GFMD Office Hours: Financial Reporting

Completing Federal Financial Reports in JustGrants

OFFICE ON VIOLENCE AGAINST WOMEN

GRANTS FINANCIAL MANAGEMENT DIVISION

Welcome!

- Introduction
- Overview of Federal Financial Reporting
- How to complete the report
- Common errors that we see
- Top questions that recipients ask
- Q&A

Why are Federal Financial Reports important?

- Compliance with Federal Regulations
- Access to funds
- Due 30 days after the end of every quarter (except Final FFR – due in 120 days)

Why are financial reports important?

- Provides perspective of the project
- Excess Cash Review
- Delinquent Federal Financial Report Review
- When reports are submitted timely and accurately, we have a more complete view of how our grantees are doing

Before Completing the Report:

- Perform an internal reconciliation
- Pull the cumulative general ledger report
- Collect any appropriate reviews and/or approvals
- Ensure the correct individual is assigned to the Financial Manager role
  - Reassign roles if necessary

Where is the report?

- Log in as **Financial Manager** in JustGrants
- Report will be “View Only” to all other roles
- Worklist on the Home page of JustGrants

Helpful Tips:

Federal Financial Reports must be completed sequentially

Must be completed regardless of budget approval status or award activity

System will not auto-save work: click the save button!

Sections 1-4

- Pre-filled with entity and award information
- Verify that award number is correct

1.Federal Agency and Organizational Element to Which Report is Submitted: U.S. Department of Justice
Federal Agency and Organizational Element to Which Report is Submitted

2.Federal Grant Or Other identifying number: 15JOVW-99-GG-01234-ABCD
This is the grant number assigned to the award for this program.

3. Recipient Organization (Name and complete address including Zip code)
This is the organization name and complete address of the recipient organization.

Recipient Organization Name:	ABC ORGANIZATION		
Street 1:	1234 MAIN STREET		
Street 2:			
City:	ANY TOWN	County:	—
State:	XX	Province:	—
Country:	USA	ZIP / Postal Code:	12345

4a. UEI
This is the recipient organization's Unique Entity Identifier (UEI) or Central Contract Registry UEI. X123XXX456XX

4b. EIN
This is the Employer Identification Number (EIN) of the recipient organization. *****1234

Sections 5 - 9:

- Report type
  - Quarterly
  - Final
- Basis of Accounting
  - Cash
  - Accrual

5. Recipient Account Number

Enter the account number or any other identifying number assigned by the recipient to the award. This number is for the recipient's use only and is not required.

Recipient Account Number

——

6. Report Type

A final report shall be submitted within 120 days after the grant period end date.

Quarterly

7. Basis Of Accounting

Specify whether a cash or accrual basis was used for recording transactions related to the award and for preparing this report. 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.

Accrual

8. Project/Grant Period

Enter the project/grant period (start and end date). This should encompass the beginning date of the original award and the latest ending date under the award number

From	To
10/01/20XX	09/30/20XX

9. Reporting Period

Enter the start and end date of the reporting period. Federal Financial Reports will be submitted on a quarterly basis. A final FFR shall be submitted at the completion of the award agreement. The following reporting periods shall be used for quarterly reports: • October 1 – December 31 (due by January 30) • January 1 – March 31 (due by April 30) • April 1 – June 30 (due by July 30) • July 1 – September 30 (due by October 30) Quarterly reports shall be submitted no later than 30 days after the end of each reporting period. Final reports shall be submitted no later than 120 days after the project or grant period end date.

From	To
10/01/20XX	12/30/20XX

10a - 10c: Federal Cash

OVW recipients do not report on this section

10.Transactions:

Federal Cash:	Cumulative
10a.Cash Receipts Do not enter any information in this field. COPS, OJP, and OVW do not require a Grantee to report this information.	
10b. Cash Disbursements Do not enter any information in this field. COPS, OJP, and OVW do not require a Grantee to report this information.	
10c. Cash on Hand (line a minus b) Do not enter any information in this field. COPS, OJP, and OVW do not require a Grantee to report this information.	

