#	Comment Source	Fed/ Non-Fed	Date Comment Submitted	Comment	Team Decision	Unadopted Team Member Recommendations
1	Therese A. Kell, Manager Federal Funds Administration New Jersey Dept. of Environmental Protection	Non-Fed	1/7/2008	The changes that have been made to the FFR and instructions are seen as significant improvements to the initial version. Making the FFR a cumulative report through the Reporting Period End Date will provide consistency and standardize the data provided to the Federal agencies. The expanded instructions are comprehensive and clear. Bolding of the sections in the Transaction portion of the report makes these components more visible.	Thank you for the comment.	
2	Hector A. Buitrago, Centers for Disease Control and Prevention	Fed	1/24/2008	This streamline effort has been requested for a long time from the grant community (grantees and grantors) who works directly with the reporting of the financial status of the grants. I was an advocate for 17 years of the consolidations of the SF-269, SF-269A, SF-272, and SF-272A. I can assure that these forms were the number one cause of backlog on closeouts on all Federal Agencies, making it difficult to reconcile the accounts. The implementation of the FFR will relieve grantees from the confusion of the double reporting and the advantage of the government to closeout the grant cycle. The benefit of the proposed government-wide Federal Financial Report (FFR) will be tremendous.	Thank you for the comment.	
3	Hector Buitrago, Centers for Disease Control and Prevention	Fed	1/24/2008	PMS reconciles the accounts based on authorized funds less expenditure reported on FFR.	Thank you for the comment.	
4	Julie A. Schroeder Accountant, Senior DHFS - DLTC - BADR	Non-Fed	12/10/2007	I see all of the comments on the new form, however, I have not seen the new form itself. Is it available for review? If so, could I please have the link to it and/or a copy of i	The form was included in the announcement.	
5	Carol Welt, Ph.D. Assistant Vice Provost for Research Executive Director, Office for Sponsored Programs University of Connecticut	Non-Fed	12/14/2007	I have been reading the Federal register notices, but I have been unable to find a copy of the proposed consolidated form for financial reporting. Can you advise where to find it.	The form was included in the announcement.	
6	Leila McCamey Grant Accountant Sponsored Projects Accounting University of Colorado at Boulder	Non-Fed	1/4/2008	I would be surprised if no one else noticed this, but the instructions for line 10c read "… may require an explanation on Line 11, Remarks…" I believe the instructions should refer to Line 12 instead.	The instructions will be corrected. **ACTION:** Correct instructions for 10(c) to say"may require an explanation on Line 12, Remarks . . ."	
7	Jeanne M. Conklin Deputy Director National Policy Training Compliance Division	Non-Fed	1/7/2008	The instructions for Line 10c indicate that if more than three business days of cash are on hand, the Federal agency may require an explanation on Line 11 of the form. However, the explanation should go in Line 12 of the Form. Line 11 of the form deals with indirect costs; Line 12 is the one for Remarks.	The instructions have been corrected.	
8	Alison Smith, Executive Director, APVOFM	Non-Fed	1/7/2008	BLOCK 10n OF THE FORM AND CORRESPONDING INSTRUCTIONS--The second sentence of the instructions is confusing and contains an incorrect tense (i.e., "included" instead of "include"). The apparent intent of the instruction is for the recipient not to report here on any program income that is being employed as part of the recipient's matching or cost sharing amount since that is already being reported above in 10j. Accordingly, the instruction should so state using language similar to that contained in the previous sentence.	The language has been revised. **ACTION:** Revise 10n (now 10l) language to read "Do not report any program income here that is being allocated as part of the recipient's cost sharing amount included in 10j"	

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9	Terry Hurst Deputy Assistant Secretary for Grants Office of the Assistant Secretary for Resources and Technology	Fed	1/7/2008	*Instructions; Editorial.*_ Section 10n Total of the "line Item Instructions for the Federal Financial Report": change "included" to read "include" (i.e., "…do not *include* program income…" (emphasis added)).	The instructions for that section (now 10l) have been updated.	
10	Alison Smith, Executive Director, APVOFM	Non-Fed	1/7/2008	BLOCK 10n OF THE FORM AND CORRESPONDING INSTRUCTIONS--The second sentence of the instructions is confusing and contains an incorrect tense (i.e., "included" instead of "include").	The instructions for that section (now 10l) have been updated.	
11	Chris Lipsey Staff Accountant Grants Management Division Food & Nutrition Service, USDA	Fed	1/7/2008	The instructions to item 7 (Basis of Accounting) direct recipients to report "whether cash or accrual basis [of accounting] was used for recording transactions related to the award(s)." We found that language unclear. Does it mean reporting that the recipient maintains its internal accounting operations on the cash or accrual basis, or that the recipient prepared the FFR on the cash or accrual basis? Reporting on how the recipient maintains its internal accounts is not very informative unless the awarding agency knows the basis of accounting the recipient used in preparing the FFR; that is especially so if the awarding agency had directed the recipient to prepare the FFR according to one basis or the other. We recommend directing respondents to report the basis of accounting used to prepare the FFR.	Language has been added to this section requesting that the recipient note whether cash or accrual basis was used. **ACTION:** 1) Add "Specify whether a cash or accrual basis was used for recording transactions related to the award(s) and for preparing this FFR." 2) Delete Note from section.	
12	Merril Oliver, State of Maryland;Denise Francis, State of Texas; Gretchen Greiner, District of Columbia; Katie Hermosilla, National Grants Management Association; Adam Hughes, OMB Watch	Non-Fed	1/4/2008	for each instruction box, where appropriate, cite the specific OMB Circular requirement (e.g. A-102 §_.25 Program Income [Ref. Instruction Box 10n-q], etc.).	Thank you for the suggestion, which was considered by the workgroup. Since streamlining was a major objective in this effort, the workgroup did not agree that adding citations to the OMB circulars for each data element required would add significant clarity or value to the instructions.	
13	Alison Smith, Executive Director, APVOFM	Non-Fed	1/7/2008	FORM TITLE—We suggest that a more descriptive title be adopted to distinguish this document as one involving federal grants and cooperative agreements.	The team feels the title accurately describes the purpose of the form.	
14	Therese A. Kell, Manager Federal Funds Administration New Jersey Dept. of Environmental Protection	Non-Fed	1/7/2008	The "Public reporting burden*" statement be removed from the report. This information is contained in the Notice and should not be required on the form itself.	The Paperwork Reduction Act requires the burden statement on the collection of information.	
15	Therese A. Kell, Manager Federal Funds Administration New Jersey Dept. of Environmental Protection	Non-Fed	1/7/2008	The report be enlarged to fully utilize letter size paper. Due to the comprehensive data included in the FFR, it is understandable that the print and size of the boxes on the form was reduced to accommodate all of the information. However, the lines in Section 10 of the report are currently are too small to populate legibly, particularly for paper submission and printing of the report. Reports for large grants would be difficult to review and analyze. Every effort should be made to enlarge these lines.	We will attempt to enlarge the form to a standard 8 1/2" by 11" format for hard copy submitting.	
16	Therese A. Kell, Manager Federal Funds Administration New Jersey Dept. of Environmental Protection	Non-Fed	1/7/2008	Separating the "Federal Expenditure and Unobligated Balance" and "Recipient Share" sections by enlarging the initial line or by adding a thin dark line, similar to the current SF-269 Long form would make this important information stand out on the comprehensive report.	The form will be revised to help readability. **ACTION:** Insert thicker lines between each section.	

