EAC Federal Financial Report Training

Kinza Ghaznavi, Grants Manager, EAC
Peg Rosenberry, Grants SME, EAC

December 2020
Agenda

Reporting Requirements

Due Dates and Submission

Filling out the sf-425 in PMS
  Grant Information
  Transactions
  Indirect Costs
  Remarks
  Certification

Supporting Documentation

Frequently Asked Questions

Resources and Open Q and A
Reporting Requirements

EAC requires all grantees to submit a financial report using the standard federal SF425 form.

Starting in 2020, EAC is requiring the use of the Department of Health and Human Services Payment Management System (PMS) to prepare and submit the SF 425.
Due Dates

Financial data reported on the FFR is always cumulative over the life of the grant.

<table>
<thead>
<tr>
<th>Report</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Semi-Annual</td>
<td>Period ending March 31 - due April 30</td>
</tr>
<tr>
<td>Annual</td>
<td>Period ending September 30 - due December 29</td>
</tr>
</tbody>
</table>

The first FFR for CARES is not due on December 29, 2020, but instead due February 28, 2021 (for the period March 28 – December 31, 2020). If you have not met all your match for CARES by December 31, 2020, you will follow the due dates for all other FFRs above until you have met the match.
Financial data for the FFR is submitted through PMS.

EAC registered all active grants for each state in PMS and provided the account information to each state to set up their authorized users.

EAC will not accept FFRs via email.

States must submit separate reports for each individual grant from EAC.

- **101** Only if you have an open and active grant.
- **251** Only if you have an open and active grant.
- **Election Security** Combine the 2018 and 2020 funds into one report.
- **CARES** Due until match is identified as being met.
Payment Management System

To access the FFR you must first log into the PMS system using the credentials you received when you first set up the users for your account.

https://pmsapp.psc.gov/pms/app/login

Once you are in the FFR component of the PMS system, you will see and access the FFRs you will be required to submit to EAC on your grantee dashboard.
Grant and Grantee Data (Box 1-9)

Most of boxes 1 – 9 are auto-populated with data from EAC with the exception of the following:

**Box 6:** For the report due December 29, check the annual box.

For the report due April 30, check Semi-Annual.

You must contact EAC to set up the Final FFR in PMS when you have expended all federal funds and interest.

**Box 7:** Basis of Accounting. Check Cash or Accrual.

Accrual basis of accounting refers to the accounting method in which expenses are recorded when incurred.

For cash basis accounting, expenses are recorded when they are paid.
Transactions – Section 10

You will enter the following:

Line b - Cash Disbursements.

Line e - Federal share of expenditures.

Line f - Federal share of unliquidated obligations.

Line i - Total recipient share required.

Line j - Recipient share of expenditures.

Line l - Total Federal program income earned.

Line n - Program Income expended in accordance with the addition alternative.
**Transactions – Section 10**

**Line b - Cash Disbursements.**

Enter the amount of cumulative expenditures. It should be the same amount you enter on Line e.

**Line e - Federal share of expenditures.**

Report federal expenditures from the beginning of the grant.

**CHANGE ALERT**

Going forward, to conform with PMS, always report on cumulative expenditures from the beginning of the grant.
Transactions – Section 10

Line f - Federal share of unliquidated obligations.

If you have any costs incurred during the reporting period that you have not yet paid, enter them here as unliquidated obligations.

Line i - Total recipient share required.

Report your cumulative required state match, interest earned on your state share and all program income from the beginning of the grant.

CHANGE ALERT

Going forward, report on cumulative state match, interest earned and program income from the beginning of the grant as you did for all years prior to 2019.
Transactions – Section 10

Line j - Recipient share of expenditures.

Report cumulative expenditures from the beginning of the grant paid for with state funds, the interest earned on state funds and program income.

CHANGE ALERT

Report cumulative expenditures as you did prior to the 2019 report. See the instructions for the Remarks section for additional data EAC needs on expenditures you covered with state-earned interest and program income.
Transactions – Section 10

Line l - Total Federal program income earned.

This line is used by EAC exclusively to track federal interest earned. Enter the cumulative sum of the interest earned on the federal share from the beginning of the grant.

Line n - Program Income expended in accordance with the addition alternative.

Enter the cumulative amount of funds expended with federal interest earned on this line from the beginning of the grant. Report cumulative expenditures as you did prior to the 2019 report.

