



# HRSA **Healthy Grants** WORKSHOP

## A Financial Physical: Focusing on Reporting, Reconciliation and Closeout

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# 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

# A Financial Physical

## 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.

1<sup>ST</sup> Reminder Notice

1 day after BP Ends

2<sup>nd</sup> Reminder Notice

31 days after BP Ends

3<sup>rd</sup> Reminder Notice

61 days after BP Ends

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

1<sup>st</sup> Reminder Notice

1/1/2018

2<sup>nd</sup> Reminder Notice

2/1/2018

3<sup>rd</sup> Reminder Notice

3/1/2018



# Federal Financial Report

## Reminders: After Due Date

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

### 1<sup>ST</sup> Delinquent Notice

1<sup>st</sup> of Month after Due Date

### 2<sup>ND</sup> Delinquent Notice

15<sup>th</sup> of Month after Due Date

### 3<sup>RD</sup> Delinquent Notice

1<sup>st</sup> of Second Month after Due Date

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

### 1<sup>ST</sup> Delinquent Notice

5/1/2018

### 2<sup>ND</sup> Delinquent Notice

5/15/2018

### 3<sup>RD</sup> Delinquent Notice

6/1/2018



## Reminders



# Federal Financial Report

## Transactions Section

10. Transactions		Previously Reported	This Period	Cumulative
<b>Federal Cash</b>				
a.	Cash Receipts			N/A
b.	Cash Disbursements			
c.	Cash on Hand (line a minus b)			
<b>Federal Expenditures and Unobligated Balance</b>				
d.	Total Federal Funds Authorized			\$2,745,188.00
★	e. Federal Share of Expenditures	\$ 1,601,444.00		\$ 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 line g)			\$ 2,745,188.00
<b>Recipient Share</b>				
i.	Total Recipient Share Required	\$0.00	\$ 0.00	\$ 0.00
★	j. Recipient Share of Expenditures	\$ 0.00	\$ 0.00	\$ 0.00
k.	Remaining Recipient Share to be Provided (line i minus j)			\$ 0.00
<b>Program Income</b>			<a href="#">Hide</a>	<b>Previously Reported Program</b>
<b>Income</b>				
★	l. Total Federal Program Income Eamed	\$1,782,246.00		\$ 0.00
★	m. Program Income Expended In Accordance With the Deduction	\$0.00		\$ 0.00

Make your entries in this column



# Federal Financial Report

## Transaction Section Continued

10. Transactions	Previously Reported	This Period	Cumulative
<b>Federal Cash</b>			
a. Cash Receipts			N/A
b. Cash Disbursements			N/A
c. Cash on Hand (line a minus b)			N/A
<b>Federal Expenditures and Unobligated Balance</b>			
d. Total Federal Funds Authorized			\$2,745,188.00
★ e. Federal Share of Expenditures	\$ 1,601,444.00	\$ 0.00	\$ 0.00
f. Federal Share of Unliquidated Obligations		\$ 0.00	\$ 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
<b>Recipient Share</b>			
i. Total Recipient Share Required	\$0.00	\$ 0.00	\$ 0.00
★ j. Recipient Share of Expenditures	\$ 0.00	\$ 0.00	\$ 0.00
k. Remaining Recipient Share to be Provided (line i minus j)			\$ 0.00
<b>Program Income</b>			
		<a href="#">Hide</a>	Previously Reported Program
<b>Income</b>			
★ l. Total Federal Program Income Eamed	\$1,782,246.00		\$ 0.00
★ m. Program Income Expended In Accordance With the Deduction	\$0.00		\$ 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 30<sup>th</sup> report due July 31<sup>st</sup>



- **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

# Federal Financial Report

## FFR Walkthrough: Federal Cash Transaction Report in PMS

- **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



# Federal Financial Report

## FFR Walkthrough: EHBs FFR Continued

- **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



# Federal Financial Report

## FFR Walkthrough: Cost Share

- **Cost Sharing**

- Portion of project funds not paid by Federal funds
- Non-federal funds should be expended before Federal funds are used



# Federal Financial Report

## FFR Walkthrough: Program Income



- **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





# Federal Financial Report

## FFR Walkthrough: Indirect Cost

- **Indirect Costs**

- Costs incurred for a common or joint purpose benefitting more than one cost objective



# Federal Financial Report

## FFR Walkthrough: Carryover Request

- 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



# Federal Financial Report

## FFR Walkthrough: Carryover Request Continued

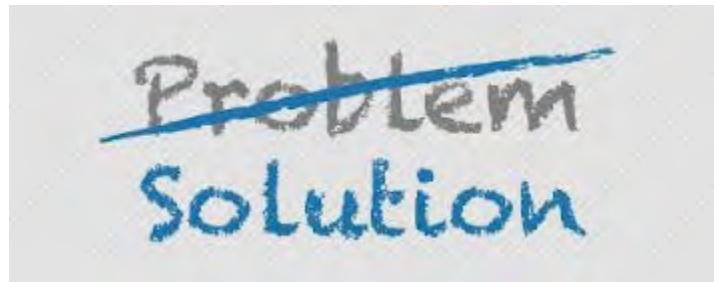
- **Must be requested and approved for use by HRSA via a prior approval request\***
  - \*Expanded Authority
    - Allows recipients to carryover up to 25% of award without submission of a prior approval request
    - Noted on the Notice of Award



# 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



# 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]

**CLOSEOUT**

# 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

**CLOSEOUT**

# The Closeout Process

## Recipient Responsibility Continued

- 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

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- 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  
SPECIALIST**

# The Closeout Process

## Financial Reconciliation – The Payment Management System

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

### Recipient responsibilities:

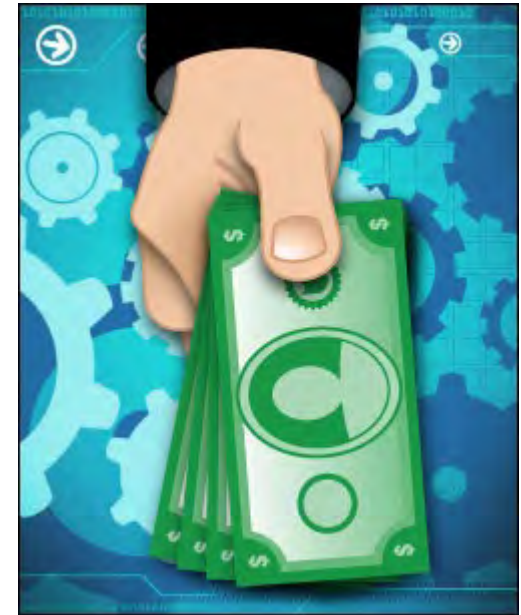
- Request/drawdown funds
- Report cash disbursements
- Maintain accounting records



# 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:

<https://www.hrsa.gov/grants/manage/technicalassistance/federalfinancialreport/ffrquickguide.pdf>

- EHBs Knowledge Base: <https://help.hrsa.gov/x/OYA9B>

- HRSA Contact Center:

Toll Free: (877)Go4-HRSA; (877) 464-4772

Email: [CallCenter@hrsa.gov](mailto: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](mailto:PMSSupport@psc.gov)
- **EHB Issues: HRSA Contact Center**
  - HRSA Contact Center  
Phone: (877) 464-4772  
[Contact Us](#)



# Questions??



# Contact Information

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