HRSA Healthy Grants WORKSHOP
Presented as a Web Series

HRSA
Health Resources & Services Administration

Federal Reporting Requirements for HRSA Award Recipients

Healthy Grants Workshop

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Office of Federal Assistance and Acquisition Management

Vision: Healthy Communities, Healthy People

Today's Topics

- ❑ Federal Funding and Transparency Act
- ❑ Federal Financial Report
- ❑ Noncompeting Continuation Progress Reports
- ❑ Property Reports
- ❑ Closeout
- ❑ Time and Effort Reporting
- ❑ Resources

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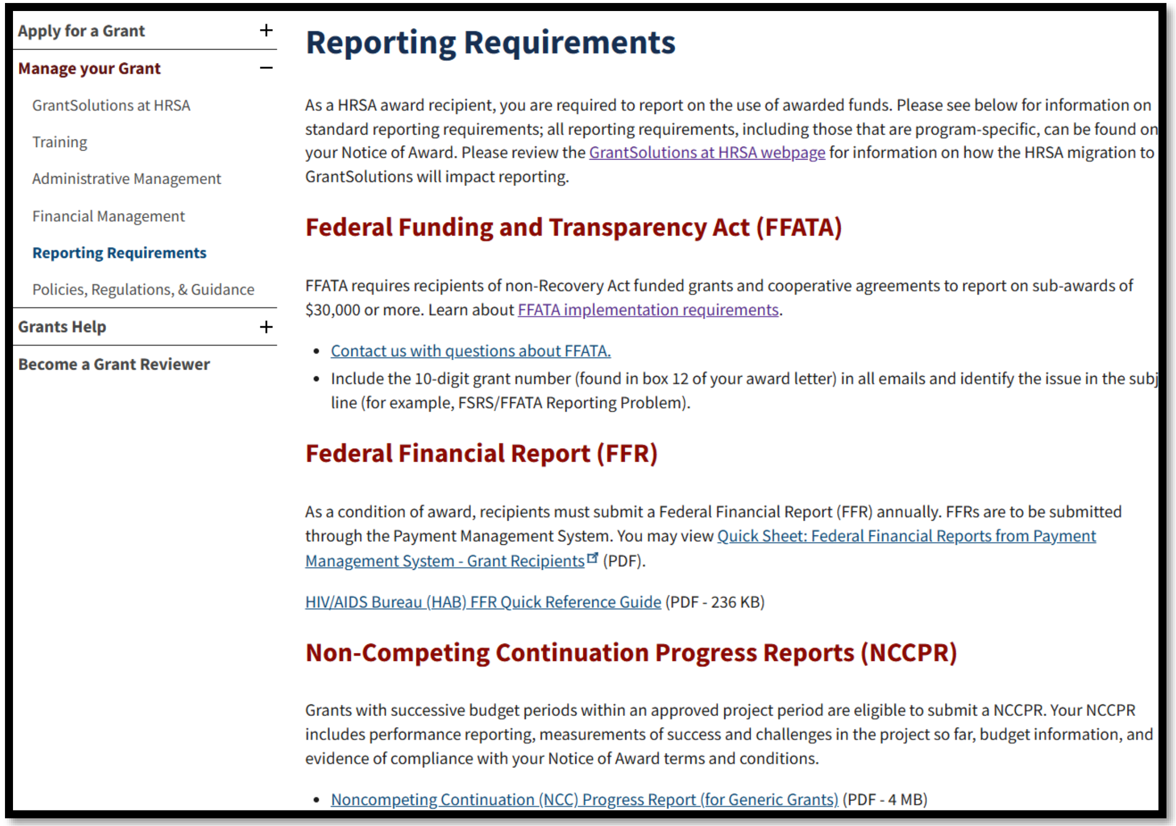
Learning Objectives- Reporting

- Understand the purpose and requirements of the Federal Funding and Transparency Act
- Accurately prepare and submit Federal Financial Reports
- Compile and submit Noncompeting Continuation Progress Reports to demonstrate ongoing project outcomes
- Complete Property Reports, documenting and tracking federally funded assets according to regulations
- Navigate the closeout process, ensuring all obligations are fulfilled
- Identify and utilize available resources to support federal reporting

Reporting Requirements

- As a HRSA award recipient, you must report on your use of HRSA funds. All reporting requirements, including those that are program-specific, can be found on your Notice of Award.



