Objectives - Federal Financial Report (FFR)

1. PMS Access and FFR Roles
2. Searching for your FFR
3. Revising your FFR
4. FFR Instructions
5. FFR Tips & Troubleshooting
6. FFR Submission for No-Cost Extensions Grants
7. FFR Submission for Multi-YearAwarded Grants
All financial reporting for Health and Human Services (HHS) grants and cooperative agreements has been consolidated through a single point of entry, the Payment Management System (PMS).

The Federal Financial Report (FFR or SF-425) initiative ensures all financial data is reported consistently; shares reconciled financial data to the HHS grants management systems; assists with the timely financial monitoring and award closeout; and reduces expired award payments.
Quarterly Federal Cash Transaction Report (FCTR)

There are two types of federal financial reports required in PMS, the **quarterly Federal Cash Transaction Report (FCTR)** and **Federal Financial Report (FFR)**.

**Note:** Each report is submitted via a separate location in PMS and should not be confused as being the same.

The **Federal Cash Transaction Report (FCTR)** must be submitted on a quarterly basis within 30 days of each of the following quarter end dates and must report on expenditures/obligations made during each quarter.

- December 31 (1st Quarter of fiscal year)
- March 31 (2nd Quarter of fiscal year)
- June 30 (3rd Quarter of fiscal year)
- September 30 (4th Quarter of fiscal year)

Even if you had no expenditures/obligations during the quarter, a FCTR must still be submitted. **Failure to submit a complete and accurate FCTR will result in restriction of your PMS account and inability to draw down funds.** Please refer to the guidance on [How to Submit FCTRs in PMS](https://pms.psc.gov/find-pms-liaison-accountant.html).

**FCTR questions should NOT be directed to your GMS.** Contact the ONE- DHHS Help Desk at 1-877-614-5533 Mon. thru Fri., 7 AM to 9 PM EST, exc. federal holidays. You may also e-mail your request to [PMSSupport@psc.gov](mailto:PMSSupport@psc.gov) or contact your PMS Liaison Accountant. To find your Liaison accountant use: [https://pms.psc.gov/find-pms-liaison-accountant.html](https://pms.psc.gov/find-pms-liaison-accountant.html).
FFR General Overview

The information provided in this section is generally applicable for all FFR submissions.
Recipients who **currently have access** to PMS, should login to PMS and **update their permissions to request access to the FFR Module** using the following instructions: [https://pms.psc.gov/grant-recipients/access-changes.html](https://pms.psc.gov/grant-recipients/access-changes.html).

Recipients who **do not have access** to PMS must 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.**

If you have questions about how to set up a PMS account for your organization, please contact the PMS Help Desk at [PMSSupport@psc.hhs.gov](mailto:PMSSupport@psc.hhs.gov) or 1-877-614-5533.
The first step in the FFR workflow is the preparation of the FFR by the individual with the **Preparer** role. Once preparation is complete, the Preparer then submits the FFR to the certification step of the workflow. The individual with the **Certifier** role then **certifies and submits** the FFR to SAMHSA. One individual may hold both roles if permitted by your organizational policy.

Additional guidance on Preparing and Certifying your Federal Financial Report can be found via the following links *(To access the resources, first log into PMS and then copy and paste link into browser)*:

- **Preparing:**

- **Certifying:**

If using the eRA Commons FFR module, grantees will need the Financial Status Reporter (FSR) role in eRA in addition to the PMS roles.
Access using PMS User Account Notifications

Upon initially logging in directly to PMS, the PMS USER ACCOUNT NOTIFICATIONS page will be presented.

User Account Notifications can also be accessed by clicking on “Menu” and then “Dashboard”.

The notifications column will show “FFR Ready to Prepare/Certify”.

Click the “Show reports needing attention” icon in the “Actions” column.
The default search criteria will be for FFRs that require action with statuses of “Report Available to be completed”, “Report Prepared by Grantee”, and “Awarding Agency Rejection”.

