

Federal Financial Report Form Instructions

The Federal Financial Report, coupled with your budget, helps determine whether your expenditures are aligned with the implementation of your project. A completed form shows:

1. how much money has been drawn down against the award,
2. how much money has been spent, and
3. the balance of unused money at the end of the reporting period.

You will complete the Federal Financial Report and submit it to IMLS through eGMS Reach at <https://grants.imls.gov/Reach/>. Read these instructions first and follow them carefully. If you have questions, please email us at grantsadmin@imls.gov.

NOTES

- The job aid, [How to Submit a Report in eGMS Reach](#), shows how to access the Federal Financial Report form.
- Check the **Documents Tab** in eGMS Reach for this award for any special reporting requirements that may apply to you.

Step 1: Log into eGMS Reach

Access the Federal Financial Report by logging into your eGMS Reach account and clicking on My Awards. Go to the **Forms & Reports Tab** and click on the pencil icon next to the name of the report you wish to submit (i.e., Interim Financial, Final Financial).

Step 2: Complete the Federal Financial Report Form

Many lines are auto-filled, reflecting information that we have in our files for your award. If you see an error in this information, please connect with your program officer via eGMS Message so we can make any necessary corrections. Other lines are auto-calculated, reflecting values you have entered as part of your report.

Lines 1 through 4b are auto-filled.

Line 5. Recipient Account Number or Identifying Number

Leave blank or enter an account or ID number that is important for your organization.

Line 6. Report Type

Select **INTERIM** or **FINAL** to align with the entry in your Report Schedule.

Line 7. Basis of Accounting

Select **CASH** or **ACCRUED EXPENDITURES** to reflect the accounting basis for your organization.

Lines 8 and 9 are auto-filled.

Section 10. Transactions

Federal Cash

This section details your award's cumulative transactions. In most instances, figures should reflect transactions through the end date of the reporting period for which the report is being submitted. The first section, Lines 10a through 10c, is used to track the federal cash received from IMLS.

Line 10a: Cash Receipts

For Interim Federal Financial Reports: Enter the total amount of cash you have received from IMLS through advances, reimbursements, or both through the end date of the reporting period specified in Line 9.

For Final Federal Financial Reports: Be sure to submit your final [payment request](#) before you complete your Final Federal Financial Report and allow 10 business days for IMLS to process the payment. Then enter the total amount of cash you have received from IMLS through advances, reimbursements, or both. Include all funds received through the end date of your period of performance specified in Line 9 as well as those received in fulfillment of your final payment request, which may occur after the period of performance end date.

Line 10b: Cash Disbursements

Enter the amount representing cumulative payments you have made in the implementation of your project, including both funds expended, and funds obligated for goods and services, cash advances, and payments made to subrecipients and contractors as well as the amount of indirect expenses charged to the award through the end date of the reporting period specified in Line 9.

Line 10c: Cash on Hand

This is a simple calculation to determine your organization's cash on hand for this award (Line 10a minus Line 10b). This line is auto-calculated.

IMPORTANT: In your Final Federal Financial Report, a negative balance indicates your final payment request has not been filed or processed; a positive balance indicates you must return funds to IMLS; and zero indicates that all grant funds have been expended and all payment requests have been processed.

Federal Expenditures and Unobligated Balance

Line 10d: Total Federal Funds Authorized

This is the total amount of IMLS funds that have been obligated to your award. It is labeled "Outright Amount" in eGMS Reach. This amount is cumulative and should include the original obligation plus all additional modifications (if any). Find the Outright Amount for your award under the **Funding Tab** in eGMS Reach.

Line 10e: Federal Share of Expenditures

This is the total funds expended so far. It should include any disbursements or expenses paid by IMLS. It will typically be equal to the cash disbursements reported in Line 10b.

Line 10f: Federal Share of Unliquidated Obligations

If you are reporting on a cash basis, unliquidated obligations are those that have been incurred but not yet paid. If you are reporting on an accrual basis, they are obligations incurred but for which an expenditure has not yet been recorded. Do not include an amount that has been reported in Line 10e as this would be double counting. Do not include any amount for a future commitment of funds (such as a long-term contract) for which an obligation or expense has not been incurred. On a Final Federal Financial Report, this amount reported in this line should be zero.

Line 10g: Total Federal Share

This is the total accrued expenditures, which are calculated by adding the values in Lines 10e and 10f. This line is auto-calculated.

