



# Corporation for Public Broadcasting

## What is NFFS?

Live Webinar Training  
February 2, 2022

# Introductions



## Presenters

Kate Arno, Vice President, CSG & Station Initiatives

Tim Bawcombe, Director, Television CSG Policy & Review

Ken Goulet, Senior Financial Review Specialist

Imad Khalid, Senior Financial Review Specialist

Brittany Lee, Project Coordinator, CSG Administration

# Training Objectives



## **For radio and TV grantees:**

- understand the definition of non-Federal financial support (NFFS)
- know the purpose and importance of reporting NFFS
- learn how to determine NFFS eligibility
- know where to find help
- meet your annual training requirement

# Agenda



- Overview of Financial Reporting to CPB
- Overview of NFFS
- NFFS Exclusions
- NFFS Decision Charts

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- Hit send.

# Agenda



- Overview of Financial Reporting to CPB
  - Financial reporting and compliance
  - Important documents
  - Where to find resources
- Overview of NFFS
- NFFS Exclusions
- NFFS Decision Charts

## Why report?

- Communications Act requirement
- The non-federal financial support (NFFS) you report is used to calculate your CSG.
- Required before CPB releases your second CSG payment.



## What financial reports?

- AFR: Annual Financial Report or
- FSR: Financial Summary Report
- AFS: audited financial statement  
or unaudited financial statement, if allowed

# AFR or FSR & AFS?



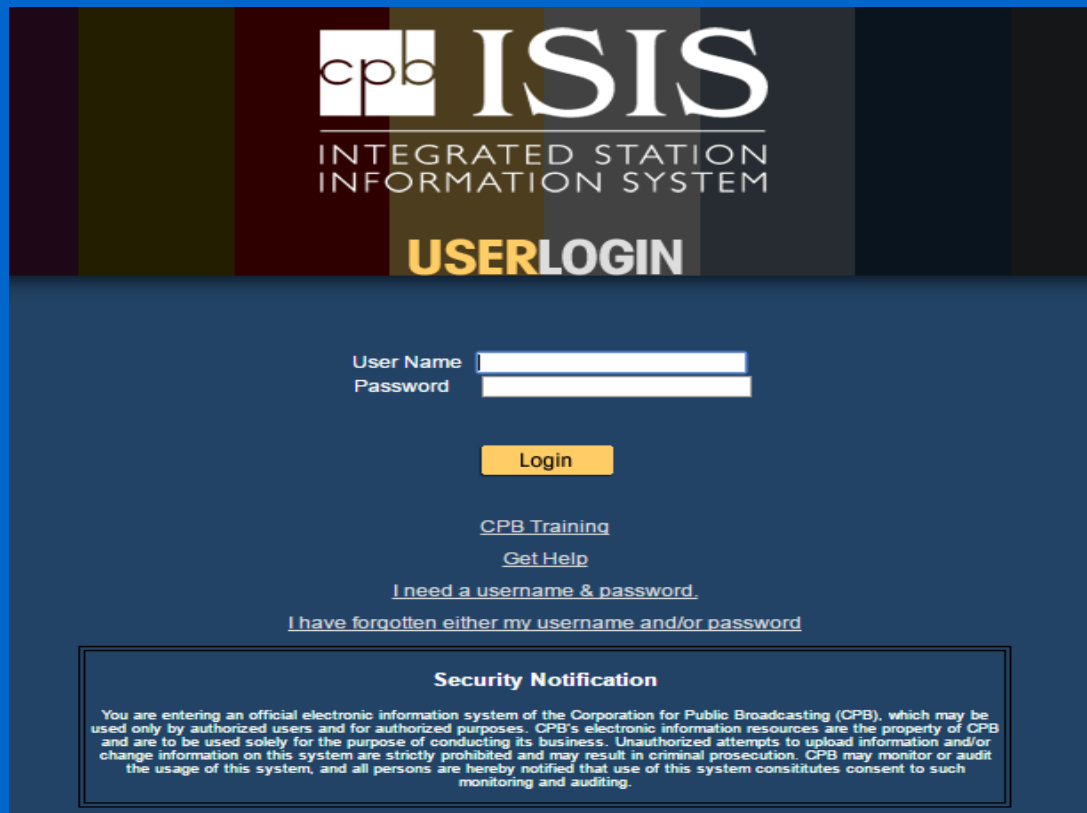
- All TV grantees are required to file AFR and submit AFS
- Radio grantees:

Financial Form	Total Revenue	Financial Statements Required
FSR	< \$300,000	Audited or Unaudited
FSR	≥ \$300,000	Audited
AFR	N/A	Audited

# Integrated Station Information System

## Where do you report?

- [isis.cpb.org](http://isis.cpb.org)



The screenshot shows the login interface for the CPB Integrated Station Information System (ISIS). At the top, the CPB logo and the text "ISIS INTEGRATED STATION INFORMATION SYSTEM" are displayed. Below this is a prominent "USERLOGIN" heading. The login form includes two input fields: "User Name" and "Password". A yellow "Login" button is positioned below the password field. Underneath the button are three links: "CPB Training", "Get Help", and "I need a username & password.". A link "I have forgotten either my username and/or password" is located below the "Get Help" link. At the bottom, a "Security Notification" box contains a disclaimer about the system's use and security.

**cpb ISIS**  
INTEGRATED STATION  
INFORMATION SYSTEM

**USERLOGIN**

User Name

Password

Login

[CPB Training](#)

[Get Help](#)

[I need a username & password.](#)

[I have forgotten either my username and/or password](#)

**Security Notification**

You are entering an official electronic information system of the Corporation for Public Broadcasting (CPB), which may be used only by authorized users and for authorized purposes. CPB's electronic information resources are the property of CPB and are to be used solely for the purpose of conducting its business. Unauthorized attempts to upload information and/or change information on this system are strictly prohibited and may result in criminal prosecution. CPB may monitor or audit the usage of this system, and all persons are hereby notified that use of this system constitutes consent to such monitoring and auditing.