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17	Alison Smith, Executive Director, APVOFM	Non-Fed	1/7/2008	BLOCK 10j OF THE FORM AND CORRESPONDING INSTRUCTIONS—The second sentence of the instructions should be revised to insert the phrase “third party” between “allowable” and “in-kind” to make clear the distinction between goods or services received by the recipient from third parties at no charge and cash expenditures it makes using its own resources.	The section will be revised to clarify the form. **ACTION:** Add “third party” to language in 10j.	
18	Victoria Cook, Agency Grants Coordinator Minnesota Pollution Control Agency	Non-Fed	1/7/2008	The LVFC sends a download of this financial information to the EPA Financial Data Warehouse and this information becomes available for viewing by persons within Headquarters and Regional offices. Requiring this information on the new FFR is both redundant and burdensome.	The FFR will replace forms and methods currently used, not in addition to those currently used.	
19	Therese A. Kell, Manager Federal Funds Administration New Jersey Dept. of Environmental Protection	Non-Fed	1/7/2008	Requiring formal adjustments or additional amendments would be unnecessarily burdensome to grant recipients and Federal agencies as this information is not known until calculation of the final total grant-eligible costs which would be reported on the final FFR.	The FFR does not create any additional work. It is replacing forms already in existance. (SF 269 and SF 272). A revised FFR may be submitted if necessary.	
20	Amy L. Mowrey Grants Reporting Specialist Catholic Relief Services	Non-Fed	1/4/2008	Per USAID requirements, our external auditors group grants by CFDA number in order to identify the major programs that they will be auditing. Perhaps a field should be added to the FFR for CFDA number entry when reporting on individual grants.	This issue was discussed at length in 2003 and the team voted that it was not necessary, and now reaffirms that decision.	
21	Alison Smith, Executive Director, APVOFM	Non-Fed	1/7/2008	BLOCK 5 OF THE FORM—Inasmuch as the use of this block is not to be required and is for the convenience of the recipient, we suggest that it be deleted altogether as there is no need for any federal agency to collect it. Any information derived from use by the recipient and submission to the federal agency would have no practical utility to the federal government.	Many recipient organizations use that block for their internal tracking purposes.	
22	Alison Smith, Executive Director, APVOFM	Non-Fed	1/7/2008	PAPERWORK REDUCTION ACT—The discussion contained in that portion of the announcement concerning the information collection request is flawed. We believe that the elements contained in the required notice concerning paperwork burden fall far short of the standards imposed under 5 CFR 1320. We suggest:a) that the number of respondents will not be “1” but instead will number in the thousands. A more accurate number of the number of grantees to which the federal government awards direct grants and cooperative agreements should be readily available to OMB through use of the federal data bases maintained pursuant to the Single Audit Act and OMB Circular A-133 and to the Federal Fund Accountability and Transparency Act (The Coburn-Obama Act); b)that the number of responses per respondent will not be “1” but must be arrived at by calculating the number of awards that an organization must report about pursuant to the varying instructions of its federal awarding agencies (i.e. whether reports are submitted on separate awards versus multiple)	The burden estimate will be revised. We concur there was a problem, based on information from OMB we will revise the burden estimate.	
23	Amy L. Mowrey Grants Reporting Specialist Catholic Relief Services	Non-Fed	1/4/2008	USDA grants are the only ones CRS has received that aren't on the Payment Management System (PMS). Has there been any discussion of adding USDA to the PMS for 272 reporting and cash draw purposes?	It is at USDA's discretion about whether it wants to use PMS or another shared service provider approved by OMB.	
24	Michelle L. Tanley Financial Reporting Manager Land O' Lakes, Inc. International Development	Non-Fed	1/5/2008	Does this change 272a reporting on the Payment Management System thru the Division of Health and Human Services?	Yes, it will. But PMS has been participating in a pilot for lines A-C of the FFR and PMS will provide appropriate instructions and directions.	

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25	Therese A. Kell, Manager Federal Funds Administration New Jersey Dept. of Environmental Protection	Non-Fed	1/7/2008	According to the Notice, the Recipient information on the FFR is intended to mirror the approach used to account for Federal dollars. If this is the case, and the Recipient is required to reflect the match dollar amount in the grant award on line 10.i, "Total Recipient share required", then line 10.m should be changed to, "Unobligated balance of recipient funds." (See FFR Option 2 in the attachment). If the Preferred Option (see attachment) is what is intended for the final FFR and no formal amendment is required, the current wording on the FFR form can remain as it is.	The intent in this area is to capture the required match. Based on your comment, we will modify the area to clarify our intent. **ACTION:** Delete lines k and l in the report and instructions. Update instructions accordingly	
26	Chris Lipsey Staff Accountant Grants Management Division Food & Nutrition Service, USDA	Fed	1/7/2008	The instructions for items 10.b. (Cash Disbursements), 10.e. (Federal Share of Expenditures), 10.f. (Federal Share of Unliquidated Obligations), 10.j. (Recipient Share of Expenditures), and 10.k. (Recipient Share of Unliquidated Obligations) identify payments to (or due to) “subrecipients and subcontractors” as a component of cash disbursements, expenditures, or unliquidated obligations. OMB needs to substitute “contractors” for “subcontractors” in each of those statements. The immediate awardee of a contract awarded by a recipient is a prime contractor to the recipient, not a subcontractor. A recipient does not by-pass its prime contractor to engage in transactions with subcontractors. Indeed, a recipient has no procurement relationship with its contractor’s subcontractors, just as a Federal awarding agency has no Federal assistance relationship with the subrecipients of a primary recipient.	The form will be updated to clarify this distinction. **ACTION:** Change to "Subrecipients and contractors." throughout whole document	
27	Alison Smith, Executive Director, APVOFM	Non-Fed	1/7/2008	BLOCK 10f OF THE FORM AND CORRESPONDING INSTRUCTIONS—The instructions should be revised to substitute the word “disbursed” for the word “paid” in the second line in order to be more clear about the types of transactions involved.	The team feels "paid" is the correct term.	
28	Chris Lipsey Staff Accountant Grants Management Division Food & Nutrition Service, USDA	Fed	1/7/2008	The instructions to item 10.n. (Total Federal Program income Earned) end with a reference to “program income authorized to be used for the recipient’s share of program income.” OMB needs to substitute “program costs” for the final reference to “program income.”	The language for this item has been revised in response to another comment.	
29	Liz Saylor, WA State Department of Ecology	Non-Fed	1/3/2008	On the Federal Financial Report Attachment, the title of the third column in Section 5 should be “Cumulative Federal Cash Disbursements” instead of just “Cumulative Cash Disbursements”, to clarify that the amounts reported are the federal share activity only for the federal grant. This is clear in the instructions but it would be helpful to have it clearer on the form itself.	The attachment will be updated based on the comment. **ACTION:** Change "Cumulative Cash Disbursement" to Cumulative Federal Cash Disbursement" in the title of Block 5 on the attachment.	
30	Alison Smith, Executive Director, APVOFM	Non-Fed	1/7/2008	BLOCK 13 OF THE FORM—The certification included attempts to combine those used in the current Standard Forms 269/269A and 272 through use of the word “expenditures” in place of the words “outlays” and “disbursements.” Since that term has not routinely been used in the current reports and is not defined in the instructions, we suggest that the original terms be retained and that the text state, “outlays, disbursements, and unliquidated obligations” in order to be fully dispositive of the types of transactions upon which the report is based.	The certification statement has been revised. The definitions of the words will be available in a standard definitions document being developed. **ACTION:** Adopt the 424 certification statement. " By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalities. (U.S. Code, Title 218, Section 1001)"	
31	Chris Lipsey Staff Accountant Grants Management Division Food & Nutrition Service, USDA	Fed	1/7/2008	State and local governments use the governmental accounting model to control transactions in order to demonstrate compliance with their budgets. The spending side of the process begins with an appropriation enacted by the State legislature, city council, county board, etc. The appropriation is analogous to Federal Funds Authorized in the grant environment. The governmental unit encumbers budgeted funds by issuing purchase orders, awarding contracts, etc.; encumbrances in governmental accounting parallel the creation of obligations against Federal grants. Finally, encumbrances/obligations become expenditures when the transactions are brought to closure. That closure stage is where the cash vs. accrual dichotomy kicks in. If the governmental unit uses the accrual method of accounting, it elevates the encumbrance/obligation to an expenditure once the liability to pay has been created; the theory there is that the creation of a legal liability is the key event in the process and that the subsequent cash disbursement is just a formality.	The certification statement has been revised.	

