

Health Resources and Services Administration (HRSA)

**Federal Financial Report (FFR)
Overview for HRSA Grantees**

Presented To:

HRSA Grantees

Agenda

- ▶ Purpose and Goals
- ▶ Federal Financial Report (FFR) Overview
- ▶ Transition Overview
- ▶ Walkthrough of FFR Report
- ▶ Overview of Changes
- ▶ Resources
- ▶ Questions

Purpose and Goals

Purpose

- ▶ To provide HRSA Grantees with information about the transition from FSR to FFR
- ▶ To visually highlight how these changes will appear in the EHBs
- ▶ To communicate the resources available to grantees for more information
- ▶ To answer any questions you have regarding the transition
- ▶ **NOTE**: This presentation applies to HRSA Grants ONLY. Reporting to other agencies will not be covered in this presentation.

Goals

- ▶ To provide technical assistance to grantees
- ▶ To help grantees transition to the new FFR form

Federal Financial Report (FFR) Overview

- ▶ OMB has consolidated the Federal Cash Transaction Report (SF-272) and the Financial Status Report (SF-269) into one form, the Federal Financial Report (SF-425)
- ▶ HRSA Grantees will use this form to:
 - ▶ Report Federal Cash Transactions to PMS on a quarterly basis
 - Top portion - question 10 a, b and c - is reported to PMS
 - ▶ Report Expenditures to HRSA as per the Grant specific reporting requirement
 - Lower portion - question 10 d to o - is reported to HRSA
- ▶ NOTE:
 - ▶ For HRSA Grants, do not submit data for the lower portion of the FFR to PMS
 - ▶ Any data reported for the lower portion to PMS is not made available to HRSA, HRSA grantees are required to submit this information through the Electronic Handbooks (EHBs)

Transition Overview

- ▶ Beginning April 1, 2010, grantees will be required to submit the FFR SF-425 instead of the FSR SF-269
 - ▶ On April 1st, ALL pending FSRs (Not Started, In Progress, Change Requested) will be converted to the FFR
 - ▶ If your Grants Management Specialist (GMS) requests change for a previously submitted FSR on or after April 1st, the FSR will be converted to an FFR
- ▶ Grantees will submit the FFR according to the reporting requirement schedule for the FSR listed on their NGA. Reporting period and deadlines will not change
- ▶ HRSA grantees will continue to submit one FFR per grant

Current FSR Status Page

Changes will affect the Transactions Details Section

FINANCIAL REPORT STATUS		
Section	Status	Action
Basic Information	Not Started	Update
FINANCIAL DATA		
Transactions	Not Started	
Transactions Details	Not Started	Update
Carryover Request Details	Not Started	Update
Indirect	Not Started	Update
OTHER INFORMATION		
Remarks	Not Started	Update
Supporting Documents	Not Started	Update



FFR and FSR – Field Mapping

▶ Transaction Section > Question 10

FFR Fields (SF-425)	FSR Fields (SF-269)
a. Cash Receipts	---
b. Cash Disbursements	---
c. Cash on Hand (line a minus b)	---
d. Total Federal funds authorized	o. Total federal funds authorized for this funding period
e. Federal share of expenditures	j. Federal share of net outlays (line d less line i)
f. Federal share of unliquidated obligations	m. Federal share of unliquidated obligations
g. Total Federal share (sum lines e and f)	n. Total federal share (sum of lines j and m)
h. Unobligated balance of Federal funds (line d minus g)	p. Unobligated balance of federal funds (Line o minus line n)
i. Total recipient share required	g. Program income used in accordance with the matching or cost sharing alternative + e. Third Party (in-kind) Contributions)
j. Recipient share of expenditures	i. Total recipient share of net outlays (sum of lines e, f, g and h)
k. Remaining recipient share to be provided (line i minus j)	---
l. Total Federal program income earned	t. Total program income realized (Sum of lines q, r and s)
m. Program income expended in accordance with the deduction alternative	c. Program income used with the deduction alternative
n. Program income expended in accordance with the addition alternative	r. Disbursed program income using the addition alternative
o. Unexpended program income (line l minus line m or line n)	---

