Division of Grants Management Operations (DGMO)
Post Award Webinar
Medicare Rural Hospital Flexibility Program

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Vision: Healthy Communities, Healthy People

Federal Financial Report (FFR)

- Recipients must submit an annual Federal Financial Report (FFR). The report should reflect **cumulative reporting** within the project period of the document number.

- Reporting Period 09/01/2023 - 08/31/2024

    FFR Due: 11/29/2024

    Reminder: This is the final year of the project period. The FFR must be marked as "Final"

PMS Permissions or Request Access

The recipient staff member(s) responsible for FFR preparation, certification and submission must either submit a request for New User Access or Update User Access to the FFR Module as applicable.

Refer to the following PMS resources:

✓ User Access website for instructions on how to submit a New User Access, Update User Access or Deactivate User Access @ https://pms.psc.gov/grant-recipients/user-access.html

✓ New User Access Training video @ https://youtu.be/kdoqaXfiuI0

✓ PDF instructions on Requesting Access @ https://pms.psc.gov/forms/New-User-Request_Grantee.pdf

✓ ***New User Request processing can take 3-4 days***. Check the status of your request @ https://pmsapp.psc.gov/pms/app/userrequest/request/retrieverequest? and https://pmsapp.psc.gov/pms/app/userrequest/request/newuser?

For questions on how to set up a PMS account for your organization, please contact the PMS Help Desk at PMSSupport@psc.hhs.gov or 1-877-614-5533.

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FFR Workflow

Recipients will navigate through several sections of the FFR to enter financial data

Prepare Report Section

- The FFR has several pre-populated fields including Federal agency name; grant number; organization name; UEI number; EIN

Basic Information Section

- The FFR Report Frequency, as well as the Report Type are pre-populated fields based on awarding agency requirements
- The Basis of Accounting must be selected by the recipient; cash or accrual.
- The Project Period and Reporting Period End Date will also be pre-populated from the awarding agency

FFR Transactions Section

In the FFR Transactions section, the following are the first three fields (10a-10c)

- **10a. Cash Receipts** – (pre-populated based on the current drawdowns in PMS)

- **10b. Cash Disbursements** – (pre-populated based on the disbursements last reported in PMS)

- **10c. Cash on Hand** (auto-calculated)

*10. Transactions:	Cumulative
(Use lines a-c for single or multiple grant reporting)	
Federal Cash (on the GRANT LEVEL) for 10AA000001:	
a. Cash Receipts:	153,257.23
b. Cash Disbursements:	153,257.22
c. Cash on Hand (line a minus b):	0.01

FFR Transactions Section Continued

Lines 10d-10h of the FFR Transactions section.

10d Total Federal Funds Authorized – Pre-populated from the award document

- **10e Federal Share of Expenditures** – Entered by the recipient and should be **cumulative** for the grant document number

Federal Expenditures and Unobligated Balance:

d. Total Federal funds authorized:	200,000.00
e. Federal share of expenditures:	
f. Federal share of unliquidated obligations:	
g. Total Federal share (sum of lines e and f):	0.00
h. Unobligated balance of Federal funds (line d minus g):	200,000.00

Unliquidated Obligations vs Unobligated Balance

- **10f Federal Share of Unliquidated Obligations**

Costs that have been **incurred**, but not yet paid or costs incurred, but not yet recorded.

Note: Unliquidated obligations may not be reported on FINAL FFRs

- **10h Unobligated Balance/UOB of Federal Funds**

Unobligated balance (UOB) is the cumulative amount of funds not obligated by the recipient by the end of a budget period.

Pre-populated based on the funds authorized minus the reported expenditures

Example: $100,000 (authorized) - $50,000 (expenditures)

= $50,000 (UOB).

Use of Unobligated Balances?

Unobligated balances can be used as **carryover** next budget period, or they will be used to **offset** the amount of new federal funds awarded in the following budget period.

Carryover & Offsets

Carryover

- If you have an unobligated balance, you may request to use those funds as **carryover** in the next budget period.

  a) You must note your intent to carryover funds in the 'FFR Remarks' section of the FFR.

  b) You must request **prior approval** in HRSA EHBs to use the UOB as carryover <u>within 30 days</u> of the electronic FFR submission

  Note: If you do not request prior approval to use the UOB as carryover, you are not authorized to spend those funds.

Offset

- If the unobligated balance is not used as carryover, then it will be used as **offset** in the following budget period.

  a) An offset does not change the current budget period authorized amount but does reduce the amount of new fiscal year funds provided to support the authorized award amount.

  Example:

  Authorized amount: $100,000 for **FY24**

  - $20,000 – UOB from **FY22**, used as offset
  - $80,000 – New **FY24** funds

  b) Both carryover and offset funds are reflected on the NoA. Please review terms and conditions.

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FFR Remarks

The FFR Remarks should be used to provide further details and explanations regarding the report
- **You must use the Remarks Section to express your intent to carryover funds**
- If a change is necessary to prior year expenditures, recipients must specify the:

    1) Amount, 2) Budget Period being changed, 3) Reason for the change

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

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Post Award: What is a Prior Approval Request?

- A recipient needs to change certain aspects of the approved application after the award is issued

- Requires submission in Electronic Handbooks (EHBs) Prior Approval (PA) Module

- Requires a 30-day response from HRSA

- Recipients may not move forward until HRSA approval is received, either via Notice of Award (NoA) or an EHB email notification

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Types of Prior Approval Requests

- **Key Personnel Change**
  - Project Director
  - Authorizing Official
- **Carryover of UOB**
- **Rebudgeting**
  - 25% or more
  - New budget category
- **Change in Scope**
- **Administration Supplement**

- **Extension of Project Period with Funds**
- **Extension of Project Period without Funds**
- **Other**
  - Organization Changes / Name Change
  - Drawdown Request
  - Transfers
  - Relinquishment

PRIOR APPROVAL REQUIRED

Unliquidated vs Unobligated

- Unliquidated funds are different than unobligated funds
- Example: You have a contract of $20,000
  - Unliquidated: Work was completed within the program year but the contract has not been paid out yet
  - Unobligated: The contract was estimated at $20,000 but final costs came in at $15,000. Unobligated balance is $5000 (money that will not be spent)

- As mentioned before, if you do not request carryover for an unobligated balance, you **do not have approval to spend those funds**.
- Important note: you cannot use carryover funds to backpay any late expenses.
- If you report something unobligated then pay more expenses, you will be overspending your award.

You cannot report unliquidated expenses on a final FFR. All expenses must be paid by 11/29/24.

Contact Information

Questions related to recipient issues with the FFR:
[PMS Self-Service Web Portal](#)

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