

**Quick Reference Guide  
For Completing the Federal Financial Report (FFR)  
In the Payment Management System (PMS)**

05/20/2010  
Version 1.1

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## Foreword

The Federal Financial Report (FFR) combines the information that grant recipients have previously provided to grantor agencies using two forms: the Federal Cash Transactions Report (PSC-272) and the Financial Status Report (SF-269). This [Quick Reference Guide](#) shows users of the Payment Management System (PMS) how to prepare each of these reports using the electronic FFR available in PMS.

The FFR is a single page form that grant recipients must use to file their federal cash transaction and financial status reports (beginning with their Federal Fiscal Year 2010 reports). If the recipients previously filed cash transaction reports using the PSC-272, the filing requirements will be unchanged, except for using the new FFR form and submitting the report within 30 days of the quarter's end instead of 45 days. If recipients previously filed financial status reports using the SF-269, they should request guidance from their grantor agency regarding how they should file their reports, the specific FFR financial status information required, and the reporting frequency.

Although the FFR is a single form used to collect information for both the cash transaction and financial status reports, the two reports will continue to be filed separately, as they had been with the PSC-272 and SF-269. Recipients should contact their Division of Payment Management account representatives for any questions regarding the cash transaction portions of their FFRs and their agency's grants officer for any questions regarding the financial status portion of the FFR.

Version 1.1 of the PMS FFR software differs from Version 1.0 mainly in the added navigation tools designed to simplify users' ability to identify the current status of a report—that is, whether it has been prepared or certified, posted to PMS, or reviewed and approved by the grantor agency. It also provides agencies and grantees greater flexibility and ease in assigning and managing access privileges to the Financial Status Report; and, greater control over PMS e-mail notifications regarding accounts and specific grants.

[Attachment 1](#) includes the Office of Management and Budget's general FFR instructions.

# Navigating the PMS Federal Financial Report

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## Navigating the PMS Federal Financial Report

The examples on this page use the Federal Cash Transaction Report. Navigation steps are the same for the Federal Financial Status Report

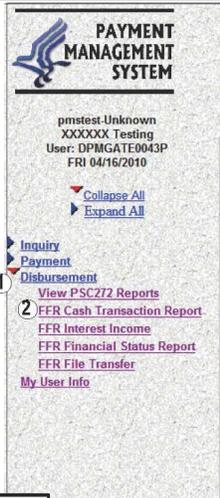
### Select Desired FFR Reports

Navigate to the PMS FFR Screen

- 1 Open Disbursement Menu
- 2 Click the desired function, e.g. FFR Cash Transaction Report
- 3 From the Federal Cash Transaction Report Search Screen, enter:
- 4 Search criteria: e.g., account number, org. name or date range (if desired). Can enter the account number alone or with other criteria.
- 5 Desired reports: Click the radio button for the desired reports—e.g. "Report Available/To Be Completed" OR "Prepare Report/Not Certified"
- 6 Click 'Continue' button to display desired reports or 'Clear' or 'Cancel' Buttons to redo or discontinue the search.

**Note:** If you do not see the disbursements menu on the PMS main page then you do not have access to the FFR. Contact your DPM account rep if you should have access.

**Note:** You may use wild cards as search criteria: e.g. to search for all accounts with a G, enter \*G\*.



The following screen lists all of the reports identified based on the account number and criteria entered on the prior search screen. In the following example, there was only one report based on the search for "All Report Statuses"

### Select Desired Action

- 1a The report status line, shows that the report lists "ALL report Statuses" indicating that this is the search button selected on the prior screen.
- 1b Identify the actions to be taken by clicking on one of the options, listed as 1-7 below, in the "I want to..." drop down box. For example, click on Prepare/Certify to complete one or both of those actions.

**Note:** Actions are only listed when relevant. For example 'Prepare/Certify' would not be listed in the drop down box if the user did not have Preparer or Certifier privileges. 'Revise Report' would not be listed in the drop down box if there were no previously certified reports.

