

Federal Financial Report (FFR) Expenditure Data User Guide

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DOCUMENT HISTORY

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TABLE OF CONTENTS

1	Purpose.....	7
2	Introduction.....	7
3	Overview	8
3.1	Report Submission Due Dates	8
3.2	Roles and Responsibilities	8
3.3	Accessing FFR.....	8
4	FFR Search.....	10
4.1	Performing a Query	10
4.1.1	Historical Search.....	12
4.2	Federal Financial Report Search Result.....	13
4.2.1	FFR/FSR New Search Link.....	13
4.2.2	Summary Totals	14
4.2.3	Search Result Hit List.....	14
5	FFR Details.....	15
5.1	Actions	15
5.1.1	View FFR	15
5.1.2	Create New FFR	17
5.1.2.1	General Information.....	18
5.1.2.2	Transactions.....	19
5.1.2.3	Indirect Expense Fields.....	21
5.1.2.4	Indirect Expense Entry.....	22
5.1.2.5	Remarks and Certification	24
5.1.3	Edit FFR	25
5.1.4	Correct FFR.....	25
6	Appendix A: Acronym List.....	27

LIST OF FIGURES

Figure 1: eRA Commons Login.....	9
Figure 2: FFR Access via eRA Commons	9
Figure 3: Federal Financial Report/Financial Status Report Search Screen.....	10
Figure 4: Missing IC Warning Message	10
Figure 5: Federal Financial Report/Financial Status Report Search Screen.....	11
Figure 6: Federal Financial Report/Financial Status Report Historical Search Screen	12
Figure 7: Historical Search Required Fields and the Use of the Wild Card	12
Figure 8: Historical Search Submit Button	13
Figure 9: The Federal Financial Report/Financial Status Report Search Results Screen	13
Figure 10: FFR/FSR New Search Link	13
Figure 11: Federal Financial Report/Financial Status Report Summary Totals Section	14
Figure 12: Search Results Navigation via the Page Links or the Grant Number Links.....	14
Figure 13: FFR Details Screen.....	15
Figure 14: View Link on the FFR Details Screen	15
Figure 15: File Download Window for Opening or Saving an FFR	16
Figure 16: Next Page Icon on the FFR.....	16
Figure 17: Print Icon on the FFR.....	16
Figure 18: File - Exit Option on the FFR	17
Figure 19: Create New Link on the FFR Details Screen.....	17
Figure 20: FFR Form - General Information Section.....	19
Figure 21: FFR Form - Transactions Section.....	21
Figure 22: FFR Form - Indirect Expenses Section	22
Figure 23: Indirect Expense Entry Button on the FFR Form.....	22
Figure 24: Type of Rate Drop-down Menu on the Indirect Expense Calculation Screen	22
Figure 25: Required Fields on the Indirect Expense Calculation Screen.....	23
Figure 26: Add Button on the Indirect Expense Calculation Screen.....	23
Figure 27: Save Button on the Indirect Expense Calculation Screen.....	23
Figure 28: FFR Form Displaying Added Indirect Expense Entry	24
Figure 29: Deleted Button on the Indirect Expense Calculation Screen.....	24
Figure 30: FFR Form - Remarks and Contact Information Section	25
Figure 31: Edit Link on the FFR Details Screen	25
Figure 32: Correct Link on the FFR Details Screen.....	26

1 Purpose

The purpose of this document is to guide users through the steps for completing Federal Financial Reports (FFR) expenditure data (items 10.d. – 13. e). Instructions in this document apply **ONLY** to the expenditure data (items 10.d. – 13. e). Cash transaction data (items 10.a.-10.c., are submitted via the Payment Management System.

2 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) (<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.

The FFR module of eRA Commons allows a user with specific privileges to search for grants and associated FFRs for that user's institution. The user can view, submit, or revise the FFRs accessed via the module.

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.

3 Overview

3.1 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

3.2 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.

3.3 Accessing FFR

The Federal Financial Report 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.