10d - 10h: Authorized and Expended Funds

- **Cumulative** Expenditures
  - Includes **cumulative indirect costs**, if applicable
- Unliquidated Obligations

Federal Expenditures and Unobligated Balance:

10d. Total Federal funds authorized
The total Federal funds authorized as of the reporting period end date.
$500,000

10e. Federal share of expenditures
Enter the cumulative amount of federal fund expenditures. **Cumulative means from award inception through the end of this reporting period.**
$123,456

10f.Federal Share of Unliquidated Obligations
Enter the amount for the federal share of unliquidated obligations. On a cash basis, unliquidated obligations are obligations incurred, but not yet paid. They include direct and indirect expenses incurred but not yet paid or charged to the award, including amounts due to subrecipients or contractors. On an accrual basis, the obligations are incurred, but the expenditures have not yet been recorded. On the final report, for either cash or accrual basis, this Line should be zero (0). **Do not include any amount in Line 10f that have been reported in Line 10E. Include the unliquidated obligations that will be expensed by the end of the next quarter. Do not include any amount in Line 10f for a future commitment of funds (such as a long-term contract) for which an obligation or expense will not be incurred by the end of the next quarter.**
—

10g. Total Federal share (sum of lines e and f)
The sum of Lines 10e and 10f.
$123,456

10h. Unobligated balance of Federal Funds (line d minus g)
The amount of Line 10d minus Line 10g.
$376,544

10i -10k: Recipient Share

- "Match" or "Cost Share"
- Only include if your approved budget has a match amount

Recipient Share:

10i. Total recipient share required

Enter the total required recipient share for grant period specified in Line 8. The required recipient share should include all matching and cost sharing provided by recipients and third-party providers to meet the level required by the program. This amount should not include cost sharing and match amounts in excess of the amount required by the program (for example, cost overruns for which the recipient incurs additional expenses and, therefore, contributes a greater level of cost sharing or match than the level required by the program).

10j. Recipient share of expenditures

Enter the cumulative recipient share of actual cash disbursements or outlays (less any rebates, refunds, or other credits) including payments to subrecipients and contractors. This amount may include the value of allowable third party in-kind contributions and recipient share of program income used to finance the non-Federal share of the project or program. Note: On the final report this line should be equal to or greater than the amount of Line 10i. **Cumulative means from award inception through the end of this reporting period.**

10k. Remaining recipient share to be provided (line i minus j)

The amount of Line 10i minus 10j.

10l - 10o: Program Income

- Generally, OVW awards do not earn income
- If your program is earning income, talk to your OVW Grant Manager and GFMD

Program Income:

10l. Total Federal program income earned

Enter the amount of federal program income earned. Do not report any program income here that is being allocated as part of the recipient's cost sharing amount included in Line10j. If this is a final report, this field is required and may not be left blank, but a zero (0) may be entered. **Cumulative means from award inception through the end of this reporting period.**

10m. Program Income expended in accordance with the deduction alternative

Enter the cumulative amount of program income that was used to reduce the Federal share of the total project costs. **Cumulative means from award inception through the end of this reporting period.**

10n. Program Income expended in accordance with the addition alternative

Enter the cumulative amount of program income that was added to funds committed to the total project costs and expended to further eligible project or program activities. **Cumulative means from award inception through the end of this reporting period.**

10o. Unexpended program income (line l minus line m and line n)

The amount of Line 10l from 10m and 10n.

Section 11: Indirect Expense

- Reported on a **quarterly** basis
- Negotiated and De minimis rates
- Base
- Amount of indirect charged to the award during this period

11. Indirect Expense:

11a.Select either Not Applicable or the appropriate indirect cost rate(s).

11b.Enter the indirect cost rate(s) in effect during the reporting period

11c.Enter the beginning and ending effective dates for the rate(s).

11d.Enter the amount of the base against which the rate(s) was applied

11e.The amount of indirect costs charged during the time period specified. (11b x 11d)