CHANGE ALERT

Report cumulative interest earned as you did prior to the 2019 report. Do not report program income or interest earned on the state share in this section.
## Preview Transactions – Section 10

<table>
<thead>
<tr>
<th><strong>10. Transactions:</strong></th>
<th><strong>Cumulative</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>(Use lines a-c for single or multiple grant reporting)</td>
<td></td>
</tr>
<tr>
<td><strong>Federal Cash (on the GRANT LEVEL) for 10AA000001:</strong></td>
<td></td>
</tr>
<tr>
<td>a. Cash Receipts:</td>
<td>153,257.23</td>
</tr>
<tr>
<td>b. Cash Disbursements:</td>
<td>153,257.22</td>
</tr>
<tr>
<td>c. Cash on Hand (line a minus b):</td>
<td>0.01</td>
</tr>
<tr>
<td>d. Total Federal funds authorized:</td>
<td>200,000.00</td>
</tr>
<tr>
<td>e. Federal share of expenditures:</td>
<td></td>
</tr>
<tr>
<td>f. Federal share of unliquidated obligations:</td>
<td></td>
</tr>
<tr>
<td>g. Total Federal share (sum of lines e and f):</td>
<td>0.00</td>
</tr>
<tr>
<td>h. Unobligated balance of Federal funds (line d minus g):</td>
<td>200,000.00</td>
</tr>
<tr>
<td><strong>Recipient Share:</strong></td>
<td></td>
</tr>
<tr>
<td>i. Total recipient share required:</td>
<td>20,000.00</td>
</tr>
<tr>
<td>j. Recipient share of expenditures:</td>
<td></td>
</tr>
<tr>
<td>k. Remaining recipient share to be provided (line i minus j):</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Program Income:</strong></td>
<td></td>
</tr>
<tr>
<td>l. Total Federal program income earned:</td>
<td></td>
</tr>
<tr>
<td>m. Program income expended in accordance with the deduction alternative:</td>
<td></td>
</tr>
<tr>
<td>n. Program income expended in accordance with the addition alternative:</td>
<td></td>
</tr>
<tr>
<td>o. Unexpended program income (line l minus line m or line n):</td>
<td></td>
</tr>
</tbody>
</table>
Indirect Cost and Expense – Section 11

Enter your indirect cost data. If you did not apply indirect costs to your federal or state share you can skip this section.

a. Type of agreement. Select Provisional, Predetermined, Final, or Fixed.

b. Rate. Enter the indirect cost rate(s) in effect during the reporting period.

c. Period from and to. Enter the beginning and ending effective dates for the rate(s).

d. Base. Enter the amount of the base against which the rate(s) was applied.

e. Amount charged. Enter the amount charged during the time period specified. (Multiply 11b. x 11d.)

f. Federal Share. Identify what portion of the amount reported in 11e. is Federal Share.
Remarks – Section 12

This is a required section. Use this section to enter the data below as well as any other information needed to clarify amounts on your FFR. Report interest and program income separately. Do not combine them.

If you did not earn or expend program income or state interest, report $0, but you must report. At a minimum, enter the following:

- State Interest Earned: Enter the current year amount earned.
- State Interest Expended: Enter the current year amount expended.
- Program Income Earned: Enter the current year amount earned.
- Program Income Earned Breakdown: List each source of program income individually next to each amount.
- Program Income Expended: Enter the amount of Program Income expended in the current year.
Remarks Example:

State interest earned: $84,360
State interest expended: $45,300
Program income earned total: $22,421
Program income earned breakdown: $12,000 Source: Sale of registration list
$10,421 Source: Sale of Vehicle
Program income expended: $0
The authorized certifying official must sign off on the FFR and submit. The preparer and the certifier may be the same individual depending on your organization’s setup.
## Supporting Documentation

### Check Your Work

<table>
<thead>
<tr>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Are the claimed costs included on the approved budget?</td>
<td></td>
</tr>
<tr>
<td>Do the costs claimed on the FFR reconcile to the accounting system?</td>
<td></td>
</tr>
<tr>
<td>Do you have sufficient supporting documentation for all the claimed expenses on file?</td>
<td></td>
</tr>
<tr>
<td>Are any salary costs claimed properly supported with an appropriate timekeeping system?</td>
<td></td>
</tr>
<tr>
<td>Is grant-funded equipment tracked and documented on an inventory list?</td>
<td></td>
</tr>
<tr>
<td>Have you confirmed the allowability of any promotional or marketing expenses?</td>
<td></td>
</tr>
<tr>
<td>If grant funds were used for capital improvements, do you have prior approval from EAC?</td>
<td></td>
</tr>
<tr>
<td>If you are claiming indirect costs, have you calculated the amount correctly?</td>
<td></td>
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</tbody>
</table>
### Frequently Asked Questions

1. Where do we record interest earned on State matching funds?

2. Where do we report interest earned on the federal share?

3. What is net program income?
4. We only have until December 31, 2020 to spend the 2020 HAVA CARES grant funds. What happens to the interest earned during that period if we have not spent it within the time period?

5. Do we report our EAC funds on one FFR form or on separate forms?
Resources

General Questions: Grants@eac.gov

HAVA specific: HAVAFunding@eac.gov

CARES specific: CARESFunding@eac.gov

PMS Helpdesk: PMSFFRSupport@psc.hhs.gov

Reporting Guidance: