

1. FEDERAL FINANCIAL REPORTING REQUIREMENTS:

This is a reminder that your annual [Federal Financial Report \(FFR-SF425\)](#) is due to the Division of Grants Management (DGM) **no later than 90 days after the end of the budget period.**

Submit Annual Reports:

Electronic via email (required) to the applicable resource email box:

- **DFC;DFC-M** Grants (e.g.,SP-12345-01): DFCFFR@samhsa.hhs.gov
- Recipients should include the official grant number on all submissions and include in the subject line in the email.

Per the Terms and Conditions of Award and the HHS Grants Policy Statement, an FFR is required to be submitted for each 12 month budget period.



Additional guidance to complete the FFR can be found: <http://www.samhsa.gov/grants/grants-management/reporting-requirements>

FFR Due Dates

Budget Period End Date	FFR Due Date
September 29	December 31

Failure to comply with this reporting requirement may result in the restriction of your Division of Payment Management account, delay of funds or denial of future funding.

Timely submission of accurate FFRs is important. Unobligated balances of Federal funds may be requested to be carried forward to the subsequent budget period if the grantee anticipates and justifies a need for the funds.

2. CARRYOVER (Either an Intent to Carryover or a Formal Carryover may be requested, **but not BOTH**):

a) INTENT (10% or less): Reflect within FFR

- i. If your SAMHSA grant is not classified as high-risk, you may carryover an unobligated balance of funds (up to **10% of the total federal share**) to the current budget period (the year in which you will need the funds) without prior approval from the SAMHSA Grants Management Officer. However, your intention to carryover funds (in dollars) is **required** in the *remarks section (Section 12)* of the Federal Financial Report.
- ii. INTENT does not apply to grants that are classified as High-Risk. A Formal Carryover Request **MUST** be submitted.

b) REQUEST (>10%): Submit with FFR or no later than the due dates reflected in the table below:

Budget Period End Date	Annual FFR Due Date	Formal Carryover Request Due Date
September 29	December 31	January 28

- For an amount **greater than the 10%** threshold, you must submit a separate Formal Carryover Request.
- Carryover requests for prior approval greater than **10%** of the Total Federal Share must be submitted electronic via email (required) to the following applicable resource email box:
 - **DFC;DFC-M** Grants (e.g.,SP-12345-01): DFCFFR@samhsa.hhs.gov
 - Recipients should include the official grant number on all submissions and include in the subject line in the email.
- To be considered for approval, a request from a grantee to carry over an unobligated balance (UOB) of funds from the prior budget period must be submitted by an Authorized Representative and at a minimum include:
 - ✓ A letter co-signed by the Authorizing Official and Project Director that explains
 - why the balance remains;
 - how not spending the committed funds has affected the execution of the grant activities and attainment of grant objectives; and
 - if approved as a carryover, how the funds will be used in the subsequent budget period to fulfill an Unmet need(s) and or One-time cost(s).
 - ✓ A detailed budget of the UOB that shows by line item (e.g., Personnel, Fringe, Travel, Equipment, etc. as outlined in the funding opportunity announcement)
 - the current budget period award amount as it was originally approved; and
 - the carryover amount and the total budget including carryover.

- ✓ A detailed budget justification (narrative) to explain use of the carryover funds
- ✓ SF 424A: Budget Information Form, accessible via <http://www.samhsa.gov/grants/continuation-grants> .
- ✓ Coalition meeting minutes approving amount and intended use of carryover funds.
- ✓ Should not be requested solely in order to spend down available unobligated funds.
- ✓ Only one form of carryover (Intent or Formal) can be submitted per budget period.



For guidance please carefully review "Carryover Requests" at: <http://www.samhsa.gov/grants/grants-management/post-award-changes/carryover-requests>

Note: Requests submitted in an untimely manner, may not be granted. Submitting a Prior Approval Request for Carryover does not guarantee approval. Approval or denial determinations are at the discretion of SAMHSA.

If you need further assistance regarding the above request, please contact the Grants Management Specialist listed on your Notice of Award.

Sincerely,

Jennifer Cramer

Director

Division of Grants Management