# Pipeline & Hazardous Materials Safety Administration HMEP Grant Program States/Territories



## Federal Financial Report (FFR) Webinar





## Hazmat Grant Program Office

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U.S. Department of Transportation

Pipeline and Hazardous Materials
Safety Administration

"To protect people and the environment by advancing the safe transportation of energy and other hazardous materials that are essential to our daily lives."









- The Federal Financial Report (FFR), also known as the SF-425, is required to report the status of federal grant funds. The FFR gives grantees a standard form to report the financial status of their award.
- The FFR captures the <u>cumulative</u> obligations and disbursements that have occurred from the initial grant award date through the end date of the reporting period.
- Recipients are <u>no longer required</u> to submit individual FFRs for Planning and Training costs. Training and Planning costs are now combined in the FFR.





- Quarterly FFRs <u>are not required</u> for HMEP States/Territories.
- Some grantees may be required by their internal policy to report quarterly. Please retain the report for your records. You are not required to submit a copy of the report to us.





- Each grant recipient is required to submit semi-annual and annual FFRs. Each FFR is <u>cumulative</u>.
- FFRs must be submitted via email by the due date listed below.

FRR Type:	Reporting Period Begins:	Reporting Period Ends:	FFR Due After:
Year 1 Semi-Annual FFR	September 30 of Year 1	March 31 of Year 1	30 days (April 30)
Year 1 Annual FFR	April 1 of Year 1	September 30 of Year 1	90 days (December 29)
Year 2 Semi-Annual FFR	September 30 of Year 2	March 31 of Year 2	30 days (April 30)
Year 2 Annual FFR	April 1 of Year 2	September 30 of Year 2	90 days (December 29)
Year 3 Semi-Annual FFR	September 30 of Year 3	March 31 of Year 3	30 days (April 30)
Year 3 Annual FFR	April 1 of Year 3	September 30 of Year 3	90 days (December 29)





- The final FFR must be used to complete financial reporting for the entire 3 year grant period. A final FFR should be submitted via email within 90 days of the period of performance end date.
- The amounts listed on the final FFR should match the amounts listed on the final Request for Reimbursement (SF-270).
- On the final FFR there should be no cash on hand (item 10C) or unliquidated obligations (item 10F) listed.





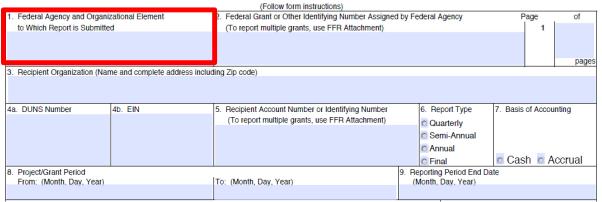
## Items 1-9: Grant Recipient Information







# Item 1: Federal Agency and Organizational Element to Which Report is Submitted

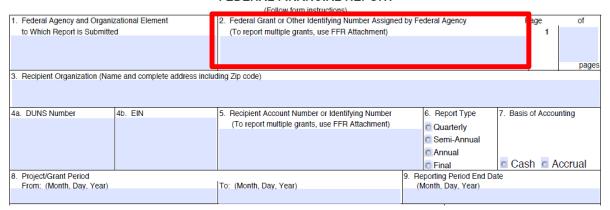


- This item should always reflect the federal agency name, Pipeline and Hazardous Materials Safety Administration.
- Please also use the federal agency name consistently in the SF-270 (Box 3).





# Item 2: Federal Grant or Other Identifying Number Assigned by Federal Agency

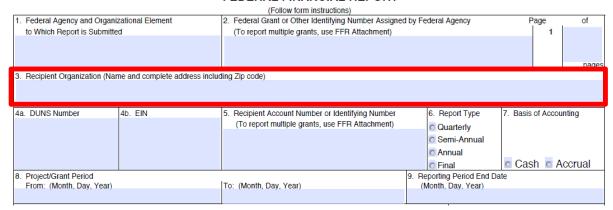


- This item should always reflect the grant number in the NGA (Box 2).
- Please also use the grant number consistently in the SF-270 (Box 4).





