

**RECIPIENT INSTRUCTIONS FOR COMPLETING THE
FEDERAL FINANCIAL REPORT IN THE
PAYMENT MANAGEMENT SYSTEM (PMS)**

05/25/2010
Version 1.1

**US Department of Health and Human Services (DHHS)
Program Support Center
Division of Payment Management
11400 Rockville Pike, Suite 700
Rockville, Maryland**

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INTRODUCTION

This manual provides instructions for Federal grants recipients on how to use the Payment Management System (PMS) to complete the Federal Financial Report (FFR), SF-425. The FFR combines the information that grant recipients previously provided using two forms: the Federal Cash Transactions Report (PSC-272) and the Financial Status Report (SF-269).

The FFR is a single page form that recipients must use to file both their cash transaction and financial status reports. If the recipients previously filed cash transaction reports using the PSC-272, the filing requirements will be essentially unchanged, except for using the new FFR form (blocks 10a-10c) and the FFR Attachment for reporting multiple grants. If recipients previously filed financial status reports using the SF-269, they should request guidance from their grantor agency regarding the specific financial status information the agency requires to be reported and the reporting frequency. Following is a copy of the FFR, annotated with a summary of how to use it for filing these two reports.

FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)		Page	1	of	
3. Recipient Organization (Name and complete address including Zip code)							
4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)		6. Report Type		7. Basis of Accounting	
				<input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final		<input type="checkbox"/> Cash <input type="checkbox"/> Accrual	
8. Project/Grant Period From: (Month, Day, Year)		To: (Month, Day, Year)		9. Reporting Period End Date (Month, Day, Year)			
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							
e. Federal share of expenditures							
f. Federal share of unliquidated obligations							
g. Total Federal share (sum of lines e and f)							
h. Unobligated balance of Federal funds (line d minus g)							
Recipient Share:							
i. Total recipient share required							
j. Recipient share of expenditures							
k. Remaining recipient share to be provided (line i minus j)							
Program Income:							
l. Total Federal program income earned							
m. Program income expended in accordance with the deduction alternative							
n. Program income expended in accordance with the addition alternative							
o. Unexpended program income (line l minus line m or line n)							
11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
				g. Totals:			
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:							
13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001)							
a. Typed or Printed Name and Title of Authorized Certifying Official				c. Telephone (Area code, number and extension)			
				d. Email address			
b. Signature of Authorized Certifying Official				e. Date Report Submitted (Month, Day, Year)			

Blocks 1-4 and block 9 include descriptive information from PMS (if the recipient is registered in PMS). The recipient completes the remaining blocks. Block 5 is left blank unless filing a report for a single grant.

Blocks 10a-10c and an attachment (for multiple grants) are used to report cash transactions (similar to the PSC-272). Recipients file the reports quarterly.

Blocks 10a-11g are used for reporting financial status information, as specified by the grantor agency (similar to the SF-269). The grantor agency also specifies the report's frequency, which can be quarterly, semi-annually or annually, plus a final report. Recipients report each grant separately (like the SF-269).

Block 12 is used for explanatory remarks for either cash or financial status reports.

Blocks 13a-13e are completed by a certifier that the recipient or grantor agency authorizes.

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. Both types of reports will require completion of Blocks 1, 3-4, and 6-9 (general descriptive information) and Blocks 13a-13e (certification). The differences between the reports, and the reasons why they are filed separately, involve the following 5 factors:

1. Reporting multiple grants:
 - o The cash transaction report summarizes a recipient's total cash received and disbursed, and the amount on hand from all of its grants to enable the Division of Payment Management (DPM), Program Support Center to monitor excess cash balances;
 - o The financial status report includes only information on a single grant to enable the grantor agency to monitor the amounts and type of expenditures relative to each specific grant's requirements. The recipient identifies the grant in block 5 of the FFR.
2. Reporting frequency: the PMS cash transaction report, when required, is submitted quarterly (for periods ending on 3/31, 6/30, 9/30, and 12/31); the financial status report can be quarterly, semi-annually, annually, and/or as a final report covering a grant's performance period.
3. Certification: recipient certifiers of cash transaction reports and certifiers of financial status reports can be different persons.
4. Review and approval: DPM accountants review and approve cash transaction reports, while grantor agency officials review and approve financial status reports.

Attachment 1 includes the Office of Management and Budget's (OMB) general FFR instructions. Recipients should contact their DPM account representatives for any questions regarding the cash transactions portion of the FFR and their agency grant officer for information on the financial status portion of the report.

INSTRUCTIONS FOR USING PMS TO COMPLETE FFR REPORTS

I. Navigating to the PMS FFR

1. Access the Division of Payment Management (DPM) Website.

PMS is accessible on the internet. To access the DPM website, click this hyperlink (<http://www.dpm.psc.gov>).



Click on the Payment Management System secure login link located at the top of the DPM web page to access PMS login link. ①

2. Select Payment Management System and Login

The DPM SECURE SYSTEMS LOGIN LINKS page appears. Select the Payment Management System link from the list of DPM Secure System Login Links. ^① A PMS Login Box appears enabling the user to log into the PMS application with an authorized username and password.

United States, Department of Health and Human Services
Program Support Center
Financial Management Service
Division of Payment Management Payment Management System • SmartLink
Last Updated: 5/24/2010

DPM Secure Systems Login Links

Please select your desired service:

Service	Status
• SmartLink Payment Request	Available
• Payment Management System	Available

PLEASE NOTE: Effective January 04, 2010, the Electronic PSC 272 Report will no longer be used. It has been replaced by the Federal Financial Report (FFR)-Federal Cash Transaction Report (FCTR).

3. Select Disbursement Menu & Click the Desired FFR Report

After gaining access the PMS application, navigate to the PMS Federal Financial Report Form screen. Select the Disbursement menu option ^① located on the left-hand side of the screen. Users can select either the FFR Federal Cash Transaction Report ^② or the FFR Financial Status Report options ^③. The Financial Status Report replaces the SF-269 and the Federal Cash Transaction Report replaces the PSC-272. Selecting either report opens a report search screen to obtain the desired report and perform the desired action, as described in Section I.4 below.

PAYMENT MANAGEMENT SYSTEM

pmstest-Unknown
XXXXXX Testing
User: DPMGATE0043P
FRI 04/16/2010

Collaps All
Expand All

Disbursement

- ① View PSC272 Reports
- ② FFR Cash Transaction Report
- ③ FFR Financial Status Report

FFR Interest Income
FFR File Transfer
My User Info

The Payment Management System
The Division of Payment Management

DPM  **PSC** 

The Division of Payment Management is within the
Financial Management Service of the
Program Support Center of the
U. S. Department of Health and Human Services

4. Select Reports to Prepare or Certify, View, Print, or Revise

Clicking on the FFR Federal Cash Transaction or Financial Status Report from the Disbursements menu (as shown above) displays the search screen for the selected report type—i.e., Cash Transaction or Financial Status Report—as shown in the following search screens.

A. Search for Selected Reports

The Financial Status Report Search screen^① is similar to the Federal Cash Transaction Report Search screen. The only difference is that (1) the Financial Status Report Search screen includes search criteria that an agency can use to retrieve its reports for review and approval^③; and (2) allows agencies and grantees to search for reports that have been accepted by the agency, and also reports that have been rejected. Otherwise, the search screens are identical.