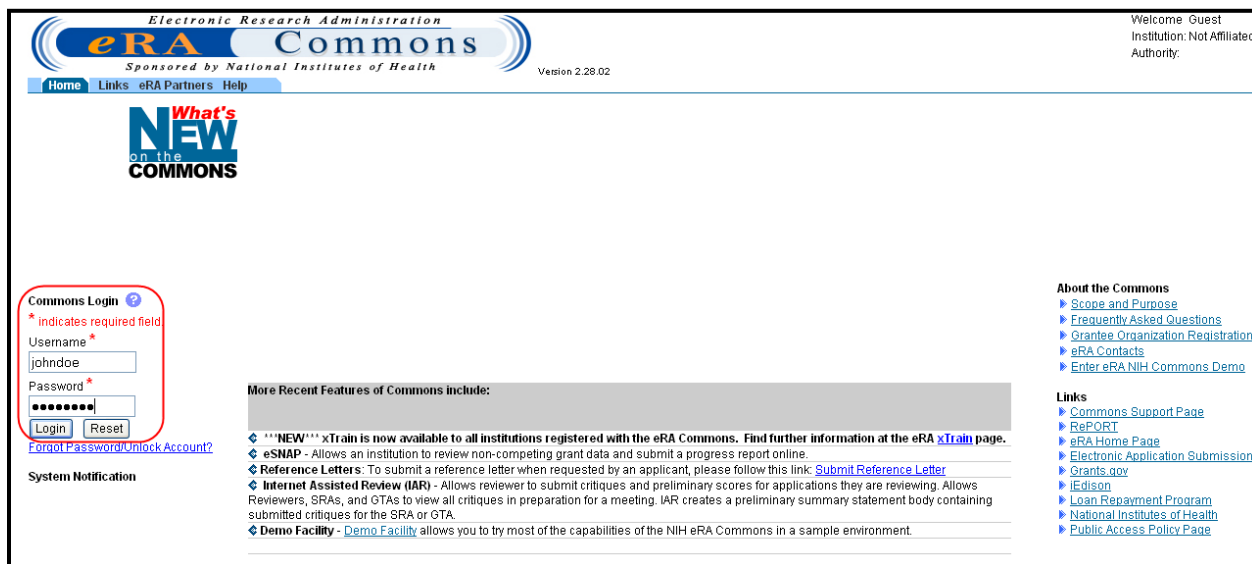


Figure 1: eRA Commons Login

3. The Commons Main screen displays. Select the **FFR/FSR** tab from the Commons Main screen.



Figure 2: FFR Access via eRA Commons

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

4 FFR Search

4.1 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.

Figure 3: 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.



Figure 4: Missing IC Warning Message

- **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.

The screenshot shows the 'Federal Financial Report / Financial Status Report Search' interface. At the top, there is a navigation bar with 'Home', 'Admin', 'Institution Profile', 'Personal Profile', 'Status', 'eSNAP', 'FFR/FSR', 'Links', 'eRA Partners', and 'Help'. The main search form contains the following elements:

- Grant Number:** A table with columns T, ACT, IC, Serial#, Year, and Suffix. The ACT column contains 'R01' and the IC column contains 'CA'. A 'Historical Search' link is to the right.
- Org Name:** UNIVERSITY OF PENNSYLVANIA
- Due Date Range:** From (MM/DD/YYYY) and To (MM/DD/YYYY) input fields.
- EIN:** An empty input field.
- Latest FFR/FSR Status:** A dropdown menu with 'Accepted' selected.
- Foreign:** An unchecked checkbox.
- ARRA Funded:** An unchecked checkbox.
- A note: 'Please Enter Search Criteria. Hit List cannot be Greater than 500 records.'
- Submit** and **Clear** buttons at the bottom.

Figure 5: Federal Financial Report/Financial Status Report Search Screen

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.

4.1.1 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.

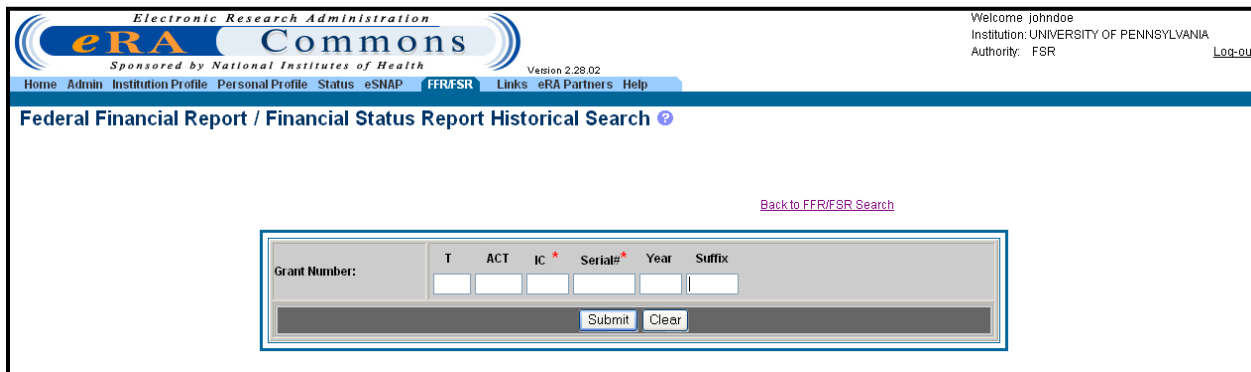


Figure 6: Federal Financial Report/Financial Status Report Historical Search Screen

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.