FFR Walkthrough – Transactions Section

- ▶ 10a. – 10c.
 - ▶ You will report these values to PMS
 - ▶ Fields will be disabled in the EHBs

10. Transactions		I ¹ Previously Reported	II This Period	III ² Cumulative
Federal Cash (To report multiple grants, also use FFR Attachment):				
* a.	Cash Receipts			<input type="text" value="0"/>
* b.	Cash Disbursements			<input type="text" value="0"/>
* c.	Cash on Hand (line a minus b)			<input type="text" value="0"/>

Click "Save" button to save all information within this page.

FFR Walkthrough – Transactions Section

- ▶ 10d. – 10h.
 - ▶ 10d. – Populated from EHBs
 - ▶ 10e. – “Previously Reported” column will be pre-populated with prior year data. You will enter cumulative data and modify “Previously Reported” amount, if necessary. EHBs will calculate amount in “This Period” column (Cumulative less Previously Reported)
 - ▶ 10f. – Enter cumulative value
 - ▶ 10g. & 10h. – EHBs will calculate value

Federal Expenditures and unobligated Balance:		I. Previously Reported	II. This Period	III. Cumulative
d.	Total Federal funds authorized			\$ 473,707.00
*e.	Federal share of expenditures	\$ 20.00	\$ 30.00	\$ 50.00
*f.	Federal share of unliquidated obligations			\$ 0.00
*g.	Total Federal share (sum of lines e and f)			\$ 50.00
h.	Unobligated balance of Federal funds (line d minus g)			\$ 473,657.00

FFR Walkthrough – Transactions Section

- ▶ 10i. – 10o.
 - ▶ 10i., 10j. – “Previously Reported” column will be pre-populated with prior year data. You will enter cumulative data and modify “Previously Reported” amount, if necessary. EHBs will calculate amount in “This Period” column
 - ▶ 10k. – EHBs will calculate values
 - ▶ 10l. – 10o. – Enter cumulative value ONLY

Recipient Share:				
*i.	Total recipient share required	\$ 100,000.00	\$ 8,900,000.00	\$ 9,000,000.00
*j.	Recipient share of expenditures	\$ 6,000.00	\$ 2,000.00	\$ 8,000.00
k.	Remaining recipient share to be provided (line i minus j)	\$ 94,000.00	\$ 8,898,000.00	\$ 8,992,000.00
Program Income:				
*l.	Total Federal program income earned			\$ 45.00
*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 or line n)			\$ 5.00

How will these changes affect you?

▶ What IS Changing?

- ▶ Grantees will be required to use the new form after April 1st
 - Not Started, In Progress, or Change Requested FSRs will be converted to FFR, regardless of the deadline date or reporting period
 - If grantee revises an FSR after April 1st, the FSR will be converted to an FFR

▶ What is NOT Changing?

- ▶ Process for obtaining access to Financial Reports
- ▶ Existing privileges and access to Financial Reports
- ▶ Data will be pre-populated in the EHBs where applicable
- ▶ Reporting requirements and deadline dates
- ▶ Grantees should submit cumulative, annual data, unless otherwise specified on the NGA
- ▶ Grantees are required to submit a FFR before requesting carryover for a given year

Resources

Resource	Type	Purpose
https://grants.hrsa.gov/webexternal/home.asp	Website	HRSA Electronic Handbooks URL.
http://www.whitehouse.gov/omb/grants/standard_forms/ffr_instructions.pdf	Website	OMB's FFR Reporting Instructions
Phone: 877-Go4-HRSA/877-464-4772; 301-998-7373 (9:00 AM to 5:30 PM ET M-F) Email: callcenter@hrsa.gov	Phone and/or E-mail	<u>System</u> help by phone or via e-mail. Do not use this for programmatic questions.
Grants Management Specialist (GMS) listed on your NGA	Phone and/or email	Grants Management or Financial Reporting programmatic questions

Questions