



## **Financial and Progress Report Instructions**

### **Reporting Intervals**

Reporting periods for both the financial and progress reports begin with the start date of the grant agreement. Reports are due semi-annually. The mid-year progress report covers a period from October 1 through March 31 and is due by April 30. The annual progress report covers a period from October 1 through September 30 and is due by October 30. The final progress report covers the entire project period of the grant and is due 90 days after all federal funds have been spent. Progress reports cover these specific periods while the financial report is cumulative over the period of the grant.

### **Submitting Reports**

Federal Financial Reports (SF425 or FFR) and progress reports (ASC-PR) are submitted into the HHS Payment Management System (PMS). The FFR will be completed in the PMS system. The ASC-PR will be completed off-line and uploaded to the PMS as an attachment to the FFR.

### **Federal Financial Report Content**

The FFR is always cumulative over the grant period and reflects only the federal expenditures under the grant. While agencies may contribute their own funds to the grant activities, the ASC recommends that you not report that contribution under the Recipient Share of the form (Lines 10i through 10k). There is no required recipient share to ASC grants and reporting any recipient share subjects those funds to federal audit. You may earn program income over the course of the grant which is reported under the Program Income lines l, m, n and o on the FFR.

The amounts you report on the FFR in the PMS should come directly from and reconcile to your accounting system. They should also reconcile with the expenditures you report on your progress report. You will find extensive instructions for completing the FFR in the PMS, but if you have questions, contact ASC Grants office at [grants@asc.gov](mailto:grants@asc.gov).

There may be additional funds earned under the grant from program income. Program income is defined as funds you receive that are directly generated through activities funded under your grant. It includes any fees you may charge for services performed or the sale of items you create with grant funds. If you earn program income under the grant, you will report it on Lines 10l through 10o on the FFR. You must track it separately in your accounting system and be prepared to report it. In addition, the ASC uses the additive, not the deductive, method for use of program income. Therefore, you must use it to further the activities supported under the grant.

For example, if you charge a fee for a training you conduct with grant funds, those funds become grant funds to expend on grant activities. You would report the total amount earned from registration fees on Line 10l and expenditures covered with that income on Line 10n. Do not use Line 10m to report expenditures.

## **Progress Report Content**

**Attaching the Report to the FFR.** You will submit your progress report in the PMS as an attachment to your FFR. As you complete your FFR in the system you will see a place to “Add Attachment.” Complete the ASC Progress Report form found on the ASC website at

<https://www.asc.gov/Documents/OtherCorrespondence/2021.04.30%20Progress%20Report%20Form%20Fillable.pdf>. Save it to your system and follow the instructions in PMS to upload and attach the report to your FFR. The report form will expand as needed for the narratives you provide in Boxes 8 – 12.

**Box 8: Description of Progress.** Each report before the final should discuss the activities accomplished only during the reporting period. Describe your progress towards meeting the objectives of your grant during the reporting period and explain how you implemented your plan. If there have been significant changes to your program during the course of the project, or if the project was implemented differently than described in

your original application, describe those changes in your report. Describe any favorable developments which enabled you to meet time schedules and objectives sooner or at less cost than anticipated or produce more or different beneficial results than originally planned.

**Box 9: Problems/Challenges Encountered.** Describe any issues that arose during the implementation of the project and the reasons why established goals were not met, if appropriate. Address each issue separately in its own section and describe whether and how the issues were resolved. Also, briefly discuss the implications of any unresolved issues or concerns. Knowing the types of difficulties you encountered and how you resolved them will guide us in offering technical assistance to future grant applicants.

**Box 10: Upcoming Activities.** Briefly describe your upcoming activities and any challenges you may face in your plans.

**Box 11: Expenditures.** Include a list of expenditures by line item from your approved budget for the reporting period and describe any major changes you are making to your approved budget. The line items in your approved budget come from Section B, Budget Categories, e.g. Personnel, Travel, etc.

**Box 12: Final Narrative Report.** Only complete this section at the end of the grant period. Summarize your entire project, the lessons learned during its implementation and how your project impacted the problems you were trying to solve. Include a review of your successes and suggest ways that your experience may be helpful to others. Were there unexpected benefits? Shortfalls? What about your State's experience can be helpful to other States? Did you make permanent changes to your processes?