The image shows two overlapping screenshots of search screens. The top-left screenshot is titled "Financial Status Report Search" and contains the following elements: a "Screen Help" icon, a title "Financial Status Report Search", a sub-header "Enter Your Search Criteria (Full or Partial)", a text input field for "*Payee Account Number:", a text input field for "Organization Name:", a radio button group for "Delinquent Report(s):" with "Yes" and "No" options, a dropdown menu for "Grant Agency ID:" with "(Awarding Agency Use Only)" text, and a text input field for "*Grant ID Contains:". The bottom-right screenshot is titled "Federal Cash Transaction Report Search" and contains: a "Screen Help" icon, a title "Federal Cash Transaction Report Search", a sub-header "Enter Your Search Criteria (Full or Partial)", a text input field for "*Payee Account Number:", a text input field for "Organization Name:", a radio button group for "Delinquent Report(s):" with "Yes" and "No" options, a radio button group for "Select Report Status:" with options: "Report Available/To Be Completed", "Prepare Report/Not Certified", "Report Certified/Posting In Progress", "Report Completed/Posted", and "ALL Report Statuses", a section titled "Extended Search Criteria" with two date input fields: "Report Due Date From:" and "Report Due Date To:", both with "(Format MM/DD/YYYY)" text, a note "Note: Please use * for partial search on field Payee Account.", and three buttons at the bottom: "Continue", "Clear", and "Cancel".

To retrieve single or multiple Federal Cash Transaction reports enter the search criteria in sections marked ^④ through ^⑥ on the search screen.

- ④ Payee Account Number (PAN): Users may include wild cards if they are uncertain of the full PAN. For example using the wildcard *G* returns all accounts containing the letter 'G'. Users may also search on the organization's name and on report status (delinquent or not delinquent). Using either criterion is optional, however.
- ⑤ Report Status: there are 5 status categories. (1) Report Available/To Be Completed will return all reports that are available but not yet started; (2) Prepare Report/Not Certified will return all reports that have been started (by a Preparer) but not certified; (3) Report Certified/Posting in Progress returns all reports that are Certified but not posted; (4) Report Completed/Posted returns all reports that have been certified and posted to PMS; and (5) All Report Statuses returns all FFR reports available in PMS.
- ⑥ Time period: Users may limit their searches by entering a desired reporting period.

After selecting the search criteria, users Click on one of the three implementation options shown on the last line^⑦. These options are to: (1) 'Continue' to run the search and return the requested reports; (2) 'Clear' to erase all of the entered information; and (3) 'Cancel' to exit the search screen without executing the search.

B. Select Report Action to Perform (i.e., Prepare, Print, etc.)

After completing the report search, PMS provides the user with a report screen that permits selecting the activities to perform. These include preparing or certifying a report and viewing or printing it. The following screen print is annotated to show and define the Actions available to select. (See actions^① through^⑦ annotated on the screen print). To select an action, Click on the drop down box^{①b}. The information below the subject line^{①a} provides descriptive information regarding the search used to generate the report.

The screenshot shows the 'Federal Cash Transaction Report Current Report Screen'. At the top right is a 'Screen Help' icon. The main title is 'Federal Cash Transaction Report Current Report Screen'. Below this is a section titled 'Current Report Period Listing' with the following details: 'Payee Account Contains:' and 'Status: ALL Report Statuses'. A circled '1a' points to this information.

Below the listing is a table with columns: Action, Payee, Organization, Report Date, Report Due, Submit Date, and Status. The 'Action' column has a dropdown menu with 'I want to...' and a circled '1b' pointing to it. The 'Report Date' column shows '31-DEC-2009' and '30-JAN-2010'. The 'Status' column shows 'Report Available/To Be Completed'.

At the bottom of the screen is a 'Refine Search' button. A legend at the bottom right shows a workflow: Report Available → Prepare → Certify → Posting → Posted. The 'Posting' step is highlighted in blue.

Annotations 1 through 7 are listed below the table:

- ① Revise Report ① Allows revision of a previously certified report. Function displayed only when user selects a previously certified report.
- ② Prepare/Certify ② Displays screen to prepare or certify report. Function displayed only if individual has preparer or certifier privileges.
- ③ View ③ Allows viewing the selected report.
- ④ Print ④ Allows printing the selected report.
- ⑤ Subscribe ⑤ Allows user to receive any e-mails related to the report.
- ⑥ See Workflow ⑥ Directs user to the workflow screen. E.g. report being posted:
- ⑦ See History ⑦ Shows screen listing all FFR reports and their report due and submitted dates, status, preparer and certifier.



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

The following two sections provide instructions on how to use PMS to complete the cash transaction and financial status portions of the FFR.

II. Completing the FFR Cash Transaction Report

1. Enter Account Number and other Criteria to Produce Selected Report

Navigate to the Federal Cash Transaction Report Screen as described in Section I4. As shown below, enter the Payee Account Number ^①, Click the radio button 'Report Available/To Be Completed' ^②, and the Click on the 'Continue' button. Note the options available on the 'Report History Screen'. To begin preparing the Federal Cash Transaction Report, Click on 'Prepare' ^④.

Federal Cash Transaction Report Search

Enter Your Search Criteria (Full or Partial)

① *Payee Account Number: A916

Organization Name: _____

Delinquent Report(s): Yes No

② Report Available/To Be Completed

Select Report Status:

Report Due Date From: _____

Report Due Date To: _____

Note: Please use * for partial search

③

Federal Cash Transaction Report Report History Screen

① Payee Account:A916
Organization:
Duns Number:555

② Status:Report Available/To Be Completed

Action	Report Date	Report Due	Report Submit Date	Status	Preparer	Certifier
I want to... Prepare Subscribe See Workflow	31-MAR-2010	30-APR-2010		Report Available/To Be Completed		

②

Clicking on 'Prepare' will bring up the Federal Cash Transaction Report screen (as shown in the following screen shot).

2. Select 'Prepare' or 'Prepare/Certify' from Action Screen to Begin the FFR Form

Selecting 'Prepare' from the drop-down list on the 'Report History' (shown in the preceding screenshot) takes users to the FFR Federal Cash Transaction form. (If a user has both preparer and certifier PMS privileges then the Action on the drop down list would be 'Prepare/Certify'.) The FFR Federal Cash Transaction form will be pre-populated with account information from PMS. The pre-populated information cannot be changed using the FFR screen. (If there is an error in any of this information please contact the DPM account representative for assistance in correcting it.)

There are four buttons across the top of the FFR screen— Save ^①, Certify ^②, Report Disbursements ^③, and Cancel ^④. To begin entering cash transactions for multiple grants, open the FFR Attachment form by clicking on the Report Disbursements button ^③.

FEDERAL FINANCIAL REPORT		(Prescribed by OMB A-102 and A-110)		
1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number		
3. Recipient Organization (Name and complete address including Zip code)				
ANN ARBOR, MI, 481078645				
4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number	6. Report Type	7. Basis of Accounting
			Quarterly	Cash
8. Project/Grant Period(month,day,year)			9. Reporting Period End Date(month,day,year)	
From: _____			To: 03/31/2010	
10. Transactions				Cumulative
(Use lines a-c for single or multiple grant reporting)				
Federal Cash (To report multiple grants, also use Report Disbursements):				
a. Cash Receipts				0.00
b. Cash Disbursements				0.00
c. Cash on Hand (line a minus b)				0.00

3. Click on the FFR Report Disbursements Button to Display FFR Attachment Form

The active grants are displayed on the FFR Attachment screen. The screen lists all active grants (users can scroll down to see grants not shown on the screen) and provides the following information for each grant: federal grant number ^①, recipient account number ^②, authorized amount ^③, prior cumulative disbursement amount ^④, and cumulative cash disbursement ^⑤. As noted, to access additional active grants, use the scroll bar on the right hand of the FFR Attachment Screen to scroll down to find the desired grant.

