

For more information, click / mouse over blue underlined text or click the  and  icons where shown in each section.

Click the  icon where shown to print the complete section.



## 1. What is a Carryover?

**A carryover is the unspent or unobligated balance of funds from prior budget periods that the recipient may request to use in the current budget period for unmet needs supporting the goals and objectives of the project.**

For the recipient to carry forward unspent funds from prior [budget periods](#) to the current budget period, the recipient must have reported an [unobligated balance of federal funds \(UOB\)](#) from prior budget periods in the [Federal Financial Report \(FFR or SF-425\)](#), [Section 10, line h](#), and entered carryover remark(s) in the [FFR Section 12 – Remarks](#).

There are two types of Carryovers – **Intent to Carryover** (also referred to as **Expanded Authority**) and **Formal Carryover** – each with specific requirements.

An **Intent to Carryover (Expanded Authority)** is the carryover of UOB of **25% or less** of the award for the current budget period (year when the funds are needed) and requires the submission of the FFR via [eRA Commons](#) with Intent to Carryover remark(s) in Section 12 – Remarks.

A **Formal Carryover** is the carryover of UOB of **more than 25%** of the current budget period award and requires submission of a Formal Carryover request as a post-award amendment via eRA at the same time as the FFR with Formal Carryover remark(s) in Section 12 – Remarks.

** A recipient must enter remarks in the FFR Section 12 for either Intent or Formal Carryover, otherwise SAMHSA will conclude the remaining UOB will not be used in the current budget period.**

**Additional resources:**

-  **Guidance on carryovers**
-  **Instructions on how to complete the FFR**
-  **Instructions on how to submit the FFR via the eRA Commons**



## 2. What are the differences between an Intent to Carryover (Expanded Authority) and a Formal Carryover?



 **UOB thresholds for each type of Carryover.**

 **How to determine the carryover UOB as a percentage of the award or federal share for the current budget period.**

 **Required documentation to submit in eRA.**

 **If a recipient is on [drawdown restriction](#).**

 **Notification of SAMHSA’s acceptance/approval of the Carryover.**

 **When the recipient may spend the carryover UOB.**



### 3. What is the required documentation for Carryovers?



A recipient may request only **ONE** type of Carryover in a budget period.

Recipient must submit the Formal Carryover at the **same time** they submit the FFR.

#### Remarks for Intent to Carryover (Expanded Authority)

✦ The recipient must enter **Intent to Carryover remark(s)** in the [FFR Section 12](#).

- ✔ Example of an Intent to Carryover remark:  
"The recipient intends to carry over \$25,000 from year 3 to year 4 of the grant. This amount does not exceed 25% of the current budget period award."
- ✔ Confirmation of previously approved Carryover – confirm the amount expended for Intent or Formal Carryover in your prior budget period and include the following remark:  
Example of remark:  
"The recipient carried over \$25,000 and expended \$13,485 of that amount."



#### Required Documents

#### Remarks for Formal Carryover

✦ The recipient must enter **Formal Carryover remark(s)** in the [FFR Section 12](#).

- ✔ Example of a Formal Carryover remark:  
"The recipient will submit a Formal Carryover request as a post-award amendment in the amount of \$125,000 from year 3 to year 4 of the grant as this amount exceeds 25% of the current budget period award."
- ✔ Confirmation of previously approved Carryover – confirm the amount expended for Intent or Formal Carryover in your prior budget period and include the following remark:  
Example of remark:  
"The recipient carried over \$25,000 and expended \$13,485 of that amount."