# Completing the PMS FFR Cash Transaction Report (replacing the PSC-272)

## Completing the FFR Cash Transaction Report for Multiple Grants

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Entering Multiple Disbursements

### To enter multiple disbursements for active grants

- 1 Click Report Disbursements Button
- 2 Fill in cumulative cash disbursement for each active grant.

**Note** scroll down to find grants that do not appear on the page.

### To enter disbursements for inactive grants

- 3 Click the down arrow next to the 'Report Inactive Grants' button and select the grant. **Note** the inactive grant is added to the top of the grants list and is highlighted by an asterisk and blue font.
- 4 Fill in cumulative cash disbursement for each inactive grant.

- 5 To delete an inactive grant:  
Click radio button to left of grant number.  
Click the 'Remove Inactive' button
- 6 To complete the FFR after entering all data, click the 'Continue' button.
- 7 To save entries—e.g. to complete form later—click the 'Save' button.

Enter Cash Total and Certify FFR Cash Transaction Report

- 1 Lines 10a and 10b are automatically filled in based on the FFR Attachment entries. The preparer must calculate Line 10c (i.e., line 10a-line 10b). Line 10c can be a negative number.
- 2 Save report, certifier reviews data for completeness and accuracy.
- 3 Click the Certify button when satisfied with the accuracy and completeness of the report.
- 4 Read pop-up text box and click OK.

- 5 **Note** When you Clicked on OK, the 'Certify' buttons on the FFR page changed to "Submit" buttons. Clicking on 'Submit' is the last step in the certification process. Before clicking on the 'Submit' button, complete steps 6 and 7.
- 6 Type certifier name in line 13b.
- 7 Check box attesting to accuracy and completeness.
- 8 Click on the Submit button. Process completed when the 'Certify Transaction Complete' screen appears.

# Completing the PMS FFR Financial Status Report (replacing the SF-269)

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## Completing the FFR Financial Status Report

Entering Financial Status Report Information

### To enter grant-by-grant financial status information:

Select grant using the process described on page 2. That is, from the 'Disbursements' menu (a) click on FFR 'Financial Status Report'; (b) enter the grant number in 'Grant ID' box (or use the drop down menu); (c) click on the radio button for the desired function (e.g. 'Prepare/Certify' and; (d) click on the 'Continue' button.

- 1 Click on the radio buttons or enter the dates to identify
  - 1a Report type (in box 6)
  - 1b Basis of accounting (in box 7)

Enter financial information required by grantor agency in boxes 10a-o and 11a-f. Refer to your grantor agency's guidance to determine the information required. See Attachment 1 for general OMB instructions.

- 2 When satisfied with the accuracy and completeness of the report, look for the 'Certify' button. Clicking this button begins the certification process outlined below. If you see the 'Certify' button and wish to certify the report, go to step 1 below.

If you do not see the 'Certify' button then you do not have Certifier privileges. If you require Certifier privileges, contact your organization's Authorization Official or your PMS account representative.

- 3 If you do not wish to certify the report or lack privileges to do so, save the report for later certification. Click on the 'Save' button to save the entered information and return to the report later.

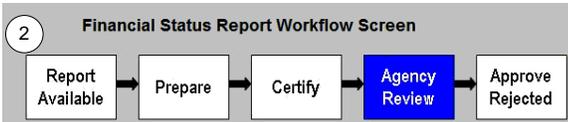
Certifying the FSR and Reviewing Status

### To certify the report:

- 1 Click on the 'Certify' button.
- 2 Read pop-up text Box and click 'OK'.
- 3 Type your full name in line 13b.
- 4 Check box attesting to accuracy and completeness.
- 5 Note: the 'Certify' button has been replaced by a 'Submit' button.
- 6 Click 'Submit' button to submit the report for agency review and approval. Process is completed when 'Certify Transaction Complete' screen appears.

### To check the report status:

- 1 Return to the 'Current Report screen. (See page 2 of this guide.)
- 2 Click on the 'See Workflow' option from the 'Action' drop-down menu. The following workflow shows that the agency has the report for review. Users can check report status anytime during the process. (See manual for other options.)



# Attachment 1: Office of Management and Budget FFR Instructions

## Federal Financial Report Instructions

### Report Submissions

- 1) Recipients will be instructed by Federal agencies to submit the *Federal Financial Report (FFR)* to a single location, except when an automated payment management reporting system is utilized. In this case, a second submission location may be required by the agency.
- 2) If recipients need more space to support their *FFRs*, or *FFR Attachments*, they should provide supplemental pages. These additional pages must indicate the following information at the top of each page: Federal grant or other identifying number (if reporting on a single award), recipient organization, Data Universal Numbering System (DUNS) number, Employer Identification Number (EIN), and period covered by the report.

### Reporting Requirements

- 1) The submission of interim *FFRs* will be on a quarterly, semi-annual, or annual basis, as directed by the Federal agency. A final *FFR* shall be submitted at the completion of the award agreement. The following reporting period end dates shall be used for interim reports: 3/31, 6/30, 9/30, or 12/31. For final *FFRs*, the reporting period end date shall be the end date of the project or grant period.
- 2) Quarterly and semi-annual interim reports shall be submitted no later than 30 days after the end of each reporting period. Annual reports shall be submitted no later than 90 days after the end of each reporting period. Final reports shall be submitted no later than 90 days after the project or grant period end date.

Note: For single award reporting:

- 1) Federal agencies may require both cash management information on lines 10(a) through 10(c) and financial status information lines 10(d) through 10(o).
- 2) 10(b) and 10(e) may not be the same until the final report.

### Line Item Instructions for the Federal Financial Report

FFR Number	Reporting Item	Instructions
<b>Cover Information</b>		
1	Federal Agency and Organizational Element to Which Report is Submitted	Enter the name of the Federal agency and organizational element identified in the award document or as instructed by the agency.
2	Federal Grant or Other Identifying Number Assigned by Federal Agency	For a single award, enter the grant number assigned to the award by the Federal agency. For multiple awards, report this information on the <i>FFR Attachment</i> . <i>Do not complete this box if reporting on multiple awards.</i>
3	Recipient Organization	Enter the name and complete address of the recipient organization including zip code.
4a	DUNS Number	Enter the recipient organization's Data Universal Numbering System (DUNS) number or Central Contract Registry extended DUNS number.
4b	EIN	Enter the recipient organization's Employer Identification Number (EIN).
5	Recipient Account Number or Identifying Number	Enter the account number or any other identifying number assigned by the recipient to the award. This number is for the recipient's use only and is not required by the Federal agency. For multiple awards, report this

<sup>1</sup>**DPM note:** DPM will continue to require grantees that previously filed cash transaction reports using the PSC-272 to file quarterly FFR cash transaction reports for periods ending 3/31, 6/30, 9/30 and 12/31. These reports must be filed within 30 days of the quarters end. Grantor agencies will specify the reporting frequency and submission dates for the FFR financial status reports (that grantees previously filed using the SF-269).

