National Institutes of Health/Office of Extramural Research

Electronic
Research
Administration

IMPAC II
FSR
User's Guide

(Draft)

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Introduction

A statement of expenditures sent to the sponsor of a grant or contract, the Financial Status Report (FSR) 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. FSRs are usually due at the end of both the Budget Period and Project Period within 90 days after the expiration date, and may be required at interim times as well.

FSR User Roles

Accessing FSR's functionality within IMPAC II is granted using User_Ids and Role privileges that perform specific operations. Typical FSR users include:

- Commons Extramural Users – FSR_USER_ROLE

System Requirements

The server component for the IMPAC II FSR System runs on a Sun Solaris operating system, located at NIH CIT and interfaces with existing IMPAC II applications. To access:

- The client component can consist of any personal computer using Internet Explorer on any platform.

NOTE: The lowest Internet Explorer version that can be used has yet to be unwavering.

Accessing FSR

FSR is a *web-based* application.

To access:

1. Locate your Web Browser icon (e.g., Netscape Communicator or Internet Explorer) and open.

Uniform Resource Locator (URL), the global address of documents, and other resources on the World Wide Web (WWW).

2. Enter the following URL in the **Location** field:
   http://impacwebdev2.oer.od.nih.gov:8060/commons/

- Press **Enter**.

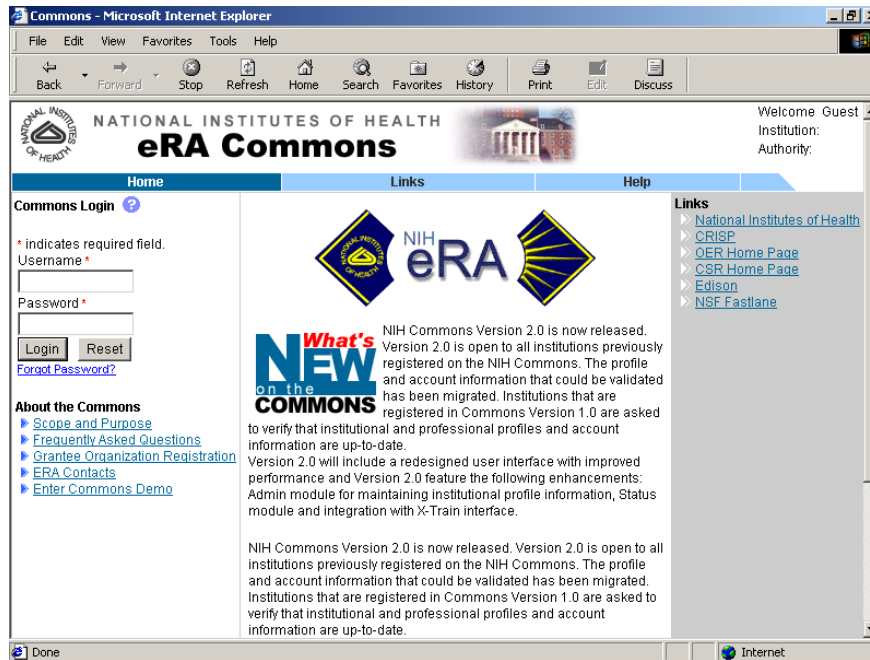3. The Welcome Screen displays, as illustrated in Figure 1.1.

Figure 1. 1 eRA Commons - Welcome Screen (COM0001).

Commons Login

To Login:

Figure 1. 2 The eRA Login box.

4. Enter your User Name and press **Tab**.

5. Enter your Password and press **Enter**.

6. Alternatively, select **Login**.

Welcome Screen

Once access is granted, the FSR Banner and Menu Screen displays.

