



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

January 4, 2021



CONTACT US

Document Comments:

We value your feedback on this document.

How are we doing? The Communications & Documentation Team of the electronic Research Administration (eRA) is dedicated to serving our community and welcomes your feedback to assist us in improving our user guides. Please send comments about the user guide to this address: eRACommunications@mail.nih.gov.

Troubleshooting support:

Please contact the eRA Service Desk:

Toll-free: 1-866-504-9552

Phone: 301-402-7469

TTY: 301-451-5939

Web: <https://grants.nih.gov/support> (Preferred method of contact)

Email: helpdesk@od.nih.gov (for IMPAC II Support)

Hours: Mon-Fri, 7:00 a.m. to 8:00 p.m. Eastern Time

DISCLAIMER STATEMENT

No data shown in illustrations represents any real account, project, or individual. Any resemblance to actual accounts, projects, or individuals is purely coincidental.

TABLE OF CONTENTS

1 Federal Financial Report (FFR) Module	1
1.1 What is FFR?	1
1.2 Report Submission Due Dates	1
1.3 FSR Role in Commons	2
1.4 Features of FFR	2
1.5 Accessing FFR	2
2 Search for FFRs	3
2.1 About the FFR Search Screen	3
2.2 Perform a Search	3
2.2.1 Search Using Search Criteria	3
2.2.2 Using a Quick Search	5
2.3 Search Results	6
2.4 Actions	7
2.4.1 Manage FFR Action	8
2.4.2 PDF Action	8
2.4.3 History Action	8
3 Federal Financial Report (FFR) Long Form	10
3.1 Initiate FFR Long Form from eRA Commons	10
3.2 Submit/Certify the Long Form FFR Report	14

1 Federal Financial Report (FFR) Module

1.1 What is FFR?

A Federal Financial Report (FFR) is a statement of expenditures associated with a grant. Recipients of federal funds are required to report the status of funds for grants or assistance agreements to the sponsor of the grant using the Federal Financial Report expenditure data.

The FFR module lets grantees search for and initiate the FFR from within eRA Commons, which redirects them to the federal Payment Management System to complete the submission. Grantees can also check on the status of submitted FFRs, view the PDF of submitted FFRs, and view the history of activity for an FFR.

Beginning January 1, 2021, HHS grant recipients are required to submit the SF-425 long form in the [Payment Management System \(PMS\)](#) instead of the eRA Commons FFR Module.

Guide notices:

NOT-OD-20-127 - Announcement of transition <https://grants.nih.gov/grants/guide/notice-files/NOT-OD-20-127.html>

NOT-OD-21-046 - Additional Implementation details

<https://grants.nih.gov/grants/guide/notice-files/NOT-OD-21-046.html>

Register with PMS (<https://pmsapp.psc.gov/pms/app/userrequest>) and obtain PMS log in credentials prior to submitting an FFR. Familiarize yourself with PMS using the documentation provided by PMS (see <https://pms.psc.gov/pms-user-guide/federal-financial-report.html>). The PMS Help Desk can help with system problems; see <https://pms.psc.gov/support/help-desk.html>.

1.2 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*: If the FFR is not submitted and it is within 120 days of the PPED
- *Due*: If the FFR is not submitted and it is between the PPED and 120 days past the PPED
- *Late*: If the FFR is not submitted and it is over 120 days past the PPED

1.3 FSR Role in Commons

A user who needs the authority to view, enter, and submit an FFR on behalf of a research institution must possess the *FSR* role in eRA Commons to access the FFR module. An institution's Signing Official (SO) or Account Administrator can add this role to a user's account.

A Signing Official (SO) or Business Official/Administrative Official (BO/AO) can have the *FSR* role.

An user who possesses only the *FSR* role can perform only those tasks associated with FFRs; however, an account can include multiple roles, including that of *FSR*.

1.4 Features of FFR

If you have the *FSR* role in Commons, you can use the FFR module to perform multiple tasks. Available options vary depending on the status of the FFR associated with the award.