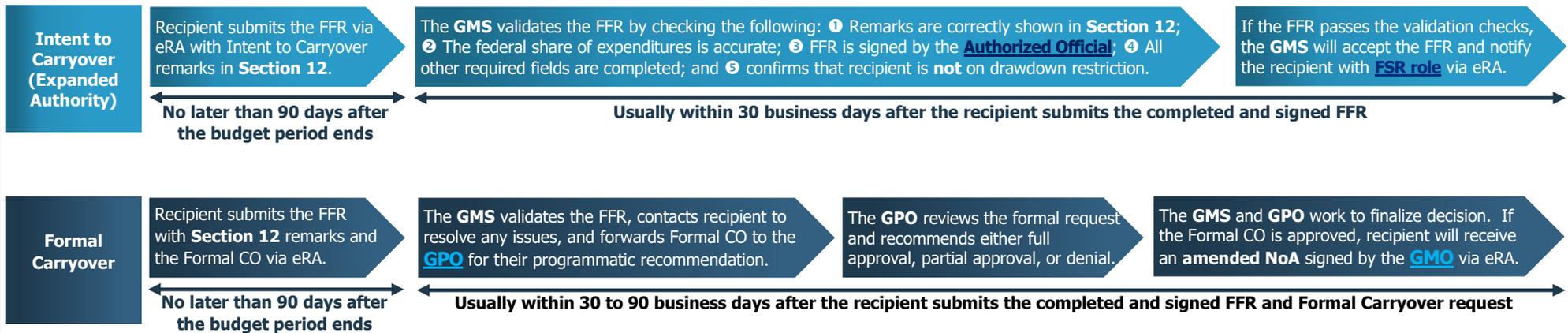
#### Required Documents

✦ If recipient does **not** enter Carryover remarks for either Intent or Formal Carryover in the FFR Section 12, the GMS will conclude the **remaining UOB will not be used** in the current budget period.



### 4. How are Carryovers processed?

Once the recipient submits the FFR and the carryover request via eRA, the [Grants Management Specialist \(GMS\)](#) will first confirm the amount of UOB available for carryover and then follow several steps to determine whether to accept the carryover as an [Intent to Carryover](#) or process as a [Formal Carryover](#) or neither. See below for an overview of the processes for Intent to Carryover and Formal Carryover.



✦ To ensure timely review of your Formal Carryover request and upcoming continuation application, verify your FFR is complete and accurate, and submit the Formal Carryover as a post-award amendment request in eRA at the same time with your FFR.



## 5. How can recipients help expedite the processing of a Carryover?

### Intent to Carryover (Expanded Authority)

To expedite the GMS' acceptance of the FFR for an Intent to Carryover, the recipient should **not** be on drawdown restriction and must:

- ✓ **Verify the federal share of expenditures** reported in the FFR is complete and accurate;
- ✓ **Enter remarks in the FFR Section 12 for a carryover of less than 25% of the federal share** for the current budget period (year when the funds are needed);
- ✓ **Submit the FFR within 90 days after the budget period ends:** The GMS will have to validate the FFR in order to confirm the amount of UOB available for carryover before accepting the FFR; and
- ✓ **Use the carryover funds to cover allowable project costs of the current budget period.**

### Formal Carryover

To expedite processing times for a formal carryover request and increase the likelihood of approval, the recipient should:

- ✓ **Verify the federal share of expenditures** reported in the FFR is complete and accurate;
- ✓ **Enter remarks in the FFR Section 12 for a carryover of more than 25% of the federal share** for the current budget period (year when the funds are needed);
- ✓ **Provide adequate budget justification:** Budget line items must have sufficient detail to justify the request. UOB funds available for carryover must be used to support the original approved goals and objectives of the award in the Funding Opportunity Announcement (FOA). The budget must follow the formatting requirements outlined in the FOA and if applicable, include matching or cost sharing;
- ✓ **Submit the FFR well ahead of the 90-day deadline:** The GMS will have to validate the FFR in order to confirm the amount of UOB available for carryover before reviewing the Formal Carryover request; and
- ✓ **Use the carryover funds to cover allowable project costs of the current budget period.**

### Restrictions on the use of carryover funds

The use of carryover funds is subject to the same restrictions specified in the **Funding Limitations/Restrictions** section in the Funding Opportunity Announcement (FOA) and in the **Terms and Conditions** section in the NoA including but not limited to:

- ⊗ Replace (supplant) other sources of funding already committed to a project as outlined in the FOA;
- ⊗ Purchase or improve land, or to purchase, construct, or make permanent improvements to any building; and
- ⊗ Reimburse pre-award costs.



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# FFR Section 10, line h

## Federal Cash (To report multiple grants, also use FFR attachment):

a. Cash Receipts

0.00

b. Cash Disbursements

0.00

c. Cash on Hand (line a minus b)

0.00

(Use lines d-o for single grant reporting)

## Federal Expenditures and Unobligated Balance:

d. Total Federal funds authorized

599,981.00

e. Federal share of expenditures

0.00

f. Federal share of unliquidated obligations

0.00

g. Total Federal Share (sum lines e and f)

0.00

h. Unobligated balance of Federal funds (line d minus g)

599,981.00

The recipient should ensure the Unobligated Balance of Federal Funds (UOB) is correct



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# FFR Section 12 Remarks

## 11. Indirect Expense:

a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share	
Provisional <input type="button" value="v"/>	<input type="text"/>	<input type="text"/> <input type="button" value="calendar"/>	<input type="text"/> <input type="button" value="calendar"/>	<input type="text" value="0.00"/>	<input type="text"/>	<input type="text" value="0.00"/>	<input type="button" value="Add"/>
g. Totals:				0.00	0.00	0.00	

## 12. Remarks (Exceeding the Max 2000 characters will be truncated):

Enter remark(s) for Intent to Carryover and Formal Carryover in Section 12 of the FFR.

## 13. Authorized Official:

13a. Name * <input type="text" value="Richard Baniak"/>	13c. Telephone <input type="text"/> Ext. <input type="text"/>	13e. Date Report Submitted (MM/DD/YYYY)
13b. Title <input type="text"/>	13d. Email Address <input type="text" value="eRAStage@mail.nih.gov"/>	

	<b>Differences between an Intent to Carryover and a Formal Carryover</b>	
	<b>Intent to Carryover</b>	<b>VS</b> <b>Formal Carryover</b>
UOB thresholds for each type of Carryover:	The amount of UOB to be carried over must be <b>25% or less</b> of the award or federal share for the current budget period (year when the funds are needed).	The amount of UOB to be carried over must be <b>more than 25%</b> of the award or federal share for the current budget period (year when the funds are needed).
If recipient is on <a href="#">drawdown restriction</a> :	A recipient on drawdown restriction <b>cannot use</b> Intent to Carryover.	A recipient on drawdown restriction <b>must submit a Formal Carryover</b> for SAMHSA's prior approval to carry over <b>any amount</b> of UOB.
How to determine the carryover UOB as a percentage of the award or federal share for the current budget period:	<p><b>Example of an Intent to Carryover:</b></p> <p>UOB in FFR (<b>Section 10, line h</b>) for the <b>prior budget period</b> (9/30/2017 to 9/29/2018) = <b>\$25,000</b></p> <p>Federal share awarded for the <b>current budget period</b> (9/30/2018 to 9/29/2019) = <b>\$100,000</b></p> <p><i>If the recipient is <b>not</b> on drawdown restriction, they may carryover <b>up to \$25,000</b> of the UOB into the current budget period (year when the funds are needed) because it represents <b>25%</b> of the federal share awarded.</i></p>	<p><b>Example of a Formal Carryover:</b></p> <p>UOB in FFR (<b>Section 10, line h</b>) for the <b>prior budget period</b> (9/30/2017 to 9/29/2018) = <b>\$125,000</b></p> <p>Federal share awarded for the <b>current budget period</b> (9/30/2018 to 9/29/2019) = <b>\$375,000</b></p> <p><i>The recipient must submit a <b>formal request</b> to carry over the UOB of \$125,000 into the current budget period (year when the funds are needed) because it represents <b>33%</b> of the federal share awarded.</i></p>
Required documentation to submit in eRA:	The completed and signed FFR with Intent to Carryover <b>remark(s)</b> in Section 12. If recipient does <b>not</b> enter remarks in Section 12 for either an Intent to Carryover or a Formal Carryover, the <a href="#">Grants Management Specialist (GMS)</a> will conclude the UOB will not be used in the current budget period. The recipient will <b>not</b> be able to use UOB unless they have an accepted Intent to Carryover or an approved Formal Carryover.	The documentation (see Section 3 of this document) for a Formal Carryover must be submitted <b>at the same time</b> with the completed and signed FFR with Formal Carryover <b>remark(s)</b> in Section 12. If recipient does <b>not</b> enter remarks in Section 12 for either an Intent to Carryover or a Formal Carryover, the <a href="#">Grants Management Specialist (GMS)</a> will conclude the UOB will not be used in the current budget period. The recipient will <b>not</b> be able to use UOB unless they have an accepted Intent to Carryover or an approved Formal Carryover.
Notification of SAMHSA's acceptance/approval of the Carryover:	The GMS will <b>not</b> issue an amended <a href="#">Notice of Award (NoA)</a> for an Intent to Carryover. However, the recipient will be notified via eRA that the GMS <b>validated and accepted</b> the FFR.	The recipient will receive an <b>amended Notice of Award (NoA)</b> via eRA indicating either full or partial approval of the Formal Carryover.
When to spend the carryover UOB:	The recipient may expend the Intent to Carryover UOB once the recipient's eRA Commons user with the <a href="#">Financial Status Reporter (FSR)</a> role has been notified via eRA that the GMS <b>accepted</b> the FFR. The carryover UOB can only be used during the <b>current budget period</b> or year when the funds are needed.	The recipient must receive the <b>amended</b> Notice of Award (NoA) via eRA before expending the Formal Carryover UOB. If the recipient expends the carryover UOB before receiving the amended NoA and <b>SAMHSA does not approve</b> the request, the expenses will be <b>disallowed</b> and the <b>recipient will have to reimburse</b> SAMHSA. The carryover UOB can only be used during the <b>current budget period</b> or year when the funds are needed.