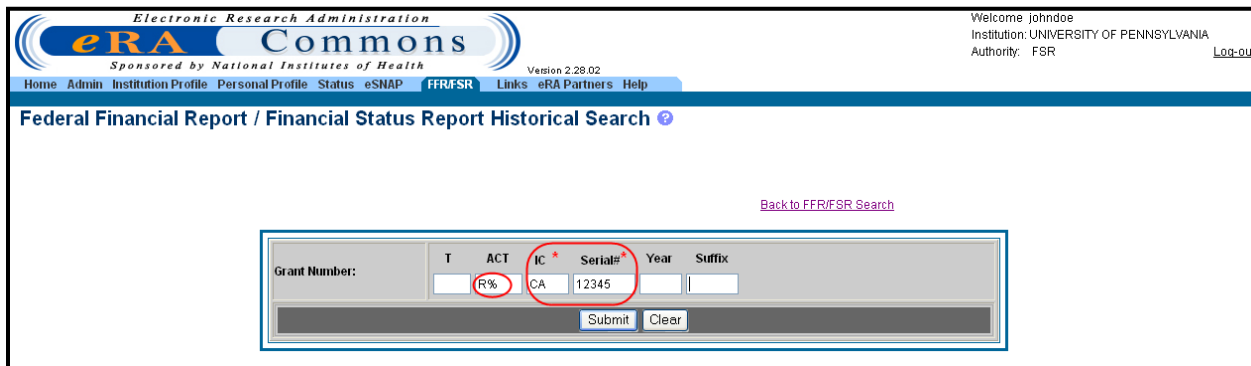


Figure 7: Historical Search Required Fields and the Use of the Wild Card

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

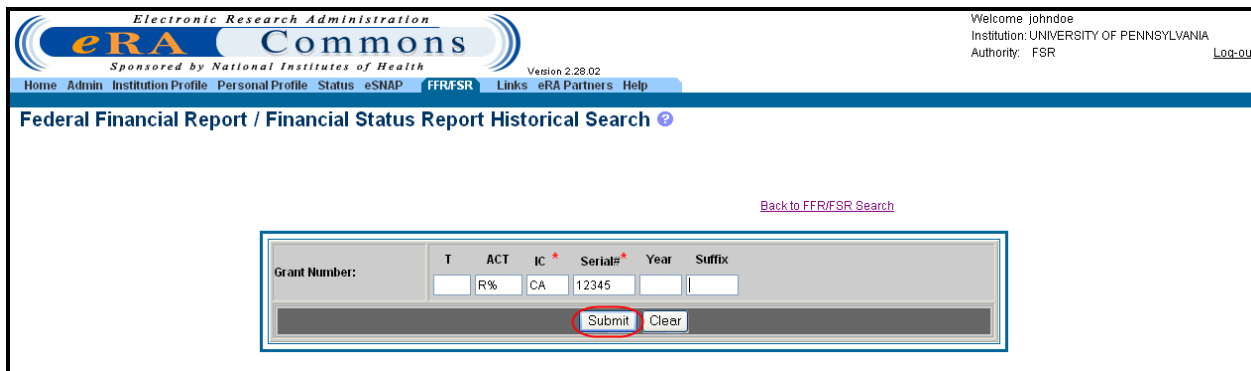


Figure 8: Historical Search Submit Button

4.2 Federal Financial 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 hit list containing the search results.

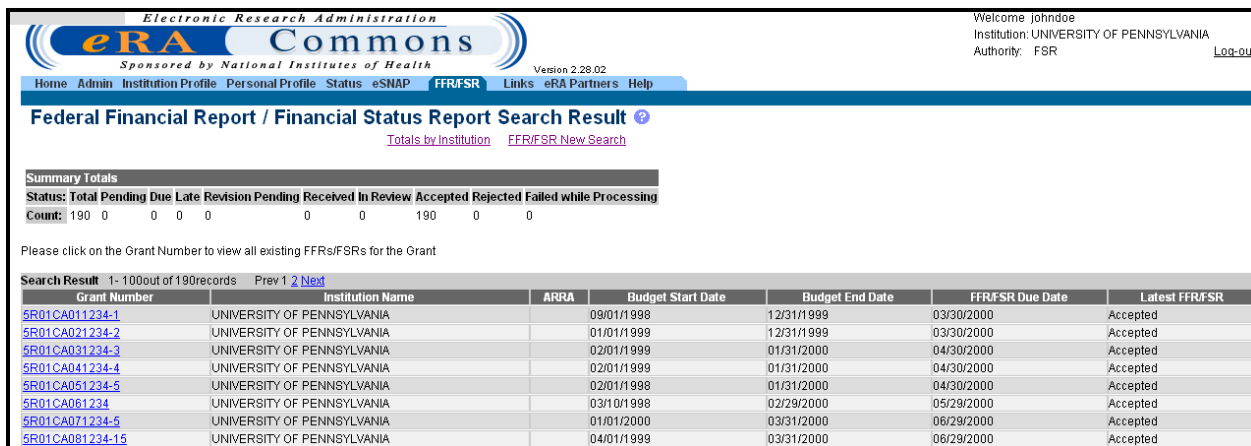


Figure 9: The Federal Financial Report/Financial Status Report Search Results Screen

4.2.1 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.

