

Frequently Asked Questions Financial Status Reports (FSR)

Who is my FSR contact person in Government Accounting?

See FSR Contacts list at <http://ofm.od.nih.gov/fsr.asp>

What mechanisms are available for submitting FSRs?

Grantees are required to register with eraCommons at <https://commons.era.nih.gov/commons/> in order to submit FSRs electronically. Hard-copy FSRs are no longer acceptable.

How do I apply for electronic submission of FSRs?

Grantee institutions will need to register with eraCommons. Information is available at: <https://commons.era.nih.gov/commons/> by following the Registration link or by contacting the Helpdesk at:
Phone: 301-402-7469
Toll Free: 866-504-9552
email: commons@od.nih.gov

Can I fax my FSR to the Government Accounting Office?

No. Fax copies of FSRs are not accepted by NIH, OFM. Policy and procedures require that an electronic FSR be submitted.

When is an FSR's due?

FSRs are due within 90 days after the end of the budget period for non-SNAP awards or within 90 days after the end of the project period for SNAP awards.

What happens if I submit an incorrect electronic FSR?

The electronic FSR will be rejected and the grantee will be notified via an email from eraCommons that an FSR has been rejected along with the appropriate comments from OFM as to why the rejection occurred.

How can I get my FSR off the past due list?

When an FSR is processed it comes off the list automatically.

How do I receive funds from a Grant Award?

Grant funds are received through a draw down from the Payment Management System (PMS). For information and assistance about drawing funds, contact the Division of Payment Management at (877)614-5533.

Can the grantee request to carry forward the unobligated balance to the new Institution or next new project segment?

Yes, if the grantee is under either Expanded Authority or the Federal Demonstration Project, they may carry forward the unobligated balance, by informing NIH in a statement in the Remarks Section of the FSR and by entering in the designated amount

in the "Carry Over Request" box on the web FSR entry screen. Otherwise, the grantee must obtain approval from the IC Grants Management Office.

What does the term "unexpended balance" mean?

The unexpended balance is the money that has not been expended in the current budget or project period. It is a combination of the unliquidated obligations and the unobligated balance.

What goes in 10A - Net Outlays Previously Reported?

Outlays in the current competitive segment expended prior to the current budget period covered by the report.

I'm getting the wrong authorized amount on line 10P - Total Cumulative Amount of Federal Funds Authorized. What should I do?

For the new Internet based FSR system, the unexpended balance from the previous segment (prior document number) needs to be transferred over to the current segment and entered in the box labeled "Unexpended Balance from Prior Project Period". Once entered, this amount will be added to the existing award values to arrive at the correct authorized amounts for this segment

Is the supplement included with the parent grant?

Yes. Only one Financial Status Report should be completed showing the parent grant plus the supplement as one budget period.

What actions do I take when a grant is transferred to another Institute?

You must complete a Relinquishing Statement to Grants Management for appropriate action.

What should I do if my relinquishing statement was overstated?

Contact the Grants Management Specialist listed on the Notice of Grant Award.. OFM cannot process an FSR that has a deficit balance.

What should I do when I receive an error message while electronically transmitting an FSR?

Contact the eraCommons Helpdesk at:
Phone: 301-402-7469
Toll Free: 866-504-9552
email: commons@od.nih.gov

What is an unliquidated obligation?

Unliquidated obligations are:

- 1.) Cash Basis – obligations and accrued expenses incurred but not paid as of the end of the budget or project period.
- 2.) Accrued Expenditure Basis - obligations incurred but for which an outlay has not been recorded as of the end of the budget or project period.

Reminder: When submitting the report for the final budget period of the project (no future support), unliquidated obligations must be zero.

What is the Recipient ID?

It's the grantee's number which identifies the account. This is optional. This number is helpful to the grantee when the NIH Grant's Section calls regarding a discrepancy.

How is the indirect cost (field 11) filled in?

Always include each rate and base in 11B and 11C

The total amount (11D) must be the product of the rate times the base.

The Federal amount (11E) will be the amount that the grantee has claimed.

Who do I contact when the PI terminates early?

The Grantee will have to contact the Grants Management Specialist listed on the Notice of Grant Award.