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				If, on the other hand, the governmental unit accounts on the cash basis, the transaction remains at the encumbrance/obligation stage until the liability is eliminated by the disbursement of cash. The cash basis of accounting equates expenditure with cash disbursement. Accordingly: a. A recipient's grant-related transactions pass from Federal Funds Authorized, through encumbrances/obligations, to expenditures whether the recipient uses the cash or accrual method of accounting; and b. The cash vs. accrual dichotomy affects the recipient's financial reporting only at the expenditure stage. That is, it determines the timing of the recipient's conversion of a transaction from unliquidated obligation to expenditure. In this regard: (i) The response to Comment 48 and the related instructions to item 10.f. (Federal Share of Unliquidated Obligations) describe accrual-basis unliquidated obligations as "expenses that have been incurred but not yet recorded." That is incorrect. Obligations are recorded as obligations when they are created (that is, when the obligating event takes place) whether treated under the cash or accrual basis of accounting. (ii) The instructions to item 10.e. (Federal Share of Expenditures) say that cash advances to subrecipients and contractors are expenditures whether recorded and reported on the cash or accrual basis. In fact, such advances rise to the level of expenditures only if treated on the cash basis. Advances cannot be accrual basis expenditures because the recipient disburses cash to the payee (subrecipient or contractor) before the payee has established its ownership of the advanced cash by carrying out program requirements, delivering goods, or performing services. At that point, accordingly, the recipient still owns the advanced cash and will have no legal liability to shift ownership to the payee until the payee has "earned" it. These principles are correctly set out in the definitions of "obligations," "outlays" and "unliquidated obligations" in the A-102 Common Rule, A-110 (2 CFR Part 215), and the instructions to the SF-269 and SF-269A reports. The "muddies the water," and we fear that promulgating it may confuse recipients. Given the foregoing, we urge OMB to return to the definitions of expenditures/outlays, obligations, and unliquidated obligations currently in use.		
32	Chris Lipsey Staff Accountant Grants Management Division Food & Nutrition Service, USDA	Fed	1/7/2008	The response to Comment 28, the Note to the instructions on item 7, and the definition of "expenditures" in the instructions to items 10.e. (Federal Share of Expenditures) and 10.f. (Federal Share of Unliquidated Obligations) confuse cash basis vs. accrual basis accounting with the budgetary accounting model used by State and local governments and reflected in previous versions of the SF-269 report. Cash basis accounting calls for a business entity to record expenditures when it disburses cash to pay for the goods and services the expenditures represent. Under the accrual method, the business entity records expenditures when the vendor delivers the goods or performs the services. At that point, the business entity has a legally enforceable requirement to pay. Accountants call that requirement a liability.	The instructions have been clarified to reduce confusion and specify the type of data requested. **ACTION:** 1)In 10e remove "Expenditures are…" and replace with the definition from 2CFR part 15 (Draft version, page 26, Expenditures,) to explain what expenditures are under the two types of accounting. 2)Add sentence "Do not include program income expended in accordance with the deduction alternative, rebates, refunds, or other credits." 3)Move "Program income expended in accordance with the deduction alternative should be reported seperately on line 10o." to the end of the instructions for 10e, and place in parentheses. 4)To make 10f more clear, change outlay to expenditure.	
33	Therese A. Kell, Manager Federal Funds Administration New Jersey Dept. of Environmental Protection	Non-Fed	1/7/2008	There needs to be clarification on what line 10.i and 10.m are intended to reflect and where the information should come from for a final FFR. A grant award document typically has a dollar amount for the match and a matching percentage. The instructions for line 10.j, Recipient Share of Expenditures state, "Note: On the final report this line should be equal to or greater than the amount on Line 10i.", the Total Recipient Share Required. This implies that the Recipient Share required dollar amount in the grant award must be reduced on the FFR. The Notice contains references to adjustments prior to or during closeout to reconcile differences between actual cost sharing amounts and the amount required by the Federal agency. This could easily be done based on the percentages contained in the Federal grant award. (See FFR Preferred Option in the attachment).	The instructions merely remind the awardee that for a final FFR the recipient share provided must be equal to or greater than that required.	

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34	Alison Smith, Executive Director, APVOFM	Non-Fed	1/7/2008	BLOCK 10b OF THE FORM AND CORRESPONDING INSTRUCTIONS—The instructions should provide a discussion of how to handle adjustments from prior periods that could result from **cash** recoveries made by the reporting entity such as from advances to subrecipients or payments to contractors. The instructions for Block 10j allude to some forms of applicable credits but we suggest that those are possibly different from this adjustment, particularly for an organization that uses an accrual basis of accounting.	Line 10c requires an explanation for "other reasons for the excess cash." Cash adjustments are implicitly included on Line 10b and explanation may be made on Line 12.	
35	Alison Smith, Executive Director, APVOFM	Non-Fed	1/7/2008	BLOCK 10c OF THE FORM AND CORRESPONDING INSTRUCTIONS—The instructions should be revised to include the actual cash management requirement of OMB Circular A-102's common rule (Sections ___.20 and .21) and OMB Circular A-110 (2 CFR 215.21 and 22). The sentence "The recipient shall minimize the time elapsing between transfer of funds to the recipient from the U.S. Treasury and the issuance or redemption of checks, warrants, or payments by other means for program purposes by the recipient." should precede the discussion of the possible need for an explanation concerning a cash balance exceeding three business days.	No change is needed. The addition of the language from A-110 may be more confusing.	
36	Laura Travis Senior Advisor – Accounting and Finance National Democratic Institute for International Affairs	Non-Fed	1/7/2008	The instructions for line 10c should be reworded so it reflects the cash management requirements of the applicable OMB Circular for Uniform Administrative Requirements. (Our organization is bound by OMB A-110 "Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations"). The sentence in the instructions for line 10c states "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." This sentence should be preceded or replaced by an excerpt from the existing federal regulation (e.g. A-110) which states "the recipient shall minimize the time elapsing between transfer of funds to the recipient from the U.S. Treasury and the issuance or redemption of checks, warrants, or payments by other means for program purposes by the recipient."	No change is needed. The addition of the language from A-110 may be more confusing.	
37	Alison Smith, Executive Director, APVOFM	Non-Fed	1/7/2008	RECONCILIATION—We suggest that the instructions be embellished to make clear to awarding agency report users that amounts shown on the portions of the report related to federal cash disbursements (Block 10b) will not necessarily be the same as those identified as the federal share of expenditures (Block 10e) until the conclusion of the project, program, or award period.	The instructions have been updated to note the point made in the comment. **ACTION:** To note at beginning of instructions, add "Note: For single reporting, 10(b) and 10(e) may not be the same until the final report."	
38	Alison Smith, Executive Director, APVOFM	Non-Fed	1/7/2008	BLOCK 10i OF THE FORM AND CORRESPONDING INSTRUCTIONS—The instructions should be revised to not only permit but require the recipient to report cost sharing in excess of the amount required in the grant award. Disclosure of such "over matching" may ultimately be very important in cases where some costs contained in the matching/cost share are subsequently questioned. Such reporting will also provide federal agencies with valuable information concerning the degree to which non-federal resources are being leveraged.	Line 10j allows for excess match expenditures to be reported. Agencies can require excess match reporting in Line 10j if they so choose.	
39	Laura Travis Senior Advisor – Accounting and Finance National Democratic Institute for International Affairs	Non-Fed	1/7/2008	Comment 35 discussed subrecipient/subcontractor advances and confirmed that a separate line for such advances was not included on the FFR and that subrecipient/subcontractor advances will be included in total disbursements without detailing specific types of expenses. It is very common for international organizations to advance funds to overseas field offices and to have all or some of the advances outstanding at the end of a reporting period. We believe the instructions should be clarified to address the treatment of such advances (i.e. should such advances be reported in the same way as subrecipient advances, part of line 10e?)	Agency-specific instructions may be included by the awarding agency. Excess cash described by the commentor should be included in Line 12, Remarks.	
40	Jane O'Clair Accountant The Research Foundation of SUNY	Non-Fed	12/14/2007	I notice on the new FFR form there is no box for an opening cash balance (equivalent to box 1 on the current 272 form). Without an opening balance how can we possibly be reporting a correct ending cash balance position (box 10C on the new form) if the agency opts to do reporting on an interim basis? It is my understanding that it will be up to each agency's discretion the frequency of reporting.	The form collects cumulative data, therefore an opening balance is not necessary.	The opening balance box should be included on the form.