You may click the page toggle arrows or increase the number of records per page to view additional records if the FFR cannot be located on the page currently visible.

Click the “Review” icon to prepare/edit your FFR. This is also where all FFRs for the multi-year period (and the NCE period if applicable) must be submitted.
Searching PMS for a Specific Award in PMS

1) Enter the award’s Document Number into the “Federal Grant ID” box.

2) Click “Search.”

Always ensure that the “Report Status” box reflects “All Report Statuses” so as not to limit your search results.

View the generated search results to locate the FFR you need to complete.
Searching for your FFR in eRA

1) Click the Apps menu

2) Select FFR in the dropdown menu bar
Searching for your FFR in eRA (continued)

1) Use the type ahead feature to enter and select the IC for your award number (e.g. SM, SP, or TI, FG, AE, etc.).

2) Enter your award Serial number (i.e., the six digits after the IC in your award number)

3) Click the Search button

Ensure that the “Status” box reflects “All” so as not to limit your search results.

Quick Searches are also available to find your organization’s FFR record with the status listed below.
Accessing the FFR in PMS from “Manage FFR” in eRA

Recipients can also access the FFR by connecting seamlessly from the eRA Commons to PMS by clicking the “Manage FFR” button on the “Search for Federal Financial Report (FFR)” page in eRA Commons.

This will route the recipient directly into the FFR in PMS (after entry of the PMS FFR Preparer and/or Certifier login credentials) and is recommended to avoid issues with identifying the correct FFR record in PMS if your organization has several awards/subaccounts.

Note: Your search result(s) will display row(s) with the Award Number, Doc. No, FFR Due date, Budget Start and End dates and the Latest FFR Status. Also important is the ellipsis to access the “Manage FFR” sub menu.
Revising the FFR in PMS - Rejection Comments

When you access the FFR in PMS to revise it, the default landing location will be the “Preview Report” tab.

If you need to access the FFR rejection comments from your GMS, click on the “Report Details” tab.

The rejection comments will be located on the bottom of the page.

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**REPORT DETAILS**

Payment Account: [Redacted]
Federal Grant ID: [Redacted]
Grant Agency ID: [Redacted]
Organization:
Report Date: 12/28/2020
Report Due Date: 02/29/2020
Report Status: Awarding Agency Rejection

**PREPARER INFORMATION**

Date Prepared: 12/28/2020
Name: [Redacted]
Phone: [Redacted]
Email: [Redacted]
Comments: The $1,528.60 will remain unspent. There was a prior year unspent balance and due to COVID-19 this year there was an increased number unspent.

**CERTIFIER INFORMATION**

Date Certified: 12/28/2020
Name: [Redacted]
Phone: [Redacted]
Email: [Redacted]

**AGENCY REVIEWER**

Date Reviewed: 03/17/2021
Name: [Redacted]
Phone: [Redacted]
Email: [Redacted]
Revising the FFR in PMS- Edit Report Hyperlink

1) When ready to revise the FFR, click on the “Preview Report” tab.

2) All fields of the FFR will initially be grayed out. To proceed with editing the FFR, click the “Edit Report” link.
Revising the FFR in PMS (cont’d.)

Report Workflow (green progress bar) will return to the “Prepare Report” step.

Data entry fields in will be available for. Update as necessary to reflect cumulative amounts.

Data entry fields will be available for. Update as necessary to reflect cumulative amounts.

Enter the 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.

Hover over icon for more information on what is required for the field.

Click to refresh data (if necessary).
✓ Once all updates are completed, select the “Preparer” from the “Prepared by” dropdown and click the “Submit” button. The report will then be available to “Certify” in the next step of the Workflow.

