



RWHAP Part B Federal Financial Reports (FFRs), Carryover Requests, and Penalties Webinar

July 08, 2021

Vision: Healthy Communities, Healthy People



Webinar Overview

- Announcements
- Overview of FFR
- Penalties
- Review and Reconciliation of Federal Financial Report (FFR)
- Carryover Request Process
- Questions & Answers



HIV/AIDS Bureau Vision and Mission

Vision

Optimal HIV/AIDS care and treatment for all to end the HIV epidemic in the U.S.

Mission

Provide leadership and resources to advance HIV care and treatment to improve health outcomes and reduce health disparities for people with HIV and affected communities.



Division of State HIV/AIDS Program Mission

Mission

To provide leadership and support to States/Territories for developing and ensuring access to quality HIV prevention, health care, and support services.



Announcements

Susan Robilotto, D.O.

Director

Division of State HIV/AIDS Programs

HIV/AIDS Bureau



Announcements

- Release of the HIV Prevention and Care Integrated Plan Guidance
 - A technical assistance webinar is being planned
- Next HAB You Heard is August 18
- Ryan White HIV/AIDS Program HIV Care Grant Program Part B States/Territories Formula and AIDS Drug Assistance Program Formula and ADAP Supplemental Awards (X07) Notice of Funding Opportunity (NOFO)



Purpose

The purpose of this webinar is to:

- Provide an overview of the FFR
- Provide an overview of the Ryan White HIV/AIDS Program (RWHAP) Part B penalties
- Review how we determine the penalties
- Review the carryover request process

Objectives

- Become more familiar with the details of the FFR
- Better understand the different penalties that can result due to unobligated balances (UOB)
- Review the carryover request process

Overview of FFR

Marie Mehaffey

Office of Federal Assistance Management (OFAM)/Division of Grants Management Operations (DGMO)/HIV/AIDS and Rural Health Branch (HRHB)



Overview of FFR

- Types of FFR
 - I. Interim FFR
 - II. Final FFR
- Reviewing the FFR components
- Final FFR Reconciliation



Changes to the FFR Submission Process

- Effective **October 2020**, all FFRs are submitted through the payment management system (PMS).
- This change helps to:
 - Improve consistency with one source reporting
 - Share financial data across HHS
 - Assist in grant monitoring and closeout
 - Reduce expired award payments



Federal Financial Report Overview

Quarterly vs Annually

Federal Cash Transaction Report in PMS

- Submitted **Quarterly**
- Due within 30 days of the end of the quarter
 - **March 31st report due April 30th**
 - **June 30th report due July 30th**
 - **September 30th report due October 30th**
 - **December 31st report due January 30th**

Federal Financial Report Module in PMS

- Submitted **Annually**
- Due a minimum 90 days of the budget period end
 - **Due date aligned with PMS quarterly due date**



Federal Financial Report Walkthrough

Header Information

Federal Financial Report - Details

REPORT WORKFLOW: Report Available → **Prepare Report** → Certify Report → Agency Review → Completed

Prepare Report | Report Details | Status History | Documents | Revision History

FEDERAL FINANCIAL REPORT

(Prescribed by OMB A-102 and A-110)

1. Federal Agency and Organizational Element to Which Report is Submitted:	ADMINISTRATION FOR CHILDREN
2. Federal Grant / Subaccount:	10AA000001
3. Recipient Organization (Name and complete address including Zip code):	CENTER FOR GENERIC RESEARCH 100 Some Street Anywhere, VA 22222
4a. DUNS Number:	100000001
4b. EIN:	1000000001A1
*5. Recipient Account Number or Identifying Number:	0000P



Federal Financial Report Walkthrough

Header Information Continued

- Recipients will navigate through several sections of the FFR to enter financial data
- Users can access details about specific FFRs (e.g., status history, uploaded documents, version history)
- The “Prepare Report” section of the FFR has several pre-populated fields (including Federal agency name; grant number; organization name; DUNS number; EIN)



Federal Financial Report Walkthrough

Header Information Continued

6. Report Type:

Final

*7. Basis of Accounting:

