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. Otherwise, this column will 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. Verify this auto-calculated amount.

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

Line i: Total Recipient Share Required
- Calculate and enter the minimum required recipient share based on your Total Federal share and your match ratio.
  - Refer to the Funding Opportunity Announcement (FOA) for your match ratio.
  - **Note:** This amount may increase or decrease given your particular spending.

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 met the minimum required recipient share.
✓ 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 $0 under line m. SAMHSA uses the Addition alternative.

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 auto calculated amount.

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."

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


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

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

Prepared for SAMHSA grant recipients
December 2019
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.
1) Go to: https://public.era.nih.gov/commons

2) Enter your Username and Password.

3) Click the Login button.
You must have the Financial Status Reporter (FSR) role assigned to your account in order for the FFR tab to be available. Please visit https://era.nih.gov/erahelp/ams_new/ to learn how the Signing Official (SO) can assign roles to other individuals.
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.

Quick Searches are available to find grants for your organization with the following status:
- Received.
- Pending, Due, or Late.
- Due 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.
View Search Results and Access the FFR

<table>
<thead>
<tr>
<th>Grant Number</th>
<th>Spec. Funding</th>
<th>FFR Due</th>
<th>Submitted to Agency</th>
<th>Budget Start</th>
<th>Budget End</th>
<th>Latest FFR Status</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>1H79SM123456-01</td>
<td></td>
<td>12/31/2017</td>
<td></td>
<td>09/30/2016</td>
<td>09/29/2017</td>
<td></td>
<td>Create New</td>
</tr>
</tbody>
</table>

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

**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.
Complete the FFR, Sections 1 through 9

<table>
<thead>
<tr>
<th>Long Form</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Federal Agency and Organizational Element to Which Report is Submitted</strong>&lt;br&gt;Center for Mental Health Services</td>
<td></td>
</tr>
<tr>
<td><strong>3. Recipient Organization</strong>&lt;br&gt;(Name and complete address, including ZIP code)</td>
<td></td>
</tr>
<tr>
<td><strong>4a. DUNS Number</strong> 123456789</td>
<td><strong>4b. Employer Identification Number</strong> 1H79SM123456-01</td>
</tr>
<tr>
<td><strong>5. Recipient Account Number or Identifying Number</strong></td>
<td></td>
</tr>
<tr>
<td><strong>6. Report Type</strong>&lt;br&gt;〇 Quarterly 〇 Semi-Annual 〇 Annual 〇 Final</td>
<td></td>
</tr>
<tr>
<td><strong>7. Basis of Accounting</strong>&lt;br&gt;〇 Cash 〇 Accrual</td>
<td></td>
</tr>
<tr>
<td><strong>8. Funding/Grant Period</strong>&lt;br&gt;From 09/30/2016 To 09/29/2021</td>
<td></td>
</tr>
<tr>
<td><strong>9. Reporting Period End Date</strong></td>
<td>09/29/2021</td>
</tr>
</tbody>
</table>

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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Starfleet Academy<br>1234 Enterprise Way<br>Galaxy, US 12345
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](https://apply07.grants.gov/apply/forms/instructions/SF425_2_0-V2.0-Instructions.pdf)
Complete the FFR, Section 10 cont’d

<table>
<thead>
<tr>
<th>Recipient Share:</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Total recipient share required</td>
</tr>
<tr>
<td>j. Recipient share of expenditures</td>
</tr>
<tr>
<td>k. Remaining recipient share to be provided (line i minus j)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Program Income:</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Total Federal program income earned</td>
</tr>
<tr>
<td>m. Program income expended in accordance with the deduction alternative</td>
</tr>
<tr>
<td>n. Program income expended in accordance with the addition alternative</td>
</tr>
<tr>
<td>o. Unexpended program income (line i minus line m or line n)</td>
</tr>
</tbody>
</table>

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

1) Click the **Submit** button.

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

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

☑ Success FFR Submitted

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

<table>
<thead>
<tr>
<th>Date Received</th>
<th>Created By</th>
<th>Processed By Agency</th>
<th>Status</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/20/2017</td>
<td>Baker, Richard A</td>
<td>NIA</td>
<td>In Review</td>
<td></td>
</tr>
</tbody>
</table>

Sample PDF

FEDERAL FINANCIAL REPORT

Back to Ref. Sheet
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.
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.
- 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/grants/grants-management/post-award-amendments#carryover
- 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