



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.

1ST Reminder Notice

1 day after BP Ends

2nd Reminder Notice

31 days after BP Ends

3rd Reminder Notice

61 days after BP Ends

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

1st Reminder Notice

1/1/2018

2nd Reminder Notice

2/1/2018

3rd 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.

1ST Delinquent Notice

1st of Month after Due Date

2ND Delinquent Notice

15th of Month after Due Date

3RD Delinquent Notice

1st of Second Month after Due Date

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

1ST Delinquent Notice

5/1/2018

2ND Delinquent Notice

5/15/2018

3RD Delinquent Notice

6/1/2018



Reminders

Federal Financial Report

Transactions Section

10. Transactions	Previously Reported	This Period	Cumulative
Federal Cash			
a. Cash Receipts			N/A
b. Cash Disbursements			
c. Cash on Hand (line a minus b)			
Federal Expenditures and Unobligated Balance			
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
Recipient Share			
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
Program Income		Hide	Previously Reported Program
Income			
★ l. Total Federal Program Income Earned	\$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
Federal Cash			
a. Cash Receipts			N/A
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c. Cash on Hand (line a minus b)			N/A
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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



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

- 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:

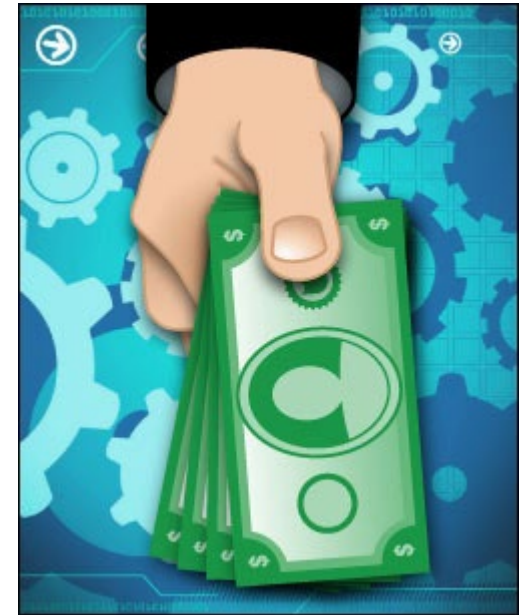
- Request/drawdown funds
- Report cash disbursements
- Maintain accounting records



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
- 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

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Health Professions Branch

Health Resources and Services Administration (HRSA)

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