Apply for a Grant +

Manage your Grant –

GrantSolutions at HRSA

Training

Administrative Management

Financial Management

Reporting Requirements

Policies, Regulations, & Guidance

Grants Help +

Become a Grant Reviewer

Reporting Requirements

As a HRSA award recipient, you are required to report on the use of awarded funds. Please see below for information on standard reporting requirements; all reporting requirements, including those that are program-specific, can be found on your Notice of Award. Please review the GrantSolutions at HRSA webpage for information on how the HRSA migration to GrantSolutions will impact reporting.

Federal Funding and Transparency Act (FFATA)

FFATA requires recipients of non-Recovery Act funded grants and cooperative agreements to report on sub-awards of $30,000 or more. Learn about FFATA implementation requirements.

- Contact us with questions about FFATA.
- Include the 10-digit grant number (found in box 12 of your award letter) in all emails and identify the issue in the subj line (for example, FSRS/FFATA Reporting Problem).

Federal Financial Report (FFR)

As a condition of award, recipients must submit a Federal Financial Report (FFR) annually. FFRs are to be submitted through the Payment Management System. You may view Quick Sheet: Federal Financial Reports from Payment Management System - Grant Recipients (PDF).

HIV/AIDS Bureau (HAB) FFR Quick Reference Guide (PDF - 236 KB)

Non-Competing Continuation Progress Reports (NCCPR)

Grants with successive budget periods within an approved project period are eligible to submit a NCCPR. Your NCCPR includes performance reporting, measurements of success and challenges in the project so far, budget information, and evidence of compliance with your Notice of Award terms and conditions.

- Noncompeting Continuation (NCC) Progress Report (for Generic Grants) (PDF - 4 MB)

https://www.hrsa.gov/grants/manage-your-grant/reporting-requirements

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Federal Funding and Transparency Act (FFATA)

- **What is FFATA?**
  - FFATA requires recipients of non-Recovery Act funded grants and cooperative agreements to report on sub-awards of $30,000 or more.

- You must report each obligating action to the System for Award Management (SAM.gov).

- Exemption
  - If, in the previous tax year, you had gross income, from all sources, under $300,000, you are exempt from the requirements.

- Federal prime awardees (contractors and grantees) may have to also report executive compensation data regarding first-tier subawards if the prime recipient or sub-recipient meets certain criteria.

Knowledge Check #1

Where do recipients report FFATA information?

A. Electronic Handbook (EHB)

B. Grants.gov

C. SAM.gov

D. HRSA Grants Management Office

Knowledge Check #1 - Answer

Where do recipients report FFATA information?

Answer: C – SAM.gov

Federal Financial Report (FFR)

- **Recipients must submit a Federal Financial Report (FFR) annually. FFRs are to be submitted through the Payment Management System.**

- Annual FFRs are due 90 days after the end of the reporting period.
- Final FFRs are due to 120 days after the grant end date/period of performance.
- EHB sends email reminders before and after FFR due dates.

Example FFR/SF-425

View Burden Statement

Federal Financial Report
(Follow form Instructions)

OMB Number: 4040-0014
Expiration Date: 06/30/2028

1. Federal Agency and Organizational Element to Which Report is Submitted

2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)

3. Recipient Organization (Name and complete address including Zip code)

Recipient Organization Name:
Street1:
Street2:
City: County:
State: Province:
Country: USA: UNITED STATES ZIP / Postal Code:

4a. UEI

4b. EIN

5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)

6. Report Type
- Quarterly
- Semi-Annual
- Annual
- Final

7. Basis of Accounting
- Cash
- Accrual

8. Project/Grant Period
From: To:

9. Reporting Period End Date

10. Transactions	Cumulative
(Use lines a-c for single or multiple grant reporting)	
Federal Cash (To report multiple grants, also use FFR attachment):	
a. Cash Receipts	0.00
b. Cash Disbursements	0.00
c. Cash on Hand (line a minus b)	0.00
(Use lines d-o for single grant reporting)	
Federal Expenditures and Unobligated Balance:	
d. Total Federal funds authorized	0.00
e. Federal share of expenditures	0.00
f. Federal share of unliquidated obligations	0.00
g. Total Federal share (sum of lines e and f)	0.00
h. Unobligated balance of Federal Funds (line d minus g)	0.00
Recipient Share:	
i. Total recipient share required	0.00
j. Recipient share of expenditures	0.00
k. Remaining recipient share to be provided (line i minus j)	0.00
Program Income:	
l. Total Federal program income earned	0.00
m. Program Income expended in accordance with the deduction alternative	0.00
n. Program Income expended in accordance with the addition alternative	0.00
o. Unexpended program income (line l minus line m and line n)	0.00

