

## 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 within 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 FFR reports, the reporting period end date shall be the end date of the project or grant period.
- 2) Quarterly, semi-annual, and annual interim reports shall be submitted no later than 45 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, Federal agencies may require both cash management and financial status information.

### Line Item Instructions for the Federal Financial Report

FFR Number	Reporting Item	Instructions
<b>Cover Information</b>		
1	Federal Agency and Organizational Element to Which Report is Submitted	Enter the name of the Federal agency and organizational element identified in the award document or as instructed by the agency.
2	Federal Grant or Other Identifying Number Assigned by Federal Agency	For a single award, enter the grant number assigned to the award by the Federal agency. For multiple awards, report this information on the FFR 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 information on the FFR Attachment. <i>Do not complete this box if reporting on multiple awards.</i>
6	Final Report (Yes/No)	Mark appropriate box. Check "yes" only if this is the final report for the project or grant period specified in Box 8. <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). For accrual basis accounting,

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		<p>expenses are recorded when the obligation to pay is established. For cash basis accounting, expenses are recorded when they are paid.</p> <p>Note: Agencies may request cash basis information (Lines 10a through 10c and FFR Attachment) from recipients maintaining an accrual basis accounting system. Also, agencies may request accrual basis information (Lines 10f and 10k) from recipients maintaining a cash basis accounting system. Recipients are not required to change their accounting systems to accommodate agency requests that differ from their underlying accounting practices. Instead, agencies must furnish the requested information based on available documentation and best estimates.</p>
8	Project/Grant Period, From: (Month, Day, Year)	<p>Indicate the period established in the award document during which Federal sponsorship begins and ends.</p> <p>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.</p> <p><i>Do not complete this line if reporting on multiple awards.</i></p>
	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 FFR reports, the reporting period end date shall be the end date of the project or grant period.
10	<b>Transactions</b>	<p>Enter cumulative amounts for each line item as of the reporting period end date.</p> <p>Use Lines 10a through 10c in conjunction with the FFR Attachment when reporting on multiple grants.</p> <p>Use Lines 10a through 10c or 10d through 10q when reporting on single grants.</p> <p>Use Line 11, Remarks, to provide any information deemed necessary to support or explain FFR data.</p>
<b>Federal Cash (To report multiple grants, also use FFR Attachment)</b>		
10a	Cash Receipts	Enter the cumulative amount of actual cash received from the Federal agency as of the reporting period end date.
10b	Cash Disbursements	<p>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 subcontractors.</p> <p>For multiple grants, report each grant separately on the FFR Attachment. The sum of the cumulative cash disbursements on the FFR Attachment must equal the amount entered on Line 10b, FFR.</p>
10c	Cash On Hand (Line 10a	Enter the amount of Line 10a minus Line 10b. This amount represents

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	Minus Line 10b	immediate cash needs. If more than three days of cash requirements are on hand, provide an explanation on Line 11, Remarks, explaining why the drawdown was made prematurely or other reasons for the excess cash.
<b>Federal Expenditures and Unobligated Balance:</b> Do not complete this section if reporting on multiple awards.		
10d	Total Federal Funds Authorized	Enter the total Federal funds authorized as of the reporting period end date.
10e	Federal Share of Expenditures	Enter the amount of Federal fund expenditures. Expenditures are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expenses charged to the award, and the amount of cash advances and payments made to subrecipients and subcontractors <i>minus</i> 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 are either expenses incurred that have not yet been paid as of the reporting period end date (cash basis), or expenses that have been incurred but not yet recorded (accrual basis). 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 subcontractors. On the final report, this line should be zero unless the awarding agency has provided other instructions.  <i>Do not include any amount in Line 10f that has been reported in Line 10e. Do not include any amount in Line 10f for a future commitment of funds (such as a long-term contract) for which an obligation or expense has not been incurred.</i>
10g	Total Federal Share (Sum of Lines 10e and 10f)	Enter the sum of Lines 10e and 10f.
10h	Unobligated Balance of Federal Funds (Line 10d Minus Line 10g)	Enter the amount of Line 10d minus Line 10g.
<b>Recipient Share:</b> Do not complete this section if reporting on multiple awards.		
10i	Total Recipient Share Required	Enter the total required recipient share for the budget, funding, or project period(s). 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 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 subcontractors. This amount may include the value of allowable in-kind match contributions and recipient share of program income used to finance the non-Federal share of the project or program.
10k	Recipient Share of	Unliquidated obligations are expenses incurred that have either not yet

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	Unliquidated Obligations	<p>been paid as of the reporting period end date (cash basis), or been incurred, but not yet recorded (accrual basis). Enter the recipient's 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 subcontractors.</p> <p><i>Do not include any amount in Line 10k that has been reported in Line 10j. Do not include any amount in Line 10k for a future commitment of funds (such as for a long-term contract) for which an obligation or expense has not been incurred.</i></p>
10l	Total Recipient Share (sum of Lines 10j and 10k)	<p>Enter the sum of Lines 10j and 10k. Note: Recipient share may exceed the required match amount as stated in Line 10i.</p>
10m	Remaining Recipient Share to be Provided (Line 10i Minus Line 10l)	<p>Enter the amount of Line 10i minus Line 10l. If recipient share in Line 10l is greater than the required match amount in Line 10i, enter zero.</p>
<b>Program Income:</b> Do not complete this section if reporting on multiple awards.		
10n	Total Federal Program Income Earned	<p>Enter the amount of Federal program income earned.</p>
10o	Program Income Expended in Accordance With the Deduction Alternative	<p>Enter the amount of program income that was used to reduce the Federal share of the total project costs.</p>
10p	Program Income Expended in Accordance With the Addition Alternative	<p>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.</p>
10q	Unexpended Program Income (Line 10n Minus Line 10o or Line 10p)	<p>Enter the amount of Line 10n minus Line 10o or Line 10p. This amount equals the program income that has been earned but not expended, as of the reporting period end date.</p>
<b>Remarks, Certification, and Agency Use Only</b>		
11	Remarks	<p>Enter any explanations or additional information required by the Federal sponsoring agency.</p>
12a	Typed or Printed Name and Title Of Authorized Certifying Official	<p>Enter the name and title of the authorized certifying official.</p>
12b	Signature of Authorized Certifying Official	<p>The authorized certifying official must sign here.</p>
12c	Telephone (Area Code, Number and Extension)	<p>Enter the telephone number (including area code and extension) of the individual listed in Line 12a.</p>
12d	E-mail Address	<p>Enter the e-mail address of the individual listed in Line 12a.</p>
12e	Date Report Submitted (Month, Day, Year)	<p>Enter the date the FFR is submitted to the Federal agency using the month, day, year format.</p>
13	Agency Use Only	<p>This section is reserved for Federal agency use.</p>

## 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, FFR.)
2	Recipient Organization	Enter the name and complete address of the recipient organization including zip code. (Same information as entered in Box 3, FFR.)
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, FFR.)
3b	EIN	Enter the recipient organization's Employer Identification Number (EIN). (Same information as entered in Box 4b, FFR.)
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, FFR.)
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 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 subcontractors.
	Total	Enter the total for the Cumulative Cash Disbursement. This column should equal the amount reported on Line 10b, FFR.