

Annual Federal Financial Report (FFR or SF-425) Summary of Instructions and Guidance for Recipients

SAMHSA recipients must submit the annual FFR for each budget period **no later than 90 days** after the end of the budget 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 and may delay funding or impact future funding.

The following guidance is provided to aid in the completion of your FFR:

FFR Sections 1 to 9

Sections 1 through 4 and Sections 8 through 9 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 10i 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.
- ✔ Do **not** include funds obligated for future expenses or a future commitment of funds.

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

- ✔ Verify the amount of UOB, if any, reported in line 10h.
- ✔ **Information regarding carryover if there has been an offset:** Recipients proposing to use Intent to Carryover (Expanded Authority) or requesting a Formal Carryover and have prior **offset** funding should note that the offset will reduce the amount of UOB **available** for carryover. Continuation funds that have been offset will be reflected in the continuation awards beginning with 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.
- ✔ The match requirement, if any, must be met for **every** budget period.

Section 12 – Remarks

- ✔ If proposing to carryover UOB, enter **Remarks** for either Intent to Carryover (Expanded Authority) or Formal Carryover.
- ✔ Enter **Remarks** to confirm the expenditure of previously approved carryover, if applicable.
- ✔ If there are no remarks for either Intent (Expanded Authority) or Formal Carryover, SAMHSA will conclude the UOB will not be used in the current budget period.
- ✔ Enter other programmatic remarks, if any.

Submitting your FFR

The FFR must be submitted via the [eRA Commons](#) system **within 90 days** after the budget period ends. 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 eRA Commons, you must be:

- ✔ Registered in eRA Commons; and
- ✔ Assigned the Financial Status Reporter (FSR) role in eRA Commons for your organization.

The individual assigned the FSR role is responsible for:

- reporting the statement of expenditures for the grant;
- certifying the data reported on the FFR as accurate and complete; and
- signing electronically Section 13 of the FFR as the Authorized Official.

This individual may be a certified public accountant (CPA), accountant, chief financial officer (CFO), or other person designated by the recipient.

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](#).