

## Financial Policies and Procedures

### Federal Financial Reports (FFRs)

Recipients of federal funds (grantees) are required to submit quarterly Federal Financial Reports (FFRs). The FFR is a standard form used to report cumulative expenses (calculated by adding all expenses from the beginning of the award to date) incurred under each grant number.

FFRs are submitted by your entity's designated Financial Manager in JustGrants and may be submitted 10 calendar days or less from a reporting period end date until the due date. Your Financial Manager, who may edit and resubmit FFRs, can submit a delinquent report after the due date. In addition, the most recent quarterly FFR can be reopened and resubmitted if the due date has not passed.

If your Financial Manager does not submit an FFR by the due date, JustGrants will automatically consider it delinquent, and the drawdown of funds through the Automated Standard Application for Payments (ASAP) will not be permitted. Funds are released once the delinquent FFR is submitted.

### Helpful Tips for Completing and Submitting Quarterly FFRs

#### Report Accurately

- ◆ **File every quarter**, regardless of whether or not any expenditures were made.
- ◆ **Reflect actual funds spent**, NOT your drawdown amounts from the federal government.
- ◆ **Document all allowable costs** incurred at the grantee and subrecipient levels. Report program and subrecipient expenditures.
- ◆ **Report program income as the cumulative amount**, NOT the quarterly amount.
- ◆ **Include the correct indirect cost rate** and/or base approved by your cognizant federal agency.
- ◆ **Specify the indirect cost rate type** (i.e., provisional, final, de minimus, or fixed).
- ◆ **Report all program income** earned, expended, and unexpended throughout the project period.
- ◆ If the award date is after the start date of the award period, the first FFR submitted should cover the time from the actual start date of the award to the end of the calendar quarter.
- ◆ Include any matching funds.

#### Submit on Time

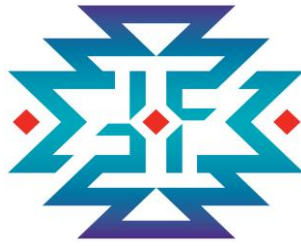
- ◆ Submit online no later than 30 days after the last day of each quarter to avoid the freezing of award funds.
- ◆ Review the FFR to be certain it reflects current and complete information.
- ◆ Keep all supporting documentation.

## Dates to Remember

FFR Reporting Periods	Due Date	Funds Frozen
<i>Date range reported for the FFR</i>	<i>Date the FFR is due for submission</i>	<i>Date the funds are frozen if the FFR is not submitted</i>
January 1–March 31	April 30	May 1
April 1–June 30	July 30	July 31
July 1–September 30	October 30	October 31
October 1–December 31	January 30	January 31

## Resources

- ◆ [TFMC Webinar: Federal Financial Report](#) (August 2022)
- ◆ JustGrants [Training: Financial Reporting](#)
- ◆ JustGrants: [Financial Manager: Job Aid Reference Guide](#)
- ◆ U.S. Department of Justice: [DOJ Grants Financial Guide 2022](#)—see "[III. Postaward Requirements](#)"
- ◆ Office of the Chief Financial Officer: Customer Service Center via phone 800–458–0786 (option 2) or email [ask.ocfo@usdoj.gov](mailto:ask.ocfo@usdoj.gov)



The **Office for Victims of Crime (OVC) Tribal Financial Management Center (TFMC)** provides **training, technical assistance, and resources** to support American Indian and Alaska Native communities as they successfully manage the financial aspects of their federal awards. OVC TFMC also offers support via our Virtual Support Center (VSC) to OVC grantees and those seeking federal funding from OVC for the first time. **Email questions or requests for grant financial management technical assistance to [TFMC@OVCTFMC.org](mailto:TFMC@OVCTFMC.org)** or call 703-462-6900. Visit [OJP.gov/TFMC](https://OJP.gov/TFMC) for additional resources and information.

## Feedback Requested

OVC TFMC continually works to provide resources to support grantees as they successfully manage their OVC financial awards. Your feedback assists us in creating these resources to meet your needs. To help us provide the most useful resources, we would appreciate your feedback on this guide sheet. Please send any comments or suggestions to [Evaluation@OVCTFMC.org](mailto:Evaluation@OVCTFMC.org).

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