

## **A BRIEF GUIDE TO THE FEDERAL FINANCIAL REPORT (FFR)**

This guide is intended to help DoD Components transition to the FFR during Fiscal Year 2009. The FFR combines on a single form kinds of information that recipients have been providing to post-award administrators using two separate sets of forms, which are the:

- Long and short forms of the “Financial Status Report” (SF-269 and SF-269A, respectively); and
- “Federal Cash Transactions Report” and its continuation sheet (SF-272 and SF-272A).

Parts I and II of this guide describe FFR portions that replace the SF-269 and SF-272 forms, respectively. Part III addresses requirements for use of the FFR, based on the DoD Grant and Agreement Regulations (DoDGARs, DoD 3210.6-R) and instructions that OMB issued with the new form.

### **I. FFR PORTIONS THAT REPLACE THE SF-272 AND SF-272A**

If your office requires recipients to use the SF-272 to report on cash transactions, the FFR fields that you would require recipients to complete to serve the same purposes are:

- Fields 1-9 that contain general information about the recipient and award.
- Fields 10.a through 10.c. This portion contains information on cash transactions and replaces SF-272 fields 11 through 14.
- Field 12, “Remarks,” as needed (see FFR instructions).
- Field 13, with the signature of, and information about, the recipient’s certifying official.

An FFR attachment replaces the SF-272A but DoD Components are unlikely to need it.

### **II. FFR PORTIONS THAT REPLACE THE SF-269 OR SF-269A**

If your office requires recipients to use the SF-269 or SF-269A to report on financial status, the FFR fields that you would require recipients to complete to serve the same purposes are:

- Fields 1-9 that contain general information about the recipient and award.
- Fields 10.d through 10.h, which contain information on expenditures and unobligated balances of Federal funds.
- Fields 10.i through 10.o if there is any program income to report under the award.
- Field 12, “Remarks,” if needed (see FFR instructions).
- Field 13, with the signature of, and information about, the recipient’s certifying official.

In addition, you may require recipients to complete:

- Fields 10.i through 10.k if the award requires recipient cost sharing.
- Field 11 if your organization needs detailed information about indirect costs.

### **III. POLICIES AND PROCEDURES FOR USE OF THE FFR**

With two clarifications, which are described in the next paragraph, the policies and procedures for use of the FFR to obtain reports on:

- Cash transactions, as described in section I of this guide, are the same policies and procedures specified in the DoDGARs for use of the SF-272.
- Expenditures and unobligated balances, as described in section II of this guide, are the same policies and procedures specified in the DoDGARs for use of the SF-269 and SF-269A.

The policies and procedures in the DoDGARs are supplemented by the following clarifications contained in the FFR instructions that OMB issued with the form:

- An agency may require interim FFR submissions only on a quarterly, semi-annual, or annual basis.
- Each interim FFR submission is a cumulative report that covers the entire period from the date of award to the end date of the most recent reporting period. Thus, there is not an FFR subfield for the beginning date of the period covered by the report, as there is in field 9 of the SF-269 and SF-269A and field 10 of the SF-272.
- The reporting period end date for any interim submission must be 3/31, 6/30, 9/30, or 12/31 (this is a change, in that many agencies previously based reporting period end dates on the period of time elapsed relative to the original date of award).