- Search for grant awards within your organization having associated FFRs
- Initiate a FFR by clicking **Manage FFR** button, which redirects you to PMS to fill out and submit the FFR
- View an FFR as a PDF
- View the submission history of an FFR

NIH requires all financial expenditure data to be submitted via PMS. This includes all initial FFRs being prepared for submission and any revised FFRs being submitted or re-submitted to an HHS agency.

The Commons Online Help contains detailed information on the FFR module. You can access the FFR topics by clicking any of the help icons ('?') on the FFR screens. If you prefer a PDF format user guide, refer to the *Federal Financial Report (FFR) Expenditure Data User Guide* at https://era.nih.gov/files/ffr_user_guide.pdf.

1.5 Accessing FFR

The FFR module is part of eRA Commons. If you hold the *FSR* Commons role, you have access to FFR.

1. Navigate to eRA Commons on the internet at <https://public.era.nih.gov/commons/>.
2. [Log into Commons](#).
3. [Select the **FFR** module from Commons navigation](#).

2 Search for FFRs

2.1 About the FFR Search Screen

Use the *Search for Federal Financial Report (FFR)* screen to search for grant awards within your organization that have associated FFRs.

The screenshot shows the 'Search for Federal Financial Report (FFR)' interface. At the top, the eRA logo and 'Electronic Research Administration' are visible. A navigation bar includes links for Home, Admin, Institution Profile, Personal Profile, Status, RPPR, FFR, xTrain, Admin Supp, and eRA Partners. The main heading is 'Search for Federal Financial Report (FFR)'. Below this, the organization is set to 'UNIVERSITY OF ANYWHERE'. Search criteria are organized into rows: 'Activity' (Activity dropdown), 'IC' (All dropdown), 'Serial' (Serial input), 'Year' (Support Year input), 'Status' (All dropdown), 'Due Date Start' (Due Date input with calendar icon), and 'Due Date End' (Due Date input with calendar icon). A '[new search]' link and a 'Search' button are on the right. Below the search criteria is a section for 'Quick Searches: One click searches, with pre-defined criteria'. Three quick search options are listed: 'Received' (All ICs, Status of Received), 'Pending, Due, or Late' (All ICs, Status of Pending, Due, or Late), and 'Due this year' (All ICs, All Statuses, Due Date Start Jan 1, Due Date End 12/31 of this year). Each option has a play button.

2.2 Perform a Search

You can search either by entering search criteria or by clicking one of the predefined quick searches.

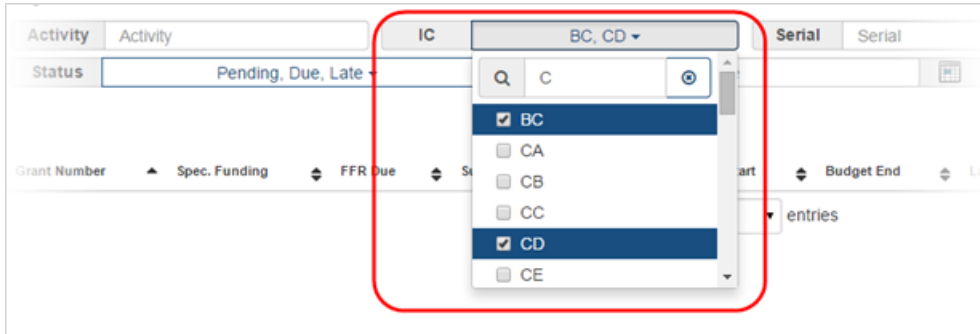
When searching based on search criteria, enter as many criteria as possible to perform a more narrow and specific search. Too broad of a search can result in a very large set of records returned by the FFR module, which might slow down the FFR response time.

2.2.1 Search Using Search Criteria

1. Select search criteria from the available dropdowns on the search screen.

The following dropdowns are available to search, which include parts of the grant number (See Deciphering the NIH Application/Grant Numbers document at <https://era.nih.gov/files/Deciphering-NIH-Application.pdf>)

- **Activity** Search by the grant number's activity code. Example R01 or U01.
- **IC**
 - Defaults to *All*, which will search all ICs. To search by specific IC(s), mark their checkboxes in the IC dropdown. Type letters in the IC dropdown's **Search** field to quickly jump to an IC.