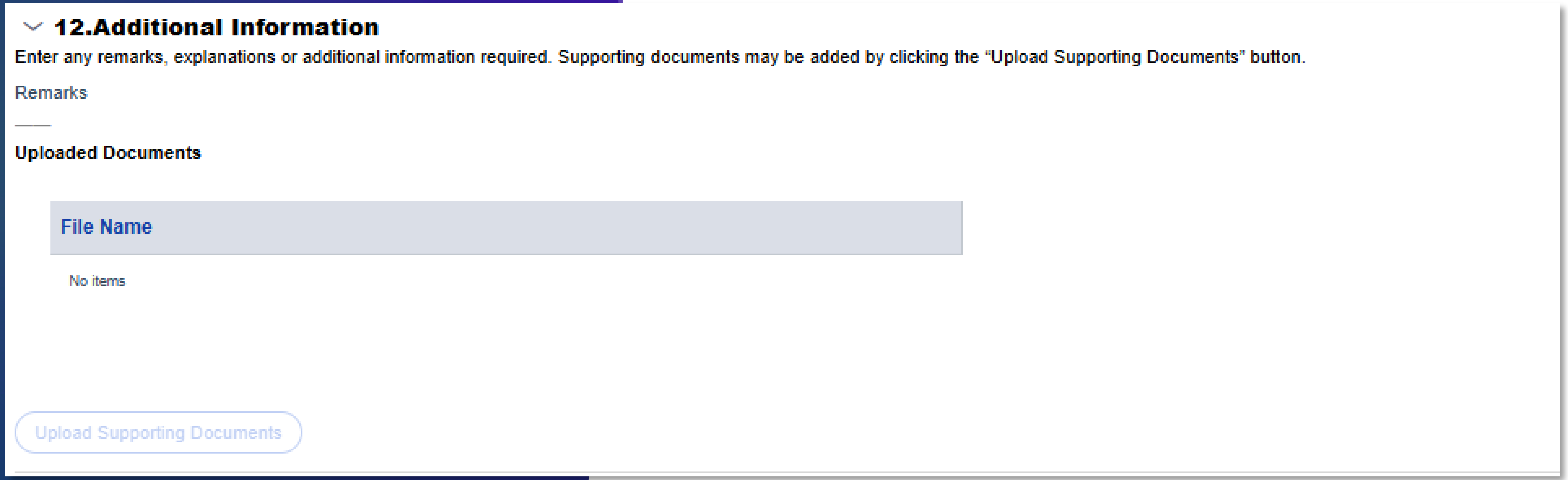
11f.Enter the Federal share of the amount in 11e, using a dollar amount, not a percentage.

11a. Type of Rate(s)*	11b. Rate*	11c. Period From*	11c. Period To*	11d. Base*	11e. Amount Charged	11f. Federal Share*
De Minimis	15%	10/01/2025	12/31/2025	$20,000	$3,000	$3,000

11g.Totals Base Total Amount Charged Total Federal Share Total

Section 12: Additional Information

- Note any errors in prior FFRs
- Upload documentation, if you choose
- Remarks for your organization
- Remarks for the Financial Team



12.Additional Information

Enter any remarks, explanations or additional information required. Supporting documents may be added by clicking the "Upload Supporting Documents" button.

Remarks

Uploaded Documents

File Name
No items

Upload Supporting Documents

Section 13: Certification and Submission

13.Certification

By submitting this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Prefix: ___

First Name: ___ **Middle Name:** **Last Name:** ___

Suffix: **Title:** ___

Full Name: ___

Email Address: ___

Telephone: ___

Date: ___

After completing the report:

- Confirm all reviews and/or approvals have been completed
- General Ledger reconciliation
- Source documentation for all transactions
- Documentation of indirect cost calculations, if applicable

Final Federal Financial Reports:

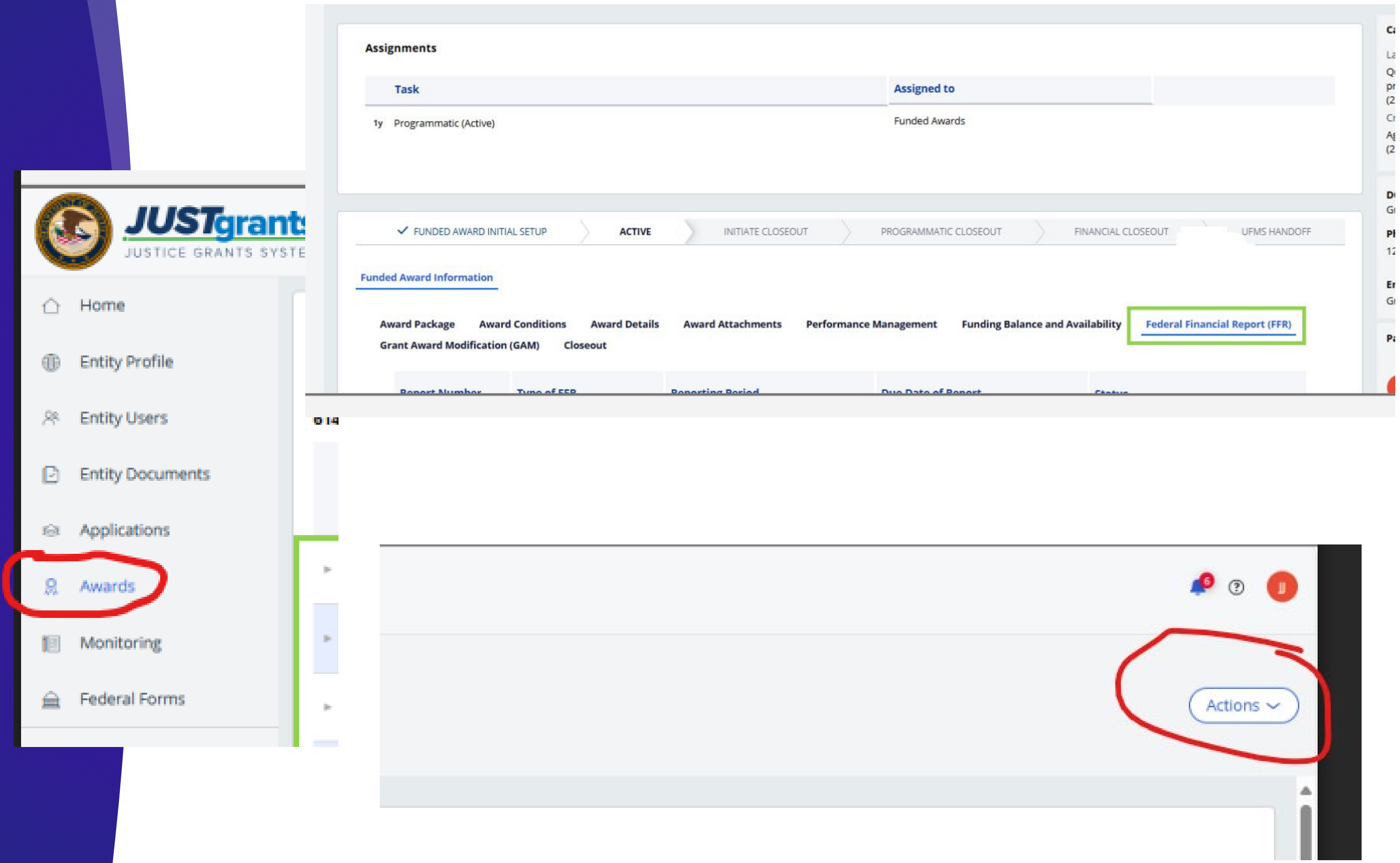
- Due within 120 days after the end of the period of performance
- Submitted After:
  - Subrecipients are closed out
  - Programmatic deliverables and requirements are met
  - No remaining obligations
  - Final reconciliation is complete
  - Final drawdown has been made

Common Errors

1. Report is delinquent
2. Basis of accounting is inconsistent
3. Expenditures are not reported cumulatively
4. Indirect costs are not included
5. Reporting drawdowns rather than expenditures
6. Reporting recipient share or program income
7. Errors with indirect costs

Re-opening and Editing:

- Log in as **Financial Manager**
- Select "Awards"
- Select award number
- Scroll down to "Federal Financial Reports" and select report number
- "reopen" from Actions dropdown menu
- Can also print from this menu



Re-opening and Editing, cont.:

- Only the most recently submitted report can be re-opened
- Most recently submitted report can be re-opened only until the report for the next quarter generates
- To correct errors on prior reports, note the error in box 12 of the current report

Common Questions

- If you accidentally mark a quarterly report as "Final" reach out to the financial helpdesk
- If you made a mistake on your final financial report and cannot re-open, reach out to the financial helpdesk
- Documentation is not required when submitting a financial report for OVW recipients

Important Dates

FFR Reporting Periods	Due Date	Funds Frozen
Date range of reporting periods for the FFR	*Date the FFR is due for submission*	*Date the funds are frozen if the FFR is not submitted*
Jan. 1 – Mar. 31	April 30	May 1
April 1 – June 30	July 30	July 31
July 1 – Sept. 30	October 30	October 31
Oct. 1 – Dec. 31	January 30	January 31

Resources

GFMD HELPDESK: OVW.GFMD@USDOJ.GOV 888-514-8556

JUSTGRANTS FINANCIAL MANAGER JOB AID

JUSTGRANTS TRAINING WEBSITE

CODE OF FEDERAL REGULATIONS: 2 CFR 200

DOJ FINANCIAL GUIDE

Questions

THANK YOU!!!