

## CHAPTER IV: RECIPIENT CASH DISBURSEMENT REPORTING

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### 400 OVERVIEW

- A. PMS recipient reporting requirements are consistent with the OMB policies and the standards for government-wide reporting. DPM uses an automated PMS-272 as approved by OMB. These computer-generated reports are furnished to all recipients with active PMS accounts. A PMS 272 and its appropriate schedules (PMS 272-A through G) are produced for each recipient (payee) account, if applicable. Since payees may have more than one account in PMS, those payees receive more than one PMS 272. The following table provides a brief explanation of each 272 report:

#### COMPUTER-GENERATED REPORTS

FORM#	FORM/REPORT	CONTENTS
N/A	<b>Transmittal letter</b>	A cover letter containing instructions regarding the attached reports.
PMS 272	<b>Federal Cash Transactions Report, Status of Federal Cash</b>	An overview of the status of the account which contains data provided by PMS to the recipient.
PMS 272-A	<b>Federal Cash Transactions Report</b>	Shows the award authorization and prior cumulative disbursements reported against individual awards. The recipient reports current net disbursements cumulative through current reporting period and indicates any documents that are missing from this report (PMS 272-A). In addition, PMS will "echo back" resolution of previously reported award problems.
PMS 272-B	<b>Statement of Cash Accountability</b>	Shows the detail of total cash accountability reflected in PMS and a reconciliation report whereby the recipient can indicate advance payment problems to PMS.
PMS 272-C	<b>Error Correction Document</b>	Provides an optional mechanism for the recipient to report problems with PMS data systematically and know that follow-up action will be taken.
PMS 272-E	<b>Major Program Statement</b>	Shows advances and cash accountability by major program. This includes programs such as Medical Assistance Payments, Medicaid Administration and Training, AFDC Benefits Payments, Block Grants, etc.

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FORM#	FORM/REPORT	CONTENTS
PMS 272-F	<b>Authorizations for Future Periods</b>	Lists authorizations that have been posted to the PMS data base, but for which the starting date has not yet arrived.
PMS 272-G	<b>Inactive Documents Report</b>	Lists all awards posted in the PMS data base that have become inactive during the current period or during a prior period.

- B. The PMS 272 and optional schedules contain the following heading information:
1. Payee name
  2. Payee address (PMS 272 only)
  3. Payee Identification Number (PMS 272 only)
  4. Payee Account Number (PAN)
  5. Entity Identification Number (EIN)
  6. Method of payment (ACH, Fedwire, etc.)
  7. Region
  8. State
  9. The period covered by the report (a one or three month accounting period)
  10. Type of account
- C. The column headings and data elements used in the automated PMS 272 report (and subsidiary schedules) are defined form by form in the sections 401 through 407.
- D. Samples of the 272 and its subsidiary schedules can be found in Appendix C. The samples of the PMS 272-A and PMS 272-B appear far more complicated than these reports will normally be for the majority of recipients. The intent was to show virtually all possible combinations of problems, conditions and error messages on a single sample of the PMS 272. Each PMS 272 is customized to the needs of a payee's account based on: a) characteristics of the payee; b) characteristics of that account; and c) problems the payee has reported to PMS regarding the data on the PMS 272.

### 401 STATUS OF FEDERAL CASH - PMS 272

- A. The recipient must maintain accountability for all funds received through PMS and, therefore, must complete the PMS 272 Report (see Form 272 in Appendix C), and certify that the data are correct.

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B. The data elements of the 272 are described in the following table:

<b>PMS 272</b>	
<b>ITEM</b>	<b>EXPLANATION</b>
<b>Cash on Hand Beginning of Reporting Period</b>	This amount is computed by subtracting total Federal cash disbursements from the cash accountability amount. This figure should be reconcilable to the recipient's actual Federal cash balance as supported by its books and records on the first day of the reporting period. This amount is preprinted by DPM and furnished to the recipient.
<b>Total Receipts</b>	This amount is computed by adding together all advances to the recipient during this reporting period. This amount is preprinted by DPM and furnished to the recipient.
<b>Total Cash Available</b>	This amount is computed by adding the cash on hand at the beginning of the reporting period and total receipts. This is the total cash the recipient had at its disposal during the reporting period. This amount is preprinted by DPM and furnished to the recipient.
<b>Net Disbursements</b>	The recipient enters this amount. It is computed on PMS 272-A by subtracting the "Total Federal Share of Net Disbursements - Prior Period" from the "Total Federal Share of Net Disbursements - Current Period." The amount entered must agree with Net Disbursements as reported on PMS 272-A.
<b>Adjustments of Prior Periods</b>	This amount is the sum of adjustments made by DPM to recipient's previously reported disbursements. If an amount is reported, it will be supported by correspondence to the recipient and on the PMS 272-B. If the recipient discovers errors in previously reported disbursements, these are NOT to be reported here, but rather through changes in the current period "Federal Share of Net Disbursements" of the PMS 272-A.
<b>Cash on Hand End of Period</b>	This amount is computed by the recipient and represents the total amount of Federal cash on hand at the end of the reporting period. (Line 3, less line 4, plus or minus line 5.) This figure should be reconcilable to the recipient's actual Federal cash balance as supported by its books and records as of this reporting period.
<b>Cash Requirements for the Ensuing Number of Days</b>	The recipient enters the number of days until the cash on hand shown on line 6 will be disbursed.

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<b>ITEM</b>	<b>EXPLANATION</b>
<b>Interest Income</b>	<p>Interest earned on advances of Federal funds must be reported each quarter by all recipients except states, instrumentalities of states, and Indian tribal organizations. However, states must report interest on advances for research and development awards, but not other types of awards. Indian tribal governments are exempt from reporting interest on advances for awards made to them under the Authorities of Sections 102, 103, and 104 of the Indian Self-determination Act pending disbursement.</p> <p>All recipients must limit Federal cash drawdowns to the minimum amounts needed and must time drawdowns to coincide with the actual immediate cash requirements in carrying out the approved program or project. This means that recipients receiving monthly cash advances (TREASURY CHECKS) must request only enough Federal cash to cover the Federal share of anticipated disbursements for the ensuing month--less any Federal cash that will be on hand when that month begins. Recipients drawing down Federal cash "as needed" must schedule draws of Federal cash to coincide as closely as administratively feasible with the actual date of related cash disbursements. Any interest earned on Federal funds must be reported, except as noted above. If owed interest is reported to PMS, DPM will add the interest to the total available cash for the next reporting period and will increase the recipient's FEDERAL CASH ACCOUNTABILITY by the same amount. Therefore, there is no need to remit money to DPM.</p> <p>Interest earned on Federal funds received by a recipient from a third party (defined as interest earned on Federal funds not pending disbursement), must be accounted for to the Federal Government. States and Indian tribal organizations are not exempt from this requirement and such interest must be reported on line 8 of the PMS 272 Report.</p> <p>Recipient(s) may retain \$100 of interest per year for administrative purposes per their fiscal year.</p>
<b>Advances To Subgrantees or Subcontractors</b>	<p>The recipient enters the amount of undisbursed advances held by secondary recipients at the end of the reporting period.</p>
<b>Authorized Certifying Official</b>	<p>This section has to be completed and signed by an appropriate official in the recipient organization. Unsigned reports will be returned immediately, and could cause delays in payments if the Report 272 due date has passed.</p>

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**402 FEDERAL CASH TRANSACTIONS REPORT - PMS 272-A**

- A. This report is a continuation of the automated PMS 272. It includes documents which are open and active. Data is reported cumulatively and the recipient must report cash disbursements cumulative through the same date when reporting back to PMS. Changes in the amount of award authorizations which have occurred since the last reporting period are displayed on the report (See Form 272-A in Appendix C).
- B. The data elements of the 272-A are described in the following table.
  1. Column headings are defined in "a - f" and keyed to the sample report in Appendix C-3.