Federal Financial Report Attachment

Screen Help

1. Federal Agency and Organization Element to Which Report is Submitted (Box 1 on Page 1) 2-	2. Recipient Organization (Box 3 on Page 1)
---	---

3a. DUNS Number	4. Reporting Period End Date (month/day/year) 03/31/2010	Page 2 of 2
3b. EIN		

Grant Number----Auth. Amount----Disb. Amount

Report Inactive Grants :

5. List information below for each grant covered by this report. Use additional pages if more space required

Sel One	Grant Num	Rec Acct Num	Authorized	Prior Cum. Disb. Am	Cum Federal Cash Disb
<input type="radio"/>	G09S	C1006P1	1,553,895.00	846,364.33	
<input type="radio"/>	G10S		1,468,080.00	0.00	
<input type="radio"/>	I8PSM		1,582,750.00	1,543,300.93	
TOTAL (Should correspond to the amount on Line 10b on Page 1)					-2389665.26

The prior cumulative disbursement^④ and authorized^③ amounts are shown to assist recipients in completing the last column in the grant information section: cumulative cash disbursements^⑤. These data fields are automatically filled in for each grant number with information contained in PMS. This information cannot be changed on this screen.

The recipient account number^② is also shown to allow recipients to link their federal grant numbers with their internal account numbers. This column permits recipients to add or change the recipients' account numbers.

A. Enter Cumulative Disbursements for Active Grants

Recipients must enter the cumulative disbursement amount for each active grant. (Enter 0 if there are no disbursements.) Disbursements are entered in the last column of the FFR Attachment^⑤.

To enter information for grants not visible on the screen, use the scroll bar^② to move down to the next grants. If the recipient wishes to save information entered before completing data entry (for example, to exit the program and resume data entry later), recipients can save their entries by clicking the 'Save' button^③. (See following screen shot.)

Federal Financial Report Attachment

Screen Help 2

5
3
6

1. Federal Agency and Organization Element to Which Report is Submitted (Box 1 on Page 1)	2. Recipient Organization (Box 3 on Page 1)
2-	

3a. DUNS Number	4. Reporting Period End Date (month/day/year)	
	03/31/2010	Page 2 of 2
3b. EIN		

Grant Number----Auth. Amount----Disb. Amount

Report Inactive Grants :

1

5. List information below for each grant covered by this report. Use additional pages if more space required

Sel One	Grant Num	Rec Acct Num	Authorized	Prior Cum. Disb. Am	Cum Federal Cash Disb
<input type="radio"/>	G09S	C1006P1	1,553,895.00	846,364.33	
<input type="radio"/>	G10S		1,468,080.00	0.00	
<input type="radio"/>	I8PSM		1,582,750.00	1,543,300.93	

TOTAL (Should correspond to the amount on Line 10b on Page 1) 4

User Code	F50
Payee Account	C1006P1
DPM Rep Name	JANET MORGAN FOWLER
Phone Number	301-443-2147
Standard Form	425A
OMB Approval Number	0348-0061
Expiration Date	10/31/2011

5
3
6
2

NOTE: 'Saving' does not submit the report to DPM—it only saves the information to prevent losing it if data entry is interrupted. Reports must be certified to be submitted to DPM. To certify a report, return to the FFR screen by clicking the Continue button 5. For instructions on certifying a report, refer to Section II.5 below.

Once you click the Save button, the entered disbursements will be totaled and displayed in the TOTAL block 4. The total will carry over to Line 10b on the FFR page. To get back to the FFR page, click on the Continue button 5 at the top or bottom of the screen. If you wish to cancel the session without saving the data, click Cancel 6. This will end the session and return you to the main menu.

NOTE: if you cancel the session all entered data will be lost. To avoid losing data when ending a session, click Save, not Cancel.

B. Enter Cumulative Disbursements for Inactive Grants

To report disbursements on inactive grants:

- Click the down arrow next to 'Report Inactive Grants' ^① and click on the desired inactive grant. This will add the grant to the top of the grants list. The inactive grants are highlighted with an asterisk and blue font ^②. Repeat these steps to add additional inactive grants then update the disbursement amount as needed.

Federal Financial Report Attachment

③

1. Federal Agency and Organization Element to Which Report is Submitted (Box 1 on Page 1)		2. Recipient Organization (Box 3 on Page 1)	
3a. DUNS Number		4. Reporting Period End Date (month/day/year)	
		12/31/2009	
3b.			

Page 2 of 2

Grant Number----Auth. Amount----Disb. Amount

Report Inactive Grants ①

5. List information below for each grant covered by t ---- 1,469,578.79 ③ required

Select One	Federal Grant Number	Recipient Account Number	Authorized	Prior Cumulative Disb. Amount	Cumulative Federal Cash Disbursement
<input checked="" type="radio"/> * ②	0603	71APBH	364,024.00	235,262.30	235,262.30
<input type="radio"/>	070	81APBH	1,737,218.00	1,314,842.17	1,314,842.17
<input type="radio"/>	07TI	91ATRP	10,522,103.00	2,373,740.52	2,373,740.52
<input type="radio"/>	0801	91APBH	1,707,585.00	1,408,267.74	1,408,267.74
<input type="radio"/>	0901		60,000.00	0.00	0.00
<input type="radio"/>	0901D		293,688.00	0.00	0.00
<input type="radio"/>	H5BH		450,000.00	0.00	0.00

TOTAL (Should correspond to the amount on Line 10b on Page 1)

User Code	F50
Payee Account	C1006P1
DPM Rep Name	JANET MORGAN FOWLER
Phone Number	301-443-2147
Standard Form	425A
OMB Approval Number	0348-0061
Expiration Date	10/31/2011

③

- If an Inactive grant needs to be removed, click the radio button ^② to the left of the 'Federal Grant Number' and click the 'Remove Inactive' button ^③.



NOTE: A recipient cannot enter a grant number if it is not displayed and cannot report disbursements to a closed or a canceled grant.

Once disbursement amounts have been entered for all grants with disbursements during the reporting period, the recipient must return to the FFR form (by clicking on the Continue

button) to complete and certify the cash transaction report. This is discussed in greater detail below.

4. Return to the FFR Form to Finalize Report

After entering the cumulative disbursement data for each grant with disbursements:

- Click Continue ^① on the Federal Financial Report Attachment form to go back to the FFR form.