<b>FFR Number</b>	<b>Reporting Item</b>	<b>Instructions</b>
		information on the <i>FFR</i> Attachment. <i>Do not complete this box if reporting on multiple awards.</i>
6	Report Type	Mark appropriate box. <i>Do not complete this box if reporting on multiple awards.</i>
7	Basis of Accounting (Cash/Accrual)	Specify whether a cash or accrual basis was used for recording transactions related to the award(s) and for preparing this <i>FFR</i> . 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.
8	Project/Grant Period, From: (Month, Day, Year)	Indicate the period established in the award document during which Federal sponsorship begins and ends.  Note: Some agencies award multi-year grants for a project period that is funded in increments or budget periods (typically annual increments). 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. <i>Do not complete this line if reporting on multiple awards.</i>
	Project/Grant Period, To: (Month, Day, Year)	See the above instructions for “Project/Grant Period, From: (Month, Day, Year).”
9	Reporting Period End Date: (Month, Day, Year)	Enter the ending date of the reporting period. For quarterly, semi-annual, and annual interim reports, use the following reporting period end dates: 3/31, 6/30, 9/30, or 12/31. For final <i>FFRs</i> , the reporting period end date shall be the end date of the project or grant period.
10	<b>Transactions</b> Enter cumulative amounts from date of the inception of the award through the end date of the reporting period specified in line 9. Use Lines 10a through 10c, Lines 10d through 10o, or Lines 10a through 10o, as specified by the Federal agency, when reporting on single grants. Use Line 12, Remarks, to provide any information deemed necessary to support or explain <i>FFR</i> data.	
<b>Federal Cash (To report multiple grants, also use <i>FFR</i> Attachment)</b>		
10a	Cash Receipts	Enter the cumulative amount of actual cash received from the Federal agency as of the reporting period end date.
10b	Cash Disbursements	Enter the cumulative amount of Federal fund disbursements (such as cash or checks) as of the reporting period end date. Disbursements 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 subrecipients and contractors.  For multiple grants, report each grant separately on the <i>FFR</i> Attachment. The sum of the cumulative cash disbursements on the <i>FFR</i> Attachment must equal the amount entered on Line 10b, <i>FFR</i> .
10c	Cash On Hand (Line 10a Minus Line 10b)	Enter the amount of Line 10a minus Line 10b. This amount represents immediate cash needs. If more than three business days of cash are on hand, the Federal agency may require an explanation

FFR Number	Reporting Item	Instructions
		on Line 12, Remarks, explaining why the drawdown was made prematurely or other reasons for the excess cash.
<b>Federal Expenditures and Unobligated Balance:</b> Do not complete this section if reporting on multiple awards.		
10d	Total Federal Funds Authorized	Enter the total Federal funds authorized as of the reporting period end date.
10e	Federal Share of Expenditures	Enter the amount of Federal fund expenditures. For reports prepared on a cash basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense charged; the value of third-party in-kind contributions applied; and the amount of cash advance payments and payments made to subrecipients. For reports prepared on an accrual basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense incurred; the value of in-kind contributions applied; and the net increase or decrease in the amounts owed by the recipient for (1) goods and other property received; (2) services performed by employees, contractors, subrecipients, and other payees; and (3) programs for which no current services or performance are required. Do not include program income expended in accordance with the deduction alternative, rebates, refunds, or other credits. (Program income expended in accordance with the deduction alternative should be reported separately on Line 10o.)
10f	Federal Share of Unliquidated Obligations	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 expenditure 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 subrecipients and contractors. On the final report, this line should be zero unless the awarding agency has provided other instructions.  <i>Do not include any amount in Line 10f that has been reported in Line 10e. Do not include any amount in Line 10f for a future commitment of funds (such as a long-term contract) for which an obligation or expense has not been incurred.</i>
10g	Total Federal Share (Sum of Lines 10e and 10f)	Enter the sum of Lines 10e and 10f.
10h	Unobligated Balance of Federal Funds (Line 10d Minus Line 10g)	Enter the amount of Line 10d minus Line 10g.
<b>Recipient Share:</b> Do not complete this section if reporting on multiple awards.		
10i	Total Recipient Share Required	Enter the total required recipient share for reporting period specified in 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 (for example, cost overruns for which the recipient incurs additional expenses and, therefore, contributes a greater level of cost