<b>PMS 272-A</b>	
<b>ITEM</b>	<b>EXPLANATION</b>
<b>a. Report Line/Item</b>	This line number is assigned during the production of the PMS 272-A; it is used as a reference when the recipient wishes to cite a line of the PMS 272-A on the Error Correction Document" (PMS 272-C).
<b>b. Federal Grant or Other Identification</b>	This is the complete document number as shown on the award issued to the recipient. The first character is the issuing agency followed by a dash, followed by the 10 character "core" document number.
<b>c. Recipient A/C or Other ID No.</b>	This is an optional field used by the recipient to identify awards within its own accounting system. This data element may contain up to twelve (12) characters in length and is included for the convenience of the recipient. Once the recipient has provided this identification number, it is preprinted on subsequent reports by DPM and furnished to the recipient.
<b>d. Authorized Amount</b>	This is the total cumulative amount of all awards issued with this document number (through the end of the reporting period). The amount does not contain any authorizations with effective dates starting after the ending date of this report. The amount is preprinted by DPM and furnished to the recipient.
<b>e. Federal Share of Net Disbursements Cumulative Through Last Reporting Period</b>	This is a cumulative total of the Federal share of net disbursements made against the award authorization as reported by the recipient on its most recent PMS 272 processed through PMS. This amount is preprinted by DPM and furnished to the recipient. NOTE: If the most recent PMS 272 Report processed is not the most recent report completed by your office, DO NOT make adjustments to this Column. All incorrect amounts will self adjust with the correct reporting of cumulative totals in column "E" of the current report.

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ITEM	EXPLANATION
<p><b>f. Federal Share of Net Disbursements Cumulative Through Current Reporting Period</b></p>	<p>The recipient enters the cumulative total of the Federal share of net disbursements made against award authorizations up through the reporting period end date. For reporting, net disbursements are defined as actual payments made to the project or program (i.e. , checks, warrants, or cash payments), including the amount of advances and payments less refunds to subgrantees or subcontractors, interdepartmental charges where allowable, payroll and fringe benefit charges as recorded by the recipient's payroll distribution system, and the amount to which the recipient is entitled for indirect costs, less any applicable credits (e.g., program income, refunds for projects costs, etc.). For purposes of this instruction, gross payroll charges, including fringe benefits, may be included; however, see note below. <b>Amounts reported should not exceed award authorizations which were in effect during the period.</b> Cash disbursements which are later disallowed by program officials should be deleted from the subsequent report. State agencies which administer AFDC, Medicaid, or Social Service Awards should not report cash disbursements which program officials have deferred.</p> <p>NOTE : Although gross payroll cost may be reported, Federal funds should not be drawn for unpaid FICA, income taxes, fringe benefits, and other accrued expenditures until needed for disbursement.</p>
<p><b>2. Changes in the amount of the award authorizations which have occurred since last reporting period</b></p>	
<p><b>3. Subtotals</b></p>	<p>The PMS 272-A has preprinted subtotals for Columns C and D of the report. The recipient must insert the subtotals for Column E by adding the amounts reported as Federal Share of Net Disbursements Cumulative through the current reporting period.</p>
<p><b>4a-e. Reactivated or Missing Award Documents</b></p>	<p>If a recipient wishes to report changes in disbursement amounts for awards which have previously been deactivated, the award may be entered in Columns A through D exactly as it appears on the Inactive Document Report PMS 272-G. Column E is reserved for the current cumulative disbursement. If a recipient wishes to report disbursements for an award which for some reason has never been included on the PMS 272-A, the award may be added to the report. In this case a copy of the award authorization document must be attached to the report. Be sure that the starting date of the award is before the end of the reporting period being reported.</p>
<p><b>5d &amp; e. Totals</b></p>	<p>The net sum of the "Federal Share of Cumulative Disbursement - Prior Period" (Column D) and "Current Period" (Column E) must be reported in the space provided. These values are the sum of the subtotals plus any reactivated or missing awards added.</p>
<p><b>6f. Net Disbursements</b></p>	<p>This amount is to be calculated by subtracting the total "Federal Share of Net Disbursements - Prior Period" from the total "Federal Share of Net Disbursements - Current Period" and is to be entered as "Net Disbursement" in Column E and on Line 4 of the PMS 272.</p>
<p><b>7. Resolution of Previously Reported Award Problems</b></p>	<p>This information is preprinted by DPM (if the recipient previously reported award related problems) and furnished to the recipient to assist in reconciling data. The report example shows all possible problems that DPM could echo back to the recipient. The messages are meant to be self-explanatory.</p>

**403 STATEMENT OF CASH ACCOUNTABILITY - PMS 272-B**

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- A. This report is furnished for the recipient's information and shows how the recipient's cash accountability was derived by DPM. In addition, it provides the means by which recipients may report problems with the advances reported.
- B. The data elements of the 272-B are described in the following table and keyed to the sample report in Appendix C-4:

**PMS 272-B**

ITEM	EXPLANATION
1. <b>Total Cash Accountability</b>	The items reported in this column are the cumulative amounts of the recipient's accountability and details of amounts effecting changes to the total cash accountability.
2a & b. <b>Reported Disbursements</b>	<p>The items reported in these columns are disbursements as reported to PMS by the recipient and are classified as active or inactive.</p> <p>a. <b>Active</b> - These amounts are the sums of the active award's disbursements or the details of awards which have changed status during the period. Active awards are those which are not fully spent or whose performance period has not passed.</p> <p>b. <b>Inactive</b> - These amounts are the sums of the inactive award's disbursements or the details of awards which have changed status during the period. Inactive awards are those awards which are usually fully spent or whose performance period has expired and are not yet closed. Transactions in this column are the same as those shown in the PMS 272-G "Inactive Document Reports."</p>
3. <b>Cash Available for the Period</b>	The amounts reported are derived by deducting disbursements from the total cash accountability. In addition, transactions which affect funds available for the period are reported.
4. <b>PMS Total as of xx/xx/xx</b>	The total cash accountability is indicated as of the previous report processed in PMS.
5. <b>Net Disbursements Reported for the Period Ending xx/xx/xx</b>	This amount is reported on line 4 of the most recent PMS-272 processed.
6. <b>Cash on Hand Beginning of the Reporting Period</b>	This amount is derived by subtracting "Net Disbursements" from "Cash Available for the Period".
7. <b>Document Activity</b>	<p>This section reports actions that have taken place since the last PMS 272. These actions can be one of three types:</p> <p>a. Reclassification of a document from active to inactive or vice-versa.</p> <p>b. Document closeout or reopened by the awarding agency.</p> <p>c. Document moved to another account.</p>
8. <b>Advances to Payee During this Period</b>	This is a list of advances made to the recipient during this reporting period and their totals. It includes the line number (PMS-generated for reference only), paid date, schedule number, and amount. This information is preprinted by DPM and furnished to the recipient. Also included are all other cash transactions that affect the cash (i.e., refund checks, interest, transfers in/out (OPAC), and journal vouchers).

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ITEM	EXPLANATION
9. <b>Total Cash Accountability as of Current Report Ending Date</b>	This is the summation of the cash on hand at the beginning of the reporting period plus (or minus) adjusted Reported Disbursements and Total Receipts.
10. <b>Missing Advances</b>	At least two blank lines are printed to allow the recipient to report advances received during the period that are not contained in item 8.

**404 ERROR CORRECTION DOCUMENT - PMS 272-C**

- A. The PMS 272-C is furnished to the recipient by DPM as an optional schedule. It can be used by the recipient to report data reconciliation problems for awards on the PMS 272-A or the Advances to Payee portion in PMS 272-B. (See Form 272-C in Appendix C.) If the recipient has no error problems to report for awards and/or advances, the Error Correction Document should be ignored.
- B. DPM preprints the instructions and error codes that are to be used for recipient reporting. These are to provide a consistent, systematic and uniform schema for reporting and resolving data discrepancies.
- C. The data elements of the 272-C are described in the following table:

**PMS 272-C**

ITEM	EXPLANATION
<b>Line Item</b>	The line item number of the document or advance assigned during the production of the PMS 272-A or B. The recipient enters the line item of the document or advance that has the problem.
<b>Error Code</b>	The one (1) character alphabetical error code which identifies the nature of the error being corrected. The recipient enters one of the codes from those listed on the PMS 272-C.
<b>Corrected data</b>	The recipient enters the correct data. For error codes F, X, or D, leave this area blank. Place one letter/number per block, left justified. Do not enter commas or dollar signs in an amount, but enter a decimal point if whole dollars cannot be used.

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**405 MAJOR PROGRAM STATEMENT - PMS 272-E**

- A. This report is furnished to States, Indian Tribes and cross-serviced organizations for their information only. The majority of PMS recipients will not receive this schedule. It is divided into two parts. Part I, "Advances to Payee By Major Program," lists individual payments made during the quarter among the various programs. Part II, "Cash Accountability," maintains accountability for all advances received through PMS by major program (see Form 272-E in Appendix C). All information provided on this schedule is preprinted by DPM and furnished to the recipient. Refer to Chapter V for more details.
- B. The data elements of the 272-E are described in the following table:

<b>PMS 272-E</b>	
<b>ITEM</b>	<b>EXPLANATION</b>
<b><u>PART I</u></b>	
<b>Advances to Payee During This Period</b>	The total advances made to the recipient during this reporting period. This amount also appears in line 2 on PMS 272.
<b>Line</b>	The line item number assigned during the production of the PMS 272.
<b>Paid Date</b>	The date that the advance was made to the recipient.
<b>Schedule</b>	PMS internal number assigned to each payment. The recipient must use this number when communicating with DPM about particular payments.
<b>Amount</b>	This is the amount of the advance paid on the schedule.
<b>Advance Breakdown</b>	This distributes the individual advances to the various programs. Refer to Chapter V for more information.
<b><u>PART II</u></b>	
<b>Program</b>	Identifies the program and the related documents for each program. Refer to Chapter V for more information.
<b>Total Authorizations (as of period covered by this report)</b>	The total award authorizations (through the end of the reporting period). This figure includes all authorizations by documents, both open and closed, posted at the time reports are generated, regardless of effective date!
<b>Total Advances (as of period covered by this report)</b>	The total federal cash advances to the recipient through this reporting period. This amount also includes advances requested on the last day of the reporting period but paid the subsequent day.
<b>Undrawn Authorizations (as of period covered by this report)</b>	The total award authorization minus the total advances equals the undrawn authorization.
<b>This Period Draws by Program</b>	Advances made during this period are broken out by program. (Refer to Chapter V for more details.) This is a summary of the individual payments in PART I.

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**406 AUTHORIZATIONS FOR FUTURE PERIODS - PMS 272-F**

- A. This report is furnished to recipients by DPM to provide information only and requires no action by the recipient. It represents all awards posted in the PMS database that have effective dates in future reporting periods (see Form 272-F in Appendix C). All items and information are preprinted by DPM and provided to the recipient.
- B. The data elements of the 272-F are described in the following table:

<b>PMS 272-F</b>	
<b>ITEM</b>	<b>EXPLANATION</b>
<b>Federal Grant or Other Identification Number</b>	The complete award number as shown on the award issued to the recipient.
<b>Incremental Amount</b>	The additional amount that will become available for awards at a future date.
<b>Cumulative Amount</b>	The sum total of the incremental and cumulative amounts that will become available for awards at a future date.
<b>Begin Date</b>	The date the cumulative amount will become available for use by the recipient.

**407 INACTIVE DOCUMENTS REPORT - PMS 272-G**

- A. This report lists all awards posted in the PMS database that have become inactive or fully disbursed during the current period or a previous period. In the event disbursement adjustments are required, the entry data should be transcribed to the PMS 272-A. **Recipients are encouraged to communicate the status of lapsed grants with their program offices.**
- B. The data elements of the 272-G are described in the following table:

<b>PMS 272-G</b>	
<b>ITEM</b>	<b>EXPLANATION</b>
<b>Federal Grant or Other Identification Number</b>	The complete award number as shown on the award issued to the recipient.
<b>Authorization Amount</b>	Total cumulative amount of all awards issued with this document number (through the end of the reporting period). The amount does not contain any authorizations with effective dates starting after the ending date of this report.
<b>Disbursement Amount</b>	The cumulative total of the Federal share of disbursements made against the award authorization, as reported by the recipient.