✓ The individual with the “Certifier” role must certify and submit the FFR to your GMS for review.
Post-Submission Actions – View the FFR Status

1) Click the dropdown arrow for a history of all FFR submissions

2) Click ellipsis and click PDF icon to view submitted FFR

View the date your FFR was Submitted to Agency and the Latest FFR Status. In this example, the Latest FFR Status is Received (i.e., SAMHSA received your submission).
Detailed step-by-step FFR instructions with screenshots are available at
https://pmsapp.psc.gov/pms/app/help/ffr/ffr-grantee-instructions.html#instructions-ffr (first log into PMS and then copy and paste link into browser). The topics covered are as follows:

✓ The Federal Financial Report Form Instructions
✓ Navigating to your Federal Financial Reports
✓ Searching your Federal Financial Reports
✓ Preparing your Federal Financial Report
✓ Certifying your Federal Financial Report
✓ Agency Approval of your Federal Financial Report
✓ Printing your Federal Financial Report

A Summary of FFR Instructions and Guidance can also be located at

For questions on submitting FFRs, contact PMS FFR Support directly at PMSFFRSupport@psc.hhs.gov or the PMS Help Desk at PMSSupport@psc.hhs.gov or 1-877-614-5533.
Due Dates for Annual FFR

Annual FFRs are due in PMS within 90 days after the end of each budget period and final FFRs are due within 120 days after the end of the period of performance.

The due date for the annual FFR will be specified in the Standard Terms and Conditions section of your Notice of Award.

Example:

Budget period: 9/30/2020 – 9/29/2021
FFR due date of December 29, 2021

Failure to submit your FFR in a timely manner will result in the restriction of your PMS account and delay of funds.
Unobligated balance of Federal funds (UOB) is the cumulative amount of funds authorized by SAMHSA for expenditure but not obligated by the recipient by the end of a budget period.

Recipients are not automatically authorized to spend UOB. UOB is the basis for carryover and offset decisions.

Recipients have up to 60 days prior to the end of the project period to submit a one-time request for no-cost extension (NCE). The recipient can request up to 12 months of additional time beyond the established project end date to assure adequate completion of the original scope of work.

If approved, the NCE may permit the recipient to expend the estimated amount of UOB that will remain from the total amount authorized for the final budget period.

If UOB is not used by the end of the project period, unspent funds are returned to the Treasury.
**FFR Tip on Carryover**

*Carryover* is a process that allows for UOB remaining in prior year to be spent in the **current year of the award**. There are two types of carryover:

1. **Formal Carryover** of UOB that’s **greater than 25% of your current year award**. This option requires you to enter Formal Carryover remarks in **Box 12 - Remarks** of the FFR and also submission of a post award amendment for formal carryover.

2. **Intent to Carryover (Expanded Authority)** of UOB that’s **not exceeding 25% of your current year award**. This option requires you to enter Intent to Carryover remarks in **Box 12 - Remarks** of your FFR.

Either an Intent to Carryover or Formal Carryover may be requested – **but not both**. If there is no carryover request entered in **Box 12 – Remarks**, SAMHSA will conclude that 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**.*

Example of remark for Box 12:
“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.”

You must also submit a post-award amendment request for Formal Carryover in eRA by no later than the deadline for FFR submission. Otherwise, the carryover request will not be considered. Reference the following link for additional guidance on “Discretionary Grants: How to Submit a Post Award Amendment”: https://www.samhsa.gov/grants/grants-training-materials

Recipients on restricted status must submit a Formal Carryover request regardless of the amount being requested for carryover.

SAMHSA will issue a revised Notice of Award when your formal carryover is approved.
Example of remark for Box 12:
“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.”

Do not submit a post-award amendment request in eRA for an Intent to Carryover.

Intent to carryover (expanded authority) requests are considered approved once the FFR is accepted. **SAMHSA will not issue a Notice of Award (NoA) for an Intent to Carryover.** You may proceed with expending the requested Intent to Carryover UOB for reasonable, allowable and allocable costs aligned with achieving the goals and objectives of the grant program.