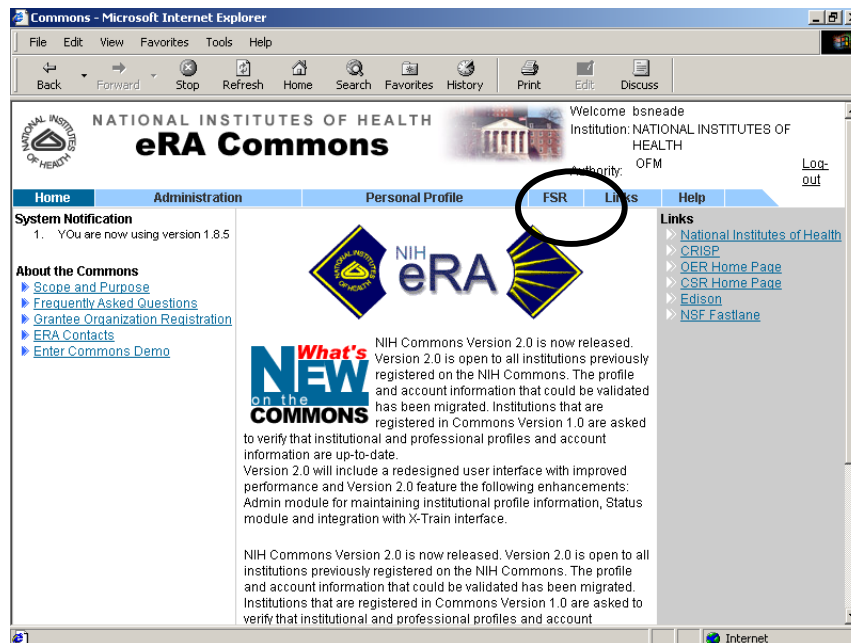*The PGM query functions are performed from the Search Screen.*

Figure 1. 3 eRA Commons Welcome Screen (COM0001).

The Welcome Screen provides an *entry-point* and interface to the FSR System.

To access the Search Screen:

- Select the **FSR** link.

- Alternatively, select the **Log-out** option to exit.

Additional Menu Items

Additional Menu items available from the Welcome Screen:

- Select the **Home** link to return to the Welcome Screen (COM0001) without a log out.

- Select the **Administration** link and users granted access priviledges may perform system and account maintenance.

NOTE: The sub-menu **Accounts** allows all users to access and change their password.

- Selecting **Links** displays the eRA Common Links, which are also available from the Welcome Screen Figure 1. 3.

- Select the **Help** link to access on-line Help

FSR Search

The FSR system provides an ad hoc query module for locating the grant record for creation or update. The FSR Search Screen (FSR8013) allows users to enter criteria and execute a query that will retrieve the grant record.

To access:

- From the Welcome Screen (COM0001).

- Select the **FSR** link.

A standardized format for reporting the financial status of individual programs, the Financial Status Report (FSR) reports all revenue and expenditures on a cash or accrued basis.

Figure 1. 4 FSR Search Screen (FSR8013).

Performing a Query

Queries can be performed using one or more query parameter fields. However, performing a search using *only* one of these fields could cause FSR to return a large set of records. Therefore, using more query parameters provides a smaller, filtered Hit List.

The Hit List displays 10 records per page with navigation buttons that provide access to the Next and Previous pages.

To retrieve grant information:

1.   Enter the query criteria.

2.   Click the ⬚ Submit button to execute the query.

3.   The Hit List displays the list of records that matches the entered criteria.

Entering Another Query   To remove existing criteria so that another query can be entered:

• Click the ⬚ Clear button.

NOTE: *Text-only* is cleared from the screen.

Ad Hoc Query Parameters

The Query Parameter fields accept user input and are defined within the sub-headings that follow.

Grant Number   Six fields comprise the grant application number query fields. Entering criteria within one or a combination of fields allows queries for a listing of grants. The application number identifies the **Type** of application (new is Type 1), **Activity code** (R01 - Research Project grant), **IC** (Administering Organization), **Serial #** assigned by CSR, the **Support year** for the grant, and the **Suffix** identifies a **supplement** or **amendment.** For contracts, a modification number replaces the suffix.

NOTE: Wildcards can be used within the IC and Activity code fields. For example, to search for all types of Fellowships, enter **R%** to retrieve Research Projects with an Activity Code of **R01** through **R44**.

Org Name   The name of the Extramural Organization can be identified as a grantee, sponsor, or contractor. However, this name may differ from the grantee, sponsor, or contractor that appears on the application or Notice of Grant Award (NGA).

NOTE: Wildcards can be used within the Organization Name field. For example, to search for all Organizations containing **Maryland**, enter %Maryland%.

Due Date Range   The FSR is required on an annual basis and the report must be submitted for each budget period. Use the format **MM/DD/YYYY** to enter the Starting date and the Ending Date.

