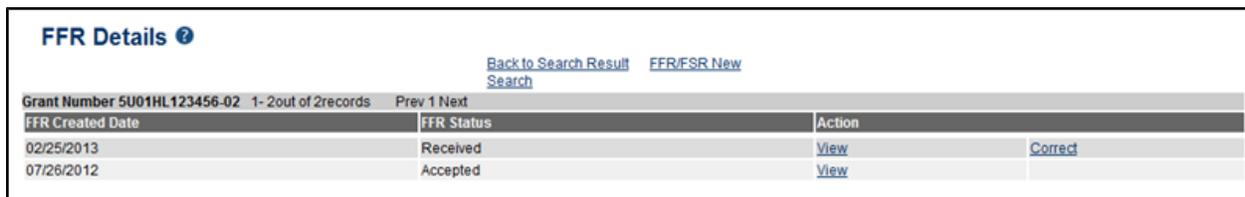
Clicking the grant number link on the *Federal Financial Report/Financial Status Report Search Result* screen opens the *FFR Details* for grants with an FFR latest status of *Received*, *Accepted*, *Rejected*, *In Review*, or *Revision Pending*. The *FFR Details* screen displays the **FFR Created Date**, **FFR Status**, and available **Action** for that FFR.

Multiple records could appear on the *FFR Details* screen if previous reports were submitted.

Depending on the latest status of the FFR, the available actions could include viewing in addition to either creating, editing, or correcting. Refer to the topic titled [View FFR on Page 22](#) for specifics on these actions. The available action options per status are as follows:

- *Accepted* status: **View** or **Create New**
- *Rejected* status: **View** or **Create New**
- *Received* status: **View** or **Correct**
- *Revision Pending* status: **View** or **Edit**
- *In Review* status: **View**

NOTE: If an FFR is *Due*, *Pending*, or *Late* and has not been started, clicking the link for the grant number in the search results will open a new FFR form which can be populated and submitted. Refer to the topic titled [Federal Financial Report Form on Page 11](#) for details on populating an FFR form.



FFR Details ?		
Back to Search Result FFR/FSR New Search		
Grant Number 5U01HL123456-02 1- 2out of 2records Prev 1 Next		
FFR Created Date	FFR Status	Action
02/25/2013	Received	View Correct
07/26/2012	Accepted	View

Figure 26: FFR Details Screen

5.0.1 View FFR

Grants with FFR in all statuses other than *Pending*, *Late*, and *Due* can be viewed using the **View** link in the **Action** column of the *FFR Details* screen. Additionally, this is the only option for an FFR in *In Review* status.

To view an existing FFR:

1. Click the **View** link in the **Action** column.



Figure 27: Sample View Links on the FFR Details Screen

2. From the *File Download* window, choose the option to open the file. You may also save the file locally to view at a later time.

