



Division of Grants Management Operations (DGMO) Small Rural Hospital Improvement Program (SHIP) FFR Reminders

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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 06-01-2022 - 05-31-2023.

FFR Due: 10/30/2023

- 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 first three fields (10a-10c) have always been captured in PMS

- **Cash Receipts** – (pre-populated based on the current drawdowns in PMS)
- **Cash Disbursements** – (pre-populated based on the disbursements last reported in PMS)
- **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. These fields will be reported to PMS.

- **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 expenditure not recorded.

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

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

Note: Final FFR cannot have unliquidated obligations



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 within 30 days 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 **FY23**

- \$20,000 – UOB from **FY21**, used as offset
- \$80,000 – New **FY23** funds

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



FFR Remarks

The FFR Remarks should be used to provide further details and explanations regarding the report

- The intent to use UOB as carryover
- If a change is necessary to prior year expenditures, recipients must specify the:
 - 1) Value, 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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Date Report Prepared:

02/28/2019



NOA Example

Summary Federal Award Financial Information

19. Budget Period Start Date 05/01/2023 - End Date 04/30/2024	
20. Total Amount of Federal Funds Obligated by this Action	\$346,542.00
20a. Direct Cost Amount	
20b. Indirect Cost Amount	
21. Authorized Carryover	\$0.00
22. Offset	\$0.00
23. Total Amount of Federal Funds Obligated this budget period	\$346,542.00
24. Total Approved Cost Sharing or Matching, where applicable	\$0.00
25. Total Federal and Non-Federal Approved this Budget Period	\$346,542.00
26. Project Period Start Date 05/01/2022 - End Date 04/30/2025	
27. Total Amount of the Federal Award including Approved Cost Sharing or Matching this Project Period	\$693,084.00



Contact Information

Questions related to recipient issues with the FFR: PMS Self-Service Web Portal

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