EIN   Assigned to each organization by DHHS Central Registry System for payment and accounting purposes, enter the Employer Identification Number, which is obtained from the IRS.

Latest FSR Status   This field is used to search for grants based on the current FSR submission status for the budget period. More than one status code is included in the "status group."

• Click the drop-down list ⬚ button to view the options.

Hit List

The FSR System retrieves all awarded grants (except Fellowships) and sorts the resulting record set by Institution, then Latest FSR status, and then by Grant number.
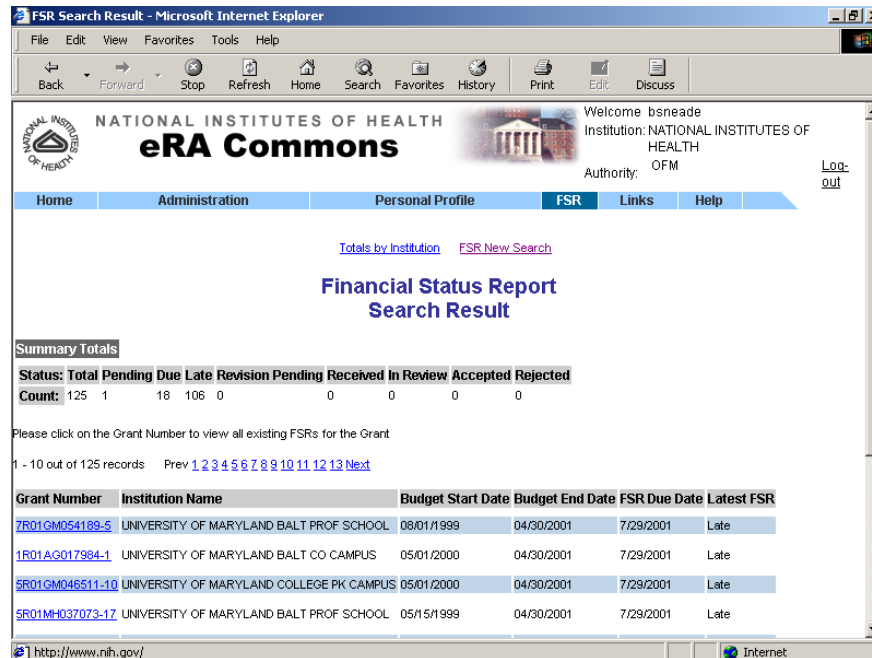

Figure 1. 5 FSR Search Results Screen (FSR8014).

Navigating the Hit List

To navigate the Hit List:

- Select the **Next** link to view the next set of records (next 10) within the Hit List.

- Select the **Prev** link to view the previous set of records (previous 10) within the Hit List.

- Place the cursor on the **Grant Number** (link) to view the details.

Viewing an Existing FSR Record

Once a query has been executed, selecting the **grant number** link from the Hit List displays the FSR Details Screen (FSR8004).
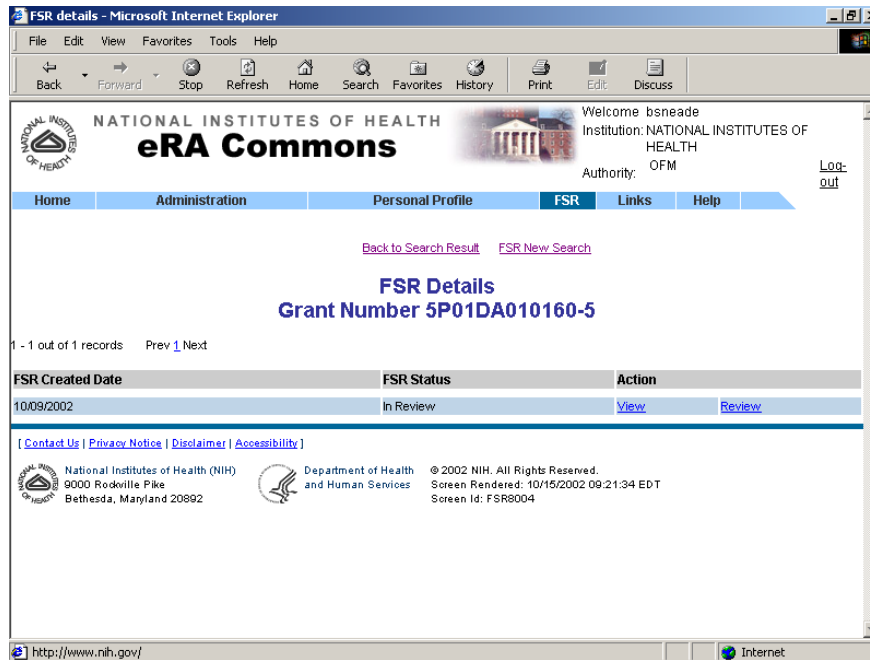
Figure 1. 6 FSR Details Screen (FSR8004).