Accrual

8. Project/Grant Period:

From: 03/01/2020

To: 02/28/2021

9. Reporting Period End Date:

02/28/2021



Federal Financial Report Walkthrough

FFR Transaction Section

*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



Federal Financial Report Walkthrough

FFR Transaction Section

- **Cash Receipts (10a):** pre-populated based on the current drawdowns in PMS
- **Cash Disbursements (10b):** pre-populated based on the disbursements last reported in PMS
- **Cash on Hand (10c):** auto-calculated



Correcting 10a/10b on Final FFRs

FAQ

~~Problem~~
Solution

Based on live data within PMS

- Not editable

To make changes

- 10a (cash receipts): draw or return funds as appropriate
- 10b (disbursements): update Federal Cash Transaction Report

Changes reflected within 1 business day



Federal Financial Report Walkthrough

FFR Transaction Section Continued

Federal Expenditures and Unobligated Balance:

d. Total Federal funds authorized:

142,417,434.00

e. Federal share of expenditures:

138,531,150.80

f. Federal share of unliquidated obligations:

0.00

g. Total Federal share (sum of lines e and f):

138,531,150.80

h. Unobligated balance of Federal funds (line d minus g):

3,886,283.20



RWHAP Part B Interim FFR

- Submitted for the RWHAP Part B Care Program (X07) to demonstrate compliance with RWHAP Part B 75% obligation requirement
- Report total expenditures and obligations in the full X07 award from the start of the budget period through 120 days after receipt of final award across all five components:
 - RWHAP Part B Base
 - RWHAP ADAP
 - RWHAP ADAP Supplemental
 - Minority AIDS Initiative (MAI)
 - Emerging Communities
- Due 150 days after the receipt of the final award through EHB
 - See Reporting Requirements section of the Notice of Award (NoA) for specific due date



RWHAP Part B Interim FFR

Federal Expenditures and Unobligated Balance:

d. Total Federal funds authorized:	139,004,568.00
e. Federal share of expenditures:	15,549,135.60
f. Federal share of unliquidated obligations:	89,996,012.90
g. Total Federal share (sum of lines e and f):	105,545,148.50
h. Unobligated balance of Federal funds (line d minus g):	33,459,419.50



Federal Financial Report Walkthrough

FFR Recipient Share and Program Income

Recipient Share:

i. Total recipient share required:

20,000.00

j. Recipient share of expenditures:

k. Remaining recipient share to be provided (line i minus j):

0.00

Program Income:

l. Total Federal program income earned:

m. Program income expended in accordance with the deduction alternative:

n. Program income expended in accordance with the addition alternative:

o. Unexpended program income (line l minus line m or line n):



Federal Financial Report Walkthrough

Final FFR Special Considerations

**Cash Receipts (10a) = Cash Disbursements (10b) =
Expenditures (10e) on Final FFRs**

- If do not reconcile will not be able to submit

No unliquidated obligations (10f) on Final FFRs*



FFR Supplemental Form and Penalties

Kibibi Matthews-Brown, Senior Program Advisor, HIV/AIDS Bureau (HAB), Division of State HIV/AIDS Programs (DSHAP)



FFR Supplemental Form

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES THURSDAY, MAR 25, 2021

Payment Management System Testuser Ffhrsauatuser12 (FFRHSUAUSER12)

Federal Financial Report - Details

REPORT WORKFLOW: Report Available → Prepare Report → Certify Report → **Agency Review** → Completed

Click the Edit Report link or button to make new changes.

Preview Report | Report Details | Status History | Revision History | Notifications | **Supplemental Info** | All Details

FEDERAL FINANCIAL REPORT
HRSA SUPPLEMENTAL FORM TO SF-425

PART B: Unobligated Balance (UOB) of Federal Funds by Subprogram for Part B (X07) Grantees

Category	Federal Funds Authorized	Unexpended Carryover	Prior Year (FY YYYY)	Current Year (FY YYYY)
Part B Base	\$11,639,343.00	150.00	500.00	
Part B ADAP	\$23,480,672.00	120.00		
Part B MAI	\$257,052.00			
Part B ADAP Supplemental	\$0.00			
Part B Emerging Communities	\$0.00			
Part A Transfer	\$0.00			
Total	\$35,377,067.00	270.00	500.00	

REBATES: Ryan White Rebate Funding

Category	Funds
Total Rebates Available	36,358.99
Expended Rebate Amount	19,385.67
Unexpended Rebates	16,973.32
Expended Rebate Amount to be Used to Reduce UOB	0.00

