



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

*June 29, 2023*

**Vision: Healthy Communities, Healthy People**



# Webinar Overview

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



# HRSA's HIV/AIDS Bureau (HAB) Vision and Mission

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## 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.



# Announcements

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**Susan Robilotto, D.O.**

Director

Division of State HIV/AIDS Programs

HIV/AIDS Bureau



# Announcements

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- Updated ADAP Manual
- Administrative Reverse Site Visit (ARSV) Meeting – November 13 -17, 2023
- Reports –
  - FY 2023 X07 and X09 Program Terms Reports – Due June 30, 2023
  - FY 2022 X07 and X09 FFR – Due July 30, 2023
  - FY 2022 X07 and X09 Annual Progress Reports – Due July 31, 2023
  - FY 2022 X07 MAI Annual Report – Due July 31, 2023
  - FY 2022 X07 and X09 Expenditures Report – Due July 31, 2023
- UOB Penalty Waiver Request – Due July 30, 2023



# Announcements Q&A



# Purpose

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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 penalties are determined
- Review the carryover request process

# Objectives

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- 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

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



# FFR Submission Process

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- Effective **October 2020**, all FFRs are now 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

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## Federal Financial Report Module in Payment Management System (PMS)

- Used for both the Interim FFR and Final FFR
- For FY 2022 Final FFR now due 120 days after the budget period ends



# 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; UEI 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



# 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 EHBs
  - 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

## 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			
<b>Total</b>	<b>\$35,377,067.00</b>	<b>270.00</b>	<b>500.00</b>	

#### 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

[Edit Report](#) [Cancel](#)

For more information or assistance please contact us at 1-877-614-5533 or [PMSSupport@psc.hhs.gov](mailto:PMSSupport@psc.hhs.gov)





# FFR Supplemental Form (continued)

## 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](#)
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[Edit Report](#) [Cancel](#)

For more information or assistance please contact us at 1-877-614-5533 or [PMSSupport@psc.hhs.gov](mailto:PMSSupport@psc.hhs.gov).



# RWHAP Part B Penalties & FFRs

- Three types of penalties:
  - 75% Expedited Distribution Obligation Penalty
  - Match (State and ADAP Supplemental)
  - Unobligated Balance (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% Expedited Distribution Obligation Penalty



# 75% Expedited Distribution 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
- This penalty may be waived for FY 2023, if a waiver request is submitted no later than August 29, 2023, and approved.



# 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

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## 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	Y1920	19. 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.

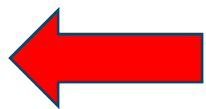
**REMARKS: (Other Terms and Conditions Attached [ X ]Yes [ ]No)**

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



# 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

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- 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	<del>1236003104A7</del>	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 31
- Submit carryover request with the final FFR (July 30th) or up to 30 days after (no later than August 29th)
- Funds can only be used for core and support services
- Request must include:
  - Why the recipient was unable to expend the funds
  - Where the funds went unspent
  - Service categories the funds will be used for
  - Number of clients and units
  - New, expanding, 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 2022 FFR/ Federal Cash Transaction Report (FCTR)	PMS	July 30, 2023	120 days after the end of the budget period
FY 2022 Final FFR (SF-425)	PMS	July 30, 2023	120 days after the end of the budget period
FY 2022 Prior Approval Carryover Request	EHBs	August 29, 2023	150 days after the end of the budget period (30 days after the FFR is due)
FY 2023 Interim FFR	EHBs	August 29, 2023	Due 150 days after the receipt of the final award through EHBs.



# Takeaways

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- 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

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**Manage Your Grant:** <https://www.hrsa.gov/grants/manage-your-grant>

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



# PMS Resources

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**FFR Information:** <https://pms.psc.gov/grant-recipients/ffr-updates.html>

**PMS User Guide:** <https://pms.psc.gov/training/pms-user-guide.html>



# 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



# Contact Information

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Marie Mehaffey

Grants Management Specialist, OFAM/DGMO/HRHB

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# Questions

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