Viewing the FSR Report

To view an existing FSR Report:

- Select the **View** link and the File Download dialog box will display.
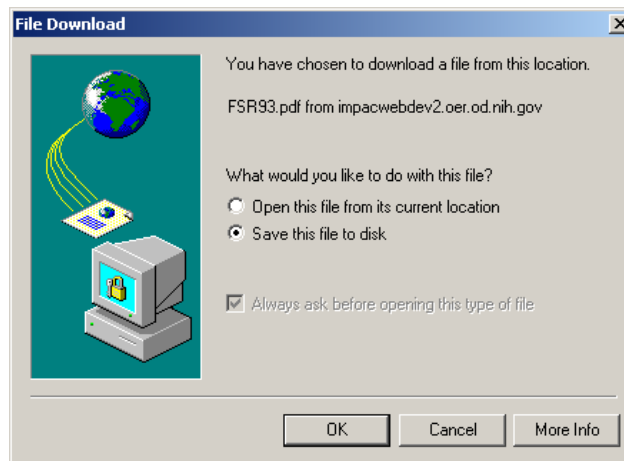

Figure 1. 7 File Download.

- With the "Save this file to disk" radio button selected, click ![OK] and download the FSR Report to your local computer.

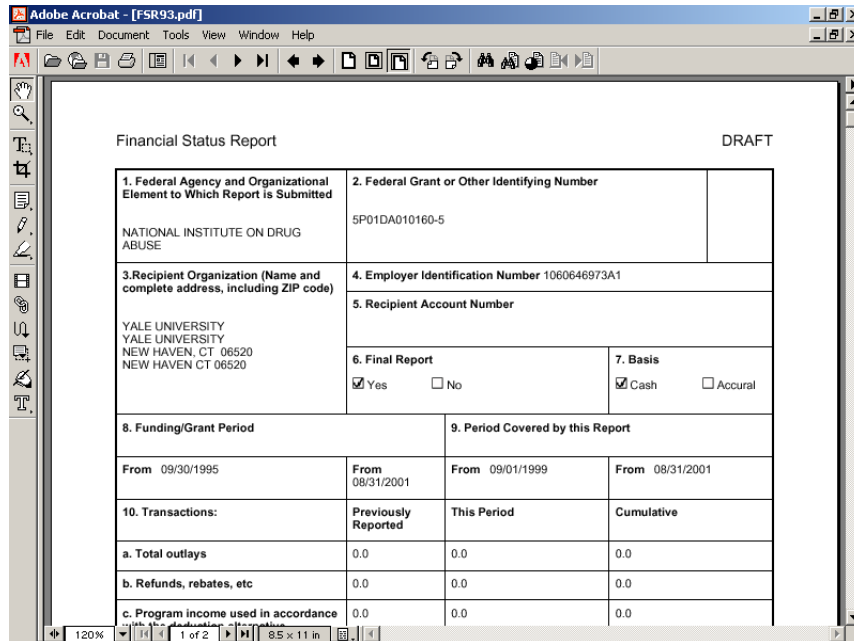- Double-click on the saved PDF file to view the FSR Report as illustrated in Figure 1. 8.

Figure 1. 8 View the FSR.

- Click the Next Page icon ▶ to move through the report.

- Click the Print icon 🖶 to send the report to your local printer.

- Select **File**, **Exit** to close Acrobat Reader.

