



United States Department of the Interior

OFFICE OF THE SECRETARY
Washington, DC 20240

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Department of Interior Guidance Release 2009-04

Subject: Policy Regarding Financial Status Reporting Requirements
Related to Grants and Cooperative Agreements

References: *Federal Register* Vol. 73, No. 157, Wednesday, August 13, 2008;
Office of Management and Budget (OMB) Circular A-102, *Grants and
Cooperative Agreements with State and Local Governments*;
OMB Circular A-110, *Uniform Administrative Requirements for Grants and
Agreements with Institutions of Higher Education, Hospitals, and Non-Profit
Organization*;
Title 43 Code of Federal Regulations (CFR), *Uniform Administrative
Requirements for Grants and Cooperative Agreements to State and Local
Governments*, sections 12.81 and 12.83; and
*Uniform Administrative Requirements for Grants and Agreements with
Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations*,
sections 12.951, 12.952, and 12.962.

1. Purpose: The Office of Management and Budget has directed that, as soon as possible after October 1, 2008, and no later than October 1, 2009, each Federal agency must transition from the SF-269, Financial Status Report; SF-269A, Financial Status Report (Short Form); SF-272, Federal Cash Transactions Report; and SF-272A, Federal Cash Transactions Report; to the SF-425, Federal Financial Report; and SF-425A, Federal Financial Report Attachment. Federal awarding agencies developed the Federal Financial Report as part of their implementation of the Federal Financial Assistance Management Improvement Act of 1999 (Pub. L. 106-107).

The purpose of this policy issuance is to implement the government-wide policy regarding financial status reporting requirements related to grants, to ensure recipients are held accountable for the timely submission of accurate and complete financial status reports. This will better enable Department of the Interior (DOI) bureaus and offices to record grant-related expenses in the proper period, and de-obligate funds at the end of the grant period.

For the purpose of this policy, grants are defined as all Federal financial assistance that provides support or stimulation to accomplish a public purpose. Use of the term "grant" includes grants, cooperative agreements, and other agreements in the form of money or property in lieu of money, provided by the Federal Government to eligible recipients.

2. Effective Date: This policy amends the May 2004 policy, is effective upon issuance and applies to all future and active grants awarded under OMB Circulars A-102 and/or A-110.

3. Expiration Date: The policy guidance will remain in effect until cancelled or superseded.

4. Responsibilities: Bureau and Office Director responsibilities include:

- Coordinating data collection and reporting for all financial assistance programs (i.e., grants and cooperative agreements) within their bureaus;
- Ensuring that this policy is distributed to all of their bureau and office grant-making programs;
- Preparing supplementary guidance to include Federal Financial Reporting frequency for each grant project or program sponsored by the bureau, as appropriate;
- Implementing the policy requirements;
- Ensuring that financial reporting requirements are clearly stated in applicable grant notices and award documentation;
- Actively monitoring grants to ensure recipient compliance with conditions of the grants;
- Ensuring that timely and effective action is taken by grant programs to correct non-compliance on the part of recipients;
- Ensuring that grant reporting requirements are properly implemented; and
- Ensuring that grant files are properly documented and maintained.

Bureau and Office Directors may approve requests for extensions of Federal Financial Report due dates; suspend and terminate grant awards and payments, as appropriate; and waive grant terminations in the interest of the government.

5. Applicability: This policy applies to all DOI grant programs and grant recipients. Recipients are not required to apply the SF-425 and SF-425A Federal Financial Report forms identified in this policy in dealings with their subgrantees. All recipients must be notified of the revised financial reporting requirement to submit the SF-425 or SF-425A under new or existing financial assistance awards.

6. Policy:

A. Federal Financial Report

- Each DOI bureau/office grant program shall require recipients to use the SF-425 or SF-425A to report the status of funds for all non-construction projects or programs.
- A waiver may not be granted to continue the use of expired Federal Financial Reports (i.e., SF-269, SF-269A or SF-272).
- Interim SF-425 or SF-425A reports will use reporting end dates of March 31, June 30, September 30, or December 31.
- The final SF-425 shall cover all financial transactions that occurred during the life of the award.
- Financial transactions pertaining to the award that occurred after the award expired must also be included in the final reports. These include any wrap-up activities such as expenses that occurred after the award expired. These are expenses incurred during the project period and therefore must be included in the final report, even if the actual financial transaction occurred after the award expired.
- De-obligate any remaining funds and close the award after submission of the final reports.