11. Indirect Expense

a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
			g. Totals:			

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:*

Add Attachment | Delete Attachment | View Attachment

13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

a. Name and Title of Authorized Certifying Official

Prefix: First Name: Middle Name:
Last Name: Suffix:
Title:

b. Signature of Authorized Certifying Official

c. Telephone (Area code, number and extension)

d. Email Address

e. Date Report Submitted

14. Agency use only:

Standard Form 425

Knowledge Check #2

The budget period ended April 30th and the FFR due date is July 30th; do I report all funds expended to the date of July 30th?

<u>Yes or No</u>

Knowledge Check #2 - Answer

The budget period ended April 30^{th} and the FFR due date is July 30^{th}; do I report all funds expended to the date of July 30th?

Answer: No - Expenditures should include all costs incurred through the reporting period end date specified on the FFR.

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Non-Competing Continuation (NCC) Progress Reports

- Annual progress report detailing progress made since submission of the last application.
- Submit in EHBs.
- NCCPR instructions can be found on the HRSA webpage: www.hrsa.gov/grants/manage-your-grant/reporting-requirements
- Reminder: SAM registration at www.sam.gov must be active.

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NCC Report Submission Components

NCC Progress Report - Review

NCC Progress Report Tracking # : [redacted]

Due Date: 05/15/2026 | Status: Submitted

Grant Number: [redacted]
Project Officer: [redacted]
Last Updated By: [redacted]

Original Deadline: 05/15/2026
Project Officer Email: [redacted]

Created On: 04/13/2026
Project Officer Contact #: [redacted]

Resources

View

NCC Progress Report | Last NoA | Program Instructions | NCC User Guide

Print NCC Progress Report

Table of Contents Go

Page size: 50 Go

19 items in 1 page(s)

View	Section	Type	Options
View: Basic Information			
Basic Information	SF-PPR	HTML	View
Basic Information	SF-PPR-2 (Cover Page Continuation)	HTML	View
Basic Information	Key Contact/Principal	HTML	View
Basic Information	Performance Narrative (App. A_Performance Narrative.pdf)	DOCUMENT	View
View: Appendices			
Appendices	Attachment 1	DOCUMENT	Not Available
Appendices	Attachment 2 (Att. 1_MOE Estimate Unobligated Balance.docx)	DOCUMENT	View
Appendices	Attachment 3	DOCUMENT	Not Available
Appendices	Attachment 4	DOCUMENT	Not Available
Appendices	Attachment 5	DOCUMENT	Not Available
Appendices	Attachment 6 (Att. 5 - Supplemental Budget Information.docx)	DOCUMENT	View
Appendices	Attachment 7 (ASPIN BPP Brochure 25'_10.31.25.pdf)	DOCUMENT	View
Appendices	Attachment 8 (BPP_Interview Template.pdf)	DOCUMENT	View
Appendices	Attachment 9 (SWP_[redacted]pdf)	DOCUMENT	View
Appendices	Attachment 10 (Att. 4_[redacted]xlsx)	DOCUMENT	View
Appendices	Attachment 11	DOCUMENT	Not Available
Appendices	Attachment 12	DOCUMENT	Not Available
Appendices	Attachment 13	DOCUMENT	Not Available
Appendices	Attachment 14	DOCUMENT	Not Available
Appendices	Attachment 15	DOCUMENT	Not Available

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Property Reports

Real Property

Land, including land improvements, structures, and appurtenances, and legal interests in land, including fee interest, licenses, rights of way, and easements. Real property does not include movable machinery and equipment.

Tangible Personal Property

Property of any kind, except real property, that has physical existence. It includes equipment and supplies. Copyrights, patents or securities are not included.

DEFINITION

- **Equipment (2 CFR 200.313):** Tangible personal property (including IT systems) with a useful life >1 year and a per unit cost that equals or exceeds $10,000.

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Tangible Personal Property Report: SF-428 Form

TANGIBLE PERSONAL PROPERTY REPORT
SF- 428

OMB Number: 4040-0018
Expiration Date: 12/31/2027

1. Federal Agency and Organizational Element to Which Report is Submitted

2. Federal Grant or Other Identifying Number Assigned by Federal Agency

3a. UEI

3b. EIN

4. Recipient Organization *(Name and complete address including zip code)*

Recipient Organization Name:
Street1:
Street2:
City:
County:
State:
Province:
Country: USA: UNITED STATES
ZIP / Postal Code:

5. Recipient Account or Identifying Number

6. Attachment *(Check applicable)*
- Annual Report (SF-428-A)
- Final (Award Closeout) Report (SF-428-B)
- Disposition Report/Request (SF-428-C)

7. Supplemental Sheet
- Yes
- No

8. Comments

Add Attachment | Delete Attachment | View Attachment

9a. Typed or Printed Name and Title of Authorized Certifying Official

Prefix:
First Name:
Middle Name:
Last Name:
Suffix:
Title:

9b. Signature of Authorized Certifying Official

9c. Telephone *(area code, number, extension)*

9d. E-Mail Address

9e. Date report submitted *(MM/DD/YYYY)*

10. Agency use only

TANGIBLE PERSONAL PROPERTY REPORT
Final Report SF-428-B

OMB Number: 4040-0018
Expiration Date: 12/31/2027

Federal Grant or Other Identifying Number Assigned by Federal Agency *(Block 2 on SF-428).*

1. **Report** *(Select all that apply)*
- a. Federally-owned Property *(List on Supplemental Sheet SF-428S or recipient equivalent and complete Section 2a below)*
- b. Acquired Equipment with acquisition cost of $10,000 or more for which the awarding agency has reserved the right to transfer title *(List on Supplemental Sheet SF-428S or recipient equivalent and complete Section 2b below).*
- c. Residual Unused Supplies with total aggregate fair market value exceeding $10,000 not needed for any other Federally sponsored programs or projects *(Complete Section 2c below).*
- d. None of the above

2. Complete relevant section(s)

2a. **Federally-owned Property** *(Select one or more).*
- (i) Request transfer to Award
- (ii) Request Federal Agency disposition instructions
- (iii) Other *(Provide detail in Block 3 or attach request)*

2b. **Acquired Equipment with current fair market value of $10,000 or more:**
(Select one or more and attach Supplemental Sheet SF-428S or recipient equivalent)
- (i) Acknowledge equipment acquired under this federal award will be retained for use as originally approved.
- (ii) Request Federal Agency disposition instructions.

Add Attachment | Delete Attachment | View Attachment

For Agency Use Only

Agency response to requested disposition of Federally owned property:
- (i) Recipient request approved
- denied
- (ii) Dispose in accordance with attached instructions:

Agency response to requested disposition of acquired equipment:
- (i) Recipient request approved
- denied
- (ii) Dispose in accordance with attached instructions:

Authorized Awarding Agency Official:

Signature:
Date:
Name:
Phone:
Title:
E-Mail:

2c. **Reportable Residual Unused Supplies**

(i) Sale proceeds or / Estimate of current fair market value . . . . $
(ii) Percentage of Federal participation . . . . %
(iii) Federal share . . . . $
(iv) Selling and handling allowance. . . . . $
(v) **Amount remitted to the Federal Government** . . . . $

3. Comments

Add Attachment | Delete Attachment | View Attachment

FINAL REPORT ATTACHMENT TO SF-428

Agency Use Only

TANGIBLE PERSONAL PROPERTY REPORT
Supplemental Sheet SF-428-S

OMB Number: 4040-0018
Expiration Date: 12/31/2027

Federal Grant or Other Identifying Number Assigned by Federal Awarding Agency (Block 2 of SF-428)

Attachment Type
- Annual Report (SF-428-A)
- Final (Award Closeout) Report (SF-428-B)
- Disposition Report/Request (SF-428-C)

Complete one row for each item:

	Award Number (a)	GP or ACQ (b)	Description of Item (c)	Identification Number (d)	Acquired Date (e)	Condition Code (f)	Acquisition Cost *(In Dollars)* (g)	Disposition Request (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

- **SF-428 forms provide final tangible personal property information for grant closeout.**

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Knowledge Check #3

I bought 10 laptops at $1,500 each for a total of $15,000. Do I need to report this as equipment on the SF428 forms?

