# 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 *FFR*s, 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, Unique Entity Identifier (UEI) number, Employer Identification Number (EIN), and period covered by the report.

## Reporting Requirements

1. The submission of interim *FFR*s 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*s, 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) should reflect the same amount for EAC formula awards.~~

# Line Item Instructions for the Federal Financial Report

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| **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 *FFR* Attachment. *Do not complete this box if reporting on multiple awards.* |
| 3 | Recipient Organization | Enter the name and complete address of the recipient organization  including zip code. |
| 4a | UEI | Enter the recipient organization's Unique Entity Identifier  (UEI) or Central Contract Registry UEI. |
| 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 |

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| **FFR**  **Number** | **Reporting Item** | **Instructions** |
|  |  | information on the *FFR* Attachment. *Do not complete this box if*  *reporting on multiple awards.* |
| 6 | Report Type | Mark appropriate box. |
| 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 FFR. 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.  *Do not complete this line if reporting on multiple awards.* |
|  | 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*s, 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 12f, Comments, to provide any information deemed necessary to support or explain *FFR* data.  ~~For EAC Awards: Please note the additional steps in lines 10p, 10q, and 10r to provide Federal Interest earned and expended on the grant.~~ | |
| **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, or the amount of indirect expenses charged to the award.  For EAC Awards: The amount entered should be the same as the amount you enter on Line 10e. Whether subawards are provided through cost reimbursement or advance payments, report subgrant expenses as they are incurred/approved to reflect accurate rate of spending on the award.  For multiple grants, report each grant separately on the *FFR* Attachment. |

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| **FFR**  **Number** | **Reporting Item** | **Instructions** |
| 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, 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 | 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; 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; 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.  *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.* |
| 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 |

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|  |  | sharing or match than the level required by the Federal agency). For EAC Awards: Report your **cumulative** required state match, interest earned on your state share, and all program income from the state share **from the beginning of the grant.** |
| 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, Federal Interest, Indirect Expense** | | |
| 10l | Total Federal Program Income Earned | Enter the amount of Federal program income earned. Additionally, complete lines 12c, d, and e.1 for program income earned and expended  this reporting period. |
| 10m | Program Income Expended in Accordance With the Additive 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.  For EAC Awards: *The EAC has historically used the additive method for their awards, not the deductive method.* |
| 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. |
| ~~10p~~ | ~~Total Federal interest earned~~ | ~~Enter the amount of Federal interest earned on the deposit of funds. Do not report any interest earned on your state match share here. (Interest earned on your state share should be recorded on line 10i as part of the recipient~~  ~~share total).~~ |
| ~~10q~~ | ~~Federal interest expenditures~~ | ~~Enter the amount of Federal interest that was added to funds committed to the total project costs and expended to further eligible project or program activities.~~ |
| ~~10r~~ | ~~Remaining Federal interest to be expended (line p minus q)~~ | ~~Enter the amount of line 10p minus 10q. This amount equals the Federal interest 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. Enter  cumulative amounts from date of the inception of the award through the end date of the reporting period specified in line 9. | |
| 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. |

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| **FFR**  **Number** | **Reporting Item** | **Instructions** |
| 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 | If needed, attach documentation to the paper click button identified in this field. |
| ~~12a~~ | ~~State Interest Earned~~ | ~~Enter the amount of interest earned on state match for the current reporting period only.~~ |
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| ~~12b~~ | ~~State Interest Expended~~ | ~~Enter the amount of state match interest expended for the current reporting period only.~~ |
| ~~12c~~ | ~~Program Income Earned~~ | ~~Enter the amount of program income earned for the current reporting period only~~ |
| ~~12d~~ | ~~Program Income Expended~~ | ~~Enter the amount of program income expended for the current reporting period only~~ |
| ~~12e.1~~ | ~~Program Income Source~~ | ~~Identify source(s) and related amounts for program income earned during the current reporting period~~ |
| 12f | Comments | If your entity has known committed or obligated expenditures for future reporting periods, please provide a short statement clarifying the amount, timeline, and general item description in box 12f.  I.E.:   * Pending contact for new voting registration system, anticipated purchase date of xx/xx/xxx in the amount of $x,xxx,xxx * Purchase pending of mail sorters anticipated November 2023 with payments in future years totaling $2,000,000 |
| 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. |
| 13e | Date Report Submitted  (Month, Day, Year) | Enter the date the *FFR* is submitted to the Federal agency using the month, day, year format. |
| 14 | Agency Use Only | This section is reserved for Federal agency use. |