Neither type of carryover increases the amount that is cumulatively awarded, that is, no new monies are awarded. Carryover approval only gives authorization to spend a specific amount of funds (UOB) that was already awarded to your organization in prior year(s) but not obligated.
Tips and Troubleshooting for FFR Submission

This section contains helpful overall information for recipients based on frequently asked questions and issues observed with FFR submission.
Troubleshooting Frequent FFR Issues

1) **Drawdowns and Disbursements must be equal on FINAL FFRs** - For any FFR which has a “Report Type” of “Final,” line 10a. Cash Receipts and line 10b. Cash Disbursements must match. If they do not match, an error will be generated preventing submission of the FFR.

2) **Contact your GMS when your FFR Report Type needs to be change from “Final” to “Annual”** - If submitting the FFR and it’s not the Final FFR for the project period and the FFR “Report Type” flag reflects “Final,” send an email to your GMS to request a change in the Report Type from “Final” to “Annual.”

3) **Enter comments in Section 12—Remarks for Final FFRs** - If submitting the Final FFR and the “Report Type” flag in PMS reflects “Annual,” enter a comment in the FFR Section 12- Remarks to indicate that the FFR being submitted is the Final FFR.

4) **FFR submitted in PMS but not Received in eRA** - Ensure that the Report Status of your FFR on the Federal Financial Report – Search page in PMS reflects “Report Certified/Pending Agency Approval.” If it does reflect this status but the FFR is still not “Received” in eRA, send your GMS a screenshot for troubleshooting. **Note:** If the FFR Report Status reflects “Report Prepared by Grantee,” it still needs to be certified and submitted to SAMHSA.
5. The information reported on the FFR is cumulative. Ensure that you report **cumulative** amounts thru the end of each FFR reporting period.

6. **Line 10e – Federal share of expenditures**: The amount reported in this field is usually greater than $0. If reporting $0 or the same amount which was reported on your prior year FFR, confirm in the Box 12 - Remarks that your current year expenditures are $0.

7. **Line 10f – Federal share of unliquidated obligations** reports on expenses 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) by the end of the budget period.

   ✓ This line should most likely be blank or report $0.

   ✓ Do **not** include funds obligated for future expenses or a future commitment of funds beyond the end of the FFR reporting period.

   ✓ Unliquidated obligations should be paid out or recorded within 90 days after the end of the budget period.

   ✓ Once obligations are paid or recorded, a revised FFR for that budget period should be submitted reflecting the adjusted amounts.
8. **Line 10i – Recipient share of Expenditures (MATCH)** - Some 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. If you have an award which requires match, make sure to complete the Recipient Share Section.

- Check your Notice of Funding Opportunity (NOFO) for matching or recipient share requirements, if any. Match must be provided at the minimum ratio specified.

- Report match on your FFR based on the actual Total Federal share Line 10g. The matching contribution provided, is reported cumulatively on the FFR but match must be met annually based on the federal share of expenditure (actual amount expended/obligated) for each respective budget period (year) and the match ratio applicable to that year.

- 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.
Recipient share of Expenditures - Example of Match Met

The below example assumes a match ratio of $1 non-federal funds for every $3 of federal funds expended.

**FEDERAL FINANCIAL REPORT**

<table>
<thead>
<tr>
<th></th>
<th>Year 1</th>
<th>Year 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Federal Agency and Organizational Element to Which Report is Submitted</td>
<td>1,000,000.00</td>
<td>2,000,000.00</td>
</tr>
<tr>
<td>2. Federal Grant or Other Identifying Number Assigned by Federal Agency</td>
<td>926,931.21</td>
<td>1,926,931.21</td>
</tr>
<tr>
<td>3. Recipient Organization (Name and complete address, including zip code)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Federal Expenditures and Unobligated Balance:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Total Federal funds authorized</td>
<td>1,000,000.00</td>
<td>2,000,000.00</td>
</tr>
<tr>
<td>c. Federal share of expenditures</td>
<td>926,931.21</td>
<td>1,926,931.21</td>
</tr>
<tr>
<td>d. Unobligated balances of Federal funds (sum of lines e and f)</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>e. Federal share of unliquidated obligations</td>
<td>926,931.21</td>
<td>1,926,931.21</td>
</tr>
<tr>
<td>f. Total Federal share (sum of lines e and f)</td>
<td>73,068.79</td>
<td>73,068.79</td>
</tr>
<tr>
<td>g. Unobligated balance of Federal funds (sum of lines d minus g)</td>
<td>308,977.07</td>
<td>642,310.41</td>
</tr>
<tr>
<td>h. Recipient Share:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>i. Total recipient share required</td>
<td>308,977.07</td>
<td>642,310.41</td>
</tr>
<tr>
<td>j. Recipient share of expenditures</td>
<td>308,977.07</td>
<td>642,310.41</td>
</tr>
<tr>
<td>k. Remaining recipient share to be provided</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

