SAMHSA
Substance Abuse and Mental Health Services Administration

Reference Sheet
How to Submit a Federal Financial Report (FFR) via the eRA Commons

To access screenshots, click the icon.

Login to the eRA Commons

1. Go to the eRA Commons homepage.
2. Enter your **Username** and **Password**.
3. Click the **Login** button.

Search for the FFR

1. Click the **FFR** tab in the menu bar.
   *You must have the Financial Status Reporter (FSR) role assigned to your eRA Commons account for the **FFR** tab to be available. Please visit the eRA Commons Help System to learn how the **Signing Official (SO)** can assign roles to other individuals.*

2. Click the **Institute Center** (**IC)** drop-down menu and select the **IC** for your grant number (e.g., AE, SM, SP, or TI).

3. Enter your grant **Serial** number (i.e., the six digits after the IC in your grant number).

4. Click the **Search** button.
   Quick Searches are also available to find your organization's grants with the following status:
   - ✓ **Received.**
   - ✓ **Pending, Due, or Late.**
   - ✓ **Due this year.**

View Search Results and Access the FFR

*When you search for your grant the first time, you will see one row with the **Grant Number**, **FFR Due** date, **Budget Start** and **Budget End** dates, **Latest FFR Status**, and the Action column (with the **Create New** button beneath).*

*If your grant was funded as part of a special initiative (e.g., ARRA), it will be indicated in the **Spec. Funding** column. This column will most likely be blank.*

1. Click the **Create New** button.

Complete the FFR, Sections 1 through 9

1. Enter the **Recipient Account Number or Identifying Number**.
2. The default **Report Type** is **Annual**. Click the appropriate radio button to change, if applicable. For example, if submitting the final FFR, click the **Final** radio button instead.
3. The default **Basis of Accounting** is **Cash**. Click the **Accrual** radio button if applicable.

Complete the FFR, Section 10

1. Complete the **Federal Cash** section.

   Line a: Enter the amount of cash receipts

   Line b: Enter the amount of cash disbursements

   Line c: Cash on hand will auto-calculate (line a minus b)

2. Complete the **Federal Expenditures and Unobligated Balance section**.

   Line d: Total Federal Funds Authorized

   This Line will be pre-populated. Compare this to the information found on your Notice of Award (NoA).

   Line e: Federal Share of Expenditures

   ✓ Enter the CUMULATIVE amount of the Federal Share of Expenditures. The cumulative amount is calculated by adding all expenses incurred to date [for prior and current budget period(s)].

   Cash Basis of Accounting: If your accounting basis is cash, expenditures are the sum of:
   - Cash disbursements for direct charges for property and services;
   - The amount of indirect expenses charged;
   - The value of third-party, in-kind contributions applied; and
   - The amount of cash advance payments and payments made to subrecipients.

   Accrual Basis of Accounting: If your accounting basis is accrual, expenditures are the sum of:
   - Cash disbursements for direct charges for property and services;
   - The amount of indirect expenses incurred as approved as an allowable cost under the approved budget;
   - The value of third-party, in-kind contributions applied; and
   - The net increase or decrease in the amounts owed by the recipient for:
     - Goods and other property received
     - Services performed by employees, contractors, subrecipients, and other payees
     - Programs for which no current services or performance are required.

Line f: Federal Share of Unliquidated Obligations

- ✓ **Cash Basis of Accounting:** If your accounting basis is cash, unliquidated obligations are obligations incurred during the budget period, but not yet paid out. Include direct and indirect expenses incurred (including amounts due to subrecipients and contractors), but not yet paid out. Do not include funds obligated for future expenses or a future commitment of funds.
- ✓ **Accrual Basis of Accounting:** If your accounting basis is accrual, unliquidated obligations are obligations incurred during the budget period, but not yet recorded. Include direct and indirect expenses incurred (including amounts due to subrecipients and contractors), but not yet recorded. Do not include funds obligated for future expenses or a future commitment of funds.

Line g: Total Federal Share

This field will auto-calculate the sum of Lines 10e–**Federal Share of Expenditures** and 10f–**Federal Share of Unliquidated Obligations**. Verify this auto-calculated amount.

Line h: Unobligated Balance of Federal Funds

This field will auto-calculate the difference of Lines 10d–Total Federal Funds Authorized and 10g–Total Federal Share, based on prior budget period submissions. Upon reporting the current information, this line will recalculate to include the updated information. Verify this auto-calculated amount.