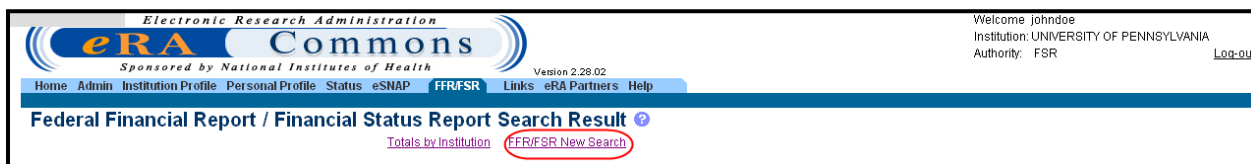


Figure 10: FFR/FSR New Search Link

4.2.2 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.



Figure 11: Federal Financial Report/Financial Status Report Summary Totals Section

4.2.3 Search Result Hit List

The FFR system retrieves all awarded grants (except Fellowships) and sorts the resulting record set 100 records at a time, up to 500 records. These grants are displayed in order of their **Latest FFR Status**.

The information displayed includes Grant Number; Institution Name; ARRA; Budget Start Date; Budget End Date; FFR Due Date; and Latest FFR Status.

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

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

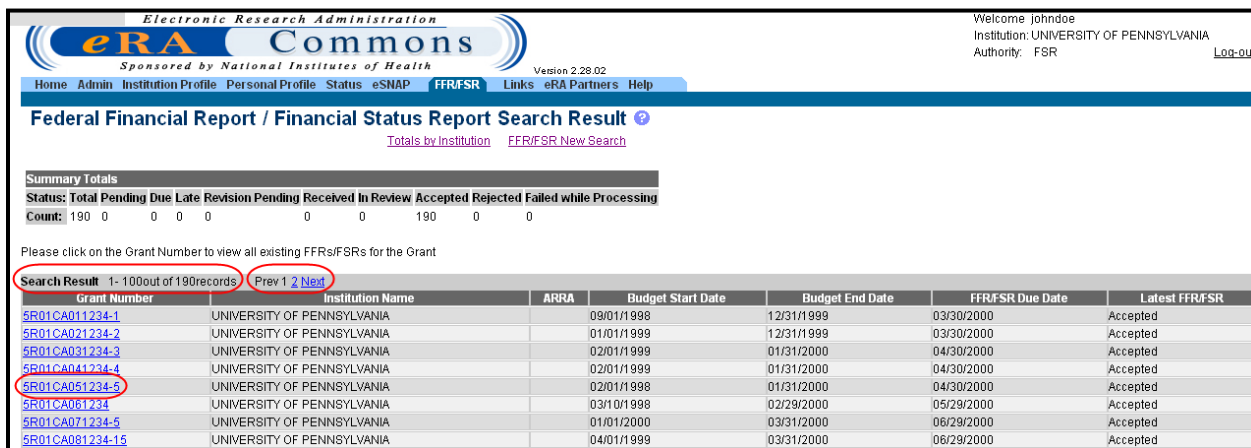


Figure 12: Search Results Navigation via the Page Links or the Grant Number Links

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.

5 FFR Details

Clicking the link for a grant number link opens the *FFR Details* screen for grants with a latest FFR 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.

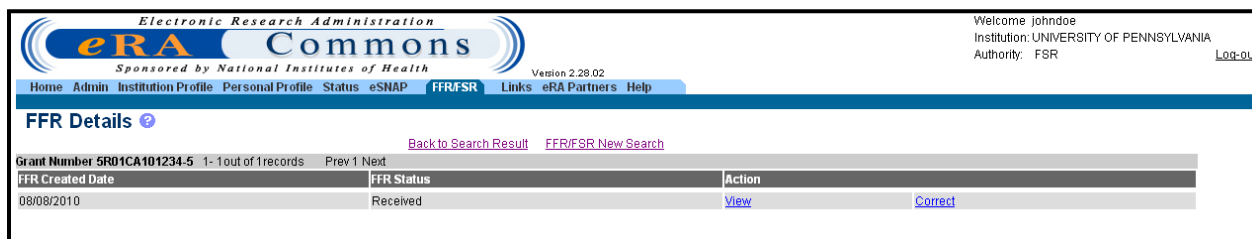


Figure 13: FFR Details Screen

5.1 Actions

Depending on the latest status of the FFR, the FFR can be viewed and either created, edited, or corrected 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

5.1.1 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. 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.

