



Reporting and Recordkeeping

Introduction

The following topics in this section will provide you with information on the importance of complying with all reporting requirements and how to succeed in managing and maintaining important official records:

- [Reporting Requirements](#)
- [Monitoring and Reporting Program Performance](#)
- [Financial Reporting](#)
- [Recordkeeping and Record Retention](#)

As recipients you have full responsibility for all aspects of the performance of the award including performing the scope of the work, proper accounting, monitoring and financial record keeping, and reporting.

Reporting Requirements

HHS requires that recipients periodically submit financial, Federal Financial Report (FFR) SF 425, and progress reports. Other required reports may include annual invention utilization reports, property reports, lobbying disclosures (as required by 45 CFR 93.110(c)), audit reports, reports to the appropriate payment points (in accordance with instructions received from the payment office), and specialized programmatic reports, if applicable. All required reports will be indicated in the awarding NoA, and the reports must be submitted in the EHBs system.

Monitoring and Reporting Program Performance

Monitoring Federal grant recipient's financial and program performance is required under CFR. Recipients are required to maintain and make the grant files available for review and inspection for 3 years. The records include all financial and programmatic records and supporting documents.

Monitoring is the process by which programmatic and business management performance of a grant is continually assessed by the program and grants officials responsible for the award.

Recipients must submit to HRSA financial and programmatic performance reports pertaining (directly or indirectly) to the award-supported project, in such form and the frequency as prescribed by HRSA.



Financial Reporting

A final financial report must be completed to closeout your award. All financial reports must be submitted electronically. You will need invoices with purchases prices, quantities, and serial numbers to complete the report. This report is due as per the due date indicated on your NoA under the Reporting Requirements.

HHS requires that recipients periodically submit financial, FFR SF-425, and progress reports. Other required reports may include annual invention utilization reports, property reports, lobbying disclosures (as required by 45 CFR 93.110(c)), audit reports, reports to the appropriate payment points (in accordance with instructions received from the payment office), and specialized programmatic reports, if applicable. All required reports will be indicated in the awarding NoA, and the reports must be submitted in the EHBs system.

HRSA requires annual submission of the FFR – the FFR reporting requirement on the NoA will include the due date. Although it is reported annually, it is a cumulative report for all expenditures over the document project period.

FFR submission is through EHBs and is submitted by the financial official or other designee determined by recipient.

Financial Reporting - continued

OMB has consolidated the Federal Cash Transaction Report (SF-272) and the Financial Status Report (SF-269) into one form, the FFR (SF-425) HRSA recipients will use this form to:

Report Federal Cash Transactions to PMS on a quarterly basis

- Top portion: sections 10.a, 10.b and 10.c are reported to PMS

Report Expenditures to HRSA as per the grant-specific reporting requirement

- Lower portion: sections 10.d through 10.o are reported to HRSA

Members of the grantee organization responsible for submitting the FFR to HRSA must register as the Financial Reporting Administrator (FRA) in the EHBs. You will need your organizations PIN from the PMS to verify your identity as the FRA. All other members of the grantee organization who will need to view, edit or submit the FFR will need to request privileges from the FRA. The FFR deadline will be displayed in the FFR status table in the EHB's financial reports list.

Financial Reporting - continued

Once you have obtained Financial Report privileges in the Grant Handbook, follow the



steps below to navigate to the FFR in the EHBs:

1. Log in to the [EHBs website](#).
2. Click the View Portfolio link in the left side menu.
3. Locate the grant for which you want to work on the FFR and click the Open Grant Handbook
4. The Grant Handbook will open. Click the Financial Reports link in the left side menu.

For additional information regarding the above and related FFR topics refer to the [EHB Grantee Handbook Quick Guide](#).

- View a copy of the [Federal Financial Report \(FFR\) form](#).

Sections 1-9 of Page 1 of the Federal Financial Report (FFR) form displays basic information about the grantee and the grant award including the organization's contact information, DUNS number, Employer Identification Number (EIN), recipient accounting number, reporting type, project period and reporting period. Section 10 outlines all grant transactions and section 11 tracks indirect expenses. Page 2 of the FFR includes any comments related to previous sections of the form including indirect costs and remarks (as listed in section 12 of the form).

Recordkeeping and Record Retention

HHS recipients generally must retain financial and programmatic records, supporting documents, statistical records, and all other records that are required by the terms of an award, or may reasonably be considered pertinent to an award, for a period of 3 years from the date the final FFR is submitted.

If an audit, litigation, or other action involving the records is started before the end of the appropriate retention period, the records should be maintained until the end of the appropriate retention period or until the audit, litigation, or other action is completed, whichever is later.