Yes or no

Knowledge Check #3 – Answer

I bought 10 laptops at $1,500 each for a total of $15,000. Do I need to report this as equipment on the SF428 forms?

Answer: No, because the laptops were less than $10,000 each.

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Closeout

The Federal agency must close out the Federal award when it determines that all administrative actions and required work of the Federal award have been completed.

- A recipient must submit all reports & liquidate all financial obligations no later than 120 calendar days after the conclusion of the period of performance.

- If the recipient does not comply with the requirements of this section, this can have an impact on organizations receiving future funding.

Closeout Award

Key Reminders on Reporting Requirements

- Report required subaward and executive compensation data **accurately and on time.**
- Ensure expenditures and financial data are **complete, accurate, and reconciled.**
- **Demonstrate progress** toward objectives, outcomes, and performance measures.
- Maintain current inventory records and **report federally funded property** as required.
- Submit all **final programmatic, financial, and property reports** by established deadlines.

Time and Effort Reporting and Documentation

Learning Objectives- Time and Effort

- Understand the federal requirements for time and effort.
- Assess grant recipient’s time and effort and documentation process.
- Identify common issues with time and effort reporting.
- Describe time and effort controls and documentation.

Polling Question

Are you familiar with the requirements for time and effort reporting?

What is Time and Effort Reporting?

- Effort is defined as the actual amount of time spent on a particular activity.
  - Includes time spent working on a sponsored project in which salary is:
    - ✓Directly charged, or
    - ✓Cost-shared (also known as match)
- Individual effort can be expressed as a percentage of the total amount of time spent on work-related activities.
  - Examples include:
    - ✓Project management
    - ✓Research
    - ✓Administration

What is Time and Effort Reporting? (cont.)

- Effort reporting is the required method of certifying that the effort charged, or cost shared to each award has been completed.
  - Certified and approved timecard.
  - Actual costs are within the approved budget.
  - Results are supported with clear and accurate methodology of allocation.

Why is Time and Effort Reporting Needed?

Time and effort reporting is required to document that:

- Federal funds were charged only for time actually worked on the award.
- Personnel costs are for allowable activities.

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Who Must Keep Time and Effort Records?

Time and effort records must be maintained for all employees*:

- Who are paid in whole or in part with federal funds and/or
- Whose salaries are used to meet a cost share/match requirement

*not required to be maintained for contractors since they are not considered employees; but note that subrecipients **are required** to maintain time and effort records.