TIP: Hover your mouse over the IC field to show all currently selected ICs.

- **Serial**

Enter the serial number of the grant into the field.

- **Year**

- Year of the grant.

- **Status**

Defaults to *All*, which will search for FFRs in all statuses.

To narrow the search to specific status(es), use the drop-down to display a list of status values and select the status(es) you wish to include in the search by marking or unmarking the appropriate checkbox.

You may search for any combination of the following:

- Pending
- Due
- Late
- Received
- In Review
- Accepted
- Rejected
- Revision Pending

- **Due Date**

Will return records with a due date of the entered date or later. Enter a date directly into the field or select a date using the calendar tool.

2. Click the **Search** button.

The results of the search appear in search results below the search criteria. Refer to the section below titled *Search Results* to learn what you can do with search results.

3. Click the **[new search]** link to clear the results and perform a new query, as necessary.

2.2.2 Using a Quick Search

Quick searches are one-click, pre-defined searches providing a convenient method of retrieving commonly entered criteria. They appear on the Search screen in FFR when you first enter the module. If you do not see a list of quick searches defined at the bottom of the search screen, click the **[new search]** link, shown below:

To run a quick search:

1. Select the corresponding button of the appropriate quick search.

Received

Searches for and returns any records for FFRs in a status of *Received*, for all ICs.

Pending, Due, or Late

Searches for and returns any records for FFRs in a status of *Pending*, *Due*, and *Late*, for all ICs.

Due this year

Searches for and returns any records for FFRs in a status of *Received* with a start date of January 1 of the current year and an end date of December 31 of the current year.

Search for Federal Financial Report (FFR)

Organization: UNIVERSITY OF ANYWHERE

Activity: Activity IC: All Serial: Serial Year: Support Year

Status: All Due Date Start: Due Date Due Date End: Due Date

[new search] Search

- Or select a Quick Search below -

Quick Searches: One click searches, with pre-defined criteria

- Received**
All ICs, Status of Received
- Pending, Due, or Late**
All ICs, Status of Pending, Due, or Late
- Due this year**
All ICs, All Statuses, Due Date Start Jan 1, Due Date End 12/31 of this year.

2. In the search results, see the **Actions** column for actions you can take on a record. Refer to the section below for additional information on search results.
3. Click the **[new search]** link to clear the results and perform a new search.

2.3 Search Results

FFR retrieves all matching awarded grants (except Fellowships) and shows 25 search results at a time by default. To change the number of displayed records, choose an option from the **Show <x> entries** dropdown menu at the bottom of the screen.

Search for Federal Financial Report (FFR) ?

Organization: GENERAL HOSPITAL

Activity
 All ▾
 Serial
 Support Year
 Received ▾
 Due Date
 Due Date

Showing 1 to 25 of 71 entries

PMS System

Award Number	Doc No	Spec. Funding	FFR Due	Submitted to Agency	Budget Start	Budget End	Latest FFR Status	Action
5U01CA206997-03	UCA206997A		06/30/2020	06/24/2020	03/01/2019	02/29/2020	Received	<input type="button" value="Manage FFR"/> <input type="button" value="PDF"/> <input type="button" value="History"/>

Date Received	Created by	Processed by agency	Status	Action
06/24/2020	Mim, Osa	N/A	Received	<input type="button" value="PDF"/>

5U01CA152990-09	UCA152990B		06/30/2020	06/30/2020	04/01/2019	03/31/2020	Received	<input type="button" value="Manage FFR"/> <input type="button" value="PDF"/> <input type="button" value="History"/>
5K24CA149202-10	KCA149202B		08/28/2020	06/24/2020	05/01/2019	04/30/2020	Received	<input type="button" value="Manage FFR"/> <input type="button" value="PDF"/> <input type="button" value="History"/>

Use the links at the bottom of the screen to navigate through the remaining records. Select the header of any column (other than **Action**) to re-sort the displayed records.