For more information or assistance please contact us at 1-877-614-5533 or PMSSupport@psc.hhs.gov



RWHAP Part B Penalties & FFRs

- Three types of penalties:
 - 75% Obligation
 - Match (State and ADAP Supplemental)
 - UOB (5%)
- When calculating penalties, the Grants Management Specialist (GMS) and Project Officer (PO) reviews:
 - Interim FFRs for 75% obligation
 - Final FFRs for the Match and UOB



Penalties

75% Obligation



75% Obligation Penalty – Interim FFR

- Per legislation, recipients shall obligate 75% of their full X07 award within 120 days of receipt of their final award or receive two penalties:
 1. Reduction in current year award
 2. Ineligibility for funds under RWHAP ADAP Supplemental component of X07 award
- If 75% of RWHAP Part B Base funds are not obligated in time, the unobligated amount is de-obligated and added to the *RWHAP Part B Supplemental Grant Program (X08)* pool



Penalties

Match



Match Penalty – Final FFR

- If HRSA HAB discovers after the close of a grant budget period that a recipient has not met its state match requirement (on the RWHAP Part B Base and ADAP) or the ADAP Supplemental Match requirement, the recipient must pay back improperly obligated funds under the corresponding components of the award
- HRSA OFAM will recoup the funds



Match Requirements

Match Summary

- State Match \$ _____
- ADAP Supplemental Match \$ _____
- Total Match Requirement \$ _____

The amounts of state and ADAP Supplemental Match can be found on the face page of the Notice of Award

Match Requirements

State Match

Base and ADAP components of award
Section 2617(d)(1) of the PHS Act

For states/territories with
>=1% of HIV cases nationally in
last two fiscal years

Begins at
\$1 for every \$5 in federal funds.
Increases to
\$1 in \$2 federal funds.

RWHAP ADAP Supplemental Match

Section 2618(a)(2)(F)(ii)(III) of the PHS Act

For states/territories eligible and
awarded ADAP Supplemental
Funding

\$1 for every \$4 federal in funds
(25% of award)

Can request a waiver if State
Match requirement is met



Match Requirements – Notice of Award

	Y1919	Y2019	14. APPROVED DIRECT ASSISTANCE BUDGET (in lieu of cash)	
o. TOTAL DIRECT COSTS:	\$66,821,265.00		a. Amount of Direct Assistance	\$0.00
p. INDIRECT COSTS (Rate: % of S&W/TADC):	\$0.00		b. Less Unawarded Balance of Current Year's Funds	\$0.00
q. TOTAL APPROVED BUDGET:	\$66,821,265.00		c. Less Cumulative Prior Awards(s) This Budget Period	\$0.00
i. Less Non-Federal Share:	\$21,121,664.00		d. AMOUNT OF DIRECT ASSISTANCE THIS ACTION	\$0.00
ii. Federal Share:	\$45,699,601.00			



15. PROGRAM INCOME SUBJECT TO 45 CFR 75.307 SHALL BE USED IN ACCORD WITH ONE OF THE FOLLOWING ALTERNATIVES:
 A=Addition B=Deduction C=Cost Sharing or Matching D=Other [A]
 Estimated Program Income: \$0.00

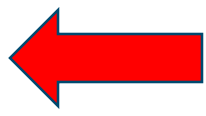
16. THIS AWARD IS BASED ON AN APPLICATION SUBMITTED TO, AND AS APPROVED BY HRSA, IS ON THE ABOVE TITLED PROJECT AND IS SUBJECT TO THE TERMS AND CONDITIONS INCORPORATED EITHER DIRECTLY OR BY REFERENCE IN THE FOLLOWING:
 a. The grant program legislation cited above. b. The grant program regulation cited above. c. This award notice including terms and conditions, if any, noted below under REMARKS. d. 45 CFR Part 75 as applicable. In the event there are conflicting or otherwise inconsistent policies applicable to the grant, the above order of precedence shall prevail. Acceptance of the grant terms and conditions is acknowledged by the grantee when funds are drawn or otherwise obtained from the grant payment system.

