A Financial Physical:
Focusing on Reporting, Reconciliation and Closeout

Stephannie Young
Supervisory Grants Management Specialist,
Maternal, Child, & Health Systems Branch (MCHSB)

Maya Fryar
Management Analyst,
Data Analytics and Compliance Branch (DACB)
A Financial Physical

Agenda

Federal Financial Report
- GMS Role
- Financial Reporting Administrator
- Reminders
- Transaction Section
- EHBs FFR vs PMS FCTR
- FFR Walkthrough
- Common FFR Issues

Closeout Process
- Policy
- Recipient Responsibility
- GMS Role
- Financial Reconciliation
- Programmatic Reporting
- Notifications
- Documentation

Resources

Questions

HRSA
Office of Federal Assistance Management
Grants Management Specialist (GMS) Role

- Responsible for all business management matters.
- Reviews and make recommendations on post award requests.
Federal Financial Report

Grants Management Specialist (GMS) Role

• Ensures compliance with FFR reporting
• Reviews the detail of the FFR
• Checks PMS to ensure up-to-date reporting
• Reconciles the FFR annually
Federal Financial Report

Financial Reporting Administrator

• **Financial Reporting Administrator (FRA)**
  • Responsible for financial reporting on federal awards for a given organization
    • Via the Federal Financial Report (FFR) within the Electronic Handbooks (EHBs)
    • Need to know PMS account number and PIN
  • More than one FRA acceptable per organization

**NOTE:** If there is no FRA the FFR cannot be submitted within the EHBs.
Federal Financial Report

Reminders: Before Due Date

- EHB sends 3 email reminders to the recipient before the FFR due date.

<table>
<thead>
<tr>
<th>1st Reminder Notice</th>
<th>2nd Reminder Notice</th>
<th>3rd Reminder Notice</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 day after BP Ends</td>
<td>31 days after BP Ends</td>
<td>61 days after BP Ends</td>
</tr>
</tbody>
</table>

- **EXAMPLE**: BP End Date: 12/31/2017; FFR Due Date: 04/30/2018

<table>
<thead>
<tr>
<th>1st Reminder Notice</th>
<th>2nd Reminder Notice</th>
<th>3rd Reminder Notice</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/1/2018</td>
<td>2/1/2018</td>
<td>3/1/2018</td>
</tr>
</tbody>
</table>
Federal Financial Report
Reminders: After Due Date

• EHB sends 3 email reminders to the recipient after the FFR due date.

<table>
<thead>
<tr>
<th>1st Delinquent Notice</th>
<th>2nd Delinquent Notice</th>
<th>3rd Delinquent Notice</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st of Month after Due Date</td>
<td>15th of Month after Due Date</td>
<td>1st of Second Month after Due Date</td>
</tr>
</tbody>
</table>

• EXAMPLE: BP End Date: 12/31/2017; FFR Due Date: 04/30/2018

<table>
<thead>
<tr>
<th>1st Delinquent Notice</th>
<th>2nd Delinquent Notice</th>
<th>3rd Delinquent Notice</th>
</tr>
</thead>
<tbody>
<tr>
<td>5/1/2018</td>
<td>5/15/2018</td>
<td>6/1/2018</td>
</tr>
</tbody>
</table>
### Federal Financial Report

#### Transactions Section

<table>
<thead>
<tr>
<th>10. Transactions</th>
<th>Previously Reported</th>
<th>This Period</th>
<th>Cumulative</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Federal Cash</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Cash Receipts</td>
<td>N/A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Cash Disbursements</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c. Cash on Hand (line a minus b)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Federal Expenditures and Unobligated Balance</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d. Total Federal Funds Authorized</td>
<td></td>
<td>$2,745,188.00</td>
<td></td>
</tr>
<tr>
<td>e. Federal Share of Expenditures</td>
<td>$1,601,444.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>f. Federal Share of Unliquidated Obligations</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>g. Total Federal Share (sum of lines e and f)</td>
<td></td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>h. Unobligated balance of Federal Funds (line d minus line g)</td>
<td></td>
<td>$2,745,188.00</td>
<td>$2,745,188.00</td>
</tr>
<tr>
<td><strong>Recipient Share</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>i. Total Recipient Share Required</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>j. Recipient Share of Expenditures</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>k. Remaining Recipient Share to be Provided (line i minus j)</td>
<td></td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td><strong>Program Income</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Income</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>l. Total Federal Program Income Earned</td>
<td>$1,782,246.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>m. Program Income Expended In accordance With the Deduction</td>
<td></td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**Note:** Make your entries in this column.
Federal Financial Report
Transaction Section Continued