Reviewing the FSR Report

To review the existing FSR Report: Select the Review link and the File Download dialog box will display.
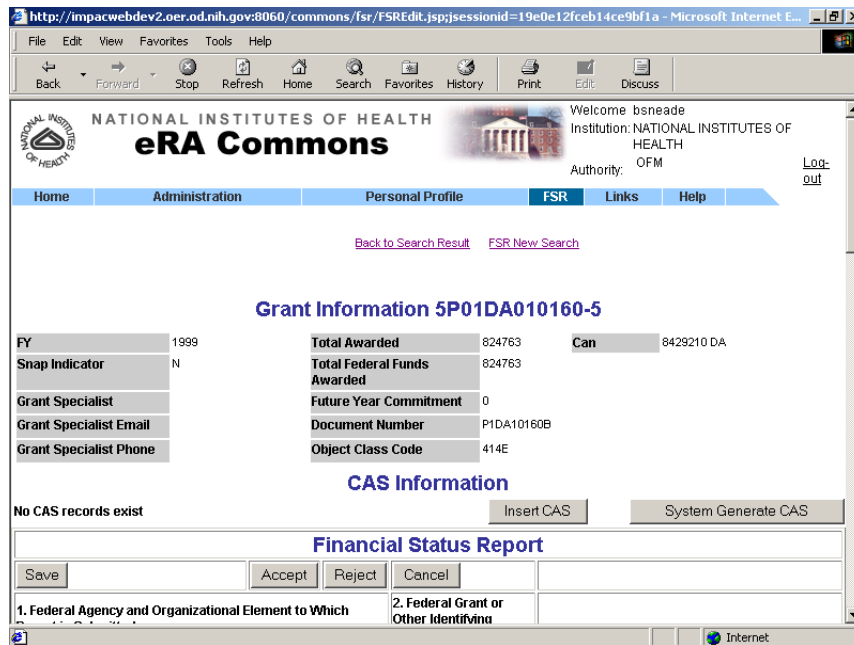

Figure 1. 9 FSR Edit Screen (FSR8005).

Creating/Updating the FSR Report

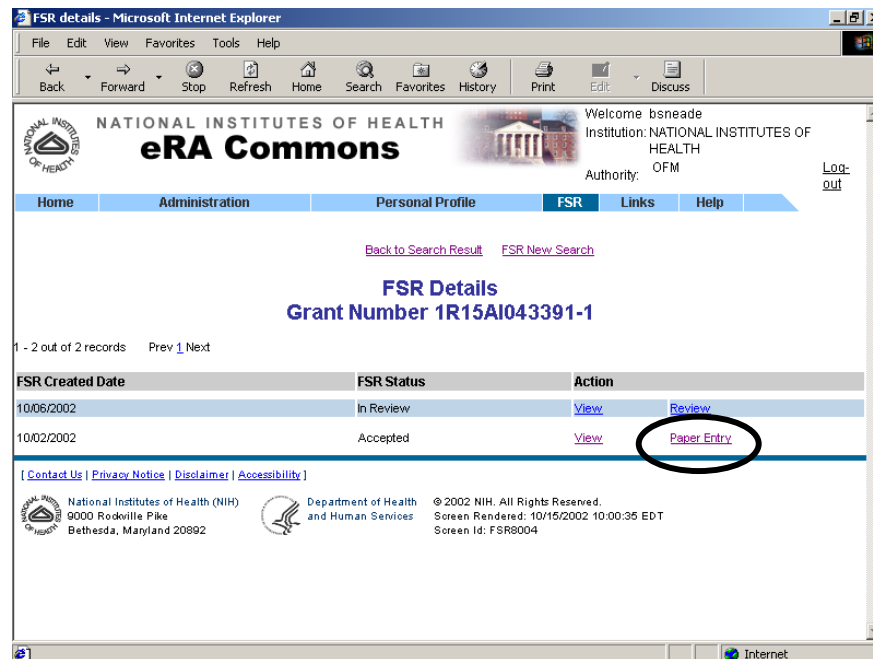The FSR is created for financial or expenditure reporting and required on an annual basis.

Figure 1. 10 FSR Details (FSR8004).

- Once a query has been performed and a grant selected.
- Select the **Paper Entry** link to access the FSR Edit Screen (FSR8005).