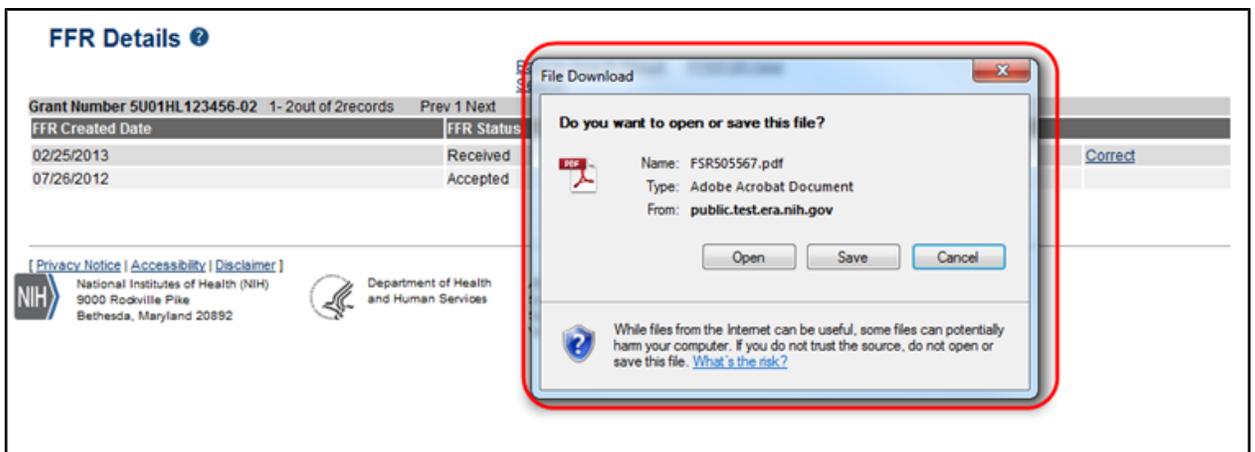


Figure 28: File Download Window for Opening or Saving a Viewed FFR

3. When the file is open, you can navigate through the pages and/or print the report as needed.

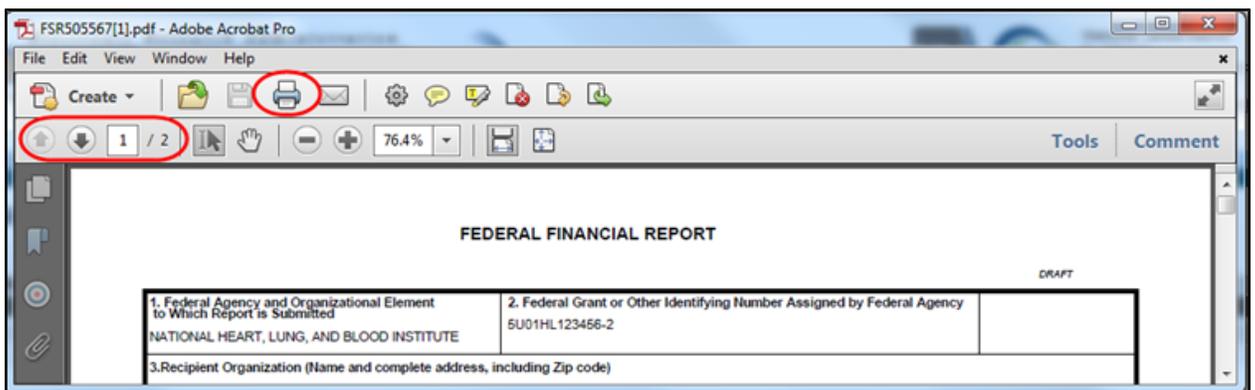


Figure 29: FFR as a PDF

5.0.2 Create New FFR

Grants with FFR status of *Accepted* or *Rejected* the **Create New** link displays in the **Action** column on the *FFR Details* screen. Selecting this link opens the FFR form for editing and submission. The FFR module will pull previously entered data from its database and pre-populate the form.

To create a new FFR from the *FFR Details* screen, click the **Create New** link to open an FFR form.



FFR Details			
Grant Number 1R36HS123456-01		1- 1out of 1records	Prev 1 Next
FFR Created Date	FFR Status	Action	
01/10/2013	Accepted	View	Create New

Figure 30: Sample Create New Link on FFR Details

NOTE: If an FFR is *Due*, *Pending*, or *Late* and has not been started, clicking the link for the grant number on the *FFR Search Result* screen will open a new FFR form which can be populated and submitted.

Complete the required and optional fields on the report form and select the **Save** button to save the information. If submitting the form, select the **Submit** button. The **Submit** button is only available after saving.

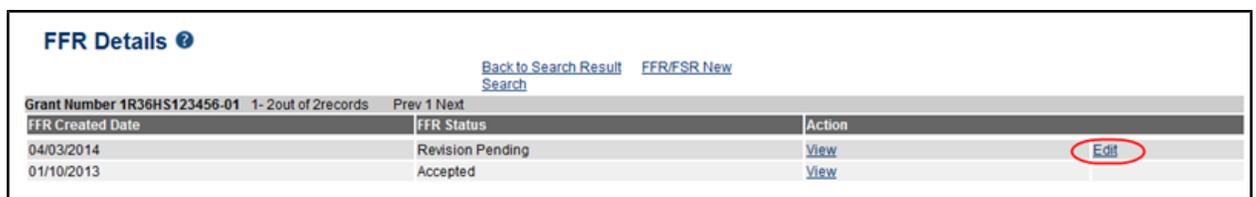
The topic titled [Federal Financial Report Form on Page 11](#) discusses the form's fields in detail as well as how to submit the form.

5.0.3 Edit FFR

Grants with FFR status of *Revision Pending* display with the **Edit** link in the **Action** column on the *FFR Details* screen. The FFR module will pull previously entered data from its database and pre-populate the form.

To edit the FFR:

1. Click the **Edit** link from the *FFR Details* screen.



FFR Details			
Grant Number 1R36HS123456-01		1- 2out of 2records	Prev 1 Next
FFR Created Date	FFR Status	Action	
04/03/2014	Revision Pending	View	Edit
01/10/2013	Accepted	View	

Figure 31: Edit Link on FFR Details

2. The *Federal Financial Report* form screen displays. Update the FFR fields as appropriate.

3. Click the **Save** button on the form to save your edits.
4. *Optional:* If submitting the form, select the **Submit** button. The **Submit** button is only available after saving.

The topic titled [Federal Financial Report Form on Page 11](#) discusses the form's fields in detail as well as how to submit the form.

5.0.4 Correct FFR

Grants with FFR status of *Received* display with the **Correct** link in the **Action** column on the *FFR Details* screen. The FFR module will pull previously entered data from its database and pre-populate the form.

To correct the FFR:

1. Click the **Correct** link.



The screenshot shows the 'FFR Details' screen. At the top, there are links for 'Back to Search Result Search' and 'FFR/FSR New'. Below this is a table with the following data:

FFR Created Date	FFR Status	Action
01/10/2014	Received	View Correct

Figure 32: Correct Link on FFR Details

2. The *Federal Financial Report* form screen displays. Update the FFR fields as appropriate.
3. Click the **Save** button on the form to save your edits.
4. *Optional:* If submitting the form, select the **Submit** button. The **Submit** button is only available after saving.

The topic titled [Federal Financial Report Form on Page 11](#) discusses the form's fields in detail as well as how to submit the form.