# AFR/FSR Filing Deadlines



## When?

- Due 5 months after the end of your fiscal year
- Two extensions available:
  - 1<sup>st</sup> extension is for 45 days
  - 2<sup>nd</sup> extension is for 30 days
- Penalties apply for late filing.

# Important Documents



## Financial Reporting Guidelines

- Reporting requirements and independent accountant attestation, NFFS definition, line item instructions, updated annually

## Principles of Accounting

- Guidance on CPB's requirement to submit audited financial statements

# Important Documents



## Discrete Accounting

- Communications Act Requirement
- Included in the terms and conditions of your grant award for all CSG revenues *and* expenditures.

## Discrete Accounting Defined

Grantees must use unique accounting codes for CSG revenues and expenses. Specifically, Grantee's accounting systems must be able to generate a report showing CSG revenues and how they were expended, using unique accounting codes. These accounts may not include non-CSG revenues and expenses.

# CSG Resources



**cpb.org**

Resource documents

Online webinars

**Help Desk**

Email: [cs@cpb.org](mailto:cs@cpb.org)

# Where to Find Resources Website cpb.org



About CPB ▾ About Public Media ▾ Programs and Initiatives ▾ Grants ▾ Press Room COVID-19 ▾ I want to... ▾



CPB Funds Public Media Stations Addressing COVID-19 Misinformation

## About CPB



Corporation  
for Public  
Broadcasting

About CPB  
Steward of the U.S. government's  
investment in public media



Subscribe to CPB  
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Corporate Officers and Senior Staff  
Learn about the people on CPB's  
leadership team

## Resources



Jobline  
Jobs in public broadcasting



Community Service Grants  
CSG General Provisions, station  
guidelines and resources



Open Grants and RFPs  
Prepare and submit an application,  
learn about terms and conditions

## Initiatives



Jobline



Stations



Programs  
& Projects



# Where to Find Resources Website [cpb.org](http://cpb.org)



## Community Service Grants

CPB distributes community service grants (CSGs) to noncommercial public television and radio stations that provide significant public service programming to their communities. CSGs help stations expand the quality and scope of their work, whether in educational, news, public affairs or other programming—all of which represent an immeasurable value to the American people. Applicant and current recipient stations must each year meet a variety of legal, managerial, staffing and operational criteria for CSG funding.

- [Television CSG General Provisions](#)
- [Radio CSG General Provisions](#)

## Compliance

- [Harassment and Bias Prevention Training Program](#)
- [CSG Non-Compliance Policy](#)
- [Communications Act Compliance](#)
- [Compliance Hotline: \(202\) 879-9655](#)
- [Compliance Checklist 2021 350KB PDF](#)
- **Compliance Alerts:**

[→ 2018](#)

[→ 2017](#)

[→ 2016](#)

[→ 2015](#)

## Reporting Requirements

- [Financial Reporting Guidelines for CSG \(AFR and FSR\)](#)
- [Discrete Accounting Requirements](#)
- [Principles of Accounting and Financial Reporting](#)
- [In-Kind Donations](#)
- [Station Activity Survey \(SAS\)](#)
- [Station Activities Benchmarking Survey \(SABS\)](#)
- [Local Content and Service Report](#)
- [NFFS Decision Charts PDF 110KB](#)
- [Source Criterion - Quick Reference Charts PDF 143KB](#)

## Additional Documents and Resources

- [CPB's responses to IG Audits](#)
- [Estimating Your FY 2022 TV CSG PDF 111KB](#)
- [Estimating Your FY 2022 Radio CSG PDF 112KB](#)
- **IAS Standard Method:**
  - [IAS Standard Method Instructions PDF 160KB](#)
  - [IAS Standard Method Excel Spreadsheet PDF 14KB](#)

## Integrated Station Information System

The CSG legal forms as well as reporting tools (AFR, FSR, SABS, and SAS) can be found on the integrated station information system.

## Training

CPB provides pre-recorded and live training sessions on financial reporting, completing forms and CSG compliance. To view or sign up for training, visit our training site.

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## Q & A

### *Test Your Knowledge*

*(Please enter your answers using the Q&A feature within Zoom)*

# Question 1



Which of the following are reasons why financial reporting to CPB is required?

- A. It is a Communications Act requirement.
- B. The NFFS you report is used to calculate your CSG.
- C. It is required for CPB to release your 2<sup>nd</sup> CSG payment.
- D. All of the above

# Question 1 - Answer



Which of the following is a reason why financial reporting to CPB is required?

- A. It is a Communications Act requirement.
- B. The NFFS you report is used to calculate your CSG.
- C. It is required for CPB to release your 2<sup>nd</sup> CSG payment.
- D. All of the above

## Question 2



Which of the following is not found on the CPB.org website?

- A. Financial Reporting Guidelines
- B. Discrete Accounting Requirements
- C. Grantee's AFR/FSR
- D. TV and Radio CSG General Provisions and Eligibility Criteria



## Question 2 - Answer



Which of the following is not found on the CPB.org website?

- A. Financial Reporting Guidelines
- B. Discrete Accounting Requirements
- C. Grantee's AFR/FSR
- D. TV and Radio CSG General Provisions and Eligibility Criteria

## Question 3



Which of the following is correct regarding the AFR/FSR filing due date?

- A. The AFR/FSR is due by *May 31*.
- B. Penalties do not apply.
- C. 1<sup>st</sup> extension requires justification & approval by CPB.
- D. 2<sup>nd</sup> extension requires justification & approval by CPB.

## Question 3 - Answer



Which of the following is correct regarding the AFR/FSR filing due date?

- A. The AFR/FSR is due by May 31.
- B. Penalties do not apply.
- C. 1<sup>st</sup> extension requires justification & approval by CPB.
- D. 2<sup>nd</sup> extension requires justification & approval by CPB.

## Question 4



A radio station is required to submit an FSR and has total revenue of \$500K and NFFS of \$275K. What financial statements are required?

- A. Audited Financial Statements since NFFS is below \$300K.
- B. Audited or Unaudited Financial Statements since NFFS is below \$300K.
- C. Audited Financial Statements since revenue is above \$300K.