FFR Number	Reporting Item	Instructions
		sharing or match than the level required by the Federal agency).
10j	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 contractors. This amount may include the value of allowable third party in-kind contributions and recipient share of program income used to finance the non-Federal share of the project or program. Note: On the final report this line should be equal to or greater than the amount of Line 10i.
10k	Remaining Recipient Share to be Provided (Line 10i Minus Line 10j)	Enter the amount of Line 10i minus Line 10j. If recipient share in Line 10j is greater than the required match amount in Line 10i, enter zero.
<b>Program Income:</b> Do not complete this section if reporting on multiple awards.		
10l	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 Line 10j.
10m	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.
10n	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.
10o	Unexpended Program Income (Line 10l Minus Line 10m or Line 10n)	Enter the amount of Line 10l minus Line 10m or Line 10n. This amount equals the program income that has been earned but not expended, as of the reporting period end date.
11	<b>Indirect Expense:</b> Complete this information only if required by the awarding agency and in accordance with agency instructions.	
11a	Type of Rate(s)	State whether indirect cost rate(s) is Provisional, Predetermined, Final, or Fixed.
11b	Rate	Enter the indirect cost rate(s) in effect during the reporting period.
11c	Period From; Period To	Enter the beginning and ending effective dates for the rate(s).
11d	Base	Enter the amount of the base against which the rate(s) was applied.
11e	Amount Charged	Enter the amount of indirect costs charged during the time period specified. (Multiply 11b. x 11d.)
11f	Federal Share	Enter the Federal share of the amount in 11e.
11g	Totals	Enter the totals for columns 11d, 11e, and 11f.
<b>Remarks, Certification, and Agency Use Only</b>		
12	Remarks	Enter any explanations or additional information required by the Federal sponsoring agency including excess cash as stated in line 10c.
13a	Typed or Printed Name and Title of Authorized Certifying Official	Enter the name and title of the authorized certifying official.
13b	Signature of Authorized Certifying Official	The authorized certifying official must sign here.
13c	Telephone (Area Code, Number and Extension)	Enter the telephone number (including area code and extension) of the individual listed in Line 13a.
13d	E-mail Address	Enter the e-mail address of the individual listed in Line 13a.

<b>FFR Number</b>	<b>Reporting Item</b>	<b>Instructions</b>
13e	Date Report Submitted (Month, Day, Year)	Enter the date the <i>FFR</i> is submitted to the Federal agency using the month, day, year format.
14	Agency Use Only	This section is reserved for Federal agency use.

### **Line Item Instructions for the Federal Financial Report Attachment**

(To be completed if reporting on cash management activity for multiple grants.)

<b>Box Number</b>	<b>Reporting Item</b>	<b>Instructions</b>
1	Federal Agency and Organizational Element to Which Report is Submitted	Enter the name of the Federal agency and organizational element identified in the award document or otherwise instructed by the agency. (This information should be identical to that entered in Box 1, <i>FFR</i> .)
2	Recipient Organization	Enter the name and complete address of the recipient organization including zip code. (Same information as entered in Box 3, <i>FFR</i> .)
3a	DUNS Number	Enter the recipient organization's Data Universal Numbering System (DUNS) number or Central Contract Registry extended DUNS number. (Same information as entered in Box 4a, <i>FFR</i> .)
3b	EIN	Enter the recipient organization's Employer Identification Number (EIN). (Same information as entered in Box 4b, <i>FFR</i> .)
4	Reporting Period End Date: (Month, Day, Year)	Enter the ending date of the reporting period of this report. (Same information as entered in Box 9, <i>FFR</i> .)
5	Federal Grant Number	Enter the grant number assigned to each award by the Federal agency.
	Recipient Account Number	Enter the account number or any other identifying number assigned by the recipient to each award. This number is for the recipient's use only and is not required by the Federal agency.
	Cumulative Federal Cash Disbursement	Enter the cumulative amount of the Federal share of cash disbursed for each award. Cash disbursements 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 subrecipients and contractors.
	Total	Enter the total for the Cumulative Cash Disbursement. This column should equal the amount reported on Line 10b, <i>FFR</i> .