3. Complete the **Recipient Share** section.

Line i: Total Recipient Share Required

- ✓ Enter the minimum required recipient share based on original budgeted recipient share.
  - Verify this amount is consistent with the amount in your Notice of Award (NoA).
  - *Note: This amount is based on your ORIGINAL grant amount, and may increase or decrease given your particular spending.*
- ✓ The required recipient share should include all matching and cost-sharing provided by the recipients and third-party providers to meet the level required.
- ✓ This amount should not include cost-sharing and match amounts in excess of the amount required by SAMHSA; for example, cost overruns for which the recipient incurs additional expenses and, therefore, contributes a greater level of cost sharing or match than the level required by SAMHSA.

Line j: Recipient share of expenditures

- ✓ Enter the CUMULATIVE amount of the recipient share of actual cash disbursements or outlays (less any rebates, refunds, or other credits) including payments to subrecipients and contractors. Cumulative amount is calculated by adding all expenses incurred to date (10j = prior budget period(s) + current budget period recipient share of expenditures).
- ✓ This amount may include the value of allowable third-party in-kind contributions and the recipient share of program income used to finance the non-federal share of the project or program.

Line k: Remaining recipient share to be provided

- ✓ This field will auto-calculate the remaining recipient share. Verify this auto-calculated amount.
- ✓ If this field calculates to *"$0.00,"* this indicates you have has met the budgeted minimum required recipient share, as indicated in your Notice of Award (NoA).
- ✓ In order to capture all of your expenditures, enter additional expenditures, if any, in Line 10j–Recipient Share of Expenditures even if Line 10k– **Remaining recipient share to be provided** is "$*0.00.*"

4. Complete the **Program Income** section.

Note: If your program receives funding from multiple sources, you should use a reasonable allocation method to attribute program income.

Line l: Total Federal Program Income Earned

- ✓ Enter the amount of federal program income earned. Do not report any program income here that is being allocated as part of the recipient's cost sharing amount included in Line10j.

Line m: Program Income Expended in Accordance With the Deduction Alternative

- ✓ Enter the amount of program income that was used to reduce the federal share of the total project costs.

Line n: Program Income Expended in Accordance With the Addition Alternative

- ✓ Enter the amount of program income that was added to funds committed to the total project costs and expended to further eligible project or program activities.

Line o: Unexpended Program Income (Line 10l minus Line 10m or Line 10n)

- ✓ This field will auto-calculate the amount of Line 10l minus Line 10m or Line 10n. This amount equals the program income that has been earned but not expended, as of the reporting period end date.

Complete the FFR, Sections 11 through 13

1. Enter information to complete the **Indirect Expense** section.

Item a: Type

You should select whether the indirect cost rate is **Provisional**, **Predetermined**, **Final**, or **Fixed**.

Item b: Rate

Enter the indirect cost rate in effect during the reporting period.

Item c: Period From; Period To

Enter the beginning and ending effective dates for the indirect cost rate.

Item d: Base

Enter the amount of the base to which the indirect cost rate should be applied.

Item e: Amount Charged

This field will auto-calculate the amount of indirect costs charged during the time period specified (Item 11b multiplied by Item 11d). Verify this information is correct.

Item f: Federal Share

Enter the Federal share of the amount shown in Item 11e—Amount Charged.

Item g: Totals

This field will auto-calculate the sums of Items 11d—Base, 11e—Amount Charged, and 11f—Federal Share.

2. Click the **Add** button if you need to enter multiple rows to indicate additional indirect expense types and rates.

3. Complete the **Remarks** section by inserting the following as applicable. If the space provided is insufficient, you may add attachments with additional required remarks, reports, and information.
   a. **Example of Intent to Carryover Remark:**
   "The recipient intends to carry over $25,000 from year 3 of the grant to year 4 of the grant. This amount does not exceed 25% of the current budget period award."
   b. **Example of 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 of the grant to year 4 of the grant as this amount exceeds 25% of the current budget year's award."
   c. **Example of Confirmation of Previously Approved Carryover Remark:**
   "The recipient carried over $25,000 and expended $13,485 of that amount."

   If there are no remarks for either Intent or Formal Carryover, SAMHSA will conclude the remaining unobligated balance will not be used in the current budget period.