## Item 3: Recipient Organization



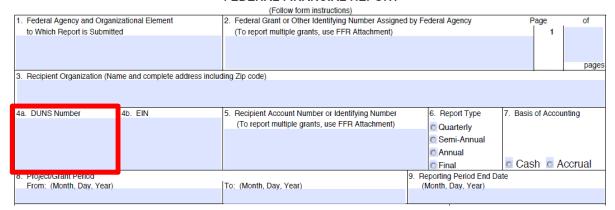
- This item should always reflect the recipient organization in the NGA (Box 1).
- Verify the information is up to date.
- In the event of a change in designated agency please notify your grant specialist.





## Item 4A: DUNS Number

#### FEDERAL FINANCIAL REPORT

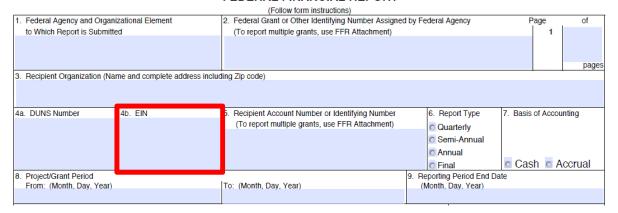


This item should always reflect the DUNS number in the NGA (Box 1B).





## Item 4B: EIN

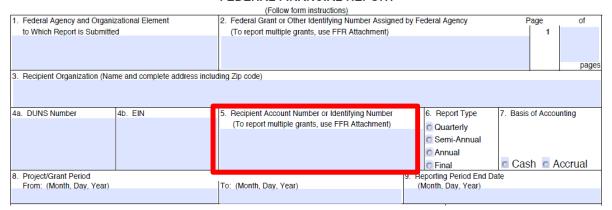


- This item should always reflect the IRS/Vendor Number in the NGA (Box 1A).
- Verify this information is accurate.
- In the event of an error please notify your financial grants specialist.
- Please also use the EIN consistently in the SF-270 (Box 6).





## Item 5: Recipient Account Number or Identifying Number



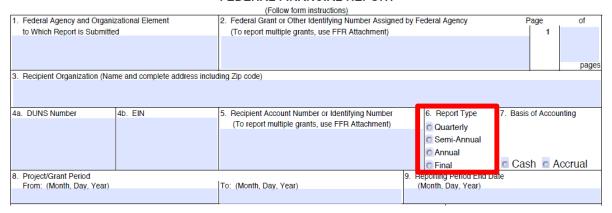
- Indicate your institution's identifying account number.
- Please also use the identifying account number consistently in the SF-270 (Box 7).





## Item 6: Report Type

#### FEDERAL FINANCIAL REPORT

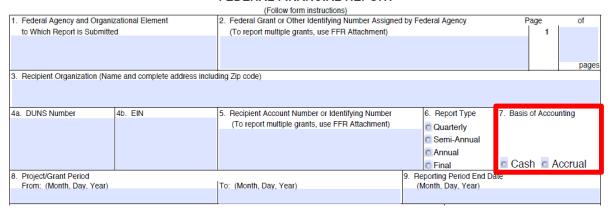


Select semi-annual, annual, or final report.





## Item 7: Basis of Accounting

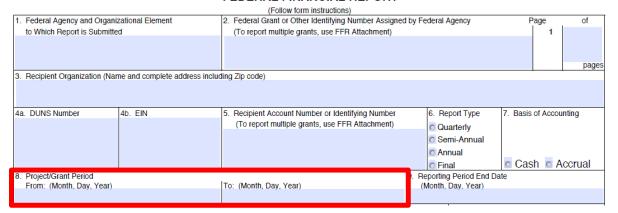


- Verify this information is up to date.
- In the event of a change in basis of accounting please notify your financial grants specialist.
- Please also use the identifying number consistently in the SF-270 (Box 2).





## Item 8: Project/Grant Period



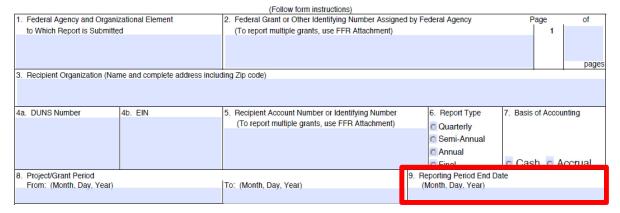
- Type September 30, 2016 [the beginning of Year 1] in the "From" box for all FFRs.
- Type September 30, 2019 [the end of Year 3] in the "To" box for all FFRs.