## Question 4 - Answer



A radio station is required to submit an FSR and has total revenue of \$500K and NFFS of \$275K. What financial statements are required?

- A. Audited Financial Statements since NFFS is below \$300K.
- B. Audited or Unaudited Financial Statements since NFFS is below \$300K.
- C. Audited Financial Statements since revenue is above \$300K.

# Submitting Questions



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# Agenda



- Overview of Financial Reporting to CPB
- Overview of NFFS
  - Definition and purpose of NFFS
  - NFFS Criteria
- NFFS Exclusions
- NFFS Decision Charts

# What is NFFS?



**NFFS** is the total of direct revenue and the fair value of property and services received as either a **contribution** or a **payment**, which meets specific criteria as to: **recipient, form, source, and purpose.**



# Purpose of NFFS



- Determine Grantee's CSG program eligibility
- Factor in calculating incentive portion of CSG
- Part of the legal justification for CPB's federal appropriation

# NFFS Criteria



- Recipient
- Form
- Source
- Purpose

# NFFS: The Recipient Criterion



- Public broadcasting entity, or an organization that receives the revenue on its behalf
- Same for both contributions and payments

# NFFS: The Form Criterion



- **Contributions**
  - Grants
  - Gifts or donations of cash, property, or services
  - Bequests
  - Appropriations from licensee (institutional stations)
- **Payments**
  - Cash, property, or services in exchange for materials and services related to public broadcasting services

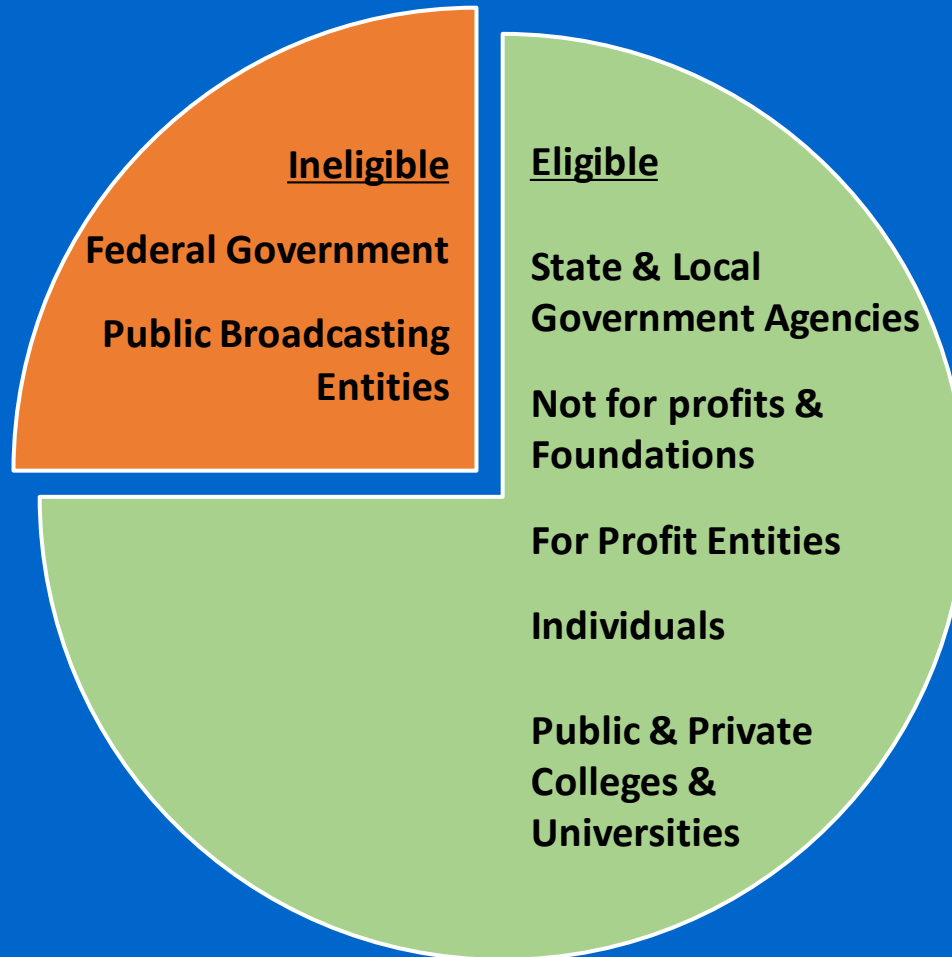
# NFFS: The Source Criterion



- **Contributions** may be from any source except:
  - The federal government or
  - Public broadcasting entities.
- **Payments** must be from:
  - State and local government agencies or
  - Educational institutions.

# NFFS: The Source Criterion

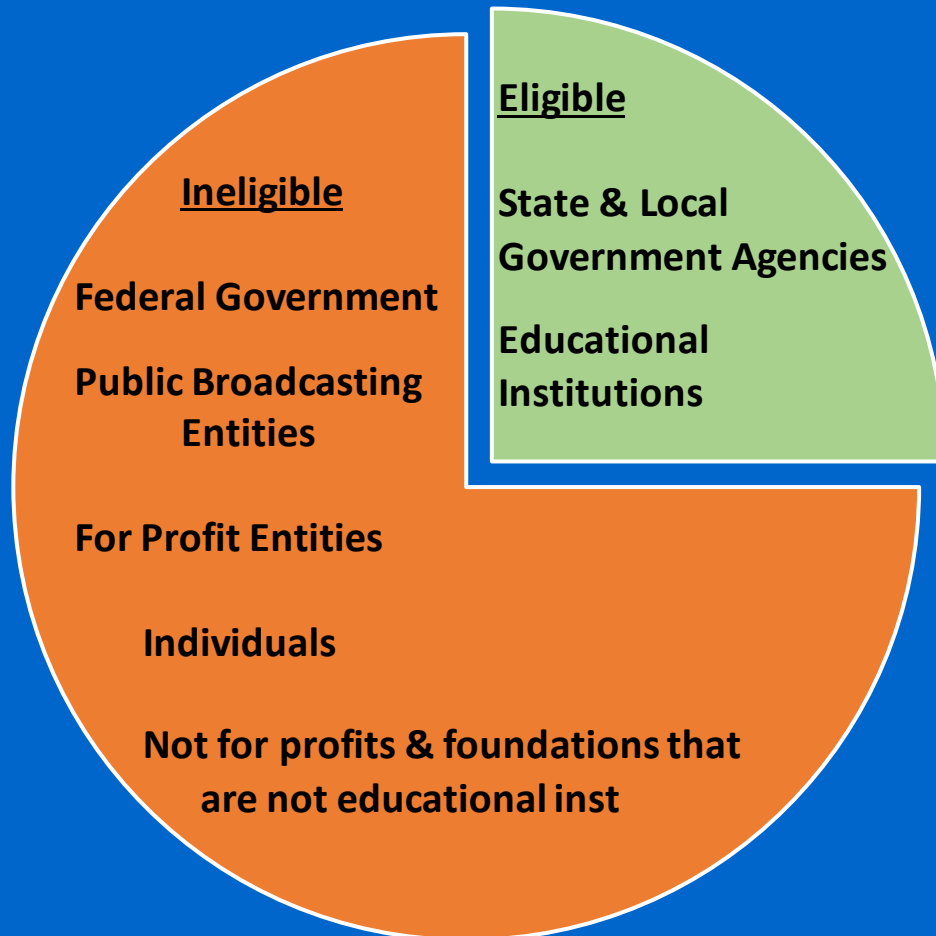
## Contributions



# NFFS: The Source Criterion



## Payments



# NFFS: PPP Funds



- **Paycheck Protections Program (PPP)** funds from Federal Government are excluded from NFFS
  - AFR filers report:
    - Funds recognized as revenue in Schedule A, Line 1F
    - Funds expended as “all non-CPB funds” in Schedule E
  - FSR Filers report:
    - Funds recognized as revenue in Part 1, Line 1
    - Funds expended as “all non-CPB funds” in Part 2 Expenses



# NFFS: Stabilization Grants



- **Stabilization Grants** for public media distributed by CPB from CARES Act and American Rescue Plan Act funding are excluded from NFFS
  - AFR filers report:
    - Funds recognized as revenue in Schedule A, Line 2B
    - Funds expended as “other CPB funds” in Schedule E
  - FSR filers report:
    - Funds recognized as revenue in Part 1, Line 2
    - Funds expended as “other CPB funds” in Part 2 Expenses

# NFFS: The Purpose Criterion



- **Contributions** must be for:
  - Construction or operation of a non-commercial, educational broadcast station, or
  - Production, acquisition, distribution, or dissemination of educational television or radio programs and related activities.
- **Payments** must be in exchange for:
  - Cash, goods and/or services the CSG recipient received, in exchange for services or materials with respect to the provision, of educational or instructional television or radio programs.

# NFFS Criteria Summary



	Contributions	Payments & Exchange Transactions
<b>Recipient</b>	Public broadcasting entity or an organization that receives the revenue on its behalf <sup>17</sup> .	Public broadcasting entity or an organization that receives the revenue on its behalf.
<b>Form</b>	Gifts, grants, bequests, donations, and appropriations.	An appropriation or contract payment.
<b>Source</b>	Any source except the federal government or a public broadcasting entity.	State (including local governments or agency thereof), or an educational institution.
<b>Purpose</b>	Construction or operation of a noncommercial, educational broadcast station; or  the production, acquisition, distribution, or dissemination of educational television or radio programs.	Cash, goods and/or services the CSG recipient received, in exchange for services or materials with respect to the provision, of educational or instructional television or radio programs.

## Q & A

### *Test Your Knowledge*

*(Please enter your answers using the Q&A feature within Zoom)*

## Question 5



Which of the following statements are true?

- A. All revenues in a station's AFS qualify as NFFS.
- B. The four NFFS criteria are Recipient, Form, Source and Purpose.
- C. Revenue needs to meet only one NFFS criteria to be eligible as NFFS.
- D. CPB can add additional restrictions to NFFS.

# Question 5 - Answer



Which of the following statements are true?

- A. All revenues in a station's AFS qualify as NFFS.
- B. The four NFFS criteria are Recipient, Form, Source and Purpose.
- C. Revenue needs to meet only one NFFS criteria to be eligible as NFFS.
- D. CPB can add additional restrictions to NFFS.

## Question 6



A TV station received grants from USDOE, a state gov't agency, for-profit entity, foundation, and PBE for the production and distribution of educational television. Which statements are correct?

- A. All contributions for the purpose of production and distribution of educational television are NFFS eligible.
- B. Contributions from the USDOE, state gov't agency and public broadcasting entity are NFFS ineligible.
- C. Contributions from the foundation, state gov't agency and for-profit entity are NFFS eligible.

## Question 6 - Answer



A TV station received grants from USDOE, a state gov't agency, for-profit entity, foundation, and PBE for the production and distribution of educational television. Which statements are correct?

- A. All contributions for the purpose of production and distribution of educational television are NFFS eligible.
- B. Contributions from the USDOE, state gov't agency and public broadcasting entity are NFFS ineligible.
- C. Contributions from the foundation, state gov't agency and for-profit entity are NFFS eligible.



## Question 7



A Radio station received payments for rental of excess tower capacity to the local government and to a private business. Which statements are correct?

- A. Payment from the local government is NFFS eligible and private business is NFFS ineligible.
- B. Payments from both sources are NFFS ineligible.
- C. Payments from both sources are NFFS eligible.

## Question 7 - Answer



A Radio station received payments for rental of excess tower capacity to the local government and to a private business. Which statements are correct?

- A. Payment from the local government is NFFS eligible and private business is NFFS ineligible.
- B. Payments from both sources are NFFS ineligible.**
- C. Payments from both sources are NFFS eligible.

# Submitting Questions



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# Agenda



- Overview of Financial Reporting to CPB
- Overview of NFFS
- NFFS Exclusions
  - Direct Revenues Exclusions
  - In-Kind Contributions Exclusions
  - Source Criterion Exception
- NFFS Decision Charts

# NFFS Exclusions: Direct Revenues



- Federal funds (e.g. **CARES ACT and PPP funds**)
- Funds from CPB (e.g. **Stabilization funds**) and other PBEs
- Quid Pro Quo contributions – high-end premiums
- Funds derived from subsidiary enterprises unrelated to public broadcasting
- Spectrum auction/FCC repack related revenues
- Presenting station fees

# NFFS Exclusions: Direct Revenues



- Capital Funds (TV CSG grantees only)
- Gains from sale of property & equipment
- Realized & unrealized investment gains & losses
- Rental revenues
- Advertising
- Refunds and rebates
- Unrelated Business Income (UBI)

# NFFS Eligibility: In-Kind Contributions



- To be eligible as NFFS, in-kind contributions must:
  - be reported as revenues in your financial statements
  - meet the 4 NFFS criteria
  - meet CPB's valuation & documentation criteria
  - not be excluded by policy

# NFFS Exclusions: In-kind Contributions

- Certain in-kind contributions are NFFS-ineligible:
  - Third party production payments
  - Contributions in quid pro quo transactions
  - Non-professional donated services
  - Miscellaneous Electronic Items-prerecorded compact discs, records, tapes, cassettes, and film libraries
  - Fundraising related in-kind contributions



# NFFS Exclusions: In-kind Contributions

- Certain in-kind contributions are NFFS-ineligible:
  - Promotional items
  - Local productions
  - Nationally distributed programs
  - Program supplements
  - ITV or educational radio outside the allowable scope of approved activities
  - **TV CSG grantees only** – in-kind contributions of capital assets

# Source Criterion Exception & Exclusion: Institutional Stations



- **In-kind contributions from your licensee are ineligible as NFFS.**
- However, an **institutional station** can include as NFFS the following:
  - Direct revenues
    - Appropriations from your licensee
    - Expenses incurred or absorbed by your licensee specifically for your station
  - Indirect administrative support (IAS)

## Q & A

### *Test Your Knowledge*

*(Please enter your answers using the Q&A feature within Zoom)*

## Question 8



Which of the following in-kind contributions received are eligible as NFFS? (Assume the 4 NFFS criteria are all met)

- A. Fundraising related in-kind contributions
- B. Local Advertising
- C. Promotional items
- D. Program supplements

# Question 8 - Answer



**Answer (B): Local Advertising.**

**For list of policy exclusions please refer to the Financial Reporting Guidelines.**

## Question 9



A TV station received in-kind contribution of a new equipment from a business with FMV of \$10,000. Is this in-kind contribution NFFS eligible?

- A. Yes
- B. No
- C. It depends

# Question 9 - Answer



- Answer (B)-No it is not NFFS eligible
- **For TV stations** -donated equipment is NFFS ineligible (per the **Financial Reporting Guidelines**).
- **For Radio stations** -donated equipment is NFFS eligible.

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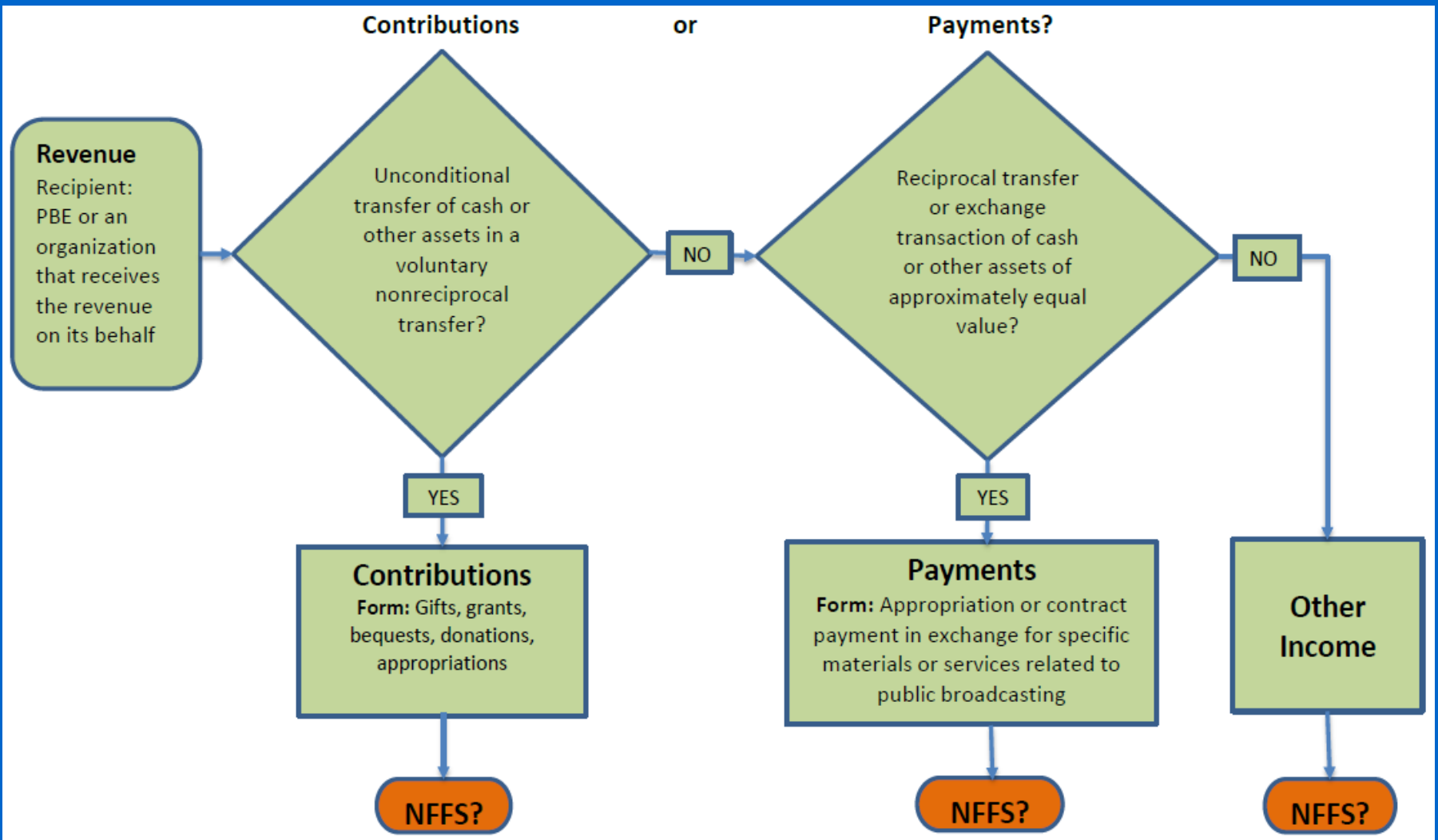


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  - [https://www.cpb.org/files/stations/training/NFFS\\_Decision\\_Charts.pdf](https://www.cpb.org/files/stations/training/NFFS_Decision_Charts.pdf)

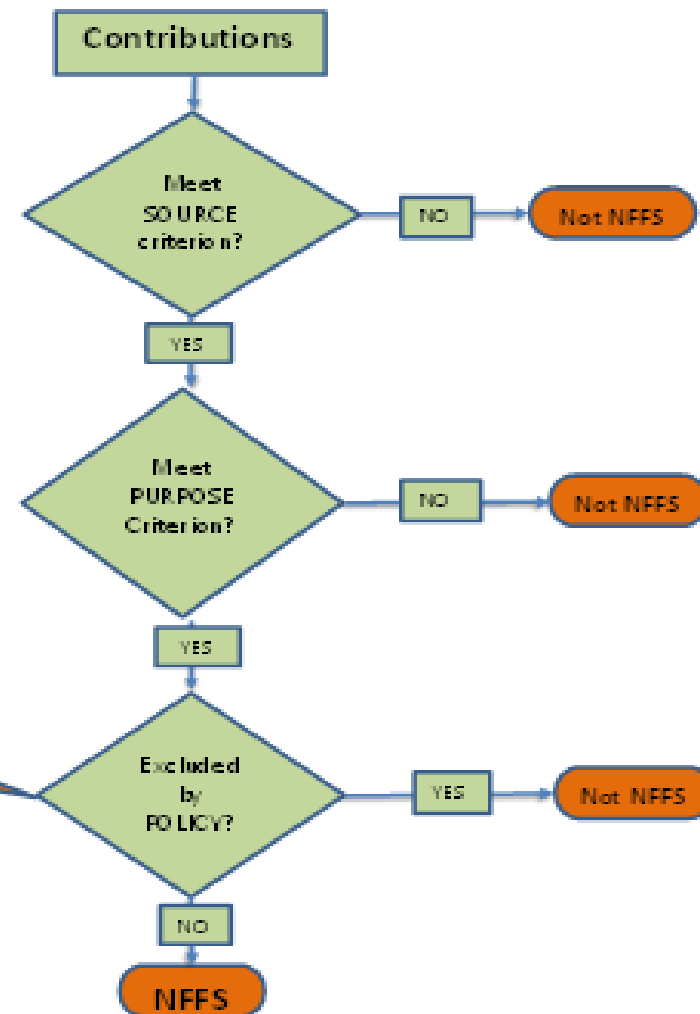
# NFFS Revenue Decision



# Contributions Decision Chart

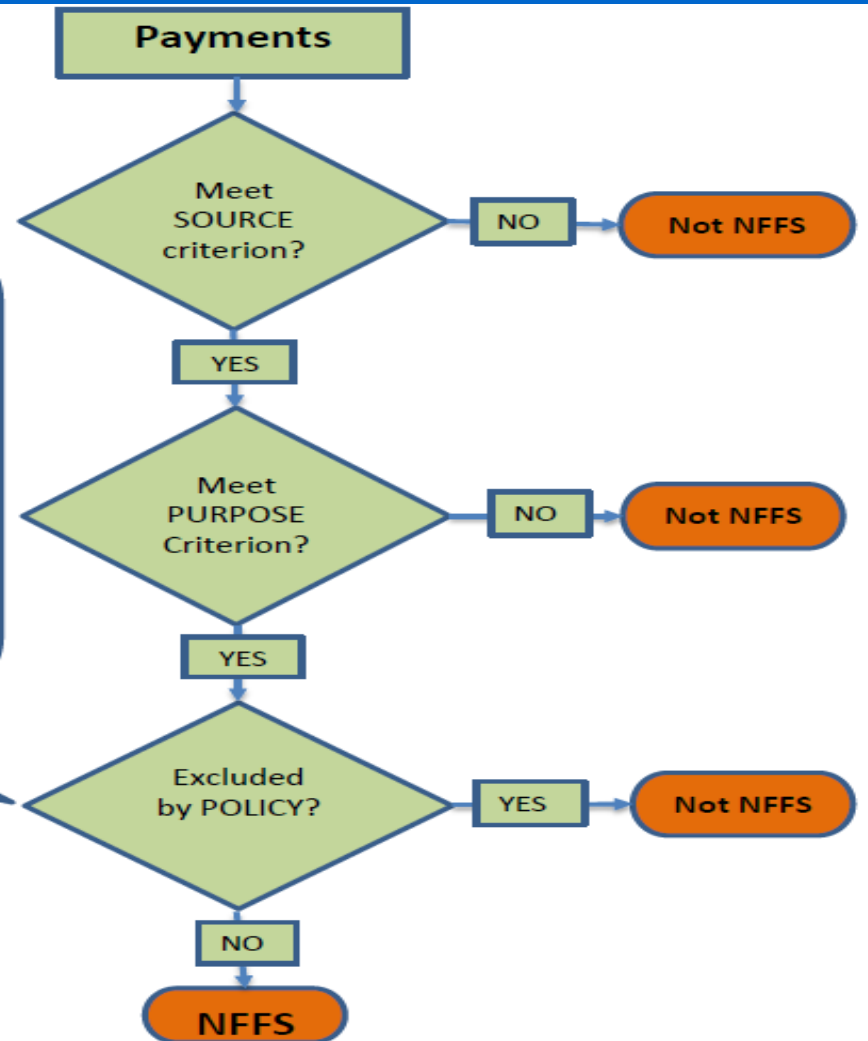
## In-kind Contributions Excluded from NFFS