1) Year 1's Federal Share (line 10g) is $926,931.21
2) Yr. 1's minimum Recipient Share Required (line 10i) based on Yr. 1's Federal Share of $926,931.21 @ the matching ratio is $308,977.07 (that is, $926,931.21 divided by 3).
3) Since the Recipient Share of Expenditures provided (line 10j) is equal to (or greater than) the minimum Recipient Share Required the Remaining Recipient Share to be provided is $0, i.e. the match has been met.
4) Yr. 2 Cumulative Total Federal Share is $1,926,931.21. Yr. 2 calculated current year amount is therefore $1,000,000 (that is, Yr. 2 cumulative of $1,926,931.21 minus $926,931.21 for Yr. 1 or Yr. 2 line 10g – Yr. 1 line 10g).
5) Yr. 2 calculated current year Federal Share of $1,000,000 necessitates a current year Recipient Share Required of $333,333.33 based on the matching ratio (that is, $1,000,000 divided by 3). Yr. 1 Recipient Share of Expenditures of $308,977.07 plus Yr. 2 Recipient Share Required of $333,333.33 equals a cumulative Total Recipient Share Required of $642,310.41 (line 10i).
6) Since the Recipient Share of Expenditures provided (line 10j) is equal to (or greater than) the minimum Recipient Share Required the Remaining Recipient Share to be provided is $0, i.e. the match has been met.
The below example assumes a match ratio of $1 non-federal funds for every $3 of federal funds expended.

**FEDERAL FINANCIAL REPORT**

<table>
<thead>
<tr>
<th>Recipient Organization (Name and complete address, including zip code)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Federal Agency and Organizational Element to Which Report is Submitted</td>
</tr>
<tr>
<td>2. Federal Grant or Other Identifying Number Assigned by Federal Agency</td>
</tr>
<tr>
<td>3. Recipient Organization (Name and complete address, including zip code)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Federal Expenditures and Unobligated Balance:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>d. Total Federal funds authorized</td>
<td>$1,000,000.00</td>
</tr>
<tr>
<td>e. Federal share of expenditures</td>
<td>$926,931.21</td>
</tr>
<tr>
<td>f. Federal share of unliquidated obligations</td>
<td>0.00</td>
</tr>
<tr>
<td>g. Total Federal share (sum of line 10g)</td>
<td>$926,931.21</td>
</tr>
<tr>
<td>h. Unobligated balance of Federal Recipient Share:</td>
<td>73,068.79</td>
</tr>
<tr>
<td>i. Total recipient share required</td>
<td>$308,977.07</td>
</tr>
<tr>
<td>j. Recipient share of expenditures</td>
<td>$338,977.07</td>
</tr>
<tr>
<td>k. Remaining recipient share to be provided (line i minus j)</td>
<td>$30,000.00</td>
</tr>
</tbody>
</table>