## Item 9: Reporting Period End Date

#### FEDERAL FINANCIAL REPORT



- Type March 31, 2017 for the Year 1 semi-annual FFR.
- Type September 30, 2017 for the Year 1 annual FFR.
- Type March 31, 2018 for the Year 2 semi-annual FFR.
- Type September 30, 2018 for the Year 2 annual FFR.
- Type March 31, 2019 for the Year 3 semi-annual FFR.
- Type September 30, 2019 for the Year 3 annual FFR





# Item 10: Transactions



- Since HMEP is a three year grant, each item in section 10 requires <u>cumulative</u> totals from the initial grant award date through the end date of the reporting period listed in item 9 of the FFR.
- Having your NGAs and previous FFRs available will help you complete this section.

FRR Type:	Reporting Period Begins:	Reporting Period Ends:	FFR Due After:
Year 1 Semi-Annual FFR	September 30 of Year 1	March 31 of Year 1	30 days (April 30)
Year 1 Annual FFR	April 1 of Year 1	September 30 of Year 1	90 days (December 29)
Year 2 Semi-Annual FFR	September 30 of Year 2	March 31 of Year 2	30 days (April 30)
Year 2 Annual FFR	April 1 of Year 2	September 30 of Year 2	90 days (December 29)
Year 3 Semi-Annual FFR	September 30 of Year 3	March 31 of Year 3	30 days (April 30)
Year 3 Annual FFR	April 1 of Year 3	September 30 of Year 3	90 days (December 29)





## Item 10A: Cash Receipts

10. Transactions	Cumulative	
(Use lines a-c for single or multiple grant reporting)		
Federal Cash (To report multiple grants, also use FFR Attachment):		
a. Cash Receipts		
b. Cash Disbursements		
c. Cash on Hand (line a minus b)		

- Should be used by grantees with a cash basis of accounting.
- This item represents <u>cumulative</u> federal cash drawn down between the initial grant award date and the reporting period end date listed in item 9 of the FFR.



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## Item 10B: Cash Disbursements

10. Transactions	Cumulative	
(Use lines a-c for single or multiple grant reporting)		
Federal Cash (To report multiple grants, also use FFR Attachment):		
a. Cash Receipts		
b. Cash Disbursements		
c. Cash on Hand (line a minus b)		

- Should be used by grantees with a cash basis of accounting.
- This item represents <u>cumulative</u> federal cash paid out between the initial grant award date and the reporting period end date listed in item 9 of the FFR.





## Item 10C: Cash on Hand

10. Transactions	Cumulative	
(Use lines a-c for single or multiple grant reporting)		
Federal Cash (To report multiple grants, also use FFR Attachment):		
a. Cash Receipts		
b. Cash Disbursements		
c. Cash on Hand (line a minus b)		

- Should be used by grantees with a cash basis of accounting.
- This item represents the difference between cash receipts (item 10A) and cash disbursements (item 10B).
- Equation: Item 10A (–) Item 10B.





## Item 10D: Total Federal Funds Authorized

(Use lines d-o for single grant reporting)		
Federal Expenditures and Unobligated Balance:		
d. Total Federal funds authorized		
e. Federal share of expenditures		
f. Federal share of unliquidated obligations		
g. Total Federal share (sum of lines e and f)		
h. Unobligated balance of Federal funds (line d minus g)		

- This item represents the <u>cumulative</u> federal funds authorized between the initial grant award date in Year 1
  and the reporting period end date listed in item 9 of the FFR.
- For Year 1 FFRs, this item is the Federal award amount in box 10 of the Year 1 NGA.
- For Year 2 FFRs, this item is the sum of the Federal award amount in box 10 of the Year 1 and Year 2 NGA.
- For Year 3 FFRs, this item is the sum of the Federal award amount in box 10 of the Year 1, Year 2, and Year 3 NGA.



## Item 10E: Federal Share of Expenditures

(Use lines d-o for single grant reporting)		
Federal Expenditures and Unobligated Balance:		
d. Total Federal funds authorized		
e. Federal share of expenditures		
f. Federal share of unliquidated obligations		
g. Total Federal share (sum of lines e and f)		
h. Unobligated balance of Federal funds (line d minus g)		

• This item represents the <u>cumulative</u> federal dollars spent between the initial grant award date in Year 1 and the reporting period end date listed in item 9 of the FFR.





