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| **AWARD RECIPIENT: *DOMESTIC AND FOREIGN NON-FEDERAL ENTITY*** | | | |
| **Fiscal Year (FY) of Award from which Funds need to be Repaid**  **(If funds were awarded from multiple FYs, more than one scenario below may apply.)** | **NON-SNAP Award** | **SNAP Award** | **Method of Repayment** |
| Refund of Federal funds obligated from an Annual Appropriation within 5 years of current fiscal year (e.g., funds obligated in FY 2013 and current FY is 2018) | * Make the appropriate accounting adjustment within the grantee’s own accounting system to credit the grant account for the amount to be returned. * Submit the Federal Financial Report (FFR) (SF425) (cash disbursement data) to the Payment Management System to reflect the corresponding adjustment to cash disbursements, if required. * Submit an annual FFR (expenditure data), if applicable, through the eRA Commons. | * Make the appropriate accounting adjustment within the grantee’s own accounting system to credit the grant account for the amount to be returned. * Submit the Federal Financial Report (FFR) (SF425) (cash disbursement data) to the Payment Management System to reflect the corresponding adjustment to cash disbursements, if required. * Submit an FFR (expenditure data) at the end of the project period through the eRA Commons. | * Repayment is made via FFR (SF425) adjustments, except as noted. * **Note:** If PMS account is “closed,” the document is reopened in PMS when the revised FFR (expenditure data) is accepted by OFM/NIH. OFM will be alerted when the revised FFR is submitted and will review it in the order in which it is received. When OFM accepts the revised FFR, this transaction sets the PMS document to re-open. This action will allow the recipient to adjust their disbursements in PMS. Contact your PMS account representative for more information about PMS transactions. * EXCEPTION: Refunds applicable to *foreign* awards issued prior to FY 13 (on or before 9/30/12) is made via a check to NIH with no adjustment to FFRs. See section below. |
| Refund of Federal funds obligated from an Annual Appropriation *not* within 5 years of current Fiscal Year (e.g., funds obligated in FY 2012 and current FY is 2018) | * Make no adjustment to the Federal Financial Reports (FFRs) (SF425) (cash disbursement and expenditure data reports). | * Make no adjustment to the Federal Financial Reports (FFRs) (SF425) (cash disbursement and expenditure data reports). | * Repayment is made via check made payable to the NIH. * Include the full grant number(s) and the amount(s) returned with check to NIH. * Send check to the following address:   Attn: Alan Whatley  Government Accounting Branch  Office of Financial Management  National Institutes of Health  2115 East Jefferson Street, MSC 8500, Room 3C-334  Bethesda, MD 20892-8500\*  \*Rockville, MD 20852 (Use for FedEx, UPS and other courier services) |
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| **AWARD RECIPIENT: *FEDERAL INSTITUTION*** | | | |
| **Fiscal Year (FY) of Award from which Funds need to be Repaid**  **(If funds were awarded from multiple FYs, more than one scenario below may apply.)** | **NON-SNAP Award** | **SNAP Award** | **Method of Repayment** |
| Refund of Federal funds obligated from an Annual Appropriation within 5 years of current fiscal year (e.g., funds obligated in FY 2014 and current FY is 2018). | * For awards issued during FY 14 or later (on or after 10/1/13)   + Submit the Federal Financial Report (FFR) (SF425) (cash disbursement data) to the Payment Management System to reflect the corresponding adjustment to cash disbursements, if required.   + Submit an annual FFR (expenditure data), if applicable, through the eRA Commons. * For awards issued prior to FY 14 (before 9/30/13) (e.g., FY 2013, 2012, 2011, and 2010)   + Submit a revised FFR (expenditure data) through the eRA Commons if the total outlays previously reported on the FFR are reduced as a result of the balance due to the NIH. | * For awards issued during FY 14 or later (on or after 10/1/13)   + Submit a Federal Financial Report (SF425) (cash disbursement data) to the Payment Management System to reflect the corresponding adjustment to cash disbursement, if required.   + Submit an annual FFR (expenditure data), if applicable, through the eRA Commons. * For awards issued prior to FY 14 (before 9/30/13) (e.g., FY 2013, 2012, 2011, and 2010),   + Submit a revised FFR (expenditure data) through the eRA Commons if the total outlays previously reported on the FFR are reduced as a result of the balance due to the NIH. | * Repayment is made via Intergovernmental Payment and Collection (IPAC). * **Note:** If PMS account is “closed,” the document is reopened in PMS when the revised FFR (expenditure data) is accepted by OFM/NIH. OFM will be alerted when the revised FFR is submitted and will review it in the order in which it is received. When OFM accepts the revised FFR, the additional balance is de-obligated from their PMS document. This transaction sets the PMS document to re-open at which point recipient can adjust their disbursements in PMS and refund PMS either by check or by adjusting their draw electronically. Recipient can work this out with their PMS account representative. * Include the full grant number(s) and the total amount(s). |
| Refund of Federal funds obligated from an Annual Appropriation *not* within 5 years of current Fiscal Year (e.g., obligated in FY 2012 and current FY is 2018) | * Make no adjustment to the Federal Financial Reports (SF425) (cash disbursement and expenditure data reports). | * Make no adjustment to the Federal Financial Reports (SF425) (cash disbursement and expenditure data reports). | * Repayment is made via Intergovernmental Payment and Collection (IPAC). * Include the full grant number(s) and the total amount(s). |
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| **AWARD RECIPIENT: *CONTRACTOR OR SUBRECIPIENT*** | | | |
| **Fiscal Year (FY) of Award from which Funds need to be Repaid** | **NON-SNAP Award** | **SNAP Award** | **Method of Repayment** |
| Refund of Federal funds obligated from *any* Annual Appropriation | * Pass-through entity should advise the contractor or subrecipient to return the amount due to the pass-through entity through the issuance of a check with an explanation. * Pass-through entity follows the guidance within this document as applicable. | * Pass-through entity should advise the contractor or subrecipient to return the amount due to the pass-through entity through the issuance of a check with an explanation. * Pass-through entity follows the guidance within this document as applicable. | * As Applicable (per sections above). * Repayment method depends on the type of institution and the situations described in the sections above. |

2-24-2018