**Year 1**

1) Year 1’s **Federal Share** (line 10g) is $926,931.21.  
2) Yr. 1’s minimum **Recipient Share Required** (line 10i) based on Yr. 1’s **Federal Share** of $926,931.21 @ the matching ratio is $308,977.07 (that is, $926,931.21 divided by 3).  
3) **Recipient Share of Expenditures** provided (line 10j) is $30,000 greater than the minimum **Recipient Share Required**, therefore, the recipient met the match requirement and overmatched by $30,000 in Yr. 1.  
4) Yr. 2 **Cumulative Total Federal Share** is $1,926,931.21. Yr. 2 calculated current year amount is therefore $1,000,000 (that is, Yr. 2 cumulative of $1,926,931.21 minus $926,931.21 for Yr. 1 or Yr. 2 line 10g – Yr. 1 line 10g).  
5) Yr. 2 calculated current year **Federal Share** of $1,000,000 necessitates a current year **Recipient Share Required** of $333,333.33 based on the matching ratio (that is, $1,000,000 divided by 3). Yr. 1 **Recipient Share of Expenditures** of $338,977.07 plus Yr. 2 **Recipient Share Required** of $333,333.33 equals a cumulative **Total Recipient Share Required** of $672,310.41 (line 10i).  
6) Since $338,977.07 in **Recipient Share of Expenditures** was provided in Yr. 1, only $303,333.34 of the $642,310.41 cumulative amount is attributable to Yr. 2. The overmatch of $30,000 in Yr. 1 is not counted towards the matching requirement for Yr. 2. The **Remaining Recipient Share** to be provided is $30,000, i.e. the match has **NOT** been met.
9. If your award generated program income, complete Line 10l. **Total Federal program income earned** and Line 10n. **Program income expended in accordance with the addition alternative**.

- The addition alternative as provided in 45 CFR 74.24(d) allows Program Income to be used in addition to funds committed to the project or program.

- Program income may be used only for allowable costs in accordance with the applicable cost principles and the terms and conditions of the award to further the goals and objectives of the project or program.

- Any costs associated with the generation of the gross amount of program income that are not charged to the award should be deducted from the gross program income earned, and the net program income should be the amount reported.
The Impact of No-Cost Extensions on FFR Submission

Recipients who do not have grants on No-Cost Extension can skip this section.
NCE FFR Due Date

• When an award is approved for a NCE, the original project period and final budget period could also be extended by up to 12-months.

• Since the Final FFR due date is set by the system at 120 days after the end of the project period, the FFR due date shown in eRA and PMS for NCE grants may not align with the FFR due date(s) per your NCE Notice of Award (NoA).

• eRA is currently working with eRA on a system enhancement to better support submission of FFRs for NCE to align the FFR due date(s) in PMS/eRA with the FFR due date(s) stated on your Notice of Award (NoA).

• In the interim, refer to the NoA for your NCE for the FFR due date(s) requirements.
## NCE FFR Due Date Example

<table>
<thead>
<tr>
<th>Budget Period #</th>
<th>Duration</th>
<th>PMS &amp; eRA FFR Due Date</th>
<th>SCENARIO</th>
</tr>
</thead>
<tbody>
<tr>
<td>BP 2 after NCE</td>
<td>Sept. 30, 2020 to Mar. 29, 2022</td>
<td>Jul. 29, 2022</td>
<td>If a 6-month no-cost extension is awarded, the original Sept. 29, 2021 project period end date will be extended to Mar. 29, 2022 and the final FFR due date visible in eRA and PMS will be adjusted to Jul. 29, 2022.</td>
</tr>
</tbody>
</table>

Though the FFR due date in PMS/eRA will reflect July 29, 2022, you are required to submit BOTH an Annual and a Final FFR per your NCE Notice of Award (NoA). In our example, the following due dates will be reflected on your NoA.

<table>
<thead>
<tr>
<th>Year #</th>
<th>Duration</th>
<th>Actual NoA FFR Due Date</th>
<th>Report Type</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Sept. 30, 2020 to Sept. 29, 2021</td>
<td>Dec. 29, 2021</td>
<td>Annual</td>
<td>This due date will not be seen in eRA/PMS but submission of the Annual FFR is required.</td>
</tr>
<tr>
<td>NCE</td>
<td>Sept. 30, 2021 to Mar. 29, 2022</td>
<td>July 29, 2022</td>
<td>Final</td>
<td></td>
</tr>
</tbody>
</table>
NCE FFR Due Date Example Summary

Example Summary Notes:

1. In our example on the prior slide, you will not find a separate record/location for submitting the Annual FFR and the Final FFR.