- A recipient with two or more SF-425 reports due to the same bureau or office can submit a single SF-425 with an SF-425A attachment. The SF-425A is to be completed for cash management activities for multiple grants or cooperative agreements.
- The SF-270, Request for Advance or Reimbursement, is not associated with a reporting period. It is used to request payment only by recipients who are unable to enroll in the Department of Treasury's Automated Standard Payment System to draw down their funds or who have a Special Award Condition requiring them to utilize the SF-270 for payment. Recipients using the SF-270 will not submit a SF-425 for the purpose of requesting payment.

B. Accounting Basis

Grant recipients will report program outlays and program income on a cash or accrual basis, as prescribed by the grant awarding bureau/office. If the bureau/office requires accrual information and the recipient's accounting records are not normally kept on an accrual basis, the recipient is not required to convert its accounting system. Rather, they shall develop the necessary accrual information through an analysis of documentation on hand.

C. Federal Financial Reporting Frequency

In supplemental bureau-wide policy, the appropriate bureau official shall determine Federal financial reporting frequency for *each* grant project or program sponsored by the bureau, considering the size and complexity of the particular project or program. A Federal financial report shall not be required more frequently than quarterly or less frequently than annually.

However, if a recipient: (a) has a history of poor performance; (b) is not financially stable; (c) has a management system that does not meet the standards prescribed in the applicable OMB Circular; (d) has not conformed to the terms and conditions of a previous award; or (e) is not otherwise responsible; the bureau/office may impose additional requirements as needed, provided that such applicant or recipient is notified in writing as to the:

- Nature of the additional requirements;
- Reason why the additional requirements are being imposed;
- Nature of the corrective action needed;
- Time allowed for completing the corrective actions; and
- Procedure for requesting reconsideration of the additional requirements imposed.

Any special conditions shall be promptly removed once the conditions that prompted their application have been corrected. Bureaus may require a monthly report from State, local and tribal recipients receiving advances totaling \$1 million or more per year.

A final Federal Financial Report shall be required when a grant is completed, expires or is terminated.

Grant recipients will not be required to submit more than the original and two copies of the Federal Financial Report to the grant-making bureau per reporting period.

D. Federal Financial Reporting Due Dates

When reports are required on a quarterly or semiannual basis, they will be due to the grant-making bureau/office 30 calendar days after the reporting period. When required on an annual basis, they will be due 90 calendar days after the grant year (i.e., 12 months after the approved effective date of the grant agreement and every 12 months thereafter until the expiration date of the grant agreement). **Final Federal Financial Reports** will be due 90 calendar days after the expiration or termination of grant support.

E. Reporting Requirement Notice to Recipients

Grant project or program financial status reporting requirements (e.g., report forms, reporting frequency, due dates, and notices of sanctions for non-compliance with financial reporting requirements) must be clearly stated in applicable pre-award and award notices; and post-award grant documents/notices so that recipients are given ample notice of reporting requirements, due dates, and sanctions for noncompliance with reporting requirements.

F. Monitoring by Recipients and Bureau/Office Grant Administrators

Grant recipients are responsible for managing the day-to-day operations of grant and subgrant supported activities. As such, they must monitor their activities to assure compliance with applicable Federal requirements (e.g., financial status and other reporting).

Appropriate bureau officials are also required to provide sufficient monitoring and oversight to ensure that recipients submit reports in a timely manner. Proper monitoring includes, but is not limited to:

- (1) Tracking report due dates;
- (2) Reviewing reports for completeness and accuracy, and returning incomplete or inaccurate reports in a timely manner with adequate description of why the information provided appears to be incomplete or inaccurate;
- (3) Using reports to determine whether award requirements are met; and
- (4) Taking effective action to provide timely notice and obtain overdue reports, with due concern for recipient rights and program needs.

G. Requests for Extensions

Appropriate bureau officials may extend the due date of a Federal Financial Report upon receipt of a justified request from the recipient, provided the request for extension is received by the bureau/office *prior to* the financial report's original due date. Requests must be submitted in writing and include the requested revised report due date and a justification for the extension.