## Item 10F: Federal Share of Unliquidated Obligations

(Use lines d-o for single grant reporting)		
Federal Expenditures and Unobligated Balance:		
d. Total Federal funds authorized		
e. Federal share of expenditures		
f. Federal share of unliquidated obligations		
g. Total Federal share (sum of lines e and f)		
h. Unobligated balance of Federal funds (line d minus g)		

- Unliquidated obligations refer to any outstanding amounts owed to sub-recipients, contractors, or vendors between the initial grant award date in Year 1 and the reporting period end date listed in item 9 of the FFR.
- Do NOT include any amount previously reported under item 10E Federal Share of Expenditures.
- By the final FFR submitted in Year 3, unliquidated obligations should be \$0.
- View the additional notes in this slide.





## Item 10G: Total Federal Share

(Use lines d-o for single grant reporting)		
Federal Expenditures and Unobligated Balance:		
d. Total Federal funds authorized		
e. Federal share of expenditures		
f. Federal share of unliquidated obligations		
g. Total Federal share (sum of lines e and f)		
h. Unobligated balance of Federal funds (line d minus g)		

- This item represents the <u>sum</u> of the federal share of expenditures (item 10E) and the federal share of unliquidated obligations (item 10F).
- Equation: Item 10E (+) Item 10F.





## Item 10H: Unobligated Balance of Federal Funds

(Use lines d-o for single grant reporting)		
Federal Expenditures and Unobligated Balance:		
d. Total Federal funds authorized		
e. Federal share of expenditures		
f. Federal share of unliquidated obligations		
g. Total Federal share (sum of lines e and f)		
h. Unobligated balance of Federal funds (line d minus g)		

- This item represents the <u>cumulative</u> federal funds remaining to be obligated. It is the <u>difference</u> between the total federal funds authorized (item 10D) and the total federal share (item 10G).
- Equation: Item 10D (–) Item 10G.





## Item 10I: Total Recipient Share Required

Recipient Share:		
i. Total recipient share required		
j. Recipient share of expenditures		
k. Remaining recipient share to be provided (line i minus j)		

- This amount represents the <u>cumulative</u> recipient share required between the initial grant award date in Year 1 and the reporting period end date listed in item 9 of the FFR.
- For Year 1 FFRs, this item is the Non-Federal award amount in box 10 of the Year 1 NGA.
- For Year 2 FFRs, this item is the sum of the Non-Federal award amount in box 10 of the Year 1 and Year 2 NGA.
- For Year 3 FFRs, this item is the sum of the Non-Federal award amount in box 10 of the Year 1, Year 2, and Year 3 NGA.
- On the final FFR, the recipient share required will be a percentage of the cumulative federal funds spent by the recipient during the three year grant period.





## Item 10J: Recipient Share of Expenditures

Recipient Share:	
i. Total recipient share required	
j. Recipient share of expenditures	
k. Remaining recipient share to be provided (line i minus j)	

- This amount represents the <u>cumulative</u> non-federal funds spent between the initial grant award date in Year 1 and the reporting period end date listed in item 9 of the FFR.
- By the final FFR, the recipient share of expenditures should be equal to the recipient share required listed in item 10I.





## Item 10K: Remaining Recipient Share to be Provided

Recipient Share:					
i. Total recipient share required					
j. Recipient share of expenditures					
k. Remaining recipient share to be provided (line i minus j)					

- This item represents the <u>difference</u> between the total recipient share required (item 10I) and the recipient share of expenditures (item 10J).
- Equation: Item 10I (–) Item 10J.





## Items 10L-100: Program Income

Program Income:					
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 I minus line m or line n)					

- Please refer to <u>2 CFR 200.307</u> Program Income.
- Since this section may not apply to all programs, please reach out to the HMEP grants team for more information.





## Items 10L-100: Program Income

Program Income:					
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					
Unexpended program income (line I minus line m or line n)					

### Program income may include, but is not limited to:

- income from fees for services performed;
- the use of rental, real, or personal property acquired under Federal awards;
- the sale of commodities or items fabricated under a Federal award;
- license fees and royalties on patents and copyrights;
- principal and interest on loans made with Federal award funds.