2. When the time comes for you to submit the Annual FFR, use the FFR record that reflects a due date of July 29, 2022 (which is really the due date for your Final FFR, 120 days after the end of the project period).

3. Then when the time comes for you to submit the Final FFR, use the same FFR record that reflects a due date of July 29, 2022.
FFR Submission for Multi-Year Awarded Grants

Recipients who do not have multi-year awards can skip this section.
Multi-Year Due Date

• Multi-year funded awards have a budget period greater than 12-months. The budget period may consist of as many as 2, 3 or 4 twelve-month Incremental Periods (IPs) and each IP has individual FFR submission requirements.

• eRA will make enhancements later this month to better support FFRs for multi-year funded awards by aligning your FFR due date(s) in PMS/eRA with the FFR due date(s) stated on your Notice of Award (NoA).

• However, if the due date for your FFR in PMS/eRA does not align with the FFR due date(s) per your Notice of Award (NoA), you need to **follow the FFR due date(s) specified in your NoA**.

• The following example illustrates what you should do if the FFR due dates in PMS/eRA for your Multi-year funded award **does not align** with the FFR due date(s) per your NoA.
Multi-Year FFR Due Date Example

For example, a multi-year funded award consisting of 3 Incremental Periods (IPs) from June 1, 2019 to May 31, 2022 will reflect FFR due dates in your NoA as follows:

<table>
<thead>
<tr>
<th>IP #</th>
<th>IP Duration</th>
<th>Actual FFR Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>June 1, 2019 to May 31, 2020</td>
<td>August 29, 2020</td>
</tr>
<tr>
<td>2</td>
<td>June 1, 2020 to May 31, 2021</td>
<td>August 29, 2021</td>
</tr>
<tr>
<td>3</td>
<td>June 1, 2021 to May 31, 2022</td>
<td>September 29, 2022</td>
</tr>
</tbody>
</table>

However, if your FFR due date in PMS/eRA does not align with the FFR due date(s) in your NoA, you may see only one record/location for submitting the FFR in PMS/eRA that is 120 days after the end of the multi-year period (for example, Due Date September 29, 2022).

To comply with the due dates on your NoA, the following actions will be required:

1. When you are ready to submit the FFR IP1 that’s due on August 29, 2020, you need to use the record/location that reflects a due date of September 29, 2022.
2. When you are ready to submit the FFR IP2 that’s due on August 29, 2021, you need to use the same record/location that reflects a due date of September 29, 2022 to REVISE the first FFR that was submitted.
3. When you are ready to submit the third and Final FFR, you will again use the FFR record/location that reflects a due date of September 29, 2022 to revise the second FFR that was submitted.
Example- eRA Multi-Year FFR Due Date Differs from NoA

eRA Commons – Search for Federal Financial Report (FFR) View

Click the ellipsis to access the Manage FFR sub menu to prepare/edit your FFR. This is also where all FFRs for the multi-year period (and the NCE period if applicable) must be submitted.

Only 1 due date is displayed (120 days after end of multi-year period).
Example - PMS Multi-Year FFR Due Date Differs from NoA


Only 1 due date is displayed (120 days after end of multi-year period).

Click the “Review” icon to prepare/edit your FFR. This is also where all FFRs for the multi-year period (and the NCE period if applicable) must be submitted.
Example- eRA Multi-Year FFR Due Date is Same as NoA

eRA Commons – Search for Federal Financial Report (FFR) View

Note the new (Multi-year Funded) MYF indicator

1) Click the dropdown

2) Click the ellipsis to access the Manage FFR sub menu to prepare/edit your FFR

Separate due dates for each IP’s FFR is displayed.
Example - PMS Multi-Year FFR Due Date is Same as NoA


Separate due dates for each IP’s FFR are displayed.

