

# FEDERAL FINANCIAL REPORT

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)	Page <b>1</b>	of  pages
3. Recipient Organization (Name and complete address including Zip code)			
4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	6. Final Report <input type="checkbox"/> Yes <input type="checkbox"/> No
			7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual
8. Project/Grant Period From: (Month, Day, Year)		To: (Month, Day, Year)	9. Reporting Period End Date (Month, Day, Year)
<b>10. Transactions</b>			Cumulative
<i>(Use lines a-c for single or multiple grant reporting)</i>			
<b>Federal Cash (To report multiple grants, also use FFR Attachment):</b>			
a. Cash Receipts			
b. Cash Disbursements			
c. Cash on Hand (line a minus b)			
<i>(Use lines d-q for single grant reporting)</i>			
<b>Federal Expenditures and Unobligated Balance:</b>			
d. Total Federal funds authorized			
e. Federal share of expenditures			
f. Federal share of unliquidated obligations			
g. Total Federal share (sum of lines e and f)			
h. Unobligated balance of Federal funds (line d minus g)			
<b>Recipient Share:</b>			
i. Total recipient share required			
j. Recipient share of expenditures			
k. Recipient share of unliquidated obligations			
l. Total recipient share (sum of lines j and k)			
m. Remaining recipient share to be provided (line i minus l)			
<b>Program Income:</b>			
n. Total Federal program income earned			
o. Program income expended in accordance with the deduction alternative			
p. Program income expended in accordance with the addition alternative			
q. Unexpended program income (line n minus line o or line p)			
11. Indirect Expense	a. Type of Rate <i>(Place "X" in appropriate box)</i> <input type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> Fixed		
	b. Rate:	c. Base:	d. Total Amount:
			e. Federal Share:
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:			
<b>13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all expenditures and unliquidated obligations are for the purposes set forth in the award documents.</b>			
a. Typed or Printed Name and Title of Authorized Certifying Official		c. Telephone (Area code, number and extension)	
		d. Email address	
b. Signature of Authorized Certifying Official		e. Date Report Submitted (Month, Day, Year)	
14. Agency use only:			

Prescribed by OMB A-102 and A-110  
OMB Approval Number:

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0043), Washington, DC 20503.

## 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 *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 and 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 information on lines 10(a) through 10(c) and financial status information lines 10(d) through 10(q).

### 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 <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 information on the <i>FFR Attachment</i> . <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>

FFR Number	Reporting Item	Instructions
7	Basis of Accounting (Cash/Accrual)	<p>Specify whether a cash or accrual basis was used for recording transactions related to the award(s). 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.</p> <p>Note: Agencies may request cash basis information (Lines 10a through 10c and <i>FFR</i> 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, recipients 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 <i>FFRs</i> , the reporting period end date shall be the end date of the project or grant period.
10	<p><b>Transactions</b></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 10q, or Lines 10a through 10q, as specified by the Federal agency, when reporting on single grants.</p> <p>Use Line 11, Remarks, to provide any information deemed necessary to support or explain <i>FFR</i> 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 <i>FFR</i> Attachment. The sum of the cumulative cash disbursements on the <i>FFR</i> Attachment</p>

FFR Number	Reporting Item	Instructions
		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 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	<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 outlay 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 subcontractors. 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.
<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 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 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

FFR Number	Reporting Item	Instructions
		match 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	Recipient 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 outlay has not yet been recorded. 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.  <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>
10l	Total Recipient Share (sum of Lines 10j and 10k)	Enter the sum of Lines 10j and 10k. Note: Recipient share may exceed the required match amount as stated in Line 10i.
10m	Remaining Recipient Share to be Provided (Line 10i Minus Line 10l)	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.
<b>Program Income:</b> Do not complete this section if reporting on multiple awards.		
10n	Total Federal Program Income Earned	Enter the amount of Federal program income earned. Since recipient's share of program income is included in 10j, do not included program income authorized to be used for the recipient's share of the program income.
10o	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.
10p	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.
10q	Unexpended Program Income (Line 10n Minus Line 10o or Line 10p)	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.
11	<b>Indirect Expense:</b> Complete this information only if required by the awarding agency and in accordance with agency instructions.	
11a	Type of Rate	Self-explanatory.
11b	Rate	Enter the indirect cost rate in effect during the reporting period.
11c	Base	Enter the amount of the base against which the rate was applied.
11d	Total Amount	Enter the total amount of indirect costs charged during the reporting period.
11e	Federal Share	Enter the Federal share of the amount in 11d.
<b>Remarks, Certification, and Agency Use Only</b>		
12	Remarks	Enter any explanations or additional information required by the Federal sponsoring agency including excess cash as stated in line 10c

FFR Number	Reporting Item	Instructions
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 12a.
13d	E-mail Address	Enter the e-mail address of the individual listed in Line 12a.
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 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, <i>FFR</i> .