REMARKS: (Other Terms and Conditions Attached Yes No)
 This award consists of the following amounts:

FY17 ADAP: \$10
 FY19 Formula: \$9,549,487
 FY19 ADAP: \$29,693,830
 FY19 ADAP-Supp: \$6,000,000
 FY19 MAI: \$456,274

Total FY19 Award: \$45,699,601

State Match: \$19,621,664
 ADAP-Supplemental Match: \$1,500,000



Match Requirements - FFR

Recipient Share:

i. Total recipient share required:

20,000.00

j. Recipient share of expenditures:

k. Remaining recipient share to be provided (line i minus j):

0.00

Program Income:

l. Total Federal program income earned:

m. Program income expended in accordance with the deduction alternative:

n. Program income expended in accordance with the addition alternative:

o. Unexpended program income (line l minus line m or line n):



Penalties

UOB



UOB Penalty – Final FFR

- Applies to only Part B Base and ADAP
- If unobligated balances of prior year formula award (Base + ADAP combined) exceed 5%, 2 penalties are imposed:
 1. Reduction in future year award
 2. Recipient is not eligible for *RWHAP Part B Supplemental Grant Program (X08)*



UOB Penalty – Final FFR

- If UOB exceeds 5%, the recipient's future year Part B Base and ADAP awards are reduced by the amount of UOB less carryover
- When a recipient has an UOB because it expended rebates before grant dollars (as required), the recipient may request that the amount of UOB be reduced by the amount of expended rebates
- If the resulting UOB amount is less than 5%, the recipient would not incur any UOB penalties

RWHAP Penalty Overview

Part B Penalties (X07)			
Type of Penalty	Source Document	Requirement	Penalty
75% Obligation	Interim FFR	Obligate 75% of the full X07 Award	<ol style="list-style-type: none"> 1. Financial reduction on current X07 full award 2. Not eligible for funds under ADAP Supplemental of X07 award
State Match	Final FFR	Match \$1 for every \$5 in federal funds. Increases to \$1 in \$2 federal funds.	<ol style="list-style-type: none"> 1. Must pay back improperly obligated funds under the Part B Base & ADAP Base of X07 award
ADAP Supplemental Match*	Final FFR	Match \$1 for every \$4 federal in funds (25% of award)	<ol style="list-style-type: none"> 1. Must pay back improperly obligated funds under the ADAP Supplemental of X07 award <p>*Can request a waiver if State Match requirement is met</p>
UOB	Final FFR	Obligate 95% Part B Base & ADAP Base award	<ol style="list-style-type: none"> 1. Financial reduction on future Part B Base & ADAP Base of X07 award 2. Recipient is not eligible for X08 Part B Supplemental award



Review and Reconciliation of FFR

Marie Mehaffey

Office of Federal Assistance Management (OFAM)/Division of Grants Management Operations (DGMO)/HIV/AIDS and Rural Health Branch (HRHB)



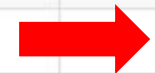
RWHAP Part B Final FFR - Review and Reconciliation

- The GMS Final FFR review consists of determining the accuracy and completeness of reported information
- This is done through a comparison of awarded amounts, expenditures, and financial reconciliation
- Financial reconciliation is the comparison of the data reported on the FFR, the data reported to the Payment Management System, and the amount of funds actually drawn from the account



RWHAP Part B Final FFR & PMS Reconciliation

Federal Expenditure and Unobligated Balance (Use lines d-o for single grant reporting)			
d. Total Federal Funds Authorized			\$34,280,775.00
e. Federal Share of Expenditures	\$7,564,590.50	\$4,586,476.40	\$12,151,066.90
f. Federal Share of Unliquidated Obligations			\$0.00
g. Total Federal Share (sum of lines e and f)			\$12,151,066.90
h. Unobligated balance of Federal Funds (line d minus g)			\$22,129,708.10