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## Items 10L-100: Program Income

Program Income:					
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					
Unexpended program income (line I minus line m or line n)					

### Program income does not include:

- interest earned on advances of Federal funds;
- rebates, credits, discounts, and interest earned on any of them <u>except</u> as otherwise provided in Federal statutes, regulations, or the terms and conditions of the Federal award;
- governmental revenues such as taxes, special assessments, levies, fines, and other such revenues raised by a non-Federal entity <u>unless</u> the revenues are specifically identified in the Federal award or Federal awarding agency regulations as program income;
- proceeds from the sale of real property, equipment, or supplies.





# Items 11-13: Indirect Expense, Remarks, and Certification







## Item 11: Indirect Expense

	a. Tuna	la Data	la Dariad Fram	David To	ld Door	a Amount Charged	If Foderal Obers		
	а. Туре	b. Rate	c. Period From	Penoa To	d. Base	e. Amount Charged	f. Federal Share		
11. Indirect									
Expense									
				g. Totals:					
12. Remarks:	12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:								
13. Certification	on: By signing th	Is report, I certify to the b	est of my knowl	edge and be	lef that the report is tru	e, complete, and accurate,	and the expenditures,		
disbursem	nents and cash rec	elpts are for the purpose	s and Intent set	forth in the a	ward documents. I am a	ware that any false, fictition	us, or fraudulent information		
may subje	ct me to criminal,	civil, or administrative pe	nalties. (U.S. Co	de, Title 18,	Section 1001)				
a. Typed or Pri	nted Name and Title	e of Authorized Certifying C	Official			c. Telephone (Area code, number and extension)			
						d. Email address			
b. Signature of	Authorized Certifyir	ng Official				e. Date Report Submitted	(Month, Day, Year)		

- Please refer to <u>2 CFR Appendix VII to Part 200</u>.
- If claiming indirect costs on the FFR, please make sure your negotiated indirect cost rate agreement is current.
- This agreement informs items 11A and 11B.





## Item 12: Remarks

	а. Туре	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share			
11. Indirect										
Expense										
				g. Totals:						
12. Remarks:	12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:									
13. Certification	on: By signing thi	is report, I certify to the	best of my knowl	edge and bel	lef that the report is true	e, complete, and accurate, a	and the expenditures,			
disbursem	ents and cash rec	elpts are for the purpose	es and Intent set	forth In the a	ward documents. I am a	ware that any false, fictition	is, or fraudulent Information			
may subje	may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)									
a. Typed or Pri	nted Name and Title	e of Authorized Certifying	Official			c. Telephone (Area code, r	number and extension)			
1										
							d. Email address			
b. Signature of	Authorized Certifyin	ng Official				e. Date Report Submitted	(Month, Day, Year)			
	•	-					,			

- Please include any additional information here.
- For example, an explanation for excess cash listed in Item 10C.





## Item 13: Certification

	a. Type	b. Rate	c. Period From	Deriod To	d. Base		e. Amount Charged	f. Federal Share	
d d. Inselina ad	а. турс	D. naiç	C. PERIOUT FORM	renou to	u. basç	,	. Allouit Chargeu	i. i edelai Silaie	
11. Indirect									
Expense									
g. Totals:									
12 Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:									
	, ,				, 55	,	, ,	J	
12 Cortificati	on. By olanin	this report I cortifu	to the best of my knowl	adge and he	lief that the ren	ort lo truo	complete, and cocurate	and the expenditures	
			to the best of my knowl	-	•		•		
disbursen	nents and cash	receipts are for the	purposes and Intent set	forth in the a	ward document	ts. I am aw	are that any false, fictit	lous, or fraudulent Information	
may subje	ct me to crimin	al, civil, or administ	rative penalties. (U.S. Co	de. Title 18.	Section 1001)				
			<u> </u>						
a. Typęd or Pri	nted Name and	Title of Authorized Co	ertitying Official			l l	c. Telephone (Area code, number and extension)		
							d. Email address		
. Cianatura of	Authorized Cort	tifuing Official					n Doto Donort Cubmitto	d (Month Day Voor)	
<ul> <li>Signature of</li> </ul>	o. Signature of Authorized Certifying Official					<u> </u>	e. Date Report Submitte	d (Monin, Day, Year)	

- Type your name in 13A and sign in 13B.
- Type your telephone number, email address, and the date in 13C, 13D, and 13E, respectively.





## **HMEP Grant Program Contact Information**

General Inquiries: <u>HMEP.Grants@dot.gov</u>

Website: <u>www.phmsa.dot.gov/hazmat/grants</u>

• Phone: 202-366-1109