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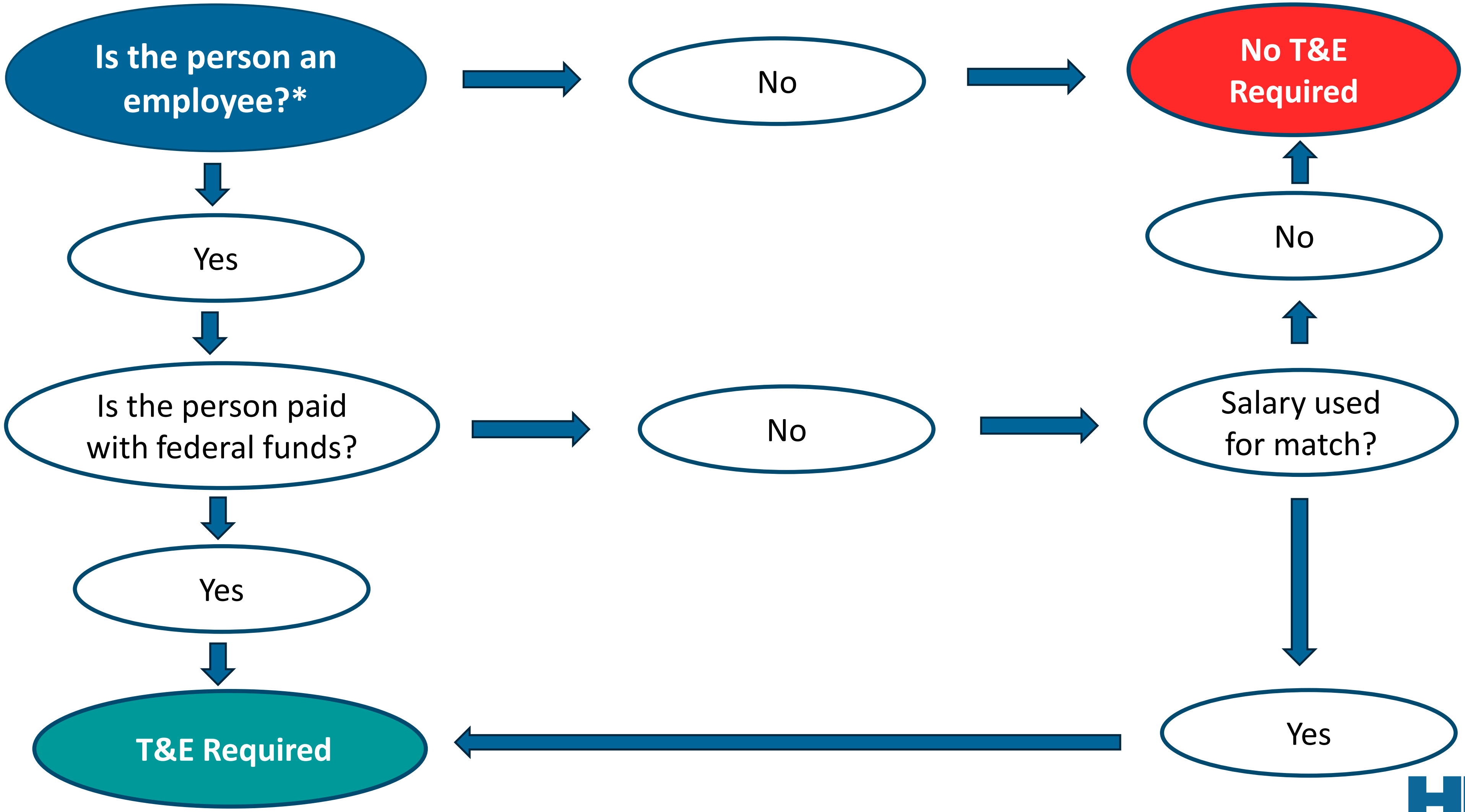
Who Must Keep Time and Effort Records? (cont.)



Understanding Your Current Timekeeping Procedures

- Determine whether employee attendance is controlled by clock cards or a timecard.
  - Capture effort by each grant/project number.
- Identify how an employee’s actual hours are allocated to the grant/project(s) on their timecards.
- Determine the procedures for notifying employees on what grant/project number(s) to charge on timecards.
- Determine whether actual hours are reconciled to payroll records and how often.
- Determine whether payroll records are within the approved grant budget.

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Knowledge Check #4

The time and effort requirements in 2 CFR 200.430 states that salaries and wages must be based on records that accurately reflect the work performed.

A. True

B. False

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Knowledge Check #4 – Answer

The time and effort requirements in 2 CFR 200.430 states that salaries and wages must be based on records that accurately reflect the work performed.

A. True

B. False

Common Issues with Reporting Time and Effort

Common Issues with Reporting Time and Effort

Common Issues identified in Single Audits and HRSA Site Visits are:

- Using grant funds to pay employees based on budgeted hours.
  - MUST be based on actual hours.
- No documented or clearly defined allocation methodology for employees whose salary is charged to multiple sources.
- Using percentage of grant funds to determine an employee's percentage of time worked.
  - MUST be in proportion to the time spent to achieve the purpose of the grant.

Common Issues with Reporting Time and Effort (cont.)

- Inconsistent application of requirements across funding sources.
- Management personnel (e.g., Chief Executive Officer, Chief Financial Officer) charged entirely to a single federal award despite supporting multiple funding sources.
- Time charged to a federal award when no work was performed on the award.
- Federal awards used to cover funding shortfalls by charging unsupported time.
- Total time charged across funding sources exceeds 100%.
  - Total time cannot exceed 100%.

Time and Effort Documentation

Documentation of Personnel Expenses

All salaries and wages must be based on records that accurately reflect the work performed.

- Be supported by a system of internal controls.
- Be incorporated into the official records.
- Reasonably reflect total activity for which employee is compensated.
- Encompass all compensated activities.
- Comply with established accounting policies and practices.
- Support the distribution of the employee's salary or wages, and
- Budget estimates alone do not qualify as support for charges to Federal awards.