H. Overdue Reports

If a Federal Financial Report is not received by the due date identified in the grant or the agreed upon due date (refer to section G above), the appropriate bureau official shall:

- (1) Notify the recipient that the due date has passed and the required Federal Financial Report has not been received;
- (2) Inform the recipient that failure to submit reports in a timely manner renders them non-compliant and may result in the imposition of sanctions including:
 - (a) Withholding cash payments pending receipt of the required reports;
 - (b) Denial of both use of funds and matching credit for all or part of the cost of the non-compliant activity or action;
 - (c) Whole or partial suspension or termination of the current award for the grantee or subgrantee's program;
 - (d) Withholding of further awards for the program until the required reports are received; or
 - (e) Other legal remedies.
- (3) Request immediate receipt of the report; or
- (4) Negotiate a proposed extension date (in cases where an extension has already been granted, this will be an additional extension) not to exceed 30 calendar days. The proposed extension date must be approved by the appropriate bureau official before being implemented. Notification to the grant recipient that an approved extension has been granted must be issued in writing, and reiterate the warning regarding remedies for noncompliance (identified in H (2), above).

Grant files must be documented to reflect the issuance of notifications of overdue reports and the results.

I. Remedies for Noncompliance

(1) Warning Notice Issuance, Suspension, and Termination: If neither the Federal Financial Report nor an acceptable explanation is received by the grant-making bureau/office by the agreed upon extension date (refer to section H (4), above), the appropriate bureau official will issue a written notice of non-compliance with the financial status reporting terms of the grant award. Specifically:

- Notify the recipient that the grant award and payments will be suspended if all required financial status reports are not received within 10 calendar days of the date of the notice.
- State that the bureau/office grant program reserves the right, without further notice, to convert the suspension to a termination of the grant award if the required report(s) are not received by the bureau/office grant program within 30 calendar days of the suspension date; and further grant awards will be withheld until all required reports have been received.

If the report or an acceptable explanation is not received by the end of the 10 calendar-day period cited in the notice, the grant award and payments shall be suspended. If the report or an acceptable explanation is not received by the end of 30 calendar days of implementation of the suspension, the suspension shall be converted to a termination, and the grant program will withhold further grant awards until all Federal Financial Reports have been received. The Bureau Director, or designee, may provide a waiver from termination if he/she determines in writing that it is in the best interest of the government.

No commitment of funds incurred by the grant recipient during the period of suspension will be allowable under the suspended grant, with the exception that the appropriate bureau official may, at his/her discretion, allow necessary and proper costs in accordance with 43 CFR 12.83(c) or 12.962(c), as applicable.

(2) Final Federal Financial Report: As noted in Section 6 D above, final Federal Financial Reports are due to the grant-making program 90 calendar days after the expiration or termination of grant support. Upon written request by the grant recipient, the appropriate bureau/office official may extend this timeframe. Bureau/office agreement to extend the timeframe for submission of the final Federal Financial Report must be made in writing and include a notice that the final Federal Financial Report must be received by the agreed upon extension date, or the grant recipient shall be considered to be non-compliant. The notice should follow the format prescribed in Section I, Remedies for Noncompliance (noted above).

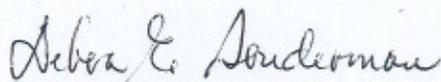
If the final Federal Financial Report is not received by the agreed upon extension date, the appropriate bureau official will issue a written notice of non-compliance to the grant recipient, and withhold further grant awards to the recipient until final Federal financial reporting requirements have been met.

The recipient's reporting requirements will be satisfied upon receipt of delinquent final Federal Financial Reports, and further awards to the recipient from the grant program can resume.

J. Retention and Access Requirements for Records

All financial and programmatic records submitted by recipients, supporting documents, statistical records, and other grants-related records shall be maintained in accordance with 43 CFR 12.82 or 12.953, as applicable.

7. Additional Information: For questions on this policy, please contact Anita Hairston, Financial Assistance Program Manager, at 202-208-3433 or anita_hairston@ios.doi.gov.



Debra E. Sonderman, Director
Office of Acquisition and Property Management

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
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 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

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	<p>Transactions</p> <p>Enter cumulative amounts from date of the inception of the award through the end date of the reporting period specified in line 9.</p> <p>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.</p> <p>Use Line 12, Remarks, to provide any information deemed necessary to support or explain <i>FFR</i> data.</p>	
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

FFR Number	Reporting Item	Instructions
		on Line 12, Remarks, 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	<p>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.</p> <p><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></p>
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. 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.
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.
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.
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> .

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> .

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
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 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

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 <i>FFR</i> 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

FFR Number	Reporting Item	Instructions
		on Line 12, Remarks, 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	<p>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.</p> <p><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></p>
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. 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.
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.
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.
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> .

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> .