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# Section 12 - Intent to Carryover Remark(s)

## 11. Indirect Expense:

a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share	
Provisional <input type="button" value="v"/>	<input type="text"/>	<input type="text"/> <input type="button" value="calendar"/>	<input type="text"/> <input type="button" value="calendar"/>	<input type="text" value="0.00"/>		<input type="text" value="0.00"/>	<input type="button" value="Add"/>
g. Totals:				0.00	0.00	0.00	

## 12. Remarks (Exceeding the Max 2000 characters will be truncated):

Enter Intent to Carryover Remarks in this Section.

### Example of Intent to Carryover remark(s):

*“The recipient intends to carry over \$25,000 from year 3 to year 4 of the grant. This amount does not exceed 25% of the current budget period award.”*

If the recipient had a previously approved carryover, confirm the amount expended for Intent or Formal Carryover. Example of remark:

*“The recipient carried over \$25,000 and expended \$13,485 of that amount.”*

## 13. Authorized Official:

13a. Name * <input type="text" value="Richard Baniak"/>	13c. Telephone <input type="text"/> Ext. <input type="text"/>	13e. Date Report Submitted (MM/DD/YYYY)
13b. Title <input type="text"/>	13d. Email Address <input type="text" value="eRAStage@mail.nih.gov"/>	



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# Section 12 – Formal Carryover Remark(s)

11. Indirect Expense:

a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share	
Provisional <input type="button" value="v"/>	<input type="text"/>	<input type="text"/> <input type="button" value="calendar"/>	<input type="text"/> <input type="button" value="calendar"/>	<input type="text" value="0.00"/>	<input type="text"/>	<input type="text" value="0.00"/>	<input type="button" value="Add"/>
g. Totals:				0.00	0.00	0.00	

12. Remarks (Exceeding the Max 2000 characters will be truncated):

Enter Formal Carryover remark(s) in this Section.

**Example of Formal Carryover remark(s):**

*“The recipient will submit a Formal Carryover request as a post-award amendment in the amount of \$125,000 from year 3 to year 4 of the grant as this amount exceeds 25% of the current budget period award.”*

If the recipient had a previously approved carryover, confirm the amount expended for Intent or Formal Carryover. Example of remark:

*“The recipient carried over \$25,000 and expended \$13,485 of that amount.”*

13. Authorized Official:

13a. Name * <input type="text" value="Richard Baniak"/>	13c. Telephone <input type="text"/> Ext. <input type="text"/>	13e. Date Report Submitted (MM/DD/YYYY)
13b. Title <input type="text"/>	13d. Email Address <input type="text" value="eRAStage@mail.nih.gov"/>	



## An Intent to Carryover (Expanded Authority) requires submission of the FFR with remarks noted in Section 12 – Remarks

1 The recipient must enter **Intent to Carryover remark(s)** in the **FFR Section 12**:

✓ Example of an Intent to Carryover remark:

*"The recipient intends to carry over \$25,000 from year 3 to year 4 of the grant. This amount does not exceed 25% of the current budget period award."*

✓ Confirmation of previously approved Carryover – confirm the amount expended for Intent or Formal Carryover in your prior budget period and include the following remark:

Example of remark:

*"The recipient carried over \$25,000 and expended \$13,485 of that amount."*

2 The recipient must submit the FFR via eRA Commons for the prior budget period **within 90 days** after the budget period ends.