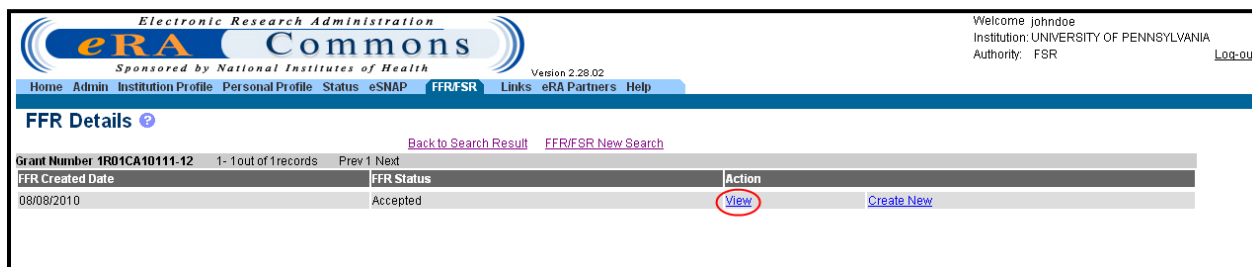


Figure 14: View Link on the FFR Details Screen

- From the *File Download* window, choose **Open** to open the file or **Save** to save it to your computer and launch from there.

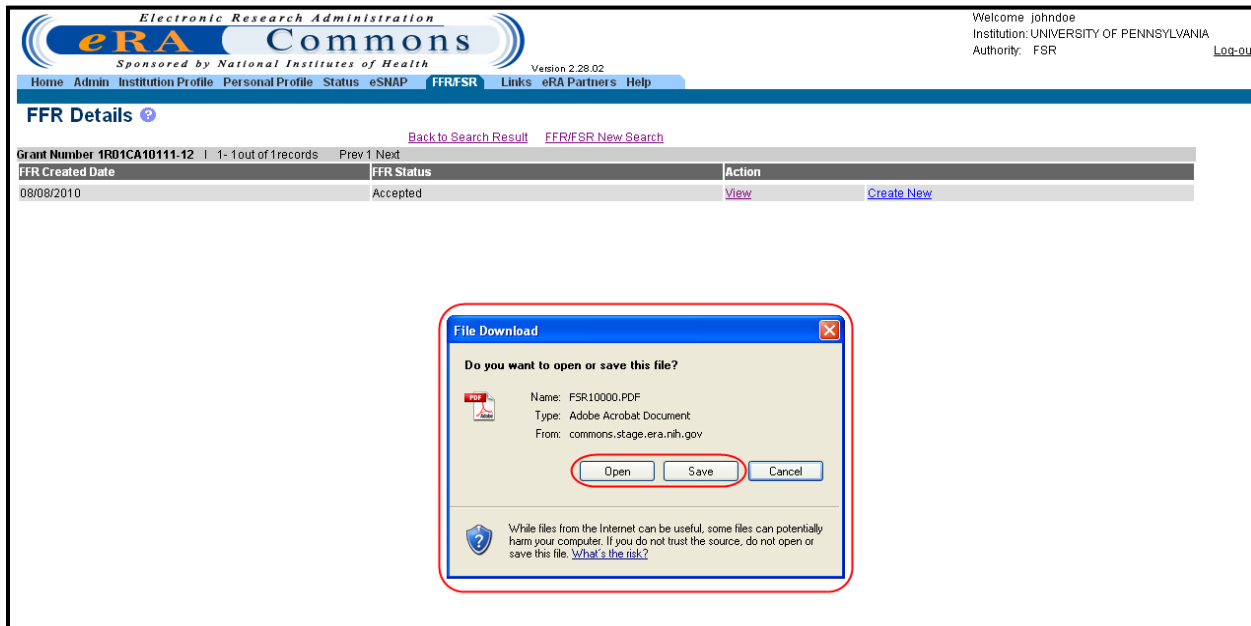


Figure 15: File Download Window for Opening or Saving an FFR

- When the file is open, navigate through the pages using the **Next Page** icon.