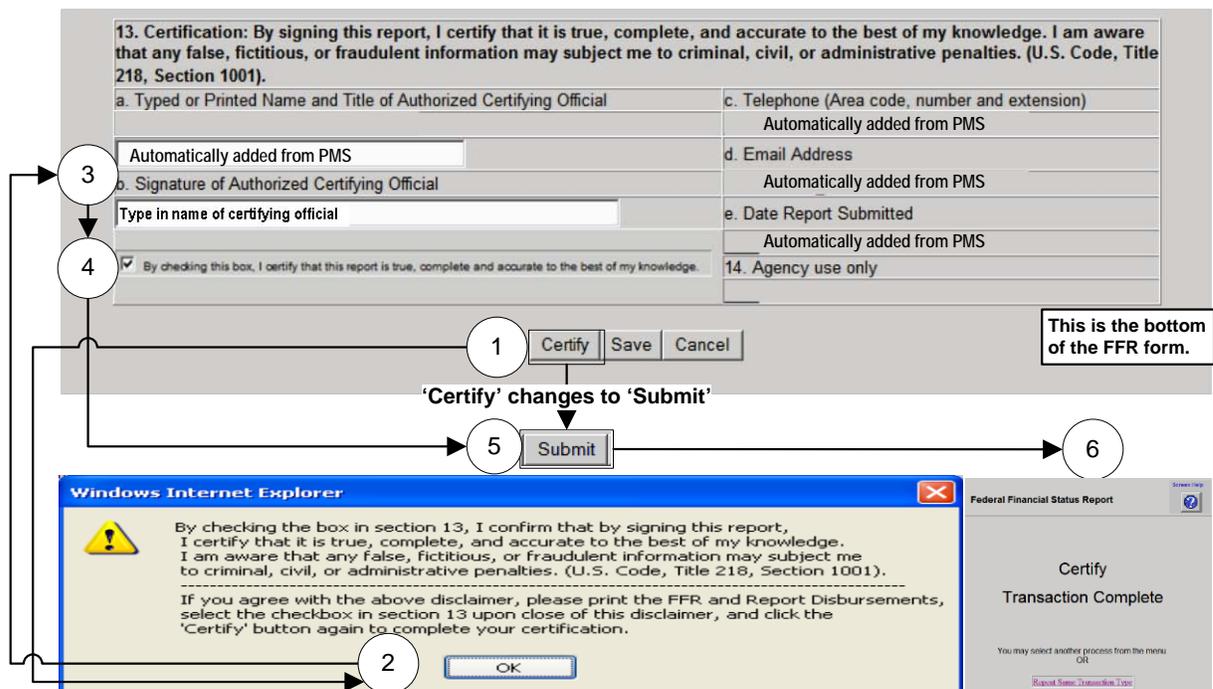
- Lines 10b and 10c of the FFR form are automatically filled in, as shown on the second screen below ^①. You must manually calculate and enter line 10c (which is the difference between line 10a and line 10b). ^② Line 10c can be a negative number.

- The recipient Certifier would then:
 - o Sign into the PMS system using normal sign in procedures specified in Section I above;
 - o Follow steps 3-4 above to display the FFR screen and supporting FFR Attachment. Review the data and follow the steps in B below to certify the report.

B. When Data Entry Person is a Certifier

To certify and send the report:

- ① Click the CERTIFY button.
-  **NOTE:** PMS will automatically populate the certifier's name (block 13a), telephone number (block 13b), E-mail address (block 13d) and the date submitted (block 13e). Also, the 'Certify' button will change to a 'Submit' button, as shown in the example below. See ① and ⑤ below.
- ② Read popup text box and click OK.
 - ③ Type in the name of the person certifying the report in Box 13b (Signature of the Certifying Official).
 - ④ Click the certification box below line 13b. The box appears after completing step 3.
 - ⑤ Click the 'Submit' button to complete the process and submit the report to PMS.
 - ⑥ The process is complete and you will see the Certification Transaction Complete Screen.



The image shows a screenshot of the Federal Financial Status Report (FFR) form and a Windows Internet Explorer popup window. The FFR form is titled "13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001)." The form contains several fields: "a. Typed or Printed Name and Title of Authorized Certifying Official" (Automatically added from PMS), "c. Telephone (Area code, number and extension)" (Automatically added from PMS), "b. Signature of Authorized Certifying Official" (Type in name of certifying official), "d. Email Address" (Automatically added from PMS), "e. Date Report Submitted" (Automatically added from PMS), and "14. Agency use only". A checkbox is checked with the text "By checking this box, I certify that this report is true, complete and accurate to the best of my knowledge." Below the form are buttons for "Certify", "Save", and "Cancel". A text box indicates "This is the bottom of the FFR form." Below the form, a text label says "'Certify' changes to 'Submit'". A "Submit" button is shown with step 5 pointing to it. A "6" in a circle points to the right side of the form. A Windows Internet Explorer popup window is open, displaying a disclaimer: "By checking the box in section 13, I confirm that by signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001). If you agree with the above disclaimer, please print the FFR and Report Disbursements, select the checkbox in section 13 upon close of this disclaimer, and click the 'Certify' button again to complete your certification." An "OK" button is shown with step 2 pointing to it. Step 3 points to the "Signature of Authorized Certifying Official" field, and step 4 points to the checkbox. Step 1 points to the "Certify" button.

6. Print or View the Certified Report Validate Posting

To print or view a report, navigate to the Search screen and select the desired reports from the Search menu (described in Section I.4). Perform the desired action from the report screen by Clicking on 'Print' or 'View' from the Action drop down menu, as shown below.

Federal Cash Transaction Report Report History Screen

Payee Account:A82
Organization:
Duns Number:075
Status:ALL Report Statuses

Action	Report Date	Report Due	Report Submit Date	Status	Preparer	Certifier
I want to... I want to... Prepare/Certify View Print Subscribe See Workflow	31-MAR-2010	30-APR-2010	21-APR-2010 12:00 AM	Prepare Report/Not Certified		

Refine Search

7. Validate Posting of Certified Report

To validate posting, or otherwise check the status of a report, Click on the 'See Workflow' option on the report screen Action drop down menu (shown on the above screen shot). Clicking on 'See Workflow' will bring up the following screen which highlights the subject report's status and includes general descriptive information about the report (i.e., preparer and certifier information).

Federal Cash Transaction Workflow Screen

Report Available → Prepare → Certify → Posting → Posted

Payee Account: C100
Organization:
Duns Number: 0201
Report Due Date: 30-APR-10
Report Date: 31-MAR-10
Status: Prepare Report/Not Certified

Preparer Information		Certifier Information		DPM Information	
Date Prepared: 06-APR-10		Date Certified: 23-APR-10		User Group: F50	
Name:		Name:		Name: JANET MORGAN FOWLER	
Phone:		Phone:		Phone: 301-443-2147	
Email:		Email:		Email: janet.fowler@psc.hhs.gov	

Back Cancel

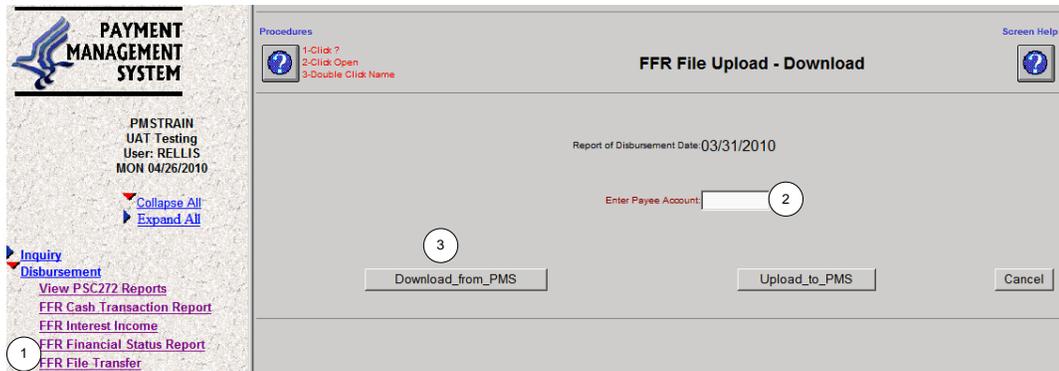
8. Use File Transfer Function to Download Disbursements from PMS

The file transfer function is designed to allow accounts with a large number of grants to upload a file of the grant disbursement data into the FFR Attachment instead of having to manually enter each grant's cumulative disbursement amount. It is very similar to the

process formerly used to download and upload files from and to the Electronic PSC-272 process.