- Quid pro quo exchange transactions
- Non-professional volunteer services
- Pre-recorded compact discs, records, tapes and cassettes
- Fundraising related activities
- ITV or educational radio outside the allowable scope of approved activities
- Local Productions
- Program supplements
- Programs that are nationally distributed
- Promotional items
- Regional Organization allocations of program services
- TV Grantees -Direct and in-kind contributions of capital assets
- Direct Revenues
- FMV of High-end premiums

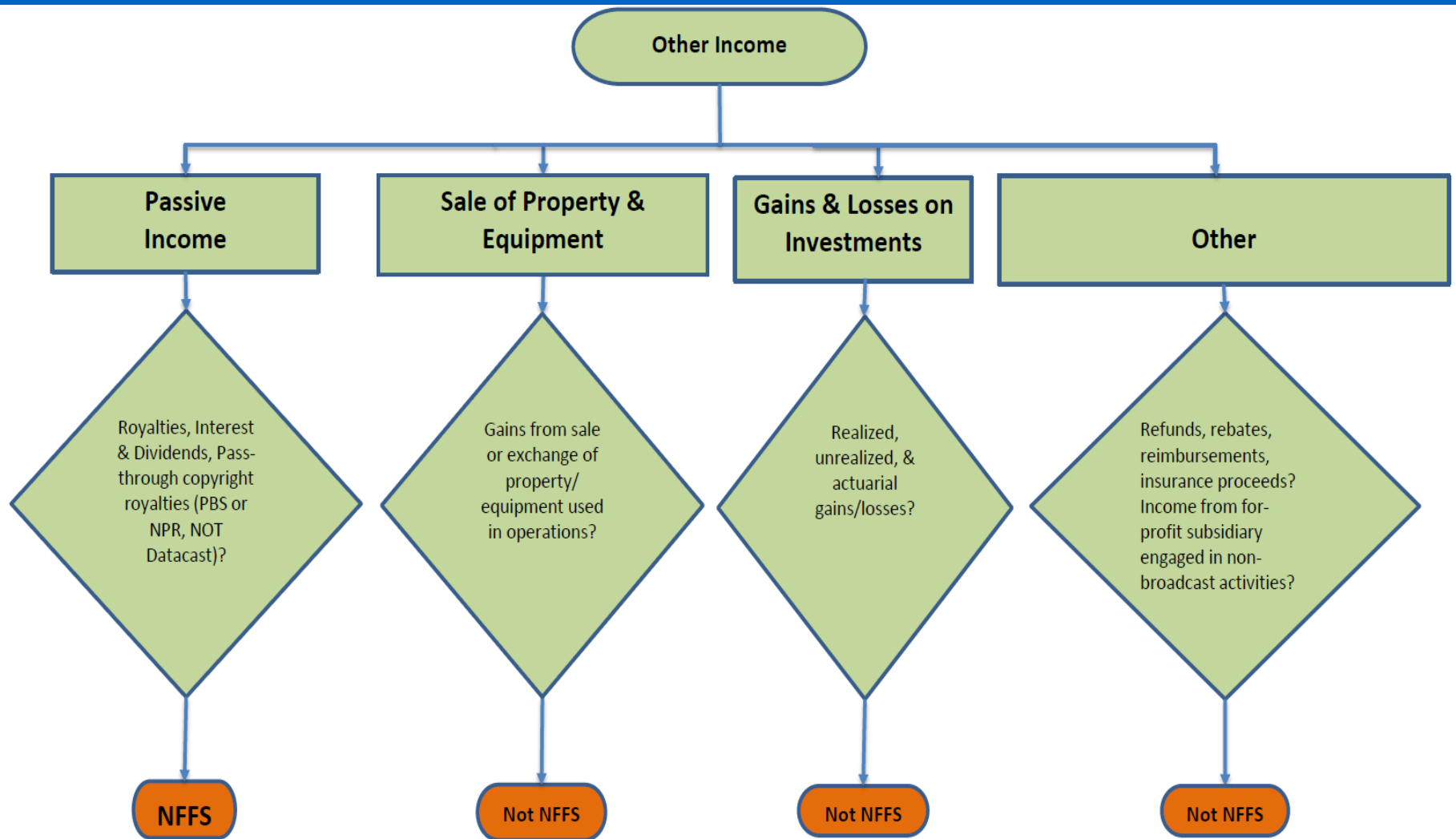


# Payments Criteria

- Payments Excluded from NFFS**
- Sales of premiums
  - Sales of program guides
  - Unrelated business income as reported on federal form 990T
  - Revenue from ITV or educational radio outside the allowable scope of approved activities
  - Spectrum auction revenues including interest & dividends earned and/or received
  - Presenting Station fees



# Other Income Criteria



# NFFS Criteria Summary



	Contributions	Payments & Exchange Transactions
<b>Recipient</b>	Public broadcasting entity or an organization that receives the revenue on its behalf <sup>17</sup> .	Public broadcasting entity or an organization that receives the revenue on its behalf.
<b>Form</b>	Gifts, grants, bequests, donations, and appropriations.	An appropriation or contract payment.
<b>Source</b>	Any source except the federal government or a public broadcasting entity.	State (including local governments or agency thereof), or an educational institution.
<b>Purpose</b>	Construction or operation of a noncommercial, educational broadcast station; or  the production, acquisition, distribution, or dissemination of educational television or radio programs.	Cash, goods and/or services the CSG recipient received, in exchange for services or materials with respect to the provision, of educational or instructional television or radio programs.