★ If recipient does **not** enter Carryover remarks for either Intent or Formal Carryover in the FFR Section 12, the GMS will conclude the **remaining UOB will not be used** in the current budget period.



**A Formal Carryover requires submission of a Formal Carryover request and the FFR with remarks noted in Section 12 – Remarks.**

**1 The recipient must enter **Formal Carryover remark(s)** in the **FFR Section 12:****

✓ Example of a Formal Carryover remark:

*"The recipient will submit a Formal Carryover request as a post-award amendment in the amount of \$125,000 from year 3 to year 4 of the grant as this amount exceeds 25% of the current budget period award."*

✓ Confirmation of previously approved Carryover – confirm the amount expended for Intent or Formal Carryover in your prior budget period and include the following remark:

Example of remark:

*"The recipient carried over \$25,000 and expended \$13,485 of that amount."*

**2** The recipient must [submit the FFR](#) via [eRA Commons](#) **within 90 days** after the budget period ends.

The recipient must submit the Formal Carryover as a [post award amendment request](#) in [eRA Commons](#) and complete the following form in the Commons:

**3** Form SF-424A

The recipient must also submit the following budget attachments and narrative via eRA:

**4** Line item budget (include matching or cost sharing, if applicable) and budget narrative for only the carryover UOB;

**5** Cover letter signed and dated by the Authorized Organization Representative (AOR) describing:

- ✓ Why the UOB exists;
- ✓ The allowable activities that the UOB will be used for in the current budget period;
- ✓ The impact on the project if the request is not approved; and
- ✓ How increased matching or cost sharing will be met if the request is approved, as applicable.

★ If recipient does **not** enter remarks for either Intent or Formal Carryover in the FFR Section 12, the GMS will conclude the **remaining UOB will not be used** in the current budget period.



## An Intent to Carryover (Expanded Authority) requires submission of the FFR with remarks noted in Section 12 – Remarks

### 1 The recipient must enter **Intent to Carryover remark(s)** in the **FFR Section 12:**

✓ Example of an Intent to Carryover remark:

*"The recipient intends to carry over \$25,000 from year 3 to year 4 of the grant. This amount does not exceed 25% of the current budget period award."*

✓ Confirmation of previously approved Carryover – confirm the amount expended for Intent or Formal Carryover in your prior budget period and include the following remark:

Example of remark:

*"The recipient carried over \$25,000 and expended \$13,485 of that amount."*

2 The recipient must [submit the FFR](#) via [eRA Commons](#) for the prior budget period **within 90 days** after the budget period ends.

★ If recipient does **not** enter remarks for either Intent or Formal Carryover in the FFR Section 12, the GMS will conclude the **remaining UOB will not be used** in the current budget period.



## A Formal Carryover requires submission of a Formal Carryover request and the FFR with remarks noted in Section 12 – Remarks.

### 1 The recipient must enter **Formal Carryover remark(s)** in the **FFR Section 12:**

✓ Example of a Formal Carryover remark:

*"The recipient will submit a Formal Carryover request as a post-award amendment in the amount of \$125,000 from year 3 to year 4 of the grant as this amount exceeds 25% of the current budget period award."*

✓ Confirmation of previously approved Carryover – confirm the amount expended for Intent or Formal Carryover in your prior budget period and include the following remark:

Example of remark:

*"The recipient carried over \$25,000 and expended \$13,485 of that amount."*

2 The recipient must [submit the FFR](#) via [eRA Commons](#) **within 90 days** after the budget period ends.

The recipient must submit the Formal Carryover as a [post award amendment request](#) in [eRA Commons](#) and complete the following form in the Commons:

3 Form SF-424A

The recipient must also submit the following budget attachments and narrative via eRA:

4 Line item budget (include matching or cost sharing, if applicable) and budget narrative for only the carryover UOB;

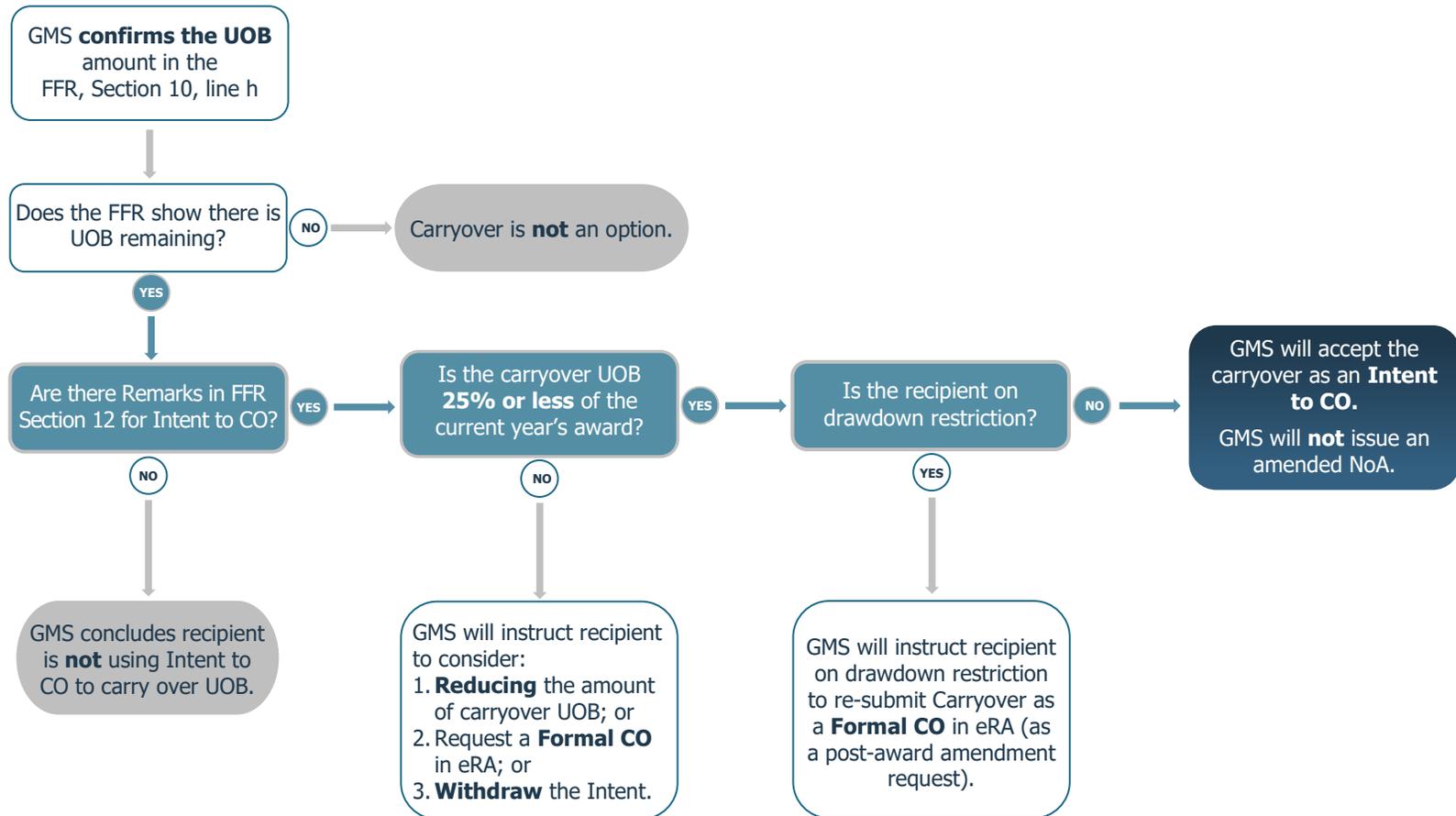
5 Cover letter signed and dated by the Authorized Organization Representative (AOR) describing:

- ✓ Why the UOB exists;
- ✓ The allowable activities that the UOB will be used for in the current budget period;
- ✓ The impact on the project if the request is not approved; and
- ✓ How increased matching or cost sharing will be met if the request is approved, as applicable.

★ If recipient does **not** enter remarks for either Intent or Formal Carryover in the FFR Section 12, the GMS will conclude the **remaining UOB will not be used** in the current budget period.

## GMS Steps to accept the Carryover as an Intent to Carryover (Expanded Authority)

★ The GMS uses the **remarks in the FFR Section 12** to check whether to accept the Carryover as an Intent to Carryover (CO).



## GMS Steps to determine whether to process the Carryover as a Formal Carryover

★ The GMS uses the **remarks in the FFR Section 12** to check whether the recipient is requesting a Formal Carryover (CO).