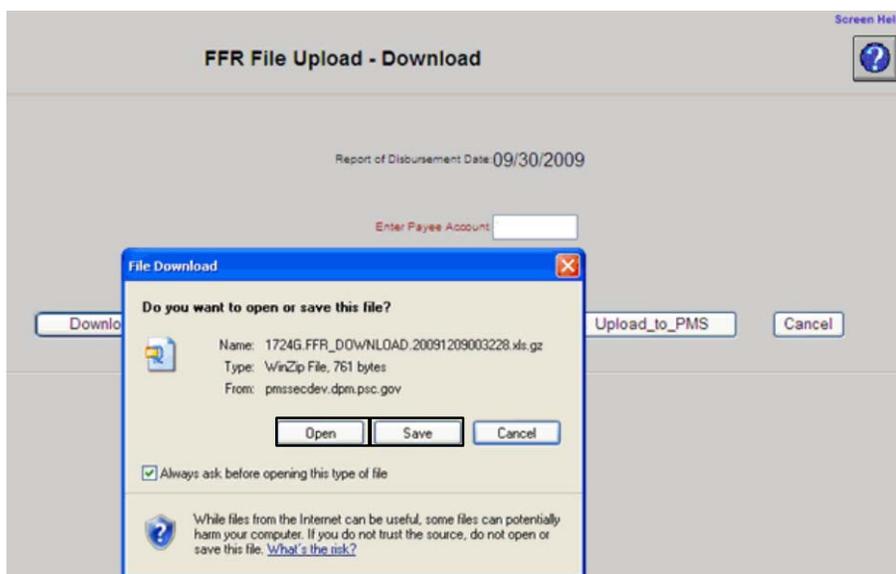
A. Select Option to Download from PMS

- ① From the Disbursements menu click the FFR File Transfer hyperlink.
- ② Enter Payee Account Number
- ③ Click Download button.



B. Save and Open Downloaded File

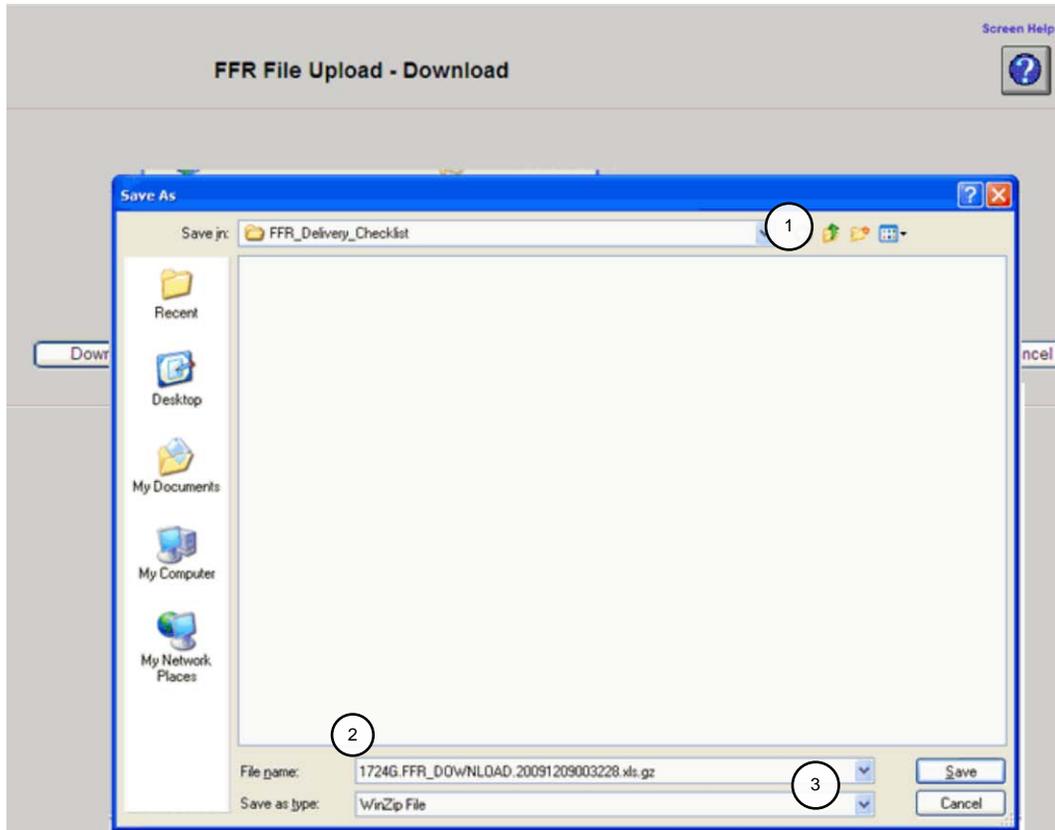
Once the download from PMS is completed there is an option to 'Open' or 'Save' the downloaded file. Saving the file is recommended. Click Save to save the downloaded file.



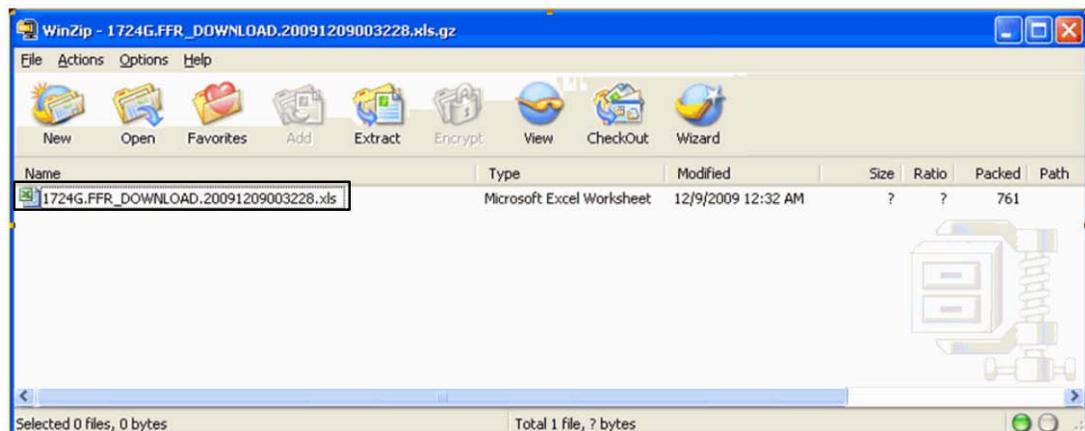
To save the downloaded file:

- ① Choose the directory where it will be saved;

- ② Select a name; and
- ③ Using the down arrow select 'WinZip File' as the file type. (You may have a program other than WinZip to un-compress the downloaded file. If this is the case the following instructions should be modified to meet the requirements of your software.)



- To open the downloaded file double click on the file name listed in the WinZip window and it should open in your Excel spreadsheet program.