Line 10h: Unobligated Balance of Federal Funds

This line calculates all obligated funds remaining for future use. It is calculated by subtracting the value in Line 10g from that in Line 10d. This line is auto-calculated.

Recipient Share

Lines 10i through 10o represent your organization's cost share. Complete this section only if cost sharing is represented in your approved IMLS Budget Form.

Line 10i: Total Recipient Share Required

Enter the total amount of required cost share as listed in your approved IMLS Budget Form. If this amount has been revised through a budget change or amendment, please use the adjusted amount. Find the Award Cost Sharing figure for your award under the **Funding Tab** in eGMS Reach.

Line 10j: Recipient Share of Expenditures

Enter your share of the expenditures, if applicable, through the end date of the reporting period specified in Line 9. On the final report, this line should be equal to or greater than the amount in Line 10i. If the amount is less, please explain why in Section 12, Remarks.

Line 10k: Remaining Recipient Share to be Provided

This line subtracts the value in Line 10j from that in Line 10i. This line is auto-calculated.

Program Income

This section must be completed if your organization generates any income as a result of work performed as part of the project. If you generate program income, be sure to review your proposal, your approved IMLS Budget Form, and your Budget Justification to revisit how program income is to be used.

Line 10l: Total Federal Program Income Earned

Enter the total program income earned through the end date of the reporting period specified in Line 9. If your project generated no program income, leave Lines 10l through 10o blank.

Line 10m: Program Income Expended in Accordance with the Deduction Alternative

Enter the total program income expended in accordance with the deduction alternative. If Line 10n has a value greater than zero, then Line 10m must be zero.

Line 10n: Program Income Expended in Accordance with the Addition Alternative

Enter the total program income expended in accordance with the addition alternative. If Line 10m has a value greater than zero, then Line 10n must be zero.

Line 10o: Unexpended Program Income

Enter the total unexpended program income by subtracting Line 10n from Line 10l. This line is auto-calculated.

Section 11. Indirect Expenses

Complete this information only if your approved IMLS Budget Form includes indirect expenses. **Please be aware that the indirect expense rate used in your approved IMLS budget and included in your Official Award Notification applies throughout the life of your award. You may not use a different rate for this award, even if you negotiate a new rate with your cognizant agency.**

Line 11a. Type

Select the type of indirect cost rate from the dropdown menu.

Line 11b. Rate

Enter the indirect cost rate in % specified in your approved IMLS Budget Form.

Line 11c-1. Period From

For Interim Federal Financial Reports: Enter the start date of this reporting period.

For Final Federal Financial Reports: Enter the start date of the entire period of performance as shown in Line 8.

Line 11c-2. Period To

For Interim Federal Financial Reports: Enter the end date of this reporting period as shown in Line 9.

For Final Federal Financial Reports: Enter the end date of the entire period of performance as shown in Line 9.

Line 11d. Base

Enter the total amount to which the indirect rate is applied.

Line 11e. Amount Charged

For Interim Federal Financial Reports: Enter the total amount of indirect expenses charged during this reporting period, including that paid by your organization as cost share and that provided by IMLS.

For Final Federal Financial Reports: Enter the total amount of indirect expenses charged during the entire period of performance, including that paid by your organization as cost share and that provided by IMLS.

Line 11f. Federal Share

Enter the amount of the IMLS share of indirect expenses.

Section 12. Remarks - Optional

Include any explanations you feel are necessary or information required by IMLS in compliance with governing legislation. See Line 10j, for example.

Section 13. Certification/Submission

Lines 13a through 13e are auto-filled.

Step 3: Submit the Report

In eGMS Reach, you may begin work on your Federal Financial Report, pause, click **SAVE**, and then return to it later at a time that is convenient for you. When you have completed your work, click **SAVE AND SUBMIT**.

In eGMS Reach, the Reporting Requirements table in the **Forms & Reports Tab** displays the report type, special instructions, relevant dates, and the current status of each report. If you begin your work but do not finish it and click **SAVE**, the status will appear as **NOT SUBMITTED – DRAFT**. When you finish your work and click **SAVE AND SUBMIT**, the status will appear as **SUBMITTED**.

You may edit the report by clicking on the pencil icon as long as the report is in **SUBMITTED** status. If you wish to edit your report once it is in **ACCEPTED** status, contact your program officer through eGMS Reach for instructions.

You may download a PDF version of the completed report by clicking on the paper icon.