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<td></td>
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</tr>
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<td></td>
<td></td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Federal Expenditures and Unobligated Balance**

| d. Total Federal Funds Authorized | $2,745,188.00 |
| e. Federal Share of Expenditures | $1,601,444.00 |
| 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 line g) | $2,745,188.00 |

**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 Income**

| l. Total Federal Program Income Earned | $1,782,246.00 |
| m. Program Income Expended In Accordance With the Deduction | $0.00 |

You will report values to 10a-10c to PMS. These fields will be disabled in the EHBs.
Federal Financial Report

EHBs vs PMS Financial Reporting

• PMS FFR – Federal Cash Transaction Report
  • Submitted quarterly through the Payment Management System (PMS)
  • Due within 30 days of the end of the quarter
    • Ex. June 30th report due July 31st

• EHB FFR – Expenditures
  • Submitted annually through the EHBs
  • Due within 90 days of the budget period end
    • due date aligned with PMS quarterly due date
10a – Cash Receipts
   - Auto-populated amount based on the information reported on the prior FCTR

10b – Cash Disbursements
   - Cumulative amount reported on the FCTR

10c – Cash on Hand
   - Calculated amount (10a – 10b) based on amounts reported on previous line items
Federal Financial Report

FFR Walkthrough: EHBs FFR

• 10e – Federal Share of Expenditures
  • Total cost incurred by the end of a budget period

• 10f – Federal Share of Unliquidated Obligations
  • Portion of funds that have been obligated but not yet paid or verified
• **10g – Total Federal Share**
  • Sum of federal share of expenditures and unliquidated obligations

• **10h – Unobligated balance**
  • Portion of funds awarded that are not spent by the end of a budget period
• Cost Sharing
  • Portion of project funds not paid by Federal funds
  • Non-federal funds should be expended before Federal funds are used
Program Income

• Gross income earned by the recipient that is directly generated or earned as a result of a Federal award
• Can include income from fees for services performed, use of real or rented property, sale of commodities or items created under a federal award, fees and royalties on patents or copyrights and interest on loans made
Indirect Costs

Costs incurred for a common or joint purpose benefitting more than one cost objective
• UOB at end of budget period may be eligible to carryover into next budget period

• Request within 30 days of FFR submission
  • FFR must be submitted and approved before a carryover request can be made
• Must be requested and approved for use by HRSA via a prior approval request*
  • *Expanded Authority
    • Allows recipients to carryover up to 25% of award without submission of a prior approval request
    • Noted on the Notice of Award
Federal Financial Report

Common FFR Issues

• Reconciliation Issues
• Report Type – Annual vs Final
• Expenditure Changes without an explanation
  • Liquidation of funds
  • Change in expenditures
• Program Income/Cost-Sharing/Matching

[Handwritten note: Problem Solution]
**The Closeout Process**

**Policy**

**Closeout** takes place following the expiration or termination of the project period for a grant or cooperative agreement.

The purpose of closeout is to ensure:

1. Final reports are received and evaluated;
2. Allowable costs are identified; and
3. Amounts due to the Federal Agency or to the recipient are determined and payments are made.