C. Format Downloaded Data

The downloaded PMS data opens as comma delimited text lines in cells in column A, as shown below. Each row shows a different grant and includes both active and inactive grants, as explained further below.

	A	B	C	D	E	F	G	H	I	J
1	11,"1724","1724G","FHHH300","D09HP07321A0","430238","						778077.00","	772696.58","		772696.58"
2	11,"1724","1724G","FHHH300","D19HP40483B0","430228","						1016668.00","	887827.28","		887827.28"
3	11,"1724","1724G","FHHH300","D66HP05242A0","430235","						1011725.00","	847097.80","		847097.80"
4	11,"1724","1724G","FHHH300","E01HP12943A0","NFLP-romain","						72180.00","	.00","		.00"
5	11,"1724","1724G","FHHN800","FAG028956A","364257","						96324.00","	64118.05","		64118.05"

To format the spreadsheet to use for completing and updating disbursements follow these steps:

1. Highlight all data lines in column A.
2. From the Menu bar, select 'Data' and then 'Text to Columns'.
3. Under 'Original data type' select 'Delimited' and click Next.
4. For Delimiters select 'Comma' and click Next.
5. Hold the Shift button and highlight the first six columns including the document number.
6. Under 'Column data format' select 'Text' and click Finish.

After completing these 8 steps, the data will be parsed into nine columns with a row for each active and inactive grant:

1	2	3	4	5	6	7	8	9
Record Type, 11 or 71	PIN	PAN	Federal Agency	Document Number	Internal Control Number	Authorized Amount	Prior Cumulative Disbursement	Current Cumulative Disbursement

Record Type in column 1 denotes whether the grant is active—Record Type 11—or inactive—Record Type 71.



NOTE: You should **Delete** all inactive grants (type 71) **except** those for which you will change the cumulative disbursement amounts. Some of the inactive grants may not be open to post disbursements on the current report and this will cause an error when you try to upload the file to PMS.

D. Update Cumulative Disbursements and Prepare File for Uploading

After reviewing the downloaded grants and selecting those active and inactive grants to update, enter the cumulative disbursements (as of the end of the reporting quarter) in column 9 of the spreadsheet.



NOTE: Do not format any dollar fields with commas as the upload will separate fields by commas.

After updating column 9, the file is ready to be uploaded into PMS. Before initiating the upload process save the file using the following steps:

1. Click 'Save As' and select file type 'CSV'. This will save the file as a comma delimited file.
2. After closing the file, use your Windows Explorer to locate the file in the folder where you have saved it, and rename the file by changing the ".csv" extension to ".txt".



NOTE: it is necessary to change the '.csv' file extension to a '.txt' file extension because PMS will only upload '.txt' files.

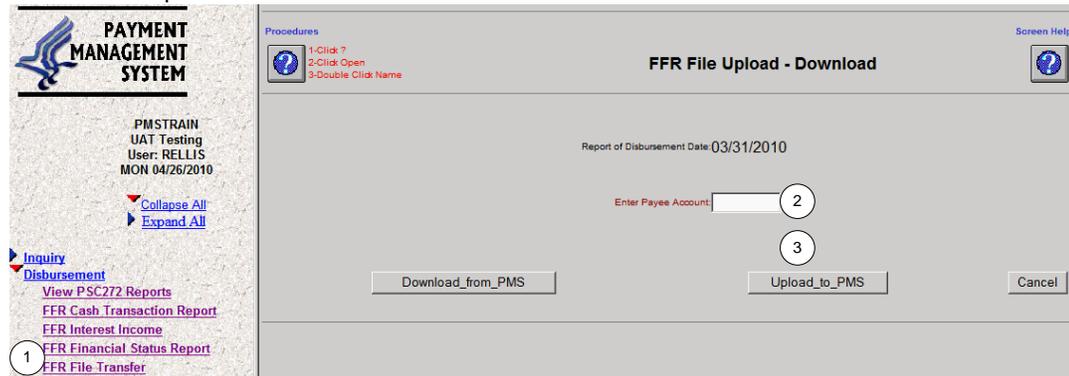
After updating the cumulative disbursements column and saving the file as noted in the preceding 2 steps, you are ready to upload it to PMS.

E. Upload Revised Disbursements to PMS

To upload the file to PMS, access the Payment Management System and from the Disbursements Menu click the FFR File Transfer hyperlink ^①.

– ^② Enter Payee Account Number.

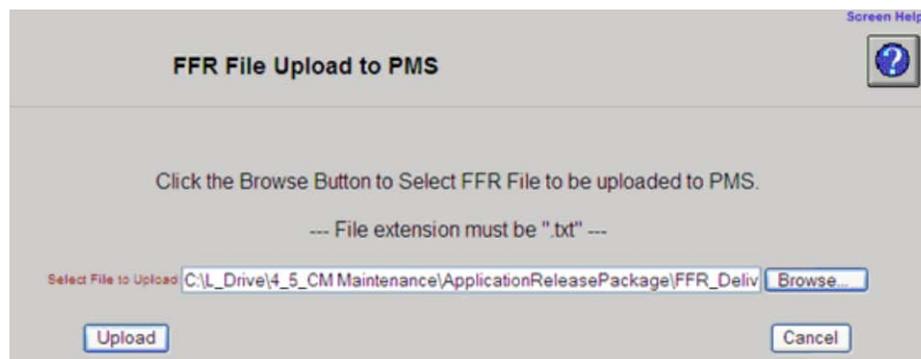
– ^③ Click Upload button.



After clicking the Upload button, the 'FFR File Upload to PMS' screen will appear:

– ^① Click Browse and select the file to be uploaded.

– ^② Click Upload button.



After clicking Upload, the following screen will appear acknowledging that the data have been received. If there are errors, they will be described on the upload screen (which appears after you click the Upload button).

The PMS will not upload any data lines until the entire file is error free and submitted. When there are no errors, click Submit ¹ to upload the file.

Error Level	Reason	Line No.	Rec Type	PIN	PAN	Agency	Document Number	Control Number	Authorized Amount	Previous Cum Amt	Current Cum Amt	Comment
-------------	--------	----------	----------	-----	-----	--------	-----------------	----------------	-------------------	------------------	-----------------	---------

7 records have been reviewed.
There were no errors encountered in your file
You may click Submit to upload to PMS.
Select FFR Financial Report from menu to finalize FFR.

¹ Submit Cancel



NOTE: There are two error categories: Warning and Error. An Error cannot be processed and must be corrected or removed from the upload file. An example of this is trying to post to a canceled grant or an invalid grant number. A Warning can be processed but should be reviewed to ensure accuracy. An example of this would be reporting current disbursements less than previous disbursements.

Completing this process and successfully submitting the revised cumulative disbursements to PMS only loads the amounts into the FFR Disbursements report. You must now access the FFR form, review the FFR Attachment, complete FFR form line 10c, and Certify the report. These processes are described on pp. 4-8 under Section II, **Completing the FFR Cash Transaction Report**.

9. Verify Disbursements Recorded in PMS

You can verify that PMS processed the FFR disbursements to the correct grant accounts the first workday after you have certified your agency's FFR cash transactions report.