## Q & A

### *Test Your Knowledge*

# Question 10



A TV station received revenue from an insurance reimbursement and sale of various station logo products. Which statements are correct?

- A. The revenue from the insurance reimbursement is NFFS eligible since it was for replacement of damaged broadcast equipment.
- B. The revenue from sale of various station logo products are NFFS eligible.
- C. Both are NFFS ineligible.



# Question 10 - Answer



A TV station received revenue from an insurance reimbursement and sale of various station logo products. Which statements are correct?

- A. The revenue from the insurance reimbursement is NFFS eligible as NFFS since it was for replacement of damaged broadcast equipment.
- B. The revenues from sale of various station logo products are NFFS eligible.
- C. Both are NFFS ineligible.

# Question 11



A TV station received a membership donation of \$750 and the station gave the donor tickets to a local theatre performance with a FMV of \$150, a high-end premium. Which statements are correct?

- A. Donation of \$750 is membership revenue and the entire amount is NFFS eligible.
- B. Donation of \$750 is membership revenue, but only \$600 is NFFS eligible.
- C. Only the net donation of \$600 is membership revenue and NFFS eligible.

# Question 11 - Answer



A TV station received a membership donation of \$750 and the station gave the donor tickets to a local theatre performance with a FMV of \$150, a high-end premium. Which statements are correct?

- A. Donation of \$750 is membership revenue and the entire amount is NFFS eligible.
- B. Donation of \$750 is membership revenue, but only \$600 is NFFS eligible.
- C. Only the net donation of \$600 is membership revenue and NFFS eligible.

# Question 12



A TV station received the following revenue:

- CPB CSG grant of \$100,000
- Interest and dividends of \$50,000 (\$10,000 from spectrum auction proceeds invested)
- underwriting of \$65,000
- gifts for facilities and equipment of \$150,000
- In-kind contributions for local production of \$25,000.
- fundraising revenue of \$25,000 (direct expenses of \$10,000)

What is the correct total NFFS?

- A. \$305,000
- B. \$105,000
- C. \$120,000
- D. \$295,000

# Question 12 - Answer



Answer (C) – Total NFFS is \$120,000.

## NFFS Eligible:

- interest and dividends of \$40,000 (excluding amount earned on invested spectrum auction proceeds)
- underwriting of \$65,000
- net fundraising revenue of \$15,000 (net of direct expenses)

## NFFS Ineligible:

- CPB CSG grant of \$100,000
- Interest and dividends of \$10,000 (earned on invested spectrum auction proceeds)
- gifts for facilities and equipment of \$150,000
- In-kind contributions for local productions of \$25,000

# Submitting Questions



- Press Q&A button towards the bottom center of your screen.
- Type question in field at bottom of screen.
- Hit send.

# Completed Agenda



- Overview of Financial Reporting to CPB
- Overview of NFFS
- NFFS Exclusions
- NFFS Decision Charts

# Completed Training Objectives



- understand the definition of non-Federal financial support (NFFS)
- know the purpose and importance of reporting NFFS
- learn how to determine NFFS eligibility
- know where to find help
- meet your annual training requirement



# CSG Resources



**cpb.org**

Resource documents

Online webinars

**Help Desk**

Email: [csge@cpb.org](mailto:csge@cpb.org)

# Where to Find Resources Website cpb.org



About CPB ▾ About Public Media ▾ Programs and Initiatives ▾ Grants ▾ Press Room COVID-19 ▾ I want to... ▾



CPB Funds Public Media Stations Addressing COVID-19 Misinformation

## About CPB



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## Resources



Jobline  
Jobs in public broadcasting



Community Service Grants  
CSG General Provisions, station  
guidelines and resources



Open Grants and RFPs  
Prepare and submit an application,  
learn about terms and conditions

## Initiatives



Jobline



Stations



Programs  
& Projects

# Where to Find Resources Website [cpb.org](http://cpb.org)



## Community Service Grants

CPB distributes community service grants (CSGs) to noncommercial public television and radio stations that provide significant public service programming to their communities. CSGs help stations expand the quality and scope of their work, whether in educational, news, public affairs or other programming—all of which represent an immeasurable value to the American people. Applicant and current recipient stations must each year meet a variety of legal, managerial, staffing and operational criteria for CSG funding.

- [Television CSG General Provisions](#)
- [Radio CSG General Provisions](#)

## Compliance

- [Harassment and Bias Prevention Training Program](#)
- [CSG Non-Compliance Policy](#)
- [Communications Act Compliance](#)
- [Compliance Hotline: \(202\) 879-9655](#)
- [Compliance Checklist 2021 350KB PDF](#)
- **Compliance Alerts:**

[→ 2018](#)

[→ 2017](#)

[→ 2016](#)

[→ 2015](#)

## Reporting Requirements

- [Financial Reporting Guidelines for CSG \(AFR and FSR\)](#)
- [Discrete Accounting Requirements](#)
- [Principles of Accounting and Financial Reporting](#)
- [In-Kind Donations](#)
- [Station Activity Survey \(SAS\)](#)
- [Station Activities Benchmarking Survey \(SABS\)](#)
- [Local Content and Service Report](#)
- [NFFS Decision Charts PDF 110KB](#)
- [Source Criterion - Quick Reference Charts PDF 143KB](#)

## Additional Documents and Resources

- [CPB's responses to IG Audits](#)
- [Estimating Your FY 2022 TV CSG PDF 111KB](#)
- [Estimating Your FY 2022 Radio CSG PDF 112KB](#)
- **IAS Standard Method:**
  - [IAS Standard Method Instructions PDF 160KB](#)
  - [IAS Standard Method Excel Spreadsheet PDF 14KB](#)

## Integrated Station Information System

The CSG legal forms as well as reporting tools (AFR, FSR, SABS, and SAS) can be found on the integrated station information system.

## Training

CPB provides pre-recorded and live training sessions on financial reporting, completing forms and CSG compliance. To view or sign up for training, visit our training site.



# Corporation for Public Broadcasting

## What is NFFS?

Live Webinar Training  
February 2, 2022