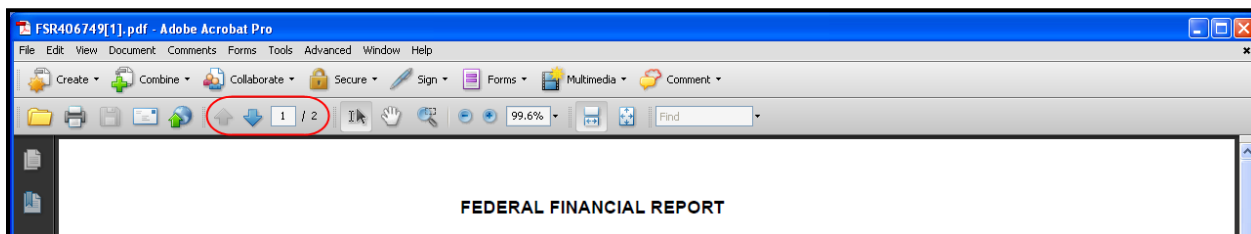


Figure 16: Next Page Icon on the FFR

- Use the **Print** icon to print the report.

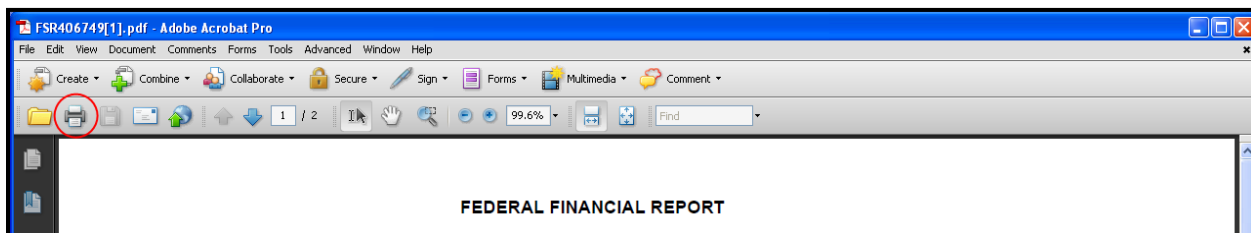


Figure 17: Print Icon on the FFR

- To close the report, select the **Exit** command in the **File** menu.

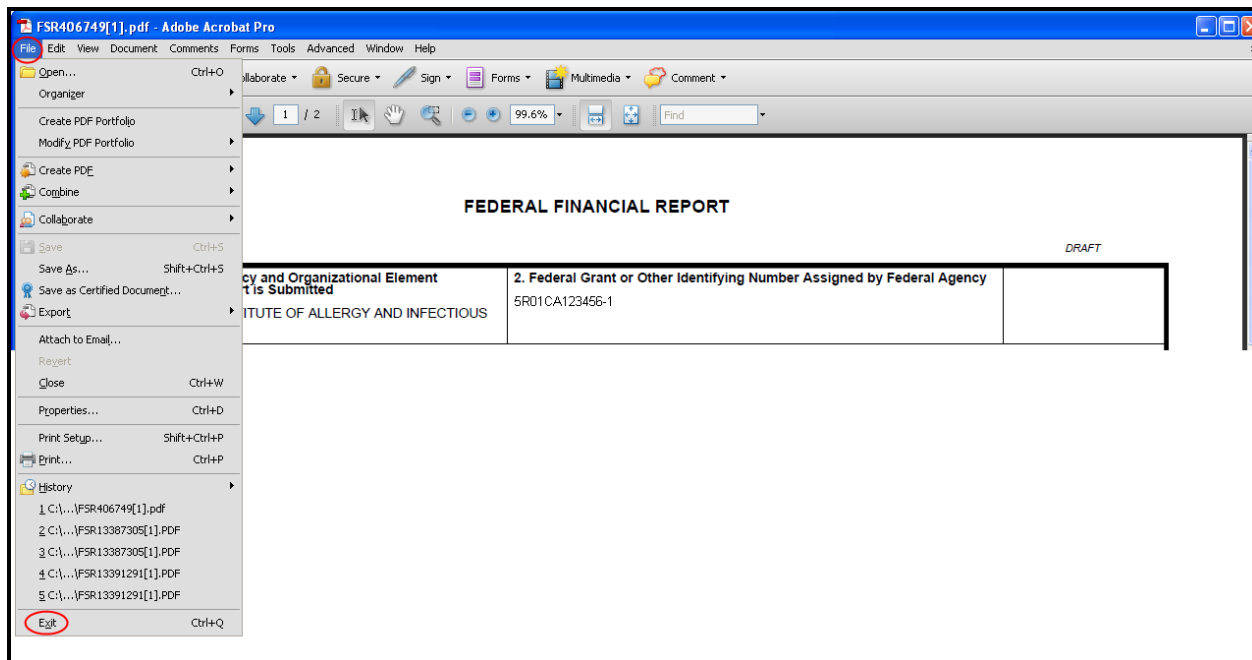


Figure 18: File - Exit Option on the FFR

5.1.2 Create New FFR

Grants with FFR status of Accepted or Rejected display with the **Create New** 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 create a new FFR from the *FFR Details* screen:

1. Click the **Create New** link to open an FFR form.

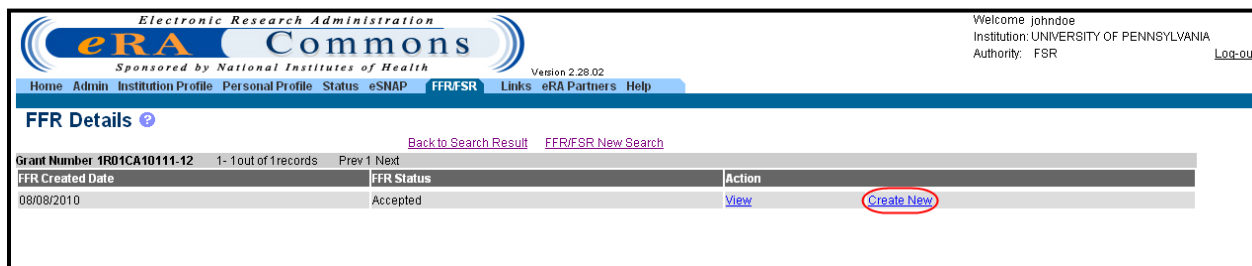


Figure 19: Create New Link on the FFR Details Screen

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.

2. Complete the required and optional fields on the report form. A description for each of the FFR fields is as follows:

5.1.2.1 *General Information*

- **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.

The screenshot shows a web-based form titled "Long Form" with a "Save" button and a "Cancel" button. At the top, there is a field for "Unexpended Balance from Prior Project Period" with a value of "0.00". The form is divided into several sections:

- 1. Federal Agency and Organizational Element to Which Report is Submitted:** NATIONAL CANCER INSTITUTE
- 2. Federal Grant or Other Identifying Number:** 5R01CA123456-7
- 3. Recipient Organization (Name and complete address, including ZIP code):** UNIVERSITY OF PENNSYLVANIA, 123 Main Street, Philadelphia, PA 12345
- 4a. DUNS Number:** 012345678
- 4b. Employer Identification Number:** 1231231231A1
- 5. Recipient Account Number or Identifying Number:** (This field is empty)
- 6. Report Type:** Radio buttons for Quarterly, Annual, Semi-Annual, and Final. The "Final" option is selected.
- 7. Basis of Accounting:** Radio buttons for Cash and Accrual. The "Cash" option is selected.
- 8. Funding-Grant Period:** From 07/01/2004 To 04/30/2010
- 9. Reporting Period End Date:** 04/30/2010

Figure 20: FFR Form - General Information Section

5.1.2.2 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 data items 10.a.-10.c. are reported via the Payment Management System. You do not have the ability to enter this information in the eRA Commons. These fields will be grayed out.

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	1,100,500.00
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)	1,100,500.00
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 21: FFR Form - Transactions Section

5.1.2.3 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.**

11. Indirect Expense:						
Indirect Expense Entry						
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 22: FFR Form - Indirect Expenses Section

5.1.2.4 Indirect Expense Entry

The Indirect Expense fields for FFRs are entered by selecting the **Indirect Expense Entry** button listed under section **11. Indirect Expense** on the FFR form. Selecting this button opens the *Indirect Expense Calculation* form.

To complete the *Indirect Expense Calculation* form:

- Select the button for **Indirect Expense Entry**.

11. Indirect Expense:						
Indirect Expense Entry						
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 23: Indirect Expense Entry Button on the FFR Form

- The *Indirect Expense Calculation* screen displays. Select the **Type of Rate** by choosing Provisional, Predetermined, Final, or Fixed from the drop-down menu.

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Indirect Expense Calculation

Grant Number 5P01CA066726-13

Type of Rate*	Rate%	Period From*	Period To*	Base*	Federal Share Amount	Add
Provisional	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
<div style="border: 1px solid black; padding: 2px;"> Provisional Predetermined Final Fixed </div>						Save Cancel

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 24: Type of Rate Drop-down Menu on the Indirect Expense Calculation Screen

- Populate the required fields. **Rate, Period From, Period To, and Base** are all required fields and are indicated as such with an asterisk (*). The **Federal Share Amount** field is an optional field.

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Indirect Expense Calculation

Grant Number 5P01CA066726-13

Type of Rate*	Rate*	Period From*	Period To*	Base*	Federal Share Amount	
Provisional	25	01/01/2010	12/31/2010	100,050.00		<input type="button" value="Add"/>

Indirect Expense List

Type of Rate	Rate	Period From	Period To	Base	Amount Charged	Federal Share Amount	<input type="button" value="Delete"/>
Total	0.00%			0.00	0.00	0.00	

Figure 25: Required Fields on the Indirect Expense Calculation Screen

- d. Select the Add button to add the information to the Indirect Entry List. The *Indirect Expense List* displays the added data.