[45 CFR 75.381]
The Closeout Process
Recipient Responsibility

Within 90 Days Of Expiration of Grant Document:

• Reconcile financial expenditures
• Liquidate all costs incurred
• Submit Final Financial Report through the EHBs
• Submit Quarterly Federal Financial Report to Payment Management System
• Submit Final performance/progress report or other reports required by the terms and conditions specified on NoA
• Account for any real and/or personal property acquired with federal funds

• Return any funds due as a result of refunds, corrections, or audits

• Retain records for three (3) years
The Closeout Process

Grants Management Specialist (GMS) Role

• Reconciles the final FFR report to ensure funds are properly accounted between PMS and EHB reporting.

• Reviews final SF-428 Tangible Personal Property Reports (TPPR), if applicable.

• Follows up with recipient on expired grant payment requests.
The Closeout Process
Financial Reconciliation – The Payment Management System

• “A one-stop shop for grant payments”
  – https://pms.psc.gov

Recipient responsibilities:
• Request/drawdown funds
• Report cash disbursements
• Maintain accounting records
The Closeout Process
Financial Reconciliation – PMS Charge Advances

• Immediate disbursement and reimbursement

• 90-day liquidation period
  • Expired grant payment request
    • Costs incurred
    • Allowable costs
    • Late payment explanation
The Closeout Process
Financial Reconciliation – PMS Disbursements

• Cumulative

• Federal Cash Transaction Report (FCTR)
  • December 31 – due by January 30
  • March 31 – due by April 30
  • June 30 – due by July 30
  • September 30 – due by October 30

• REMINDER: QUARTERLY UPDATE
The Closeout Process
Financial Reconciliation – EHBs FFR

• Cumulative vs. reporting period-specific

• PMS disbursements = PMS drawdowns* = EHB Final FFR expenditures

• REMINDER: maintain financial records!

*Exception with pooled accounts
The Closeout Process
Financial Reconciliation – EHBs FFR Continued

• Final FFR must not include unliquidated obligations

• Final FFR must account for all funds awarded
The Closeout Process
Programmatic Reporting – Requirements

• Requirement from program guidance or reporting requirement on Notice of Award (NoA)

• HRSA responsible for ensuring the report meets agency requirements

• Describes the results of grant-supported activity

• Due within 90 days of the project period end date
The Closeout Process
Programmatic Reporting – Prior Approval Requests

• Requesting an extension
  • Deliverable extensions
  • Grant extensions
The Closeout Process

Closeout Notifications

• Deliverable reminders
• HRSA Closeout Notification
• Closeout Notice of Award (NoA)
  • Unobligated balance of funds will be de-obligated on closeout NoA
  • NoA will specify record retention instructions
A Financial Physical
FFR Resources and Technical Assistance

• Manage Your Grant at HRSA:
  http://www.hrsa.gov/grants/manage
  • FFR Quick Guide:
• EHBs Knowledge Base: https://help.hrsa.gov/x/OYA9B
• HRSA Contact Center:
  Toll Free: (877)Go4-HRSA; (877) 464-4772
  Email: CallCenter@hrsa.gov
• Payment Management System: http://www.dpm.psc.gov
A Financial Physical
Closeout Resources and Technical Assistance

PROGRAM-SPECIFIC ISSUES/QUESTIONS

*Contact information located on NoA*

- **GMS**: Administrative; financial; budget questions
- **PO**: Project (e.g., goals; objectives; progress) questions

TECHNICAL ISSUES/SYSTEM QUESTIONS

- **PMS Issues**: Contact the Help Desk
  - ONE-DHHS Help Desk system support
  Phone: (877) 614-5533
  Email: PMSSupport@psc.gov

- **EHB Issues**: HRSA Contact Center
  - HRSA Contact Center
  Phone: (877) 464-4772
  Contact Us
Questions??
Contact Information

Maya Fryar, Management Analyst (MFryar@hrsa.gov)
Data Analytics and Compliance Branch

Stephannie Young, Supervisory GMS (syoung1@hrsa.gov)
Maternal, Child, and Health Systems Branch

Web: hrsa.gov/about/organization/bureaus
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