Grant Information

Prior to submitting an FSR to NIH, grantees must ensure that the information submitted is accurate, complete, and consistent.
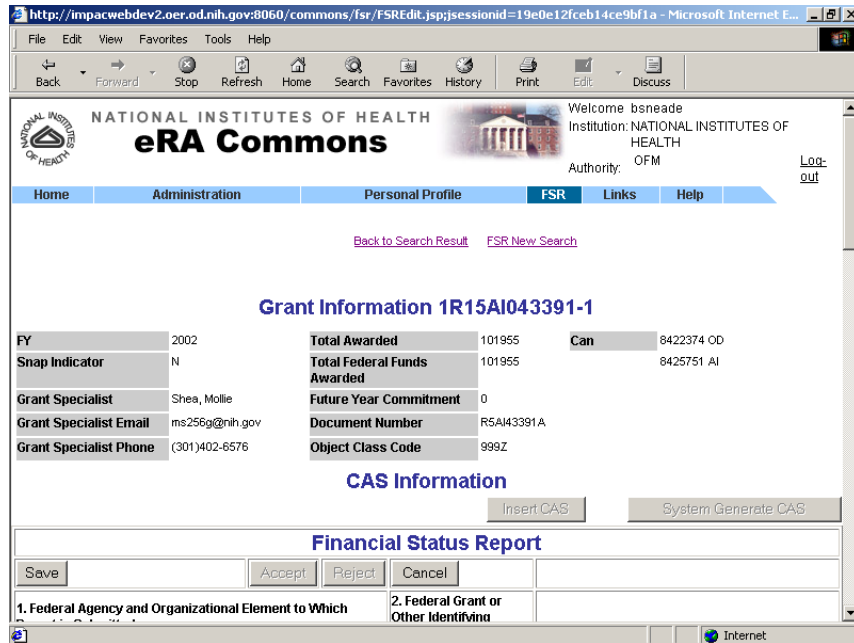
Figure 1. 11 FSR Edit Screen (FSR8005).

The FSR Edit Screen

The FSR Edit Screen (FSR8005) resembles the paper based Financial Status Report.

Data Entry

When updating the FSR record, all grant information stored within the database is retrieved and displayed in-screen.
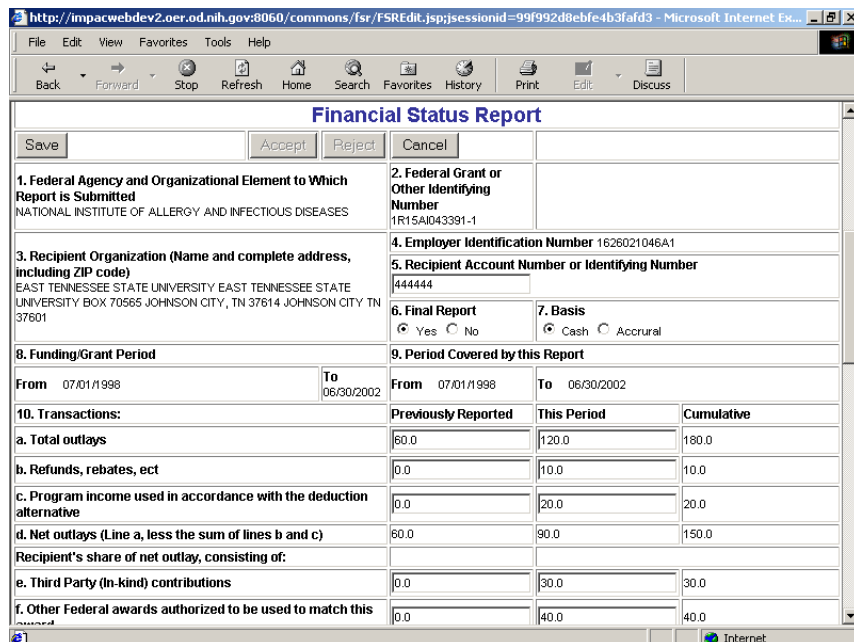

Figure 1. 12 FSR Edit Screen (FSR8005).

NOTE: The intuitive items Federal Funding Agency awarding or funding the project and Recipient Organization (Department and Division) are not described within the sections that follow.

Employer Identification Number

Assigned to each organization by DHHS Central Registry System for payment and accounting purposes, the Employer Identification Number (EIN) is obtained from the IRS.