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41	Victoria Cook, Agency Grants Coordinator Minnesota Pollution Control Agency	Non-Fed	1/7/2008	We question the need for the information contained on the FFR regarding cash flow. The information is available electronically to the awarding federal agency. For example, the Environmental Protection Agency (EPA) is able to monitor cash advanced to States for each awarded grant through use of Automated Standard Application for Payments (ASAP). At this time all states receiving grant funds are enrolled in ASAP and complete their grant related banking with the Las Vegas Finance Center (LVFC). This is in alignment with the President's management Agenda and Financial Management Line of Business for electronic banking.	The purpose of the form is to compare drawdowns with expenditures. The awarding agency obtains expenditure and/or obligation information from the submission by recipients of this completed form. Many systems can prepopulate drawdown information from their own records, but recipients need to supply expenditure/obligation information via this form.	
42	Terry Hurst Deputy Assistant Secretary for Grants Office of the Assistant Secretary for Resources and Technology	Fed	1/7/2008	Accrual and Cash Methodologies. The potential requirement that awarding agencies can demand submission of cash disbursement information from an accrual-based institution and vice versa will cause an enormous burden on some grantees.	The team removed the "Note" in the instruction for box 7. Basis of Accounting to avoid confusion. **ACTION:** Remove "note" in section 7. Basis of Accounting.	
43	Terry Hurst Deputy Assistant Secretary for Grants Office of the Assistant Secretary for Resources and Technology	Fed	1/7/2008	Cumulative Reporting. The modification to remove the "This Period" and "Previously Reported" columns should be reversed. The data provided in these columns would be necessary for reconciliation and losing this tool for gauging the accuracy of reporting may result in errors on the subsequently issued notices of award pertinent to carryover or offset. These errors will result in more staff time and costs in issuing corrected notices of award.	The intention of having one column was to reduce the reporting burden on the grant recipient as much as possible. By requesting fewer data elements, the report reduces the potential for a grantee to make an error.	The two columns should be included on the form. This will act as a failsafe to catch incorrectly entered data.
44	Laura Travis Senior Advisor – Accounting and Finance National Democratic Institute for International Affairs	Non-Fed	1/7/2008	The response to Comment 22 (and various other comments) refers to the fact that the FFR has been modified to only collect cumulative totals; the "Previously Reported" and "Current Period" columns have been eliminated. It further states that by requiring only cumulative totals, this will allow the FFR to highlight activities that took place during the reporting period and facilitate the calculation of cash on hand. We believe that this change results in the opposite affect. Without, at a minimum, "Previously Reported" figures, it is not possible to determine the activity during the reporting period without also looking at the prior period report. While it is certainly easier for the preparer of the report to provide cumulative information only, it is more efficient and useful for a reviewer and user of the report to include "Previously Reported" (and possibly "Current Period" information) on the FFR so that the activity during the reporting period is clear. Also, since periodic narrative reporting is done on a "current period" basis, it would be useful to have the narrative and financial repo maintain some type of cohesion.	The intention of having one column was to reduce the reporting burden on the grant reciepient as much as possible.	The two columns should be included on the form. This will act as a failsafe to catch incorrectly entered data.
45	Michelle L. Tanley Financial Reporting Manager Land O' Lakes, Inc. International Development	Non-Fed	1/5/2008	Will there be a transition period where organizations will have time to change from the old reporting formats to the new ones?	Yes, there will be a transition period.	
46	Therese A. Kell, Manager Federal Funds Administration New Jersey Dept. of Environmental Protection	Non-Fed	1/7/2008	The initiative to create and submit electronic forms online must take these factors into consideration to reduce the reporting burden and improve efficiency. The electronic forms must be able to be saved and printed prior to submission. There should be functionality allowing the grantee users to create templates for each Federal agency and grant that can be saved, printed and reused to avoid duplicative keying of the information. Storing lines of information in a screen dropdown would still require additional effort and would not be a preferred option. The templates could be saved on the grantee's computer system to avoid any data storage issues. The size of the report boxes and information for the online version still needs to be large enough for legibility and ease of analysis. In addition, the printed versions of the electronic reports need to be "printer friendly."	Good point, this option should be vetted through agency electronic systems. If deemed appropriate by agency electronic systems this could be tested prior to full implementation.	

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47	Laura Travis Senior Advisor – Accounting and Finance National Democratic Institute for International Affairs	Non-Fed	1/7/2008	Comment 25 discussed the requirement that the recipient submit the original and no more than two copies of the FFR. Since many organizations submit the current SF 269 in excel format to multiple funder email addresses, could the statement be changed from, "The Federal agency shall request that the recipient submit the original and not more than two copies of the FFR" to, "The Federal agency shall request that a recipient submit the original and not more than two copies of a hard copy submission. When using an electronic submission such as a spreadsheet file via email, the Federal agency can require that the recipient submit the FFR to up to 3 email addresses".	The team chose to remove reporting requirement 4 from the Introductory Instructions.	
48	Terry Hurst Deputy Assistant Secretary for Grants Office of the Assistant Secretary for Resources and Technology	Fed	1/7/2008	Single Agency Receipt Point. The requirement under "Report Submissions" that "[r]ecipients *will be* instructed by Federal agencies to submit the Federal Financial Report FFR to a single location within the agency" (emphasis added) should be amended to reflect that a single agency receipt point is encouraged, but not required.	This instruction was added to reduce the burden on the recipients, and was in direct response to many complaints made by the grantee community during the launch of PL 106/107. The team has modified the form to allow an additional submission point for agencies using an automated payments reporting system. **ACTION:** Add "except when an automated payment management reporting system is utilized. In this case, a second submission location may be required by the agency." to reporting submission 1, after "single location".	
49	Alison Smith, Executive Director, APVOFM	Non-Fed	1/7/2008	REPORT SUBMISSIONS—We suggest that problems associated with the need for multiple submissions which you attempt to preclude here may arise under the consolidated report because the federal awarding agency may not be operating its own payment system and is instead relying on a cross-serving arrangement with another agency. We suggest that Instruction 1 under this heading be revised to specifically preclude federal agencies from requiring submission of the report to more than one location and that they be instructed to work out information sharing arrangements among themselves rather than require grantees to submit to multiple locations. Our members' experiences have demonstrated that some grantor agencies, particularly those with overseas installations, require submissions to multiple locations because they have not sufficiently worked out the types of information sharing arrangements needed.	The form requires a single submission location, except in cases in which the agency uses an automated payment reporting system. See reponse to 48., above.	
50	Amy L. Mowrey Grants Reporting Specialist Catholic Relief Services	Non-Fed	1/4/2008	Multiple grant reporting and cash-on-hand information exactly duplicates data provided by CRS on the quarterly electronic SF 272. (A similar comment was sent in previously by another respondent, but we think it bears repeating.)	The electronic SF 272 wil be replaced by the FFR.	
51	Chris Lipsey Staff Accountant Grants Management Division Food & Nutrition Service, USDA	Fed	1/7/2008	In Section IV of the Federal Register, it states that agencies must determine the earliest practical time that the recipients will transition to the FFR, but it will be on or before September 30, 2008. It would be helpful if it could be clarify if reports<u>for the period ending September 30, 2008</u> would be accepted in the current format or if reports submitted on or after that date would be subject to the new FFR. As the end of the federal fiscal year, September 30, 2008, is a common reporting period for many recipients.	The language on FFR implementation stated in the draft FRN has been revised as follows: As soon as possible after October 1st, 2008, and no later than October 1st, 2009, each agency must transition from the SF-269, SF-269A, SF-272, and SF-272A to the FFR, by requiring recipients to use the FFR for all financial reports submitted after the date it makes the transition. In making the transition, an agency would incorporate the requirement to use the FFR into terms and conditions of new and ongoing grant and cooperative agreement awards, State plans, and/or program regulations that specify financial reporting requirements.	Agencies currently using electronic reporting systems will not be able to successfully implement the form by the proposed date. It may require them to return to paper based processes unless the date is changed.

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52	Chris Lipsey Staff Accountant Grants Management Division Food & Nutrition Service, USDA	Fed	1/7/2008	With the elimination of columns I and II, we will be able to gauge a recipient's activity of the current reporting period only by computing the incremental activity since our receipt of the last report. That is, we will need to subtract the cumulative figures reported for the previous reporting period from the cumulative figures currently reported. This will require re-tooling of our agency's automated reporting system. Since projects like that take time, we earnestly urge OMB not to mandate use of the new form until agencies have had a reasonable amount of time to re-tool and explain the new FFR to their recipients. We could not hope to accomplish this before the start of Fiscal Year 2009 (October 1, 2008) at the very earliest.	The language on FFR implementation stated in the draft FRN has been revised as follows: As soon as possible after October 1st, 2008, and no later than October 1st, 2009, each agency must transition from the SF-269, SF-269A, SF-272, and SF-272A to the FFR, by requiring recipients to use the FFR for all financial reports submitted after the date it makes the transition. In making the transition, an agency would incorporate the requirement to use the FFR into terms and conditions of new and ongoing grant and cooperative agreement awards, State plans, and/or program regulations that specify financial reporting requirements.	Agencies currently using electronic reporting systems will not be able to successfully implement the form by the proposed date. It may require them to return to paper based processes unless the date is changed.
53	Michelle L. Tanley Financial Reporting Manager Land O' Lakes, Inc. International Development	Non-Fed	1/5/2008	The only concern I have is when the revised forms go into effect, is whether or not the ability to complete the 272a and 269a in an electronic format. Land O' Lakes has a system in which the 269a report is generated in pdf and it can be sent electronically. Currently we do all reporting on 272a on the Division of Health and Human Services payment management system which generates a report for us to use and send to the various missions as a pdf file. What electronic abilities will be available when the consolidate format of the 269a and 272a goes into effect? Will there be on-line submission capabilities?	It is the intention that the FFR will be made available electronically through agency grant systems and/or PMS at some point in the future.	
54	Therese A. Kell, Manager Federal Funds Administration New Jersey Dept. of Environmental Protection	Non-Fed	1/7/2008	The Department supports online electronic submission of the FFR. Until that capability can be developed, the FFR should be made available electronically to grant recipients to allow data to be entered on the form, saved locally, and printed prior to submission to the Federal agency. Previously, various entities individually developed Word Perfect, Word, or Excel versions of the forms for this purpose, a time consuming process. Typically, pdf files cannot be saved locally, however, the Internal Revenue Service has made this capability available for the preparation, saving locally, and printing purposes for IRS forms. Recognizing that grantees have different software, this may be the preferred solution. This capability must be in place and provided to grant recipients prior to implementation of the FFR, currently scheduled for September 30, 2008. It would allow grantees to generate grantee-specific templates locally for each Federal grantor and in the case of annual or multi-year grants, for each grant. This would facilitate the transition to the FFR and eliminate the need to re-enter information that does not change. NJDEP currently ha in Word and Excel.	It is the intention that the FFR will be made available electronically through agency grant systems and/or PMS at some point in the future.	
55	Terry Hurst Deputy Assistant Secretary for Grants Office of the Assistant Secretary for Resources and Technology	Fed	1/7/2008	Lack of Electronic System(s). Requiring the adoption of the FFR prior to the development of implementing electronic systems would have profound effects upon awarding agencies' business practices. Required adoption and implementation of the FFR should be postponed until the FFR in its final format is automated.	There is a team developing guidance to help agencies electronically implement the form.	
56	Victoria Cook, Agency Grants Coordinator Minnesota Pollution Control Agency	Non-Fed	1/7/2008	It does not appear that reporting on the form for multiple grants was well thought out. Single grants had to provide much more detail than multiple grants. Specific examples follow. A) Area 10, Transactions. According to the instructions for Lines 10 a – c, these areas are to be completed for a single or multiple grants. If completed for multiple grants, the cumulative amounts from the Federal Financial Report Attachment should be used. Line a is for Cash Receipts, Line b is for Cash Disbursements and Line c is for Cash on Hand. Line c reflects Cash Receipts minus Cash Disbursement. The problem lies in that there is no place on the FFR Attachment to record Cash Receipts. In order to have that information, it would have to be listed on a separate sheet and then summarized for the cumulative total on Line a. Adding a column for this on the FFR Attachment, would easily fix this problem. As we read the instructions, the FFR attachment appears to be just a supplement page to capture expenditures broken down by individual grants.	a) The SF-272A does not request Cash Reciepts and we do not feel it would be useful for the FFR to request this as the grantee is reporting on multiple awards. b)A separate FFR must be completed for each award when the financial status (Lines 10d through 10q (now 10o)) for more than one award is requested by the agency. C) Once the FFR is effectuated, agency guidance on submitting the FFR will be issued on a program or grant basis, in the reporting requirements.	