OFM Processing of FSRs & Stale Obligations

(Responses to Questions discussed at the June 18, 2008 GMAC)

- **What is the process for OFM to accept Final FSRs?**

OFM Accounting Technicians review FSRs on a first in first out basis. They first look in IMPAC to verify the authorized amount or the amount awarded. They then look at such things as, whether or not the grant has carryover authority, and whether or not the grant is under SNAP. Accounting techs also make sure that the grantee did not spend more than they were authorized by comparing the amount authorized/awarded with the amount reported on the FSR. Note OFM staff does not have access to any special award terms that might actually restrict expenditures. They also check and make sure that indirect expenses are accurate. If the FSR meets all of the necessary criteria, then the FSR is accepted.

- **Does OFM notify the grantee that funds will be de-obligated?**

No, OFM does not notify the grantee that funds will be de-obligated. When a grantee submits a final FSR with an unobligated balance they are telling us that they did not spend all of the funds awarded to them. Therefore, when the FSR gets accepted, the unobligated balance gets de-obligated automatically. The funds are returned to the appropriation in which they were awarded out of.

- **How soon after the final FSR is accepted does the de-obligation occur?**

The de-obligation occurs as soon as the FSR is accepted. When the FSR is accepted, transactions are generated to de-obligate the unobligated balance, and if applicable, re-obligate that same balance in the new competitive segment. The transactions are entered into the accounting system on the same day that the FSR is accepted.

- **Are there situations where the final FSR is received and you do not de-obligate any remaining balance?**

No, there is no situation like that. As soon as the FSR gets accepted, the unobligated balance gets de-obligated. The only time that a de-obligation will not occur when a final FSR is accepted is if the unobligated balance is \$0.00.

- **Does OFM staff reconcile the final FSR with PMS draw-downs and balances and the 272s. Is anyone doing this?**

No, OFM does not do that. That is not a requirement to accept an FSR. It is up to the grantee to submit an FSR and a 272 with matching expenditures. If they fail to do so, then the grant will show up on the Stale Obligations Report. At that point, the grantee is notified by Grants Management to submit a 272 with expenditures matching what they submitted on the FSR.

- **If no one in OFM or PMS or the Closeout Center is doing this reconciliation, is there a way that it can be done or can final FSRs be reconciled by each IC?**

The solution for this situation is for OFM to send out a Stale Obligation Report for grants to the ICs quarterly rather than annually. If a grantee submits a 272 to DPM with different expenditures than what they submitted on the FSR, then the grant will be listed on the Stale Obligation Report. It is then up to Grants Management to contact the grantee and instruct them to submit a 272 that agrees with the FSR that they submitted. Once the grantee does this, then their FSR and 272 is reconciled.

- **How does the report of stale obligations get developed?**

The Stale Obligations Report gets developed annually by the Chief of the CFO Branch in OFM. The end of March a report is generated that provides the grants in which there is a balance of \$5,000 or greater and no activity for at least two years. Beginning with the quarter ending June 30, 2008, the Government Accounting Branch in OFM will develop a Stale Obligations Report quarterly for grants only and distribute to the individual Grants Management offices for action.

- **Why do we see the same grants year after year where we have made a determination on the unobligated funds?**

One reason that may have occurred is that the process for the financial closeout of Fellowship Grants has just recently been developed. So there may have been some Fellowship grants where manual closeout did not occur. That has since been corrected, and the Fellowships are now being closed out in a timely manner. For all other grants showing up year after year, either the grantee did not do what they were instructed to do by Grants Management or they were not instructed what to do by Grants Management. The only grants that can be “purged” are Fellowships. All other grants have to go through the normal closeout process of an FSR and matching 272.

- **What are the decision factors for de-obligating money that is over 5 years old?**

There really are no decision factors. These funds expire by Federal Appropriation Law. Expired funds must be de-obligated once they expire.

- **Is the grantee notified before the de-obligation, and if so, what does the letter say?**

Yes, the grantee is notified before the de-obligation. At the end of March of each year, the Government Accounting Branch sends out Expiring Letters to all grantees carrying a balance involving the fiscal year that is about to expire. The letter notifies the grantee of their grant number, the related document number, the amount of the balance, and the actions that they must take to get these funds disbursed before they expire. In most cases, it is a matter of the grantee submitting their FSR, 272, or both.

- **Can GM be copied on any communication sent to a grantee that involves the de-obligation of funds?**

A copy of the file containing all expiring letters has been sent to Suzanne White, CGMO NHBLI at the request of the members of GMAC.