AGY*	*****GRANT DOC*****	****AUTHORIZED****	****DISBURSED****	*****CHG-ADV*****	*RPT DISB*	RS DS
	*****EIN*****	***CANCELED AUTH**	**CANCELED DISB**	***CANCELED CHG**		RI CT
	****FCO*****	**DOC FUTURE AUTH*	**DOC SNAP DISB**	**DOC SNAP CHRG**		FS
	BEG** **END**	**FCO AUTHORIZED**	**FCO DISBURSED**	***FCO CHG-ADV	*SUB ACCT*	
		FCO FUTURE AUTH*	**FCO SNAP DISB	**FCO SNAP CHRG**		
3	1236003104A7	48,157,270.00	31,169,823.19	33,443,021.38	03/31/2020	A 0
	1236003104A7	.00	.00	.00		N 6
	2018-3775005-4115	299,197.00	299,197.00	299,197.00	HIVII-19	0
	04/01/19 03/31/20	.00	299,197.00	299,197.00		
	2018-3775006-4115	358,164.00	358,164.00	358,164.00	HIVII-19	0
	04/01/19 03/31/20	.00	358,164.00	358,164.00		
	2018-3775008-4115	8,373,216.00	8,373,216.00	8,373,216.00	HIVII-19	0
	04/01/19 03/31/20	.00	8,373,216.00	8,373,216.00		
	2019-3776605-4115	413,971.00	234,239.22	258,290.27	HIVII-19	0
	04/01/19 03/31/20	.00	234,239.22	258,290.27		
	2019-3776606-4115	11,001,414.00	6,224,983.36	6,864,147.89	HIVII-19	0
	04/01/19 03/31/20	.00	6,224,983.36	6,864,147.89		
	2019-3776608-4115	27,711,308.00	15,680,023.61	17,290,006.22	HIVII-19	0
	04/01/19 03/31/20	.00	15,680,023.61	17,290,006.22		



Carryover Request

Kibibi Matthews-Brown, Senior Program Advisor, HIV/AIDS Bureau (HAB), Division of State HIV/AIDS Programs (DSHAP)



RWHAP Carryover Request Process

- Submit a planned carryover request letter by January 31st
(Not required for FY 2020 and FY 2021)
- Submit carry over request with the final FFR (July 30th) or up to 30 days after (no later than August 31st)
- Funds can only be used for core and support services
- Request must include:
 - Why the recipient was unable to expend the funds
 - Service categories the funds will be used for
 - Number of clients and units
 - New, existing, or continuing service
- Must be able to spend by the end of the grant year



RWHAP Part B Final FFR Report & Carryover Due Dates

Report	Submitted In	Due Date	Submission Timeline
FY 2020 FFR/ Federal Cash Transaction Report (FCTR)	PMS	July 30, 2021	120 days after the end of the budget period
FY 2020 Final FFR (SF-425)	PMS	July 30, 2021	120 days after the end of the budget period
FY 2021 Interim FFR	EHB	August 29, 2021	Due 150 days after the receipt of the final award through EHB
FY 2020 Prior Approval Carryover Request	EHB	August 31, 2021	150 days after the end of the budget period (30 days after the FFR is due)



Takeaways

- Timely and accurate submission of Interim and Final FFRs is imperative
- Information provided on FFRs is used to determine penalties and formula award amounts
- Both Rebates and Program Income must be reported in the appropriate sections of the FFR
- The FFR must be approved by HRSA prior to the review of a carryover request
- Contact your GMS and PO if you have questions.
- For technical assistance with EHB, contact the EHB Help Desk at 1-877-464-4772
- For technical assistance with PMS, contact the PMS Help Desk at 1-877-614-5533



HRSA Resources

Manage Your Grant:


<https://www.hrsa.gov/grants/manage-your-grant>

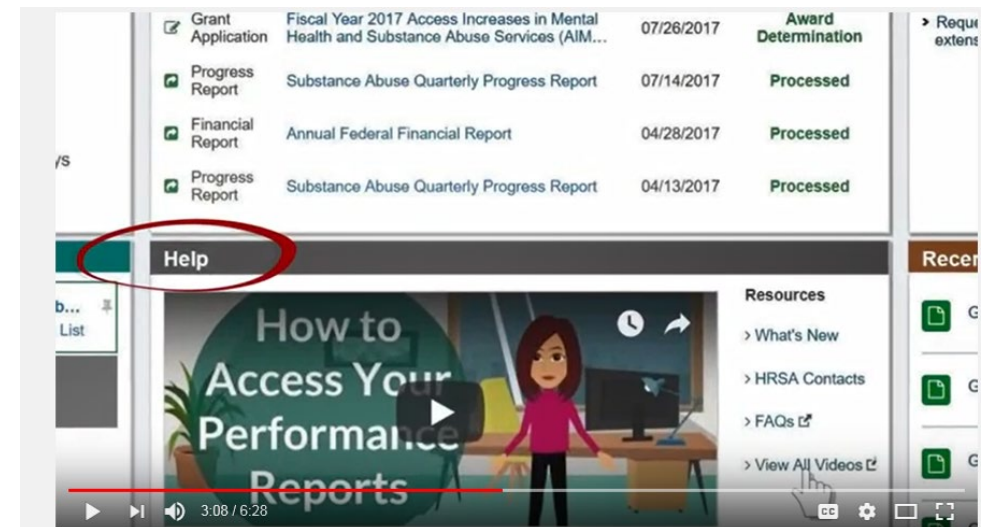
EHBs Help:

<http://www.hrsa.gov/grants/manage/index.html>



Changes in Financial Reporting: FFR Integration into PMS

[Download the presentation](#) (PDF - 1.2 MB) | [Watch the recorded webinar](#) 
[Read the FAQs](#)



The screenshot shows a table of reports with columns for report type, title, date, and status. Below the table is a 'Help' button circled in red. A video player is embedded below the 'Help' button, showing a video titled 'How to Access Your Performance Reports' with a play button in the center. The video player shows a 3:08 / 6:28 duration.

Report Type	Title	Date	Status
Grant Application	Fiscal Year 2017 Access Increases in Mental Health and Substance Abuse Services (AIM...)	07/26/2017	Award Determination
Progress Report	Substance Abuse Quarterly Progress Report	07/14/2017	Processed
Financial Report	Annual Federal Financial Report	04/28/2017	Processed
Progress Report	Substance Abuse Quarterly Progress Report	04/13/2017	Processed



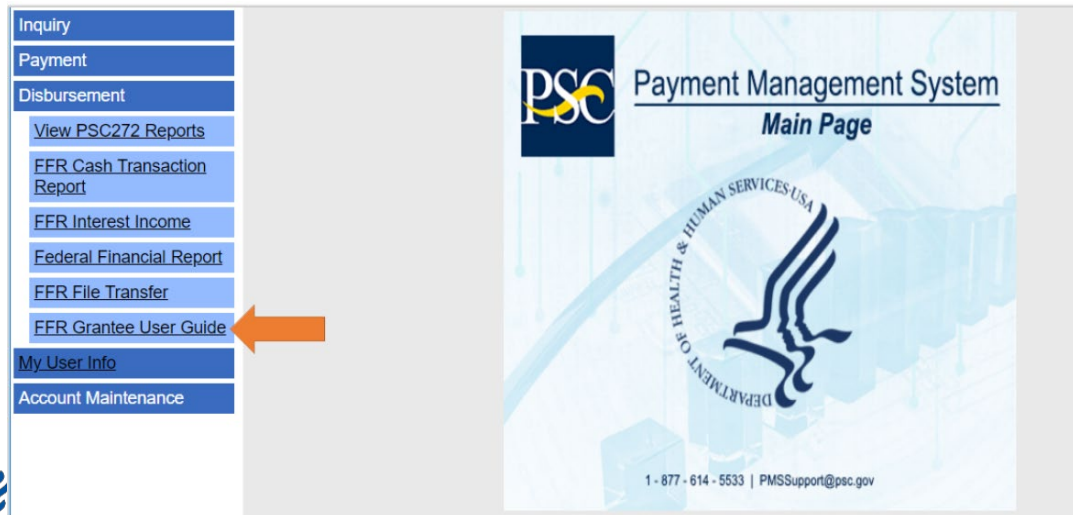
PMS Resources

FFR User Guide:

<https://pms.psc.gov/pms-user-guide/federal-financial-report.html>

PMS User Guide:

<https://help.hrsa.gov/display/public/EHBSKBFG/Interactive+Videos>



PMS Self-Service Web Portal



Payment Mangement Services Self-Service Web Portal

Search Knowledgebase for Self-Help

Create a Ticket



Helpdesk hours are 7 a.m. to 9 p.m. EST
Monday - Friday excluding federal holidays.

Phone
1-877-614-5533



Ticket Status Submission

Questions



Thank

You

Contact Information

Marie Mehaffey

Grants Management Specialist, OFAM/DGMO/HRHB

MMehaffey@hrsa.gov

301-945-3934

Kibibi Matthews-Brown

Senior Program Advisor, DSHAP, HAB

Kmatthews-Brown@hrsa.gov

301-443-1035



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