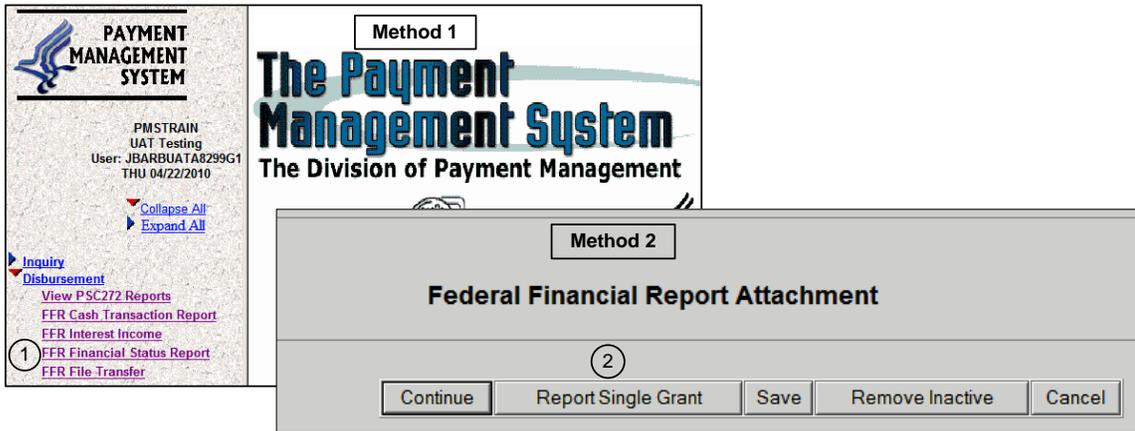
To verify disbursement recording:

- Click on the Inquiry/Adhoc Inquiry on the menu
- Select the "Grant Summary Data"
- Enter the recipient's pin or payee account number, then continue
- For each Grant, the Disbursed amount will correspond to the FFR for those with a reported disbursed date (RPT DISB) for the current quarter.

III. Completing the FFR Financial Status Report

There are two methods of accessing the FFR to prepare a Financial Status Report: (1) by clicking the FFR Financial Status Report link on the FFR startup screen, as discussed in

Section III.1 below; or (2) by clicking on the Report Single Grant Button on the FFR Attachment page, as discussed in Section III.2 below.



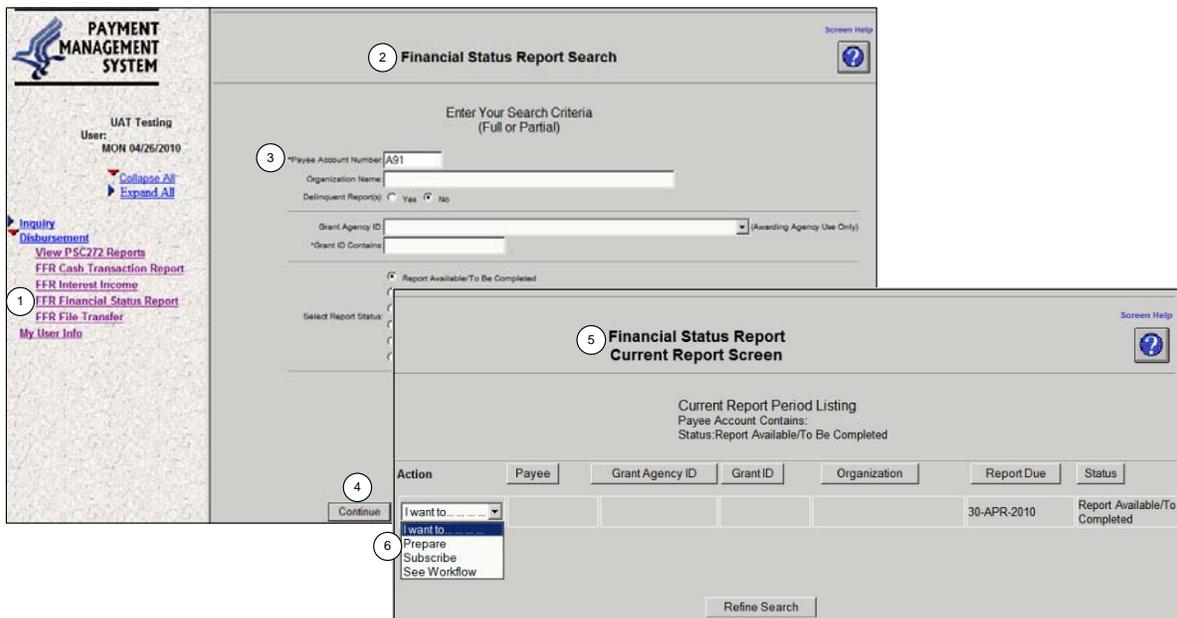
1. Completing the Financial Status Report from the Startup Screen

A. Navigate to the FFR Startup Screen

From the PMS menu, click Disbursements, then click FFR Financial Status Report to display Financial Status Report Search screen, as shown below. (See Section I for more detailed directions.)

B. Enter Search Criteria and Select Action to Perform

On the Financial Status Report Search Screen (2), enter the account number (3), Click on the desired 'Select Report Status' radio button and then on the 'Continue' button (4). Clicking on the 'Continue' button opens either the History Screen or the Current Report Screen (5) from which users select the action they wish to perform by Clicking on the desired action option from the drop-down menu. (6)



Selecting the 'Prepare' option opens the Financial Status Report screen for data entry.

C. Enter Grant Number and Review Pre-populated Information

Clicking on the 'Prepare' or 'Prepare/Certify' menu items from the Financial Status Report screen will open the FFR Financial Status Report. Based on the account number, much of the grant descriptive information will be pre-populated. The pre-populated information cannot be changed using the FFR screen. (If there is an error in any of this information please contact the DPM account representative for assistance in correcting it.)

Federal Financial Status Report						Screen Help
			(Prescribed by OMB A-102 and A-110)			
1. Federal Agency and Organizational Element to Which Report is Submitted			2. Federal Grant or Other Identifying Number			
2-EOP-OFFICE OF NATIONAL DRUG CONTROL POLICY			G10SM0003A			
3. Recipient Organization (Name and complete address including Zip code)						
WASHTENAW COUNTY						
PO BOX 8645						
ANN ARBOR, MI, 481078645						
4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number		6. Report Type		7. Basis of Accounting
020111969	1386004894A4	<input type="text"/>		<input checked="" type="radio"/> Quarterly <input type="radio"/> Semi-Annual <input type="radio"/> Annual <input type="radio"/> Final		<input checked="" type="radio"/> Cash <input type="radio"/> Accrual
8. Project/Grant Period(month,day,year)			9. Reporting Period End Date(month,day,year)			
From: 01/01/2010			To: 12/31/2011		03/31/2010 ▾	
10. Transactions						Cumulative
(Use lines a-c for single or multiple grant reporting)						
Federal Cash (on the GRANT LEVEL) for G10SM0003A :						
a. Cash Receipts						<input type="text"/>
b. Cash Disbursements						<input type="text"/>
c. Cash on Hand (line a minus b)						<input type="text"/>
(Use lines d-o for single grant reporting)						
Federal Expenditures and Unobligated Balance:						
d. Total Federal funds authorized						<input type="text"/>
e. Federal share of expenditures						<input type="text"/>
f. Federal share of unliquidated obligations						<input type="text"/>
g. Total Federal share (sum of lines e and f)						<input type="text"/>
h. Unobligated balance of Federal funds (line d minus g)						<input type="text"/>
Recipient Share:						

There are 3 buttons across the top of the FFR Financial Status Report screen—Certify, Save and Cancel.