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Indirect Expense Calculation

Grant Number 5P01CA066726-13

Type of Rate*	Rate*	Period From*	Period To*	Base*	Federal Share Amount	<input type="button" value="Add"/>
Provisional	25	01/01/2010	12/31/2010	100,050.00		

Indirect Expense List

Type of Rate	Rate	Period From	Period To	Base	Amount Charged	Federal Share Amount	<input type="button" value="Delete"/>
Provisional	25.00	01/01/2010	12/31/2010	100,050.00	25,012.50		<input type="checkbox"/>
Total	25.00			100,050.00	25,012.50	0.00	

Figure 26: Add Button on the Indirect Expense Calculation Screen

- e. Select the Save button to save the information and to add it to the FFR form.

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Indirect Expense Calculation

Grant Number 5P01CA066726-13

Type of Rate*	Rate*	Period From*	Period To*	Base*	Federal Share Amount	<input type="button" value="Add"/>
Provisional	25	01/01/2010	12/31/2010	100,050.00		

Indirect Expense List

Type of Rate	Rate	Period From	Period To	Base	Amount Charged	Federal Share Amount	<input type="button" value="Delete"/>
Provisional	25.00	01/01/2010	12/31/2010	100,050.00	25,012.50		<input type="checkbox"/>
Total	25.00			100,050.00	25,012.50	0.00	

Figure 27: Save Button on the Indirect Expense Calculation Screen

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		
g. Totals:				100,050.00	25,012.50	0.00	

Figure 28: FFR Form Displaying Added Indirect Expense Entry

NOTE: Additional entries for indirect expenses can be added in the same manner.

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

- Select the button for **Indirect Expense Entry**.
- Place a check in the box on the line of the expense to be removed.
- Select the **Delete** button.

The screenshot shows the 'Indirect Expense Calculation' screen. At the top, there is a header for 'eRA Commons' and user information. Below the header is a navigation bar with links like 'Home', 'Admin', 'Institution Profile', etc. The main content area is titled 'Indirect Expense Calculation' and features a form for adding a new entry. The form includes fields for 'Type of Rate' (set to 'Provisional'), 'Rate%' (25), 'Period From' (01/01/2010), 'Period To' (12/31/2010), 'Base' (100,050.00), and 'Federal Share Amount'. There are 'Add', 'Save', and 'Cancel' buttons. Below the form is an 'Indirect Expense List' table with columns for 'Type of Rate', 'Rate', 'Period From', 'Period To', 'Base', 'Amount Charged', 'Federal Share Amount', and a 'Delete' button. The table contains one entry for a 'Provisional' rate of 25.00 from 01/01/2010 to 12/31/2010, with a base of 100,050.00, an amount charged of 25,012.50, and a federal share amount of 0.00. The 'Delete' button is circled in red.

Figure 29: Deleted Button on the Indirect Expense Calculation Screen

The FFR form reflects the removal of the indirect expense.

5.1.2.5 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).

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)**

Enter the date on which the FFR is being submitted to the Federal agency. The format of the date must be MM/DD/YYYY.

Figure 30: FFR Form - Remarks and Contact Information Section

3. When all the necessary fields are correctly populated, click the **Save** button.

5.1.3 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.

Grant Number	FSR Created Date	FSR Status	Action
5R01AG	11/10/2010	Revision Pending	View Edit
	04/21/2006	Accepted	View

Figure 31: Edit Link on the FFR Details Screen

2. The *Federal Financial Report* form displays. Update the FFR fields as appropriate.
3. Click the **Save** button

5.1.4 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.

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Grant Number: 5R01CA101234-5 1-1 out of 1 records [Prev](#) [Next](#)

FFR Created Date	FFR Status	Action
08/08/2010	Received	View Correct

Figure 32: Correct Link on the FFR Details Screen

2. The *Federal Financial Report* form displays. Update the FFR fields as appropriate.
3. Select the **Save** button

6 Appendix A: Acronym List

A

AO Administrative Official
ARRA American Recovery and Reinvestment Act

B

BO Business Official

C

CCR Central Contractor Registry

D

DHHS Department of Health and Human Services
DUNS Dun & Bradstreet Universal Numbering System

E

eRA Electronic Research Administration
EIN Employer Identification Number

F

FFR Federal Financial Report

G

GCA Grant and Contract Accounting

I

IC Institute/Center
IRS Internal Revenue Service

N

NIH National Institute of Health

O

OER Office of Extramural Research

P

PI Principal Investigator

S

SO Signing Official

U

USB User Support Branch