4. Update your contact information, if applicable.
5. Click the **Save** button.

Submit and Confirm the FFR

1. Click the **Submit** button.
   If you are not ready to submit the FFR, click the ***Save*** *button to come back later and pick up where you left off.*
2. Click the ***Ok*** button on the pop-up window to certify that the report is correct and complete. A confirmation page will pop up indicating "*Success FFR Submitted.*"

Post-Submission Actions – View the FFR Status

1. Click the ***Back to Search*** button.
2. Click the ***IC*** drop-down menu and select the ***IC*** for your grant number (e.g., AE, SM, SP, or TI).
3. Enter your grant ***Serial*** number (i.e., the six digits after the IC in your grant number).
4. Click the ***Search*** button.
   *View the date your FFR was **Submitted to Agency** and the **Latest FFR Status**.*

Post-Submission Actions – Revise the FFR

1. Click the **PDF** button to view a PDF version of your submission.
2. If you need to revise your submission, you can click the **Correct** button as long as the **Latest FFR Status** reflects **Received**. If SAMHSA staff accessed your FFR and the status changed to **In Review**, the **Correct** button would not be available.
3. Click the **History** button to view your FFR submission history (i.e., who submitted the FFR, when it was submitted, and who reviewed for SAMHSA).

Create a New FFR (if applicable)

*If your submission is **Rejected**, you can use **Create New** to submit another FFR. You also have the option to use **Create New**, if you need to submit another FFR once the FFR has been **Accepted**.*

1. Click the **Create New** button if applicable. The **Create New** button is available under the **Action** column of the search results for your grant.
2. Follow the steps starting with **Complete the FFR, Sections 1 through 9**

Resources

1. Assigning Roles: *https://era.nih.gov/erahelp/ams_new/#Create_Accounts/Create_User_Accts/Add_Roles.htm?Highlight=assign roles*

2. eRA Commons Online Help: https://era.nih.gov/erahelp/commons/default.htm

3. Instructions to complete FFR sections: https://apply07.grants.gov/apply/forms/instructions/SF425_2_0-V2.0-Instructions.pdf

4. NIH eRA Account Management System (AMS) Online Help: https://era.nih.gov/erahelp/AMS_NEW/

5. NIH eRA Commons Online Help: https://era.nih.gov/erahelp/commons/default.htm

6. Overview of Carryovers: https://www.samhsa.gov/sites/default/files/samhsa-overview-of-carryovers-grantees-11-06-17.pdf

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How to Submit a Federal Financial Report (FFR) via the eRA Commons

Prepared for SAMHSA grant recipients

December 11, 2018

Purpose

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The purpose of this deck is to show SAMHSA grant recipients how to submit their annual Federal Financial Report (FFR) (i.e., SF-425) via the eRA Commons.

By the end of this deck, grant recipients will know how to:

✓Log into the eRA Commons.

✓Search for grants.

✓Complete and submit the FFR.

✓View status of submitted FFR.

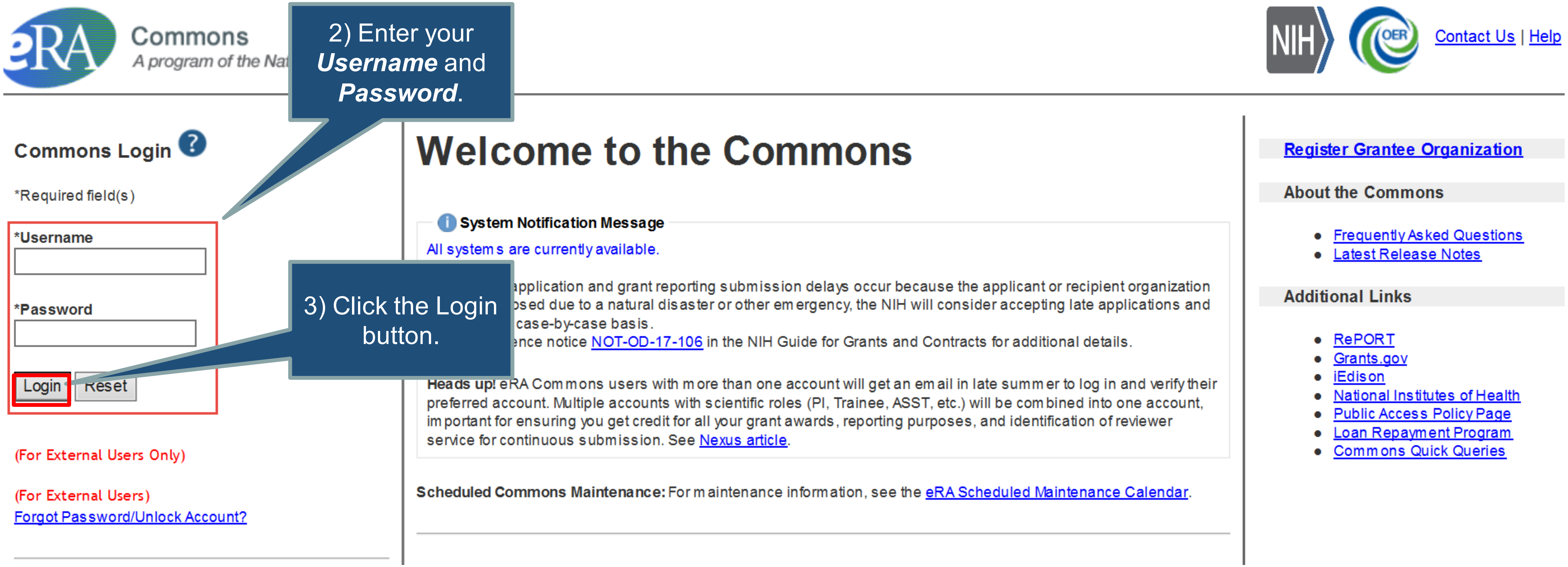
✓Correct submitted FFR or Create New.