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				We will still have to submit other supplemental information when we report on multiple grants. B) Area 10, Transactions. According to the instructions for Lines d – q, these sections do not need to be completed if reporting on multiple awards. It then appears that if we want to use the form for multiple awards, we only have to provide 1/3 of the detail that is required if using the form for a single award. If this information is necessary, why would it not be for multiple awards? C) Area 10, Transactions, Lines a – q and Area 11, Indirect Expenses. The instructions for these sections state either use Lines as specified by Federal Agency or if required by the awarding agency. Will these very specific instructions be placed in the Award Conditions for each grant along with the reporting frequency and other items? Information required is not currently spelled out in any current award.		
57	Amy L. Mowrey Grants Reporting Specialist Catholic Relief Services	Non-Fed	1/4/2008	Concerning the FFR's adaptability to reporting expenditures for multiple grants on one form, we would like an idea as to how the grouping of multiple grants might occur. Is it likely that a single USG division - FFP, for example - would require one quarterly FFR for all its grants? Or might the grouping be by geographic region? For a large organization such as CRS, placing grants into numerous and varied categories for expenditure and cash reporting could be burdensome.	CRS is likely to be required to file the FFR as follows: (1) on a quarterly basis for all of their awards for cash management purposes, filling out lines 10a-c and the FFR attachment; and (2) as a final report for each individual award, due within 90 days after the award period ending date, filling out lines 10d-q (now 10d-o) and 11. It is unlikely the FFR will impact the reporting requirements for the programs.	
58	Amy L. Mowrey Grants Reporting Specialist Catholic Relief Services	Non-Fed	1/4/2008	Is it likely that agreements within a single division would have consistent reporting requirements? In other words, is it possible that one State Department award would require a single FFR, whereas other State Department awards would require a combined FFR? Is it possible that requirements for grants within divisions could overlap, thereby creating the need for duplicate reporting on one grant - both in a single FFR and as a component of a multi-grant FFR? Again, categorization could be burdensome.	Yes, it is likely that agreements within a single division would have consistent reporting requirements. The majority of federal awards will require reporting on cash management, so in the majority of instances, a multi-grant FFR will be required on a quarterly basis. Federal agencies will not request overlapping reports. See also response to previous question.	
59	Terry Hurst Deputy Assistant Secretary for Grants Office of the Assistant Secretary for Resources and Technology	Fed	1/7/2008	Consolidation and Dual Reporting. A combined reporting form that provides separate, selective instructions that require the user to fill out only certain sections or data elements of the form creates an increased level of complexity that will likely result in an increased error rate.	Actually, we may find the reverse to be true. With fewer data elements being filled in, the result may be fewer errors.	
60	Terry Hurst Deputy Assistant Secretary for Grants Office of the Assistant Secretary for Resources and Technology	Fed	1/7/2008	Attachment, Multi-grant Reporting. The Attachment could cause much additional confusion for the preparers as well as those trying to read the results of the report. Much training would need to be provided to ensure that it would be filled out correctly. The fact that the attachment will contain multiple grants, and the grantee will be reporting on these grants which are at different stages in their project period may confuse respondents. If and when this data is collected in a well-configured electronic system, it might work, but this will be a very difficult transition for agencies and for grantees. Small recipients, territories, and tribal governments will require much outreach and training, for which there are limited resources.	The multi-grant reporting will be exactly the same as it is now. The three columns on the FFR Attachment are the same as those on the existing SF 272A which has been in use for many years, therefore we do not foresee a difficult transition or need for new outreach and training. In fact, the FFR Attachment requests less data than the existing SF 272A, so less information will be collected, thereby reducing the time to complete and the burden.	
61	Amy L. Mowrey Grants Reporting Specialist Catholic Relief Services	Non-Fed	1/4/2008	Very few of CRS' current grants require individual SF 272 reporting. All of our USAID grants are grouped under one account number in the Payment Management System, and we request draws from our USAID letter of credit based on our cash position as a whole. With the new combination form, isn't it more likely that grant agreements would stipulate that the entire FFR must be completed, thereby adding a significant burden? CRS currently submits approximately 115 SF 269s per quarter. If we were required to report cash position (FFR lines a through c) on an individual grant basis, we estimate a minimum additional burden of 60 hours per quarter.	The intent of the form is not to modify the current reporting requirements of the agencies.	

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62	Alison Smith, Executive Director, APVOFM	Non-Fed	1/7/2008	BLOCK 10d OF THE FORM AND CORRESPONDING INSTRUCTIONS—The instructions should make clear that the amount shown in the block represents that which has actually been **obligated** by the federal agency to the recipient since federal agencies frequently identify amounts that have been programmatically approved or authorized for multi-year projects but which are incrementally funded through agency obligation actions.	This is the same term that is used on the existing financial status report and has not presented confusion previously. Grantees use "obligated" to mean something different. It would be more confusing for the grantee to see obligated than authorized.	
63	Laura Travis Senior Advisor – Accounting and Finance National Democratic Institute for International Affairs	Non-Fed	1/7/2008	Line 10d of the FFR asks for "total federal funds authorized". Since the term "authorized" is not defined in the federal regulations, would the use of consistent grant terminology such as "federal funds obligated" be more appropriate?	This is the same term that is used on the existing financial status report and has not presented confusion previously. It would be more confusing for the grantee to see obligated than authorized.	
64	Hector Buitrago, Centers for Disease Control and Prevention	Fed	1/24/2008	The de-obligation and obligation of funds on multiyear grants is one of the causes of extra work for the grant specialists and confusion on the accounting system. These actions must use only for major grant amendments: i.e.; Change of the scope of work, termination or performance issues, etc.	We agree that such a practice can be difficult and complex. Deobligations and reobligations are done for different reasons.	
65	ANTHONY DE CRAPPEO, President Council on Governmental Relations	Non-Fed	1/4/2008	Our concern is highlighted in a number of large and complex programs sponsored by the National Institutes of Health (e.g., U01, P01, UL1, T32). Most of these programs do not have automatic carryover authority and they frequently involve subagreements to collaborating institutions. The financial close-out process for these awards is substantial due to multiple departments, faculty and collaborators at subrecipient institutions. Reducing the time that an institution is provided to liquidate obligations, obtain final invoices from subrecipients, and compile the report may require the grantee to use incomplete and/or estimated amounts in order to meet the deadline. The accuracy of requested carryover amounts for the projects and the frequency of revised report submissions would also be directly affected when reported expenditures are prepared in a hurried manner. While we support sound fiscal management of federal funds, we believe a reduction in the deadline to 45 days for an annual FFR report is not a prudent course of action.	There was an error in the FRN dated 12/7/2007, on page 69251 . Number 2 under "Reporting Requirements" should have stated "Quarterly and semi-annual interim reports are due 30 days after the reporting period, and annual interim reports are due 90 days after the reporting period. Final reports are due no later than 90 days after the project or grant period end date." The period remains at 90 days.	
66	Joseph M. Gindhart Director, Sponsored Projects Accounting Washington University	Non-Fed	1/7/2008	The revised instructions require that an annual FFR is due within 45 days of the grant period end date, compared to the current 90 requirement stated in OMB Circular A-110. WU receives considerable federal research funding and a number of our large and complex projects sponsored by the National Institutes of Health (e.g., award types: U01, P01, UL1, T-32...) require an annual financial report. Additionally, most of these projects do not have automatic carryover authority and they frequently involve subagreements to collaborating institutions. The financial close-out process for these awards is substantial due to the project's multiple components/departments, faculty and collaborators at subrecipient institutions. Reducing the period that the grantee/sub-grantee is provided to liquidate obligations, obtain final invoices from subrecipients and compile the report may require the institution to use incomplete and/or estimated amounts in order to meet the 45 day deadline. The accuracy of requested carryover amounts for the projects and the frequency of revised report submissions would also be directly affected when reported expenditures are prepared in a rushed manner. Again, WU supports federal fiscal management initiatives, but we maintain that a reduction in the deadline for an annual FFR report will not contribute to the quality of that financial data. Accordingly, we urge you to develop new FFR Instructions in a manner that recognizes these complexities.	There was an error in the FRN dated 12/7/2007, on page 69251 . Number 2 under "Reporting Requirements" should have stated "Quarterly and semi-annual interim reports are due 30 days after the reporting period, and annual interim reports are due 90 days after the reporting period. Final reports are due no later than 90 days after the project or grant period end date." The period remains at 90 days.	