Recipient Account # or Identifying #

The Recipient Account Number or Identifying Number is displayed on the grant award.

Final Report

Prepared at the end of a project, the Final FSR Report option is set to **Yes** by default. Set to **No** for an interim FSR. This field is *required*.

Basis

Indicate the principal Accounting method used in recording expenditures reported on the FSR. Whether the report is based on a **Cash** or **Accrual** (earned revenue, but not received) basis. Most programs report on a Cash basis, which is the default. This field is *required*.

Project Funding/Grant Period

The Federal Funding/Grant Period consists of the beginning and ending dates of the current funding period. The format is **MM/DD/YYYY**.

Period Covered by this Report

Period Covered by this Report consists of the First and End date of the quarter being reported. The format is **MM/DD/YYYY**.

Transactions

Cumulative for the term of the grant award, there are three columns that apply to the Transactions section. Columns I and II show the effect of this reporting period's transactions on the cumulative financial status.

1. The **Previously Reported** column contains totals from the prior quarter report. Amounts entered in this column are zero or blank for the first (or only) report and normally are the same as those in Column III of the previous report (in the same funding period).

NOTE: To adjust amounts entered on previous reports, footnote the Column I entry on this report and attach an explanation.

2. **This Period** are the expenses charged during the quarter being reported.

3. The **Cumulative** column contains the sum of Columns I and II, which transfer to Column I for the next period.

NOTE: All fields within this section are *required* and will default to zero if no other default is specified.

Total Outlays

Total Outlays contains disbursements of cash realized as program income, when that income is also shown on lines 10c or 10g.

NOTE: Do not include program income that will be shown on lines 10r or 10s.

Refunds, Rebates, etc.   Receipts related to outlays reported on the form that are being treated as a reduction of expenditures rather than income and were not already netted out of the amount shown as outlays on line 10a.

Program income   Program Income that was used in accordance with the deduction alternative.

- Recipients reporting on a **Cash** basis should enter the amount of cash income received.

- Recipients reporting on an **Accrual** basis should enter the program income earned.

- Program income may or may not have been included in an application budget and/or a budget on the award document. If actual income is from a different source or is significantly different in amount, attach an explanation or use the remarks section.

NOTE: Program Income used in accordance with other alternatives is entered on lines q, r, and s.

Net Outlays   Net Outlays are the total outlays of Line a, less the sum of lines b and c.

Figure 1. 13 FSR Edit Screen (FSR8005).

Recipient's Share of Net Outlays   Recipient funds expended, in-kind matching applied, or cost sharing should be reported within this section, if the use of such resources was a criterion for grant approval.

10 e.   Your share of the unpaid obligations.

10 f.   The Federal share of unpaid obligations.

10 g.   Total Federal share of your cash outlays and unpaid obligations. The sum of lines 10c and 10f.

10 h.   Total federal funds authorized for the grant period.

10 i.   The amount of authorized funds not spent or encumbered. The sum of lines e, f, g, and h.

10 j.   Federal share of net outlays. The difference of line d minus line i.

Unliquidated obligations on a **cash basis** *are obligations incurred, but not yet paid. On an* **accrual basis**, *they are obligations incurred, but for which an outlay has not yet been recorded.*

10 k.   The total amount of *unliquidated obligations*, including unliquidated obligations to subgrantees and contractors.

NOTE: Do not include any amounts on line 10 k that have been included on lines 10 a and 10 j. On the final report, line 10 k must be zero.

10 l.   The recipient's share of unliquidated obligations.

10 m.   The Federal share of unliqudated obligations. On the final report, line 10 m must also be zero.

10 n.   Total Federal share. The sum of lines j and m.

10 o.   The total Federal funds authorized for this funding period.

10 p.   The Unobligated balance of Federal funds. The difference of line o minus line n.

Program Income

Program Income used in accordance with alternatives other than the "deduction alternative" is entered within this section.

10 q.   Disbursed program income from lines c and/or g.

10 r.   Disbursed program income using the addition alternative.

10 s.   Undisbursed program income is program income earned, but not expended.

10 t.   Total program income realized. The sum of lines q, r, and s.

Figure 1. 14 FSR Edit Screen(FSR8005).

Indirect Expense

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

11 a.   Enter the Type of indirect cost rate that applies. (Provisional, Predetermined, Final, or Fixed).

