

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

09/21/2010
Version 1.1

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Table of Contents

Foreword	1
Navigating the PMS Federal Financial Report	2
Completing the PMS FFR Cash Transaction Report (replacing the PSC-272)	3
Completing the PMS FFR Financial Status Report (replacing the SF-269)	4
Attachment 1: Office of Management and Budget FFR Instructions	i

Foreword

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

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

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

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

This manual has been revised to add user tips for completing the FFR. You can access the tips by rolling your mouse over the blue boxes that you will see throughout the manual where the tips have been added. The box appearing here is an example. Try the new tips feature by rolling your mouse over the box for an example of how it works.



Roll Mouse Here for Tips

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

Navigating the PMS Federal Financial Report

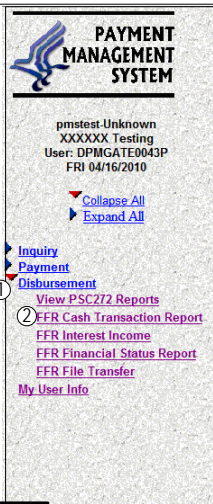
5/20/2010

Navigating the PMS Federal Financial Report

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

Select Desired FFR Reports

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



3 Federal Cash Transaction Report Search

Enter Your Search Criteria (Full or Partial)

4 Payee Account Number:

Organization Name:

Delinquent Report(s): ☐

5 Select Report Status:

- ☒ Report Available/To Be Completed
- ☐ Prepare Report/Not Certified
- ☐ Report Certified/Posting In Progress
- ☐ Report Completed/Posted
- ☐ ALL Report Statuses

Extended Search Criteria

4 Report Due Date From: (Format MM/DD/YYYY)

Report Due Date To: (Format MM/DD/YYYY)

Note: Please use * for partial search on field Payee Account.

6 Continue 6 Clear 6 Cancel

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

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

Select Desired Action

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

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

Federal Cash Transaction Report Current Report Screen

Current Report Period Listing

1a Payee Account Contains: Status: ALL Report Statuses

Action	Payee	Organization	Report Date	Report Due	Submit Date	Status
I want to..			31-DEC-2009	30-JAN-2010		Report Available/To Be Completed

- 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: Report Available → Prepare → Certify → Posting → Posted
- 7 See History 7 Shows screen listing all FFR reports and their report due and submitted dates, status, preparer and certifier.

Refine Search

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

Completing the FFR Cash Transaction Report for Multiple Grants

5/20/2010

Entering Multiple Disbursements

To enter multiple disbursements for active grants:

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

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

To enter disbursements for inactive grants:

- 3 Click the down arrow next to the 'Report Inactive Grants' button and select the grant. **Note:** the inactive grant is added to the top of the grants list and is highlighted by an asterisk and blue font.
- 4 Fill in cumulative cash disbursement for each inactive grant.
- 5 To delete an inactive grant:
 - 5a Click radio button to left of grant number.
 - 5b Click the 'Remove Inactive' button
- 6 To complete the FFR after entering all data, click the 'Continue' button.
- 7 To save entries—e.g. to complete form later—click the 'Save' button.

Enter Cash Total and Certify FFR Cash Transaction Report

To enter total cash on hand:

- 1 Lines 10a and 10b are automatically filled in based on the FFR Attachment entries. The preparer must calculate Line 10c (i.e., line 10a-line 10b). Line 10c can be a negative number.

- 2 Save report; certifier reviews data for completeness and accuracy.

To certify report:

- 3 Click the Certify button when satisfied with the accuracy and completeness of the report.
- 4 Read pop-up text box and click OK.

- 5 **Note:** When you Clicked on OK, the 'Certify' buttons on the FFR page changed to 'Submit' buttons. Clicking on 'Submit' is the last step in the certification process. Before clicking on the 'Submit' button, complete steps 6 and 7.

- 6 Type certifier name in line 13b.

- 7 Check box attesting to accuracy and completeness.

- 8 Click on the Submit button. Process completed when the 'Certify Transaction Complete' screen appears.

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

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 <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 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.