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67	Therese A. Kell, Manager Federal Funds Administration New Jersey Dept. of Environmental Protection	Non-Fed	1/7/2008	The reporting due date for annual reports has been reduced from 90 days after the end of the reporting period to only 45 days. This is not adequate time for the preparation and submission of accurate data for this important financial report. Cutting the timeframe in half presents a significant burden on grant recipients to generate, analyze, review and report on complex grants. The availability of the data, the importance of thorough review and analysis, reporting volume, staffing constraints, and daily workload are critical factors impacting the submission of accurate reports. In some cases, it is difficult to meet the 90 day deadline. While, extensions may be approved by the Federal agency upon request, a 45 day deadline is unrealistic. We request that 90 days continue to be provided for the submission of an annual FFR.	There was an error in the FRN dated 12/7/2007, on page 69251 . Number 2 under "Reporting Requirements" should have stated "Quarterly and semi-annual interim reports are due 30 days after the reporting period, and annual interim reports are due 90 days after the reporting period. Final reports are due no later than 90 days after the project or grant period end date." The period remains at 90 days.	
68	Victoria Cook, Agency Grants Coordinator Minnesota Pollution Control Agency	Non-Fed	1/7/2008	The reduction of the time period that reports are due from 90 down to 45 days is burdensome and will cause undue hardship to many states. Is cutting the time period in half necessary?	There was an error in the FRN dated 12/7/2007, on page 69251 . Number 2 under "Reporting Requirements" should have stated "Quarterly and semi-annual interim reports are due 30 days after the reporting period, and annual interim reports are due 90 days after the reporting period. Final reports are due no later than 90 days after the project or grant period end date." The period remains at 90 days.	
69	Laura Travis Senior Advisor – Accounting and Finance National Democratic Institute for International Affairs	Non-Fed	1/7/2008	It would be helpful if the FFR had a box to indicate for what **period** the form is being completed -- quarterly, semi-annually, annually, etc. Or perhaps Box 9 could be amended to read,"For the (input report period) _ ending _ (input reporting period end date) Or for example "For the Quarter ending September 30, 2008"	The form has been updated based on the comment. **Action:** 1)Change title to "Report Type". 2)Change box 6 to have check boxes for Quarterly, Semi-annual, Annual, or Final. Title box 6: Report type. 3)Change instructions, Delete the second sentence.	
70	Therese A. Kell, Manager Federal Funds Administration New Jersey Dept. of Environmental Protection	Non-Fed	1/7/2008	On the proposed FFR, line 10.i is for the "Total Recipient share required" which is used to calculate line 10.m, the "Remaining Recipient share to be provided." For an interim FFR, this information would be useful in correlation with the Federal information reported. However, for a final FFR, in the event that there are insufficient total expenditures to fully earn all of the Federal funds authorized in a grant, there is no "Remaining Recipient share to be provided." The shares are based on the percentage of Federal and Recipient funding applied to total costs.	The instructions for line 10(i) prohibit any excess match requirement. If match varies with total cost, the final report would be revised to demonstrate in line 10(j) that the match was achieved, and that there is no (0) "remaining recipient share to be provided," line 10 m (now 10k).	
71	Liz Saylor, WA State Department of Ecology	Non-Fed	1/3/2008	Section 11 of the Federal Financial Report should allow reporting of multiple Rate and Base fields and the period covered by each. Example: A grant may require annual, rather than quarterly reporting for its October 1 through September 30 grant period (or even just one final report for a multi-year grant). State agencies generally negotiate their indirect rates annually, for a July 1 through June 30 state fiscal year. Please ensure that the form allows accurate reporting of the indirect rates and base amounts that were in effect during each portion of the grant reporting period.	The SF 269 Financial Status Report currently in use does not contain space to report on multiple rates and bases. The FFR workgroup decided to retain the same format for the FFR due to space limitations. If a recipient has multiple rates in effect during the reporting period, they can attach to the FFR a breakdown of rates, bases and amounts on a separate page.	

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72	Chris Lipsey Staff Accountant Grants Management Division Food & Nutrition Service, USDA	Fed	1/7/2008	We found the response to Comment 60 and its expression in the instructions to item 11.b. (Indirect Expense - Rate) unresponsive to the comment. The commenter expressed concern that the report period may not coincide with the period that a single indirect cost rate agreement is in effect. For example, the grant periods for most of our agency's grants coincide with the Federal fiscal year, while the State agencies that comprise most of the eligible population may have indirect cost rate agreements covering their own fiscal years (generally running from July 1st through June 30th). Thus, a Federal grant period frequently straddles the effective lives of two indirect cost rate agreements. We suggest that item 11 provide space for reporting two rates and the periods that they are in effect.	The SF 269 Financial Status Report currently in use does not contain space to report on multiple rates and bases. The FFR workgroup decided to retain the same format for the FFR due to space limitations. If a recipient has multiple rates in effect during the reporting period, they can attach to the FFR a breakdown of rates, bases and amounts on a separate page.	
73	Laura Travis Senior Advisor – Accounting and Finance National Democratic Institute for International Affairs	Non-Fed	1/7/2008	The instructions for Lines 11a, 1b, and 11c concerning Indirect Costs indicate that the Base, Total Amount, and Federal Share should be for the reporting period. This appears to be inconsistent with other information in the FFR which is cumulative. While it seems practical to provide indirect cost information on a current period basis, it would be helpful to confirm or point out in the instructions this important timing difference.	Indirect costs totals to be entered on FFR are meant to to be cumulative, as are all other line items.	
74	Hector Buitrago, Centers for Disease Control and Prevention	Fed	1/24/2008	On the multiyear grant budget and project periods, the FFR reporting must be cumulative. The carryover figure has caused confusion on the grant community that needs to be resolved now. The consolidation of the Object Class Categories on multiyear grants, allow the grantee to spend the federal funds on a cumulative mode and to receive only supplemental funds to complete the funds for the future years. The carryover figure must be use only for the continual annual program grants. The prior grant must be closeout and issue a new grant including the un-obligated funds (carryover) from the previous grant.	The use of calendar quarter reporting period end dates was to promote standardization and reporting consistency across all federal grant programs.	Recommend allowing annual reports for multi-year awards to be submitted 90 days after the budget period. Proposed language: Reporting requirements section, 2) Quarterly and semi-annual interim reports shall be submitted no later than 30 days after the end of each reporting period. The quarterly and semi-annual interim reporting period end dates shall be: 3/31, 6/30, 9/30, or 12/31. Annual reports shall be submitted no later than 90 days after the end of each reporting period. The annual reporting period end dates shall be: 3/31, 6/30, 9/30, or 12/31 or the budget period end date, as required. Final reports shall be submitted no later than 90 days after the project or grant period end date.
75	Terry Hurst Deputy Assistant Secretary for Grants Office of the Assistant Secretary for Resources and Technology	Fed	1/7/2008	Proposed Financial Status Reporting and Submission Limitations. OG requests that the requirement limiting interim reporting period end dates to 3/31, 6/30, 9/30, or 12/31 be removed. At a minimum, awarding agencies should be able to require up to quarterly submissions of FFR financial status data with reporting periods based on the actual award cycle (not the calendar year). In addition, agencies should be able to require up to quarterly reporting of the cash management data based on the four dates currently proposed by OMB. Annual end-of-the-budget-period financial status data is necessary for incrementally funded awards so that awarding agencies can identify and track unobligated balances and determine whether to offset future awards or to permit carryover of any or all of the unobligated balances. Absent this change HHS awarding agencies would be required to realign their portfolios of grant awards so that all current and future awards have budget periods that start on 4/1 or 7/1. Such a realignment is not plausible, nor desirable from the awarding agency or grantee perspective.	The use of calendar quarter reporting period end dates was to promote standardization and reporting consistency across all federal grant programs.	See reponse to 74., above.