11 b.   Enter the Indirect Cost Rate (percent) that is in effect during the reporting period.

11 c.   Enter the Amount of the Base against which this indirect cost rate is applied.

11 d.   Enter the Total Amount of the indirect costs charged during the reporting period.

11 e.   Enter the Total amount of the Federal portion of 11 d.

NOTE: The Federal Share is a *required* field that must be greater than or equal to zero **and** less than or equal to the Indirect Expense – Total Amount.

Remarks

Generally, additional remarks are used when correcting a prior reporting error. The signature of the authorized institutional official on the FSR certifies that the information in the FSR is correct and complete and that all outlays and obligations are for the purposes set forth in grant documents.

Authorized Official

Certification by an authorized official of the recipient organization indicates that the information reported is correct and the outlays and unliquidated obligations are for the specific purposes set forth in the grant award documents.

Saving the FSR Record

Once all data has been entered:

a.   Click the   Save   button to update the database with all changes.

NOTE: By clicking the **Save** button, the FSR record can be updated periodically during data entry while remaining within the context of the FSR Edit Screen (FSR8005).

    b.   Alternatively, click the [Cancel] button to ignore all changes and return to the Search Results Screen (FSR8014).

    c.   Click the [Accept] to accept all updates.

    d.   Click the [Reject] to reject all updates.

Calculate Indirect Expenses

The Indirect expenses can be calculated by the system.

- Click the [Indirect Expense Entry] button to access the FSR Indirect Expense Screen.

Figure 1. 15 CAS Indirect Expense Calculation Screen (FSR8006).

1. Enter the approved rate in effect during the reporting period.

2. Enter the base dollar amount against which the rate is applied.

3. Click the [Save] button and the system will multiply the rate times the base, enter the total indirect amount onto the FSR Edit Screen (FSR8005), and update the database with all changes.

Deleting the Indirect Expense

Once and Indirect Expense entry has been entered, to delete the entry:
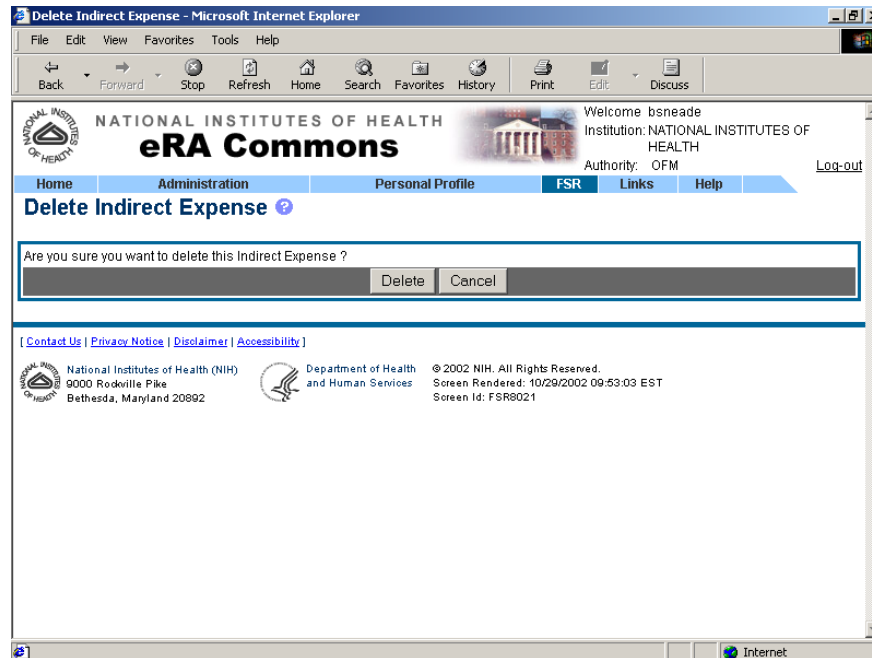
- From the FSR Edit Screen(FSR8005).

- Click the [Indirect Expense Delete] button.

Figure 1. 16 Delete Indirect Expense Screen (FSR8021).

- Select the [Delete] button to confirm the deletion and update the record within the database.

- Alternatively, click the [Cancel] button and return to the FSR Edit Screen(FSR8005).

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