

Implementation of the Federal Financial Report (SF-425) - Interim Guidance

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Key Dates

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The Office of Management and Budget has implemented a requirement to consolidate the Financial Status Report (FSR or SF-269/SF-269A) and the Federal Cash Transaction Report (FCTR or SF-272/SF-272A) into a single form known as the Federal Financial Report (FFR or SF-425/SF-425A). In addition to consolidating the reporting forms, the reporting periods and due dates are to be standardized.

OMB required that federal agencies transition to the FFR by October 1, 2009. At this time, HHS has submitted the necessary paperwork to OMB to extend approved use of the SF-269 while the Department continues its phased migration to the full use of the FFR.

Effective January 1, 2010, NIH grantees are to report cash transaction data via the Payment Management System (PMS) using the FFR cash transaction data elements. The first quarter fiscal year 2010 report is for the period October 1, 2009 through December 31, 2009, and must be filed within 30 days of the end of the quarter (instead of the 45 days allowed for filing the PSC 272). Reporting cash transaction data using the FFR replaces the use of the Federal Cash Transaction Report (SF-272/SF272A). Additional information and training are available on the Division of Payment Management website: <http://www.dpm.psc.gov/>.

Until notified otherwise, NIH grantees should continue to use the eFSR system in the eRA Commons (based on the Financial Status Report SF-269) to report actual expenditures. There are no changes in existing business practices for this reporting requirement at this time. NIH will provide updates as additional information about the phased implementation of the FFR becomes available.

Inquiries

Inquiries should be directed to:

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