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76	Terry Hurst Deputy Assistant Secretary for Grants Office of the Assistant Secretary for Resources and Technology	Fed	1/7/2008	The proposed quarterly FFR reporting periods may add to the confusion for the many awardees that have start dates throughout the year. Inaccurate reporting of unobligated funds by the grantee could result which then could present problems in making funding decisions (if offsets are to be utilized) or making decisions on requests from the grantee to carryover funds.	The use of calendar quarter reporting period end dates was to promote standardization and reporting consistency across all federal grant programs.	See reponse to 74., above.
77	Hector Buitrago, Centers for Disease Control and Prevention	Fed	1/24/2008	The reporting periods must be open to each Agency. The Terms and Conditions of the grant award will mandate the reporting frequency dates and timelines: (Quarterly, Semiannual or Annual) these are consider interim FFRs. In addition, it will be a final FFR at the end of the budget and project periods. (Please make it simple and do not complicate again the process, this is the heart of the streamline process).	The use of calendar quarter reporting period end dates was to promote standardization and reporting consistency across all federal grant programs.	See reponse to 74., above.
78	Hector Buitrago, Centers for Disease Control and Prevention	Fed	1/24/2008	In reference to the request a class deviation from the OMB (and OGPOG). It will be not necessary because the new FFR allow the agencies to have flexibility to identify prior to or at time of award, the data elements that recipients must complete, the reporting frequency, the periods covered by each report, the dates that the reports are due, and the locations to which the reports are to be submitted.	Thank you for the comment.	
79	Hector Buitrago, Centers for Disease Control and Prevention	Fed	1/24/2008	We need to be preparing for the Electronic data submission. Electronic Information Exchange Network is the futuristic streamline of the government.	Several agencies have designed their grants systems to accommodate the FFR. Two of these agencies have systems piloting the FFR. All agencies will eventually be using an electronic system once migration to Consortia is complete, under the GMLOB initiative.	
80	Terry Hurst Deputy Assistant Secretary for Grants Office of the Assistant Secretary for Resources and Technology	Fed	1/7/2008	Review/Approval of Existing Program-Specific Forms. OMB's response to comment 20 states "the use of new or existing agency-specific or program-specific financial reports will require approval by OMB." One HHS awarding agency requests a clarification whether this OMB review and approval process applies to a currently OMB-approved *supplementary* financial form, or is the re-review limited to current program-specific-forms that are used *in lieu* of the SF-269 and/or SF-272?	To use SF-269, SF-269A, SF-272, SF-272A instead of the FFR and/or supplementary financial form after the FFR has been implemented, the agency must receive clearance from OMB regardless of prior approval. Refer back to comment 20 in the 12/7/07 FRN.	
81	Ray Burzichelli, Federal Funds Mgt. Prog.	Non-Fed	12/19/2007	Currently the New Jersey Department of Health and Senior Services has one single Letter of Credit cash system which supports a number of federal awards and contracts. The Letter of Credit drawsare not grant specific. These funds are requested in total for all the awards funded under this Letter of Credit. Will this Letter of Credit system be changed to make the draws be grant specific? If so, when will that occur?	This will not change an agency's method of paying grant funds to its grantees. The FFR form can be used for grantees who request funds in total for all of their awards (pooling method).	
82	Joyce Herman Agricultural Marketing Service - USDA	Fed	6/30/2008	How will the grantee report (and the Federal agency monitor) use of matching funds? The new form doesn't facilitate the reporting of information.	Grantees will use lines 10 i. - j. to report the recipient's share (cost sharing or matching).	
83	Kim Hicks, Agricultural Research Service - USDA	Fed	7/2/2008	Having the Recipients send the reports to one location will be easier for our cooperators, but then ARS will have to distribute the reports to the correct Areas. That could be a major job.	Please see the response to comments # 48 and 49 above.	

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84	Kim Hicks, Agricultural Research Service - USDA	Fed	7/2/2008	The use of the following terms might be confusing/concerning to our cooperators who receive non-assistance Specific Cooperative Agreement awards: On the FFR- (To report multiple grants, use FFR Attachment) (Use lines a-c for single or multiple grant reporting) On the FFR Attachment- (For reporting multiple grants) Federal grant number. How about substituting the word “Awards” for “Grants” on these forms? As a matter of fact, OMB refers to grants and cooperative agreements collectively as awards in their white paper.	Thank you for your comment. The term "grant" is used throughout and is commonly understood in the grants community to refer to both grants and cooperative agreements. Additionally, “Award" may also refer to a contract, and so is not an appropriate term for the report's instructions.	
85	Jody Raskind, Director Specialty Lenders Division USDA Rural Development, Business Programs	Fed	7/2/2008	The new SF-269 does not appear to allow grantees to break out their individual grants on page one. It expects them to report all cash and so forth on page one and then break it out on the attachments. It asks them to combine all of their grants (ever received?) into one pot, then break them out on attachments. If this is not what the form is asking, then I am confused. If I am confused, as a reviewer of such grant forms, then perhaps end users will be confused as well. The front form should be rethought.	The work group feels that the instructions are clear. When reporting only on Federal cash, recipients can report on multiple awards in lines 10 a.-10 c., which replace the SF-272. However lines 10 d. -10 o., which replace the SF-269, are for single award reporting only.	
				Comments Received before July 3,2008 Deadline set for CFO Council Grants Policy Committee		
86	Patricia Palmer, Forest Service - USDA	Fed	6/24/2008	Further to item 34 above, the use of block 10c for reporting prior period adjustments is not clear. The instructions are so much clearer than in previous forms- especially with the proferred suggestions adopted by the workgroup- however, adjustments can be a normal part of the accounting cycle/reporting cycle and should be addressed in a clear, straightforward manner. Expecting all recipients to view the wording in 10c "or other reasons for excess cash" the same may be too generous .	Thank you for your comment. The FFR team has re-reviewed the instruction for line 10 c. and believes the instructions are clear.	
87	Chris Lipsey Staff Accountant Grants Management Division Food & Nutrition Service, USDA	Fed	6/30/2008	**FNS CONCERNS ABOUT NEW UNIFORM FEDERAL FINANCIAL REPORT (FFR)** Concern 1: Report Content Like the SF-269 and SF-269A that preceded it, the FFR is best suited to capturing total program cost. This is sufficient for discretionary project and research grants that have distinct beginning and ending dates and no need for any reporting other than allowable costs incurred. FNS administers several discretionary grant programs, and anticipates no problem transitioning them to the new FFR.The problems arise with respect to the major programs FNS administers. These programs do not fund discrete, unique projects; rather, they are ongoing programs that provide the same authorized services to the same target populations year after year. They also represent multi-billion dollar investments by the Federal Government. As such, they have reporting needs that neither the current SF-269 nor the new FFR can meet. Salient examples include **Food Stamp Program (FSP).** The FSP, an open-ended entitlement program, is comprised of numerous functions and components for which cost data are needed. Examples include the certification of households for program benefits, the issuance of benefits to eligible households, the provision of nutrition education to participating household members, the provision of employment and training (E&T) services to qualified beneficiaries, the investigation of fraudulently obtained FSP benefits, the development and operation of ADP systems to support program administration, etc. In some cases, there are components within components; the E&T function consists of three discrete administrative cost components and two participant reimbursement components. The FSP’s authorizing legislation requires States to perform all these functions. FNS needs cost data on these functions for purposes of budgeting, funds control, and program monitoring & oversight.	The FFR team recommends that the FNS continue to seek an exception from OMB for continued use of form that suits their needs.	