Login to the eRA Commons

1) Go to: https://public.era.nih.gov/commons

2) Enter your ***Username*** and ***Password***.

3) Click the Login button.



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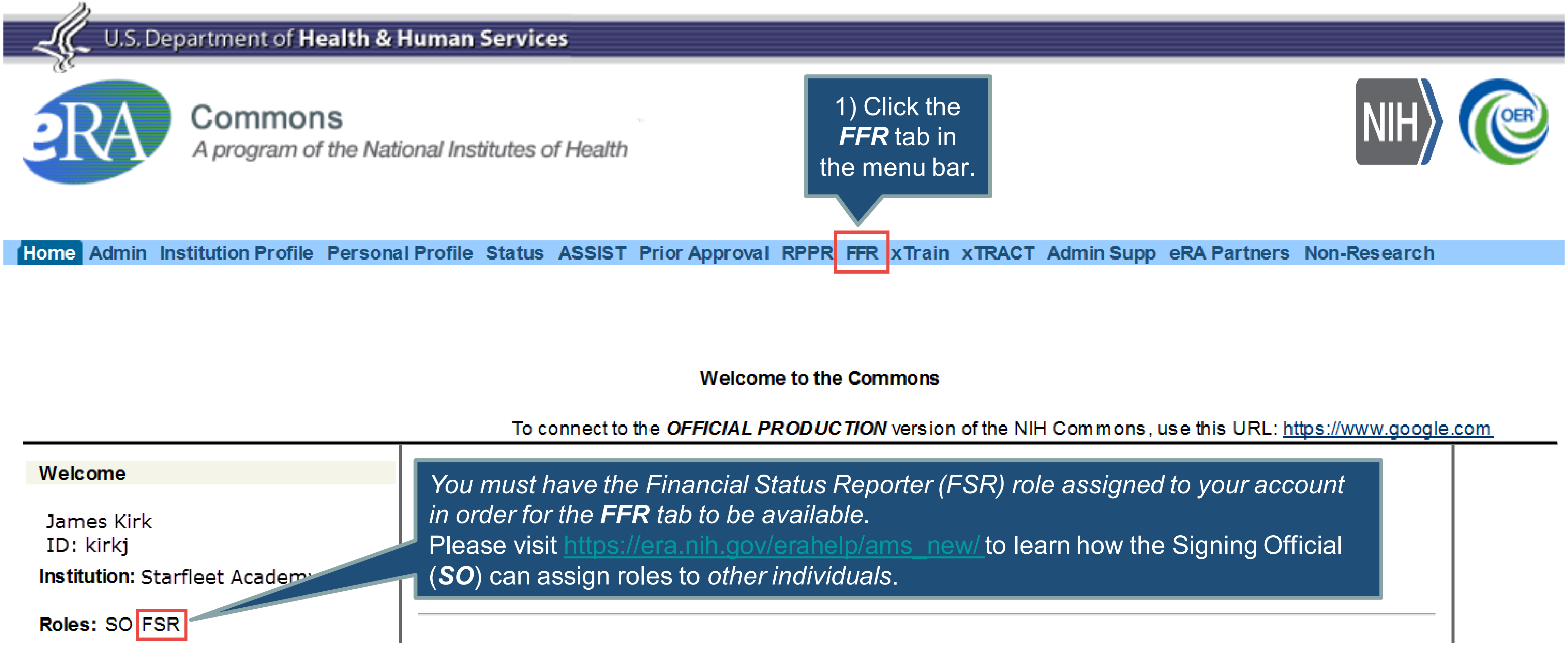
Search for the FFR



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Search for FFR cont'd

2) Click the ***IC*** drop-down menu and select the ***IC*** for your grant number (e.g., AE, SM, SP, or TI).