Click individual “Review” icon to prepare/edit FFR for each IP. If awarded a NCE, a separate record will also be available for the NCE period.
In accordance with 45 CFR 75.309 and 75.381, recipients must liquidate all obligations incurred under an award not later than ninety (90) days after the end of awards obligation and expenditure period (i.e., the project period). After ninety (90) days, letter of credit accounts are locked. SAMHSA does not approve extensions to the ninety (90) day post-award reconciliation/liquidation period.

The required reports including the FFR must be submitted within 120 days of the end of the project period. Failure to complete the closeout process in 120 days may result in a unilateral closeout of the award by SAMHSA, affect future funding of federal programs and result in the reimbursement of funding to SAMHSA.


The Closeout Team is responsible for reviewing all Final FFRs, not your GMS. If your Final FFR is rejected, the assigned Closeout individual’s email will be included in the notice. Ensure you contact them directly for any Final FFR and closeout enquiries.
## Resources

<table>
<thead>
<tr>
<th>Resource</th>
<th>Contact Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>SAMHSA Grants Website</td>
<td><a href="https://www.samhsa.gov/grants">https://www.samhsa.gov/grants</a> or 1-877-614-5533</td>
</tr>
</tbody>
</table>
| PMS Help Desk | PMSSupport@psc.hhs.gov  
1-877-614-5533 Monday through Friday, 7 AM to 9 PM EST, excluding federal holidays. |
<p>| Find your PMS Liaison Accountant | <a href="https://pms.psc.gov/find-pms-liaison-accountant.html">https://pms.psc.gov/find-pms-liaison-accountant.html</a> |
| PMS- Update permissions to request access to the FFR Module | <a href="https://pms.psc.gov/grant-recipients/access-changes.html">https://pms.psc.gov/grant-recipients/access-changes.html</a> |
| PMS- New User Request for access to the FFR Module | <a href="https://pms.psc.gov/grant-recipients/access-newuser.html">https://pms.psc.gov/grant-recipients/access-newuser.html</a> |</p>
<table>
<thead>
<tr>
<th>Resources</th>
<th>URL</th>
</tr>
</thead>
<tbody>
<tr>
<td>eRA</td>
<td><a href="https://era.nih.gov/">https://era.nih.gov/</a></td>
</tr>
<tr>
<td>How to Register for an eRA Commons Account</td>
<td><a href="https://www.samhsa.gov/sites/default/files/how_to_register_an_organization_in_era_commons_summary.pdf">https://www.samhsa.gov/sites/default/files/how_to_register_an_organization_in_era_commons_summary.pdf</a></td>
</tr>
<tr>
<td>How to Add/Delete User Roles in eRA</td>
<td><a href="https://era.nih.gov/erahelp/AMS_New/?#Create_Accounts/Create_User_Accts/Add_Roles.htm%3FTocPath%3DCreate%2520Account%7CCreate%2520User%2520Accounts%7C_____1">https://era.nih.gov/erahelp/AMS_New/?#Create_Accounts/Create_User_Accts/Add_Roles.htm%3FTocPath%3DCreate%2520Account%7CCreate%2520User%2520Accounts%7C_____1</a></td>
</tr>
<tr>
<td>Post Award Reporting Requirements</td>
<td><a href="https://www.samhsa.gov/grants/grants-management/reporting-requirements">https://www.samhsa.gov/grants/grants-management/reporting-requirements</a></td>
</tr>
</tbody>
</table>
Questions
Thank you

SAMHSA’s mission is to reduce the impact of substance abuse and mental illness on America’s communities.

www.samhsa.gov

1-877-SAMHSA-7 (1-877-726-4727) • 1-800-487-4889 (TDD)

If you would like to receive a copy of the slides, send an email to:
beverly.vayhinger@samhsa.hhs.gov