The hit list includes the following information:

- **Award Number**
- **Doc No:** award document number.
- **Spec. Funding:** Special funding indicator of *ARRA*, *Sandy*, or <blank> as appropriate
- **FFR Due:** The date when FFR status will change from *Due* to *Late*
- **Submitted to Agency:** The date on which the FFR was received by Agency, otherwise this column is blank
- **Budget Start:** The budget period start date of grant
- **Budget End:** The budget period end date of grant
- **Latest FFR Status**
- **Action:** Displays all actions that can currently be performed on the FFR record. These options vary depending on the status of the FFR. Refer to the section below titled *Actions* for more information.

Use the **Export** button at the top of the search results to view the FFR search results in an Excel spreadsheet. Excel will open in a separate window.

2.4 Actions

The options available for your FFR vary depending on the status of the FFR.

Table 1: FFR Actions

Action Option	Available to FFRs in Status...	Result of the Action
Manage FFR	<ul style="list-style-type: none"> • Pending • Due • Late • Received • Accepted • Rejected • Revision Pending 	Redirects to PMS, where (after you login) it opens the FFR long form for editing and submission.
History	<ul style="list-style-type: none"> • Received • Accepted • Rejected • Revision Pending 	Displays a history of actions performed against the FFR record.
PDF	<ul style="list-style-type: none"> • Accepted • In Review • Received • Rejected • Revision Pending 	Opens the current version of the report in PDF format.

2.4.1 Manage FFR Action

Click **Manage FFR** to be redirected to the current FFR in PMS, where, after logging in, you are presented with the FFR long form to complete and submit. You can either initiate the FFR using this button, or return to a partially completed FFR to continue editing it.

2.4.2 PDF Action

Click the **PDF** button to open a read-only PDF version of the report. This link is available for FFRs in a status of *Received*, *In Review*, *Accepted*, *Rejected*, and *Revision Pending*.

2.4.3 History Action

Click the **History** button to display a brief history of the FFR since initiation. The history displays beneath the FFR record. History of the FFR includes:

- Date received by agency (if applicable)
- Name of the institution user who created the FFR
- Name of the Agency staff member who processed the FFR (if applicable, otherwise *N/A*)
- Status of FFR
- PDF button for viewing the PDF

1R01CA228140-01A1

RCA228140A

01/28/2020

06/10/2020

02/01/2019

09/30/2019

Received

Manage FFR

PDF

History

Date Received	Created by	Processed by agency	Status	Action
06/10/2020	Huta, Ama	N/A	Received	PDF

3 Federal Financial Report (FFR) Long Form

3.1 Initiate FFR Long Form from eRA Commons

You can initiate the *Federal Financial Report* from the FFR module in eRA Commons, whereupon you are redirected to the electronic FFR long form in the Payment Management System (PMS).

Before attempting to complete and submit an FFR, you must register with PMS and obtain login credentials (<https://pmsapp.psc.gov/pms/app/userrequest>). You are required to log into PMS before or during FFR initiation from eRA Commons.

1. In the FFR module in eRA Commons, [search for and find an FFR](#) that needs to be completed.
2. Click the **Manage FFR** button in the **Action** column of the search results. You are redirected to the federal Payment Management System, where you must log in. After login, the FFR long form is opened for the grant you were working on in the eRA Commons FFR module. Alternatively, you can go directly to the PMS system and find the FFR by searching for the Award Document Number using the PMS FFR search screen.
3. In the PMS FFR long form, complete the fields (see descriptions below for guidance).
4. Follow PMS guidance for certifying and submitting the FFR to the sponsoring Agency. See the documentation provided by PMS (<https://pms.psc.gov/pms-user-guide/federal-financial-report.html>).

Line 1. Federal Agency and Organizational Element to Which Report is Submitted

Displays the name of the Federal Agency associated with the grant. This information is pre-populated from the grant information and cannot be edited.

Line 2. Federal Grant / Subaccount

Displays the Award Document Number assigned to the award by the Federal agency. This field is pre-populated and cannot be edited.

Line 3. Recipient Organization

Displays the name and complete address of the recipient organization. This field is pre-populated and cannot be edited.

Line 4a. DUNS Number

Displays the Dun & Bradstreet Universal Numbering System (DUNS) number or Central Contractor Registry (CCR) extended DUNS number belonging to the recipient agency. This information is pre-populated from the grant information and cannot be edited.