3) Enter your grant ***Serial*** number (i.e., the six digits after the IC in your grant number).

4) Click the ***Search*** button.

Search for Federal Financial Report (FFR)

Organization: Starfleet Academy

Activity	Activity	**IC**	All	**Serial**	Serial	**Year**	Support Year
Status	All	**Due Date Start**	Due Date	**Due Date End**	Due Date		

[new search] Search

- Or select a Quick Search below -

Quick Searches: One click searches, with pre-defined criteria

Received
All ICs, Status of Received

Pending, Due, or Late
All ICs, Status of Pending, Due, or Late

Due this year
All ICs, All Statuses, Due Date Start Jan 1, Due Date End 12/31 of this year.

Quick Searches are also available to find grants for your organization with the following status:

- **Received.**
- **Pending, Due, or Late.**
- **Due this year.**

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View Search Results and Access the FFR

Search for Federal Financial Report (FFR)

Organization: Starfleet Academy

Activity	Activity	**IC**	SM	**Serial**	123456	**Year**	Support Year
Status	All	**Due Date Start**	Due Date	**Due Date End**	Due Date		

earch] Search

1) Click the ***Create New*** button.

Showing 1 to 1 of 1 entries Export

Grant Number	Spec. Funding	FFR Due	Submitted to Agency	Budget Start	Budget End	Latest FFR Status	Action
1H79SM123456-01		12/31/2017		09/30/2016	09/29/2017	Due	Create New

*Note: When you search for your grant the first time, you will see one row with the **Grant Number**, **FFR Due** date, **Budget Start** and **Budget End** dates, **Latest FFR Status**, and the Action column (with the **Create New** button).*

*Note: If your grant was funded as part of a special initiative (e.g., ARRA), it will be indicated in the **Spec. Funding** column. This column will most likely be blank.*

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Complete the FFR, Sections 1 through 9

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Long Form

1. Federal Agency and Organizational Element to Which Report is Submitted
Center for Mental Health Services

2. Federal Grant or Other Identifying Number
1H79SM123456-01

3. Recipient Organization
(Name and complete address, including ZIP code)
Starfleet Academy
1234 Enterprise Way
Galaxy, US 12345

4a. DUNS Number 123456789

4b. Employer Identification Number 123456789A1

5. Recipient Account Number or Identifying Number

6. Report Type ○ Quarterly ◉ Annual ○ Semi-Annual ○ Final

7. Basis of Accounting ◉ Cash ○ Accrual

8. Funding/Grant Period
From 09/30/2016 **To** 09/29/2021

9. Reporting Period End Date
09/29/2017

1) If required by your organization, enter the ***Recipient Account Number.***

2) The default ***Report Type*** is Annual. Click the appropriate radio button to change, if applicable. For example, if submitting the final FFR, click the ***Final*** radio button.

3) The default ***Basis of Accounting*** is ***Cash***. Click the ***Accrual*** radio button, if applicable.

Note: All other fields are pre-populated based on your grant information stored in the eRA system.

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Complete the FFR, Section 10

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

1) Complete the ***Federal Cash*** section.

*Note: The **Total Federal funds authorized** will pre-populate for you.*

2) Complete the ***Federal Expenditures and Unobligated Balance*** section.

For instructions to complete sections, please visit https://apply07.grants.gov/apply/forms/instructions/SF425_2_0-V2.0-Instructions.pdf

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Complete the FFR, Section 10 cont'd

Recipient Share:

i. Total recipient share required	0.00
j. Recipient share of expenditures	0.00
k. Remaining recipient share to be provided (line i minus j)	0.00

3) Complete the ***Recipient Share*** section.

Program Income:

l. Total Federal program income earned	0.00
m. Program income expended in accordance with the deduction alternative	0.00
n. Program income expended in accordance with the addition alternative	0.00
o. Unexpended program income (line l minus line m or line n)	0.00

4) Complete the **Program Income** section.