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				Special Supplemental Nutrition Program for Women, Infants and Children (WIC). The legislation authorizing WIC requires State agencies to submit monthly financial and participation reports. The program-specific report (FNS-798) prescribed by FNS for this purpose reflects certain program attributes: 1. A State agency's WIC grant is composed of two finite components: food (benefits) and State/local agency administrative costs. At an absolute minimum, FNS must capture data on these two components in order to monitor their integrity. 2. WIC is a closed-ended non-entitlement program; the dollar amounts of a State agency's food and administrative grant components are set by the amount of funds made available via an allocation formula. This limits the number of eligible participants that can be served. The program's authorizing statute and regulations therefore contain provisions that encourage State agencies to carefully husband their finite WIC grants in order to serve as many eligible persons as possible without over-spending. For example, a State agency may "convert" food funds for administrative costs if it meets certain criteria, such as a greater-than planned participation increase. FNS must capture data on a State agency's participation, administrative costs, and actual conversions in order to determine that the State agency met the criteria for conversion and kept its conversion within required limits. 3. Like the FSP, WIC has several discrete functions for which cost data are needed. Salient examples include nutrition education and breastfeeding promotion. These are statutory requirements for which a State agency's compliance is measured by allowable costs incurred. Accordingly, they represent subsets of the State agency's total WIC administrative costs that FNS must capture in order to gauge compliance. 4. The authorizing legislation allows a State agency to back-spend a limited portion of its WIC grant for costs of the prior grant period, and/or to spend-forward a portion for costs of the following grant period. In addition to food and administrative costs of the grant period, FNS must collect data on amounts back-spent and/or spent-forward in order to monitor compliance with the statutory limits on this practice. **Child Nutrition Programs (CNP)** The CNP consist of the National School Lunch Program, the School Breakfast Program, and several closely related food assistance programs. What they all have in common is that: (1) the program benefits consist of prepared meals served to children in educational or institutional settings, and (2) a State's entitlement to Federal funding under the CNP is the product obtained by multiplying the number of eligible meals served within the State by prescribed per-meal payment rates. This latter feature makes the CNP open-ended entitlement programs. As with the FSP, State agencies administering the CNP use the pre-1988 version of the SF-269. Each column of this report captures the cost of a discrete program or component thereof. For example, the Child and Adult Care Food Program (CFDA 10.558) is comprised of several components whose costs must be captured individually. These include meal reimbursement payments to subgrantees, reimbursement of subgrantees' administrative costs, reimbursement of subgrantees' start-up costs, costs of auditing subgrantees, and cash payments to subgrantees in lieu of USDA donated commodit **Summary** These are complex programs with financial reporting needs that the FFR cannot accommodate. We cannot relinquish the collection of data on components and functions within these programs without severely diminishing our capacity to oversee them. The Government's multi-billion dollar investment in these programs makes any such diminishment potentially catastrophic.		

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88	Chris Lipsey Staff Accountant Grants Management Division Food & Nutrition Service, USDA	Fed	6/30/2008	**Concern 2:** Timing of Implementation We understand that OMB's notice calls for commencing the use of the new FFR with grants awarded on or after October 1, 2008. This timeframe fails to recognize that States' reporting on major FNS programs is fully automated. Unlike paper information systems, the creation of a new ADP system is a lengthy developmental undertaking that entails not only the formulation of the system itself but also its testing, de-bugging, and training of intended users. This process will need to be replicated at all 200 or so State agencies that administer the major FNS program areas.	The language on FFR implementation stated in the draft FRN has been revised as follows: As soon as possible after October 1st, 2008, and no later than October 1st, 2009, each agency must transition from the SF-269, SF-269A, SF-272, and SF-272A to the FFR, by requiring recipients to use the FFR for all financial reports submitted after the date it makes the transition. In making the transition, an agency would incorporate the requirement to use the FFR into terms and conditions of new and ongoing grant and cooperative agreement awards, State plans, and/or program regulations that specify financial reporting requirements.	
89	Chris Lipsey Staff Accountant Grants Management Division Food & Nutrition Service, USDA	Fed	6/30/2008	**Concern 3:** Available Remedies – A. Adopting the FFR for capturing total program cost, but supplementing it with supporting schedules to capture that same data we currently collect. While we understand that OMB has recommended this approach, several concerns remain. States are already accustomed to reporting under the existing formats. Moreover, they are able to do so electronically via ADP systems dedicated to financial reporting on these programs. Implementing this option would require FNS and the States to re-tool these ADP systems, which would entail time and cost that could otherwise be directed to ongoing program matters. Bearing these costs and burdens solely to capture the same data in a different format would not add value. B. Delaying implementation until October 1, 2009. We believe the need for systemic re-tooling would make delaying implementation until Fiscal Year 2010 a necessity rather than an option. However, it would still not respond to our other concerns. C. Exception From OMB to continue using existing reporting procedures. We believe this option would respond to all our concerns by refraining from fixing procedures that "ain't broke."	The FFR team recommends that the FNS continue to seek an exception from OMB for continued use of the form that suits their needs.	
90	Barbara Dorf, HUD	Fed	7/3/2008	This form may be confusing to some of HUD's grantees because for many of our recipients the match requirement is in the form of in-kind contributions and not cash. The way the form is structure it is unclear how recipients would report in-kind match contributions on this form, or would they have to at all	Recipients will report third party in-kind contributions on line 10 j.	
91	Barbara Dorf, HUD	Fed	7/3/2008	The inclusion of a "previously reported" column would make this form much more useable for grant managers. Otherwise, in order to see what has been done in a given period, they would have to compare with the last submission and do the math. Several HUD offices had a similar comment.	The intention of having one column was to reduce the reporting burden on the grant recipient as much as possible. By requesting fewer data elements, the report reduces the potential for a grantee to make an error.	
92	Barbara Dorf, HUD	Fed	7/3/2008	3. HUD's Indian Housing Block Grant (IHBG) recipients are allowed (with HUD approval) to invest a portion of their annual grant amount (24 CFR 1000.58). We use a modified SF-272 (HUD-272-I) which includes information on investments. HUD would like to request that the Federal Financial Report (FFR) include the following so that we can continue to capture investment information: On the FFR please add a line immediately after line 10c. This line should be labeled "Investments on Hand". The instructions for this line should tell the grantee to "Enter the amount of investments on hand at the end of the current reporting period. This amount should be a subset of the amount reported on Line 10c." Also, it would be helpful if the instructions for line 10a were amended to state that cash received from the Federal agency and subsequently invested should be included in the total amount of cash receipts.	The FFR has not been revised to add the suggested data element and wording concerning investments since this is a requirement unique to HUD. However, see the FFR Line Item Instructions for Line 12, Remarks. HUD could instruct recipients to report on Line 12 the necessary information on investments	

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93	Mark Herbst, DOD	Fed	7/3/2008	The notice should be amended to recognize that at least some agencies, and likely many agencies, will need a finite period of time to make the transition from the current financial reporting forms to the new Federal Financial Report (FFR). For example, there will be some time required to: (1) plan for and implement the change in continuing awards that have reporting periods and due dates linked to the quarters of the grant year, to shift them to quarters of the federal fiscal year; (2) reprogram electronic systems used to receive reports; and (3) amend terms and conditions of continuing, multi-year awards to require the new form. Specifically, that would require amending the following statement in the draft notice: When the FFR is approved by OMB, the implementation date will be October 1st, 2008. All notice of grant awards issued on or after October 1st, 2008 will include the new reporting requirement. Although the wording of the statement above suggests that the requirement would apply only to awards for which new notices of award were issued after October 1st, recipients likely would experience less hardship if each awarding agency made the transition at the same time for both new and continuing awards (so that each recipient would have to contend with only one form, rather than two, for each awarding agency). That also is feasible if there is a transition period during which each agency can plan and prepare for the change. Therefore, recommend wording such as the following, assuming that the Federal Register notice is published before October 1st, 2008: As soon as possible after October 1st, 2008, and no later than October 1st, 2009, each agency must transition from the SF-269, SF-269A, SF-272, and SF-272A to the FFR, by requiring recipients to use the FFR for all financial reports submitted after the date it makes the transition. In making the transition, an agency would incorporate the requirement to use the FFR into terms and conditions of new and ongoing grant and cooperative agreement awards, State plans, and/or program regulations that specify financial reporting requirements.	Thank you for your comment. The proposed wording regarding implementation was considered by the FFR team to be an improvement in clarity and has been adopted for inclusion in the FRN.The language on FFR implementation stated in the last paragraph of the draft FRN has been replaced with the following: As soon as possible after October 1st, 2008, and no later than October 1st, 2009, each agency must transition from the SF-269, SF-269A, SF-272, and SF-272A to the FFR, by requiring recipients to use the FFR for all financial reports submitted after the date it makes the transition. In making the transition, an agency would incorporate the requirement to use the FFR into terms and conditions of new and ongoing grant and cooperative agreement awards, State plans, and/or program regulations that specify financial reporting requirements. **ACTION:** Replace last paragraph of FRN with above language.	
94	Gary Stammer, SSA	Fed	7/3/2008	Blocks 4b and 11c of the Federal Financial Report appear to be too narrow to service the EIN and Indirect Cost Base, respectively.	The work group will attempt to expand these sections to accommodate more data. **ACTION:** Resize the data blocks for 4 b. and 11 c.	