- The Certify button allows the recipient's designated certifying authority to certify a report's accuracy and completeness.
- Save allows saving all entries to a PMS file at any time during the data entry session.
- Cancel allows exiting the data entry session without saving the data.

D. Input Grant Descriptive Information

- Box 6: Click the radio button for the report type—i.e., quarterly, semi-annual, annual or final; see item ① above; and,

- Box 7: Click the radio button for the basis of accounting—i.e., cash or accrual; see item ② above.

The remaining boxes (10a-10q and 11a-g) should be filled out according to the grantor agency’s requirements.

Attachment 1 includes the Office of Management and Budget explanation of each of the remaining boxes.

E. Certify the Report

a. When Data Entry Person is not a Certifier

Follow the same procedures specified for certifying the Federal Cash Transaction Report. These are described in Section II.5 starting on page 7.

b. When Data Entry Person is a Certifier

Follow the same procedures specified for certifying the Cash Transaction Report. These are described in Section II.5 starting on page 12.

F. Print or View the Certified Report

Follow the same procedures specified for printing or viewing a Cash Transaction Report. These are described in Section II.6 on page 4.

2. Accessing the Financial Status Report from the FFR Attachment Form

While completing the Federal Cash Transaction Report, it is also possible to complete a Financial Status Report for individual grants.

A. Navigate to the FFR Screen from the FFR Attachment

At any time during the process of entering cumulative disbursements on the FFR Attachment screen, you can elect to complete a Financial Status Report for a single grant. To prepare a Financial Status Report, click on the Report Single Grant button on either the top or bottom of the FFR Attachment Screen ①.

The screenshot shows a web interface titled "Federal Financial Report Attachment". At the top, there are five buttons: "Continue", "Report Single Grant", "Save", "Remove Inactive", and "Cancel". Below the buttons is a table with two columns and two rows. The first row contains the following text: "1. Federal Agency and Organization Element to Which Report is Submitted (Box 1 on Page 1)" and "2. Recipient Organization (Box 3 on Page 1)". The second row contains a "2-" in the first column and is otherwise empty.

1. Federal Agency and Organization Element to Which Report is Submitted (Box 1 on Page 1)	2. Recipient Organization (Box 3 on Page 1)
2-	

B. Preparing the FFR Financial Status Report

Clicking on the 'Report Single Grant' button opens the FFR report screen shown here. From this screen, you can complete the FFR as described in Section III.1.

When completed, click the Save and Return button. This will save the grant's Financial Status Report and return you to the FFR Attachment screen. Clicking the Return Back button returns you the FFR Attachment screen. The grant's Financial Status Report entries are not saved by clicking the Return Back button, but can be reviewed and edited later by returning to the FFR screen and entering the grant number. Clicking the Cancel button returns to the FFR Attachment screen and the entries will be lost.



NOTE: To complete a Financial Status Report that is accessed from the FFR Attachment screen your PMS user profile must include privileges to prepare or certify and prepare a Financial Status report for the particular grant. If you do not have Financial Status Report privileges you will not be able to complete or certify these reports.

C. Certifying FFR Financial Status Reports and the Cash Disbursement Report

When you access the Financial Status Report by clicking on the 'Report Single Grant' button on the FFR Attachment Screen, you are also able to create and save a Financial Status report for a single grant (as described in Section III.2 A and B). Certifying the individual Financial Status Reports will require entering the Financial Status Report form and then certifying the reports grant-by-grant, as discussed in section a. below.

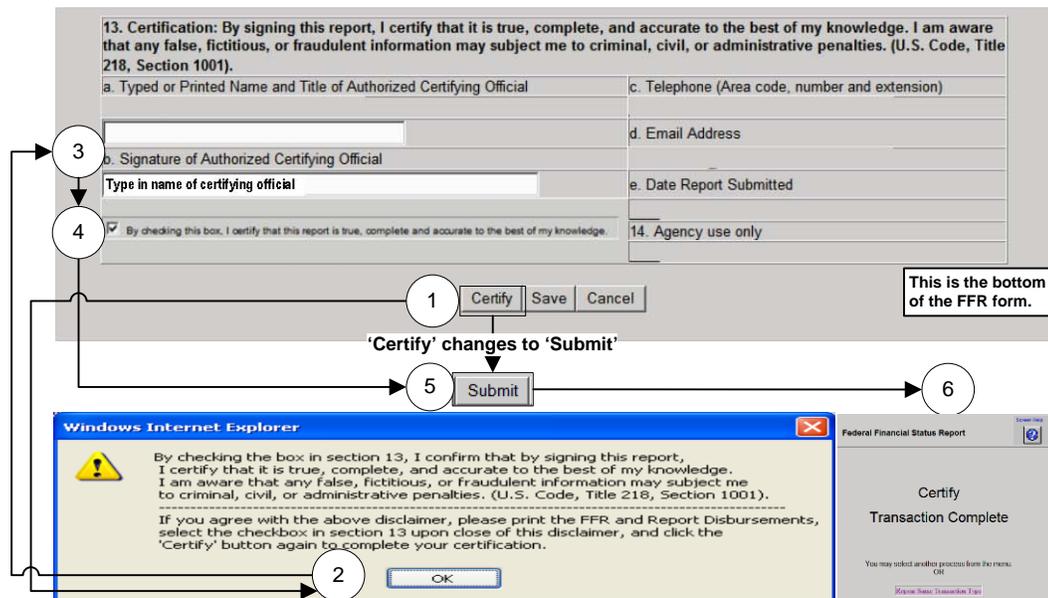
The Federal Cash Transaction Report can be certified by clicking on the Continue button to return to the FFR Cash Transaction Report screen and then clicking the Certify button, as discussed in section b. below.

a. Certify the Financial Status Reports

Each Financial Status Report must be individually certified. This flowchart below shows the certification steps 1-6.

- ① Click on the 'Certify' button.
- ② Read the pop-up text Box and click 'OK'. When you click OK, the 'Certify' button changes to a 'Submit' button.
- ③ Type your full name in line 13b.
- ④ Check the box below line 13b attesting to the completeness and accuracy of the report.
- ⑤ Click on the 'Submit' button to complete the certification process.
- ⑥ The process is complete when you see the 'Certify Transaction Complete' screen.

If there are multiple Financial Status Reports awaiting certification the process is repeated for each report.



b. Certify the Cash Disbursement Report

To Certify the Cash Disbursement Report, return to the FFR Attachment screen and Click on Continue. This will activate the FFR Cash Transaction Screen. The Certification process from this point is the same as that specified in section II.5 beginning on page 12.

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 Requirements¹

- 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
Cover Information		
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</i> Attachment. <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

¹**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).

FFR Number	Reporting Item	Instructions
		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	Transactions 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.	
Federal Cash (To report multiple grants, also use FFR Attachment)		
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 on Line 12,

FFR Number	Reporting Item	Instructions
		explaining why the drawdown was made prematurely or other reasons for the excess cash.
Federal Expenditures and Unobligated Balance: 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.
[Recipient Share: 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. <i>Note: On the final report this line should be equal to or greater than the amount of Line 10i.</i>
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.
Program Income: 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	Indirect Expense: 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.
11e	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.
Remarks, Certification, and Agency Use Only		
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.

FFR Number	Reporting Item	Instructions
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.)

Box Number	Reporting Item	Instructions
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> .