For instructions to complete sections, please visit https://apply07.grants.gov/apply/forms/instructions/SF425_2_0-V2.0-Instructions.pdf

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Complete the FFR, Sections 11 through 13

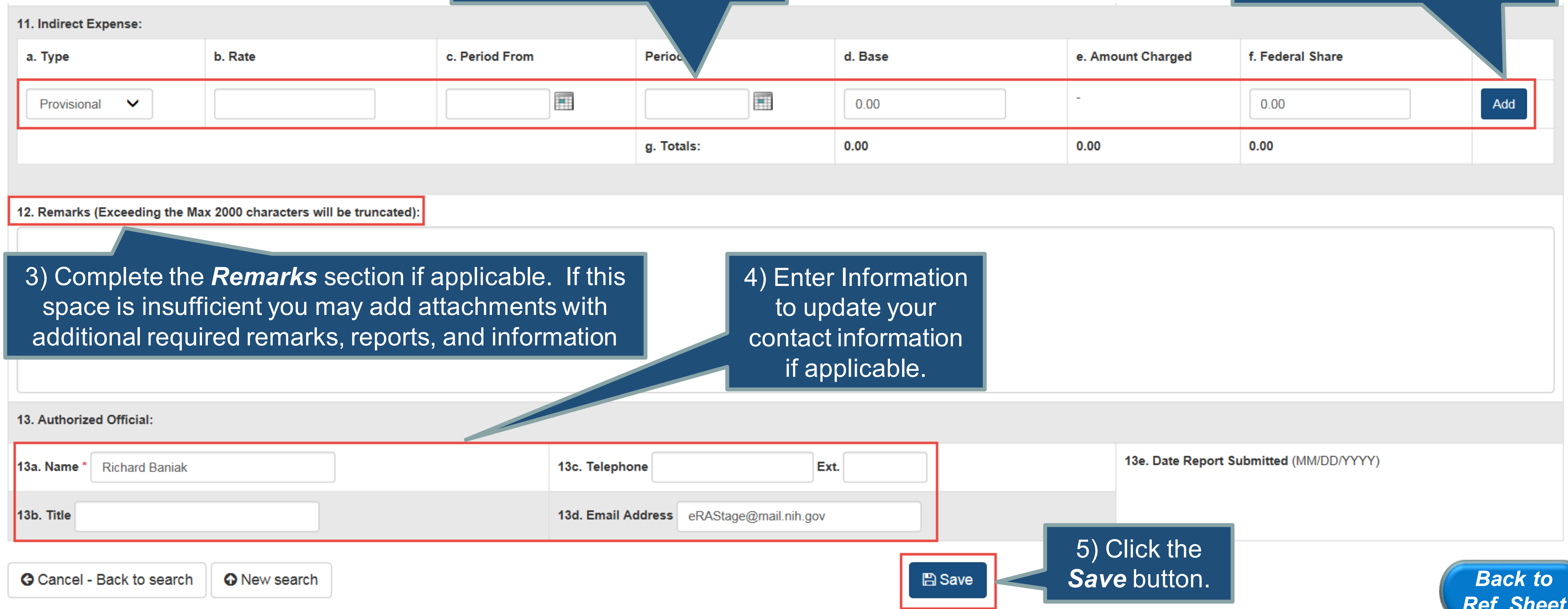
1) Enter information to complete the ***Indirect Expense*** section according to the form's instructions.

2) Click the ***Add*** button if you need to enter multiple rows to indicate separate types and rates.

3) Complete the ***Remarks*** section if applicable. If this space is insufficient you may add attachments with additional required remarks, reports, and information

4) Enter Information to update your contact information if applicable.

5) Click the ***Save*** button.



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Submit and Confirm the FFR

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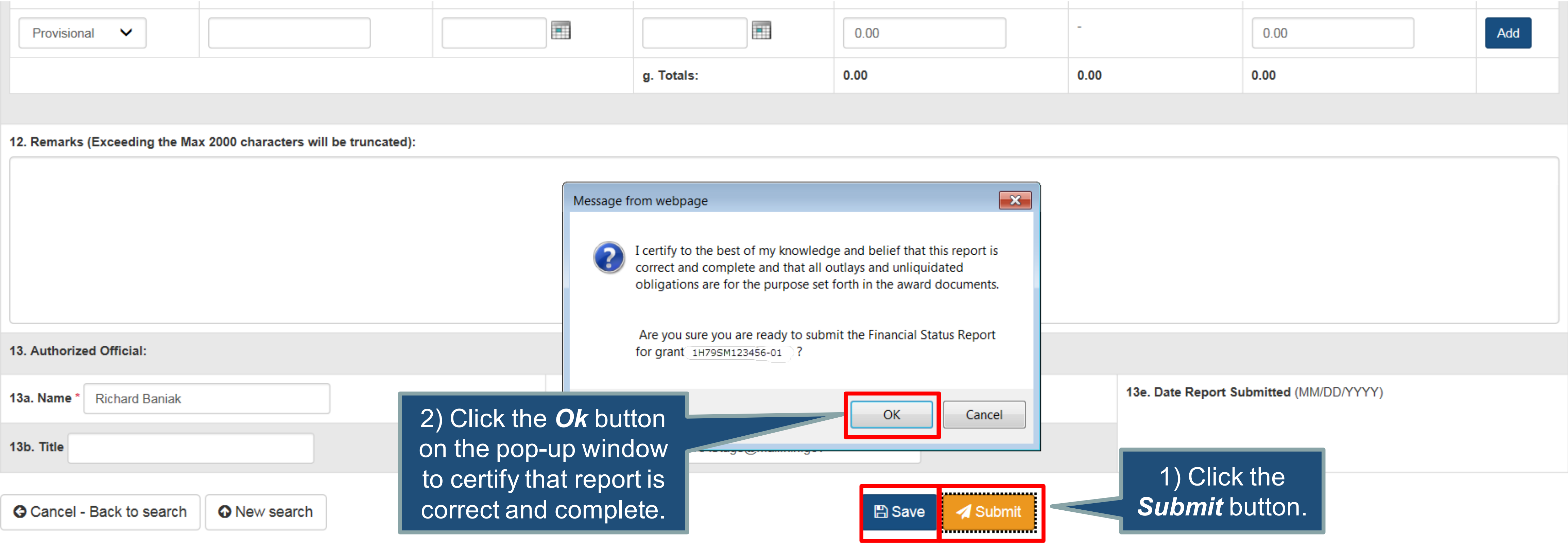

