Annual Federal Financial Report (FFR or SF-425)

Summary of Instructions and Guidance for Recipients

SAMHSA recipients must submit the annual FFR via the Payment Management System (PMS) by no later than 90 days after the end of the budget period and the Final FFR by no later than 120 days after the end of the project period, unless otherwise specified in the terms and conditions in the Notice of Award (NoA). Failure to submit a complete and accurate FFR in a timely manner will result in the restriction of the recipient’s Payment Management System account, delay of funds, and/or denial of future funding. Review the following guidance before completing your FFR:

**FFR Sections 1 to 9**

Sections 1 through 4, Sections 8 through 9, and Section 10d will be pre-populated based on the grant information in the eRA system. Complete only Sections 5 (Recipient Account Number or Identifying Number), 6 (Report Type), and 7 (Basis of Accounting).

**FFR Sections 10 to 13**

Complete all items in Sections 10 through 13, except for the following items, which are auto-calculated based on the FFR data entered:

- 10c – Cash On Hand (line 10a minus 10b)
- 10g – Total Federal Share (sum of lines 10e and 10f)
- 10h – Unobligated balance of Federal funds (line 10d minus 10g)
- 10k – Remaining recipient share to be provided (line 10l minus 10j)
- 10o – Unexpended program income (line 10l minus line 10m or line 10n)
- 11e – Amount Charged (11b multiplied by 11d)
- 11g – Totals (sum of 11d, 11e, and 11f)

**FFR Sections with Frequent Errors**

Errors will delay SAMHSA’s acceptance of the FFR. To avoid errors, pay careful attention to the following sections:

**Line 10f – Federal Share of Unliquidated Obligations**

- These are obligations incurred during the budget period, but not yet paid out (if accounting basis is cash) or not yet recorded (if the accounting basis is accrual).
- Include direct and indirect expenses incurred (including amounts due to subrecipients and contractors) but not yet paid out or charged to the award in Line 10f.
- Do not include funds obligated for future expenses or a future commitment of funds.
- Unliquidated obligations should be paid out or recorded within 90 days after the end of the budget period. Once paid out or recorded, a revised FFR for that budget period should be submitted reflecting the paid out or recorded amounts added to the total of line 10e. Federal share of expenditures.

**Line 10h – Unobligated Balance of Federal Funds (UOB)**

- UOB is the cumulative amount of funds is the cumulative amount of funds authorized by SAMHSA for expenditure but not obligated by the recipient by the end of the budget period.
- Verify the amount of UOB, if any, reported in line 10h.
- **Information regarding carryover if there has been an offset:** Recipients that request carryover and had their continuation funding offset should note that the offset will reduce the amount of UOB available for carryover. If your continuation funding was offset, it will be reflected in your continuation Notice of Award (NoA) beginning from Year 3. For example, if you propose to carryover UOB in your Year 2 FFR and your Year 3 award reflected an offset, the amount of UOB available for carryover would be the UOB amount reported in the Year 2 FFR less the offset amount in the Year 3 award.
To determine if the Year 3 (or Year 4 or Year 5) continuation award included offsets, check the Remarks Section in the NoA to see if the award reflected offset funding.

**Line 10i - Recipient share of Expenditures**

- Some SAMHSA programs require recipients to contribute a *minimum* amount of non-federal funds, in-kind contributions, or a combination of both, towards the total project costs.
- Check your Funding Opportunity Announcement (FOA) for matching or recipient share requirements, if any.
- Report the *actual* match or recipient share of expenditures. Match is reported cumulatively on the FFR but must be met annually based on the federal share of expenditure (actual amount expended/obligated) for each respective budget period (year) multiplied by the match ratio applicable to that year.
- The match requirement, if any, must be met for every budget period. Overmatch in one budget period is not counted towards the matching requirement for another budget period.
- Your federal funding may be reduced if you are unable to meet the *minimum* match requirement.

**Section 12 – Remarks**

- If proposing to carryover UOB, enter Remarks for either Intent to Carryover (Expanded Authority) or Formal Carryover—*but not both*.
  - Intent to Carryover Remark example: "The recipient intends to carry over $xx,xxx from year X to year Y of the grant. This amount does not exceed 25% of the current budget period award."
  - Formal Carryover Remark example: "The recipient will submit a Formal Carryover request as a post-award amendment in the amount of $XXX, XXX from year X to year Y of the grant as this amount exceeds 25% of the current budget period award." *Note:* This option also requires submission of a formal carryover post award amendment in eRA by no later than the FFR submission deadline.
- If there are no remarks for either Intent to Carryover or Formal Carryover, SAMHSA will conclude UOB will not be used in the current budget period.
- Carryover requests submitted after the deadline for FFR submission (that is, 90 days after the end of the budget period) will be Disapproved.
- Enter comments on annual FFR, if applicable, to explain a positive balance in line 10c. Cash on Hand (that is, explain why line 10a is greater than line 10b). Enter other programmatic remarks, if any.

**Preparing, Certifying and Submitting your FFR**

The FFR must be submitted in PMS. SAMHSA will *not* accept FFRs submitted via email or uploaded as an attachment into eRA. Verify your FFR is complete and accurate before you submit in eRA.

To submit your FFR in PMS, you must have:

- access to the FFR Module in PMS.
  - If you **currently have access** to PMS, update your permissions to request access to the FFR Module by using the following instructions: [https://pms.psc.gov/grant-recipients/access-changes.html](https://pms.psc.gov/grant-recipients/access-changes.html)
  - If you **do not have access** to PMS, submit a New User Request for access to the FFR Module using the following instructions: [https://pms.psc.gov/grant-recipients/access-newuser.html](https://pms.psc.gov/grant-recipients/access-newuser.html). **New User Request processing can take 3-4 days.**

- the Preparer and Certifier roles (one individual may hold both roles if permitted by your organizational policy).
  - The individual with the preparer role prepares and submits the FFR to the certification step of the FFR workflow. The individual with the certifier role **certifies and submits** the FFR to SAMHSA.
  - The FFR Preparer and/or Certifier may be a certified public accountant (CPA), accountant, chief financial officer (CFO), or other person(s) designated by the recipient with responsibility for:
    - reporting the statement of expenditures for the grant;
    - certifying the data reported on the FFR are accurate and complete; and
    - signing electronically Section 13 of the FFR as the Authorized Official.

- Recipients can also connect seamlessly from the eRA Commons to PMS to submit the FFR by clicking the "Manage FFR" button on the "Search for Federal Financial Report (FFR)" page in eRA Commons. In addition to the above PMS roles, the Financial Status Reporter (FSR) role in eRA Commons will also be needed if using the eRA Commons FFR module. The Signing Official (SO role in eRA)/ Business Official (BO) may assign the FSR role to organizational staff. For guidance on assigning roles to organizational staff, refer to the eRA Help System.