Reference: 2 CFR 200.430(g)(1)

Time and Effort Internal Control Examples

- Written policies and procedures
- Review and supervisory approval of records
- Periodic internal ‘review’ or time studies
- Certification
- After-the-fact reconciliation and adjustments
- Review of the process as personnel and positions change
- Quarterly budget to actual reviews

Time and Effort Policies and Procedures

- Recipients must have written policies surrounding time and effort reporting

- Must be consistent (applied to both federal and non-federal activities)
  - Time and effort policies
  - Time and effort reporting

Best Practice – Time and Effort Certification

- Complete at a minimum – semi-annually.
- Include process in your documented policies and procedures
- Complete for all employees – including 100% funded by one federal source.
- Signed by employee AND supervisor.

- **Certification Example**
  - I ____________ herby certify that I spent X% of my time working on ______________________ during the time period __________________.

Best Practice – Time and Effort Reconciliation

- After-the-fact Activity Report Reconciliation Example

					ACTUAL				BUDGET		
Beginning Payroll Date	Name of Employee	Assigned Grant	Gross per Payroll Register	% Charged to Grant	Timesheet	Actual Charged to Grant ($)	Actual Charged to Grant (Hours)	Grant Code	Approved Percentage	Budget Amount	Variance
			(a)	*(b)*	*(c)*	*(d) = (a)(b)*	*(e) = (b)(c)*		*(f)*	*(g)*	*(h) = (g)-(d)*
6/12/2026	April	H80	2,500.00	75%	80	1,875.00	60	H80	100%	2,500.00	625.00
6/12/2026	Bravo	G32	1,500.00	100%	80	1,500.00	80	G32	50%	750.00	(750.00)
6/12/2026	Charlie	CE1	1,450.00	50%	80	725.00	40	CE1	75%	1,087.50	362.50

  - Initial payroll costs in accounting system = charged according to budget.

Time and Effort Expense Charges

The actual percentage of employees' time must be **documented** by funding source and **posted** to the accounting system (general ledger):

- Final amounts cannot be based on estimates or budgets
- Total must not exceed 100%
- Documentation must be maintained to support allocations

Use of Percentages

Can time and effort records use percentage of time?

Yes!

Because practices vary as to the activity constituting a full workload, records may reflect categories of activities expressed as a percentage distribution of total activities.

Must be supported by documentation!

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Use of Percentages Example

Alex works on both HRSA and non-HRSA activities:

Work Type	Budgeted %	Actual %	Correct Charge
HRSA grant work	75%	60%	60%
Non-HRSA work	25%	40%	40%
Total	**100%**	**100%**	**100%**

Key point: **Budgeted** percentages are estimates. Payroll charges must reflect the employee's **Actual** percentage of work performed.

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Compliance vs. Noncompliance

- If records meet the standards → Compliance
  - No additional support or documentation for the work performed will be required.

- If records DO NOT meet the standards → Noncompliance
  - HRSA may require personnel activity reports including prescribed certifications, or equivalent documentation.
  - May result in a single audit finding.

ALWAYS maintain detailed records!

Reference: 2 CFR 200.430(g)(2), 2 CFR 200.430(g)(8)

Knowledge Check #5

Do budget estimates alone qualify as support for charges to federal awards?

A. Yes

B. No

Knowledge Check #5 – Answer

Do budget estimates qualify as support for charges to federal awards?

A. Yes

B. No

Knowledge Check #6

Time and effort reporting does not apply to exempt employees who do not fill out timesheets?

A. True

B. False

Knowledge Check #6 – Answer

Time and effort reporting does not apply to exempt employees who do not fill out timesheets?

A. True

B. False

Key Takeaways for Time and Effort

Charges for personnel:

- Must be based on **ACTUAL TIME.**
- Must be incorporated into **OFFICIAL RECORD.**
- Be **DOCUMENTED.**
- Be supported by **INTERNAL CONTROLS.**
- Represent **TOTAL COMPENSATED ACTIVITY.**
- Be **CONSISTENT** for all funding sources.

Questions?

Resources

- Code of Federal Regulations
  - https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200#200.
- HRSA Manage Your Grant
  - https://www.hrsa.gov/grants/manage/index.html
- Internal Controls Tip Sheet
  - https://www.hrsa.gov/sites/default/files/hrsa/grants/manage/internal-controls-tip-sheet.pdf
- Financial Management Requirements
  - https://www.hrsa.gov/sites/default/files/hrsa/grants/manage/financial-management-requirements.pdf

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