2) Click the ***Ok*** button on the pop-up window to certify that report is correct and complete.

1) Click the ***Submit*** button.

*If you are not ready to submit the FFR, click the **Save** button to come back later and pick up where you left off.*

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View Confirmation

Federal Financial Report Complete

Success FFR Submitted

Back to Search

1) Click the ***Back to Search*** button.

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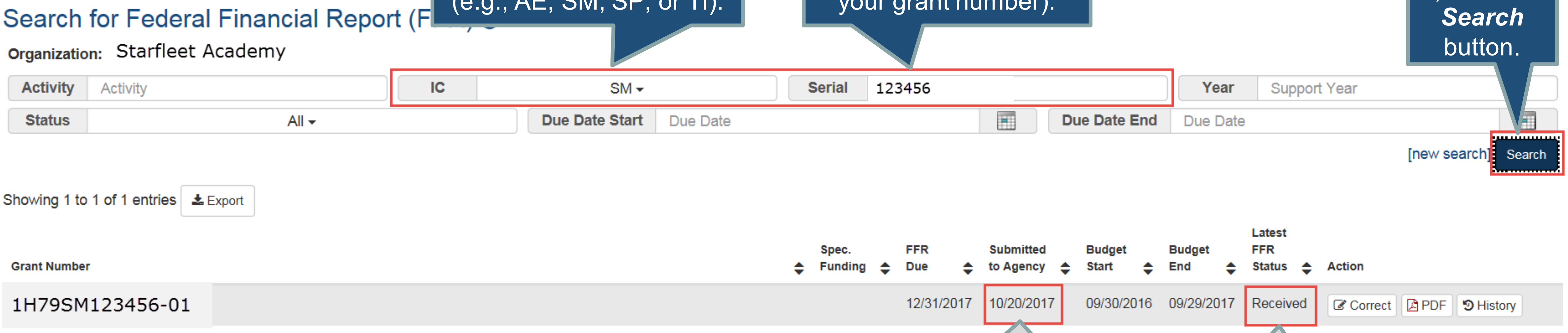
Post-Submission Actions – View the FFR Status

2) Click the ***IC*** drop-down menu and select the ***IC*** for your grant number (e.g., AE, SM, SP, or TI).

3) Enter your grant ***Serial*** number (i.e., the six digits after the IC in your grant number).

4) Click the ***Search*** button.



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).*

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Post-Submission Actions – Revise the FFR

1) Click the PDF button to view a PDF version of your submission.

Latest FFR Status	Action
Received	Correct PDF History

2) If you need to revise your submission, you can click the ***Correct*** button as long as the ***Latest FFR Status*** reflects "Received." If SAMHSA staff accessed your FFR and the status changed to "In Review," the **Correct** button would be unavailable.

3) Click the **History** button to view your FFR submission history (i.e., who submitted the FFR, when it was submitted, and who reviewed for SAMHSA).