Line 4b. Employer Identification Number--EIN

Displays the number assigned by the Department of Health and Human Services (DHHS)

Central Registry System for payment and accounting purposes. This information is pre-populated from the grant information and cannot be edited.

Line 5. Recipient Account Number or Identifying Number

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.

Line 6. Report Type

Displays the Report Type:

- Annual
- Final

This information is pre-populated from the grant information and cannot be edited.

Line 7. Basis of Accounting

Select the appropriate option from the dropdown menu to indicate the basis used for recording the transactions related to the award:

- Cash
- Accrual

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.

Line 8. Project/Grant Period (From and To)

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

Line 9. Reporting Period End Date

Displays the ending date of the reporting period.

Line 10. 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 (lines 10a-10c)

These data fields are prepopulated in the Payment Management System, but may be recalculated in PMS by clicking the Recalculate icon next to the field. For Annual FFRs, these fields can be updated by the recipient. For Final FFRs, these fields can only be updated by the Recalculate button (if available). A Final FFR can NOT be submitted unless 10a and 10b are equal to each other and 10c is \$0.00. 10c is a calculated value and cannot be edited.

Federal Expenditures and Unobligated Balance (lines 10d-10h)

Use lines **10.d-h** for single grant reporting.

10.d Total Federal funds authorized

Displays the cumulative total Federal funds authorized.

- For research ICs, this amount will reflect the total for the indicated grant segment.
- For Non-Research ICs, this amount will reflect the total for the IC and serial number.

10.e Federal share of expenditures

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. A Final FFR can NOT be submitted unless 10e is equal to 10a and 10b.

10.f Federal share of unliquidated obligations

Enter the Federal portion of unliquidated obligations. 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. 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 must be zero. 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.

10.g Total Federal share

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

This information is calculated and cannot be edited.

Line 10.h Unobligated balance of Federal funds

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

This information is calculated and cannot be edited.

Recipient Share (lines 10i-10k)

Do not complete this section if reporting on multiple awards.

10.i Total recipient share required

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).

10.j Recipient share of expenditures

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).

10.k Remaining recipient share to be provided

This is a calculated field for showing 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, the field will show zero.

This information is calculated and cannot be edited.

Program Income (lines 10l-10o)

Do not complete this section if reporting for multiple awards

10.l Total Federal program income earned

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).

10.m Program income expended in accordance with the deduction alternative

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

10.n Program income expended in accordance with the addition alternative

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.

10.o Unexpended program income

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.

This information is calculated and cannot be edited.

Line 11. Indirect Expense

Indirect expenses are the costs associated with the general operation of an institution and the performance of its research activities. In the Payment Management System (PMS), you are limited to 10 indirect expenses only, and if there are more than 10, you must enter the rest in the **Remarks** field.

11.a Type

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

11.b Rate

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

11.c Period From/Period To

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

11.d Base

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

11.e Amount Charged

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

11.f Federal Share

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

11.g Totals

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

Line 12. Remarks

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). If you have more than 10 indirect expenses (Line 11), enter additional expenses in the **Remarks** field.

Remarks are required when submitting a revision to an FFR or on an Annual FFR if Cash on Hand (10c) is greater than \$0.00.

Prepared by

Select your username from the **Prepared by** dropdown to complete the preparation of the FFR. The phone number and email address are prepopulated based on your PMS credentials and are not editable. The **Date Report Prepared** field automatically populates today's date.

3.2 Submit/Certify the Long Form FFR Report

NOTE: If you are not ready to submit, you can click the **Save** button and come back to the report later.

After selecting your username from the **Prepared by** dropdown, click the **Submit** button.

Once prepared the FFR must be Certified. The certifier will receive a notification from PMS when an FFR is ready to be certified. If you are the certifier, you should log into PMS and locate the FFR.

When prompted, select your username from the **Signature of Authorized Certifying Official** dropdown to complete the certification of the FFR. The phone number and email address are prepopulated based on your PMS credentials and are not editable. The **Date Report Submitted** field automatically populates today's date.

Submit the report to be certified by clicking the **Certify** button. If you do not see the **Certify** button, submit the form first.

You can log into eRA Commons FFR module to check on the status of the submission.