Sample History

Date Received	Created by	Processed by agency	Status	Action
10/20/2017	Baniak, Richard A.	N/A	In Review	PDF

Sample PDF

FEDERAL FINANCIAL REPORT

DRAFT

1. Federal Agency and Organizational Element to Which Report is Submitted Center for Mental Health Services	2. Federal Grant or Other Identifying Number Assigned by Federal Agency
3.Recipient Organization (Name and complete address, including Zip code)	
4a. DUNS Number	4b. EIN
5. Recipient Account Number or Identifying Number	
6. Report Type: ☐ Quarterly ☐ Semi-Annual ☒ Annual ☐ Final	7. Basis of Accounting: ☒ Cash ☐ Accrual
8. Project/Grant Period From: 09/30/2016 To: 09/29/2021	9. Reporting Period End Date 09/29/2017
10. Transactions	Cumulative
(Use lines a-c for single or multiple grant reporting)	
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 of lines e and f)	0.00
h. Unobligated balance of Federal funds (line d minus g)	599,981.00
Recipient Share:	
i. Total recipient share required	0.00
j. Recipient share of expenditures	0.00
k. Remaining recipient share to be provided (line i minus j)	0.00
Program Income:	
l. Total Federal program income earned	0.00
m. Program income expended in accordance with the deduction alternative	0.00
n. Program income expended in accordance with the addition alternative	0.00
o. Unexpended program income (line l minus line m or line n)	0.00

11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
				g. Totals:	0.00	0.00	0.00

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:

revised

13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)

a. Typed or Printed Name and Title of Authorized Certifying Official	c. Telephone (Area code, number and extension)
	d. Email address eRAStage@mail.nih.gov
b. Signature of Authorized Certifying Official	e. Date Report Submitted (Month, Day, Year) 10/20/2017
	14. Agency use only:

Standard Form
OMB Approv
Expiration D

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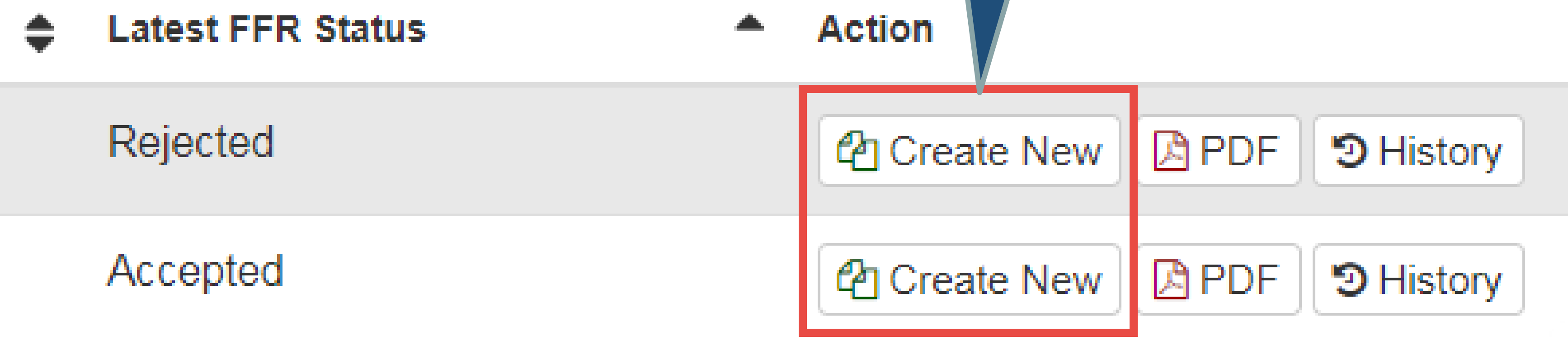
Create a New FFR (if applicable)

1) Click the ***Create New*** button



*Note: If your submission is **Rejected**, you can use **Create New** to submit another FFR. You also have the option to use **Create New**, if you need to submit another FFR once the FFR has been Accepted.*

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Questions

- If you have technical questions about how to access the eRA Commons, etc., please contact the eRA Service Desk.
- You can submit an online ticket to the eRA Service Desk.
- Or you can call 1-866-504-9552 or 301-402-7469, Monday – Friday, 7am – 8pm Eastern Time.
- If you have questions about how to complete the FFR, contact your assigned Grants Management Specialist.

Resources

- Assigning Roles: https://era.nih.gov/erahelp/ams_new/
- *Instructions to complete FFR sections: https://apply07.grants.gov/apply/forms/instructions/SF425_2_0-V2.0-Instructions.pdf*
- Overview of Carryovers: https://www.samhsa.gov/sites/default/files/samhsa-overview-of-carryovers-grantees-11-06-17.pdf
- NIH eRA Account Management System (AMS) Online Help: https://era.nih.gov/erahelp/AMS_NEW/
- NIH eRA Commons Online Help: https://era.nih.gov/erahelp/commons/default.htm