

# Federal Financial Report (FFR) SF-425 *for Discretionary Grants*

Office of Financial Resources  
Substance Abuse and Mental Health Services Administration  
U.S. Department of Health and Human Services

***Please Stay By***

***Webinar will begin shortly***

*If you are experiencing technical difficulties,  
please press \*0*

**December 15, 2022  
2:00 pm – 3:30 pm  
Eastern Time**



***SAMHSA***  
Substance Abuse and Mental Health  
Services Administration

# Objectives- Federal Financial Report (FFR)

1. Financial Reporting
2. PMS Access and FFR Roles
3. eRA FFR Role
4. Searching for your FFR
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# Financial Reporting

The Federal Financial Report (FFR or SF-425) for Health and Human Services (HHS) grants and cooperative agreements must be submitted by recipients via the **Payment Management System (PMS)**.

At a minimum, recipients must submit the annual **FFR via PMS by no later than 90 days** after the end of each 12-month budget period (or incremental period (IP)) and the Final FFR by **no later than 120 days** after the end of the project period.

***Note: Quarterly Federal Cash Transaction Report (FCTR) Discontinued***

Effective 4/1/2022, HHS grant recipients are no longer required to submit the PMS quarterly cash transaction reports (aka Federal Cash Transaction Report (FCTR)). Refer to [FFR Information | HHS PSC FMP Payment Management Services](#) for the impact of this change.

# FFR General Overview

The information provided in this section is generally applicable for all FFR submissions.

# PMS User Access

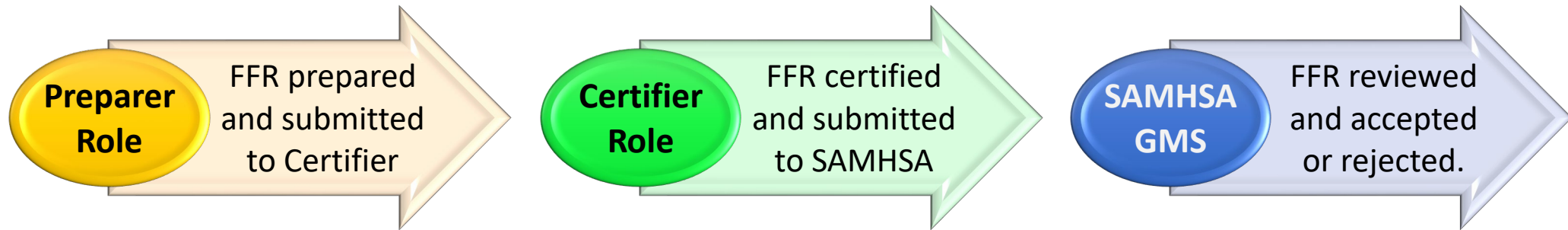
The recipient staff member(s) responsible for FFR preparation, certification and submission must either submit a request for New User Access or Update User Access to the FFR Module as applicable.

Refer to the following PMS resources:

- ✓ User Access website for instructions on how to submit a New User Access, Update User Access or Deactivate User Access @ <https://pms.psc.gov/grant-recipients/user-access.html>.
- ✓ New User Access Training video @ <https://youtu.be/kdoqaXfiuI0>
- ✓ PDF instructions on Requesting Access @ [https://pms.psc.gov/forms/New-User-Request\\_Grantee.pdf](https://pms.psc.gov/forms/New-User-Request_Grantee.pdf)
- ✓ ***New User Request processing can take 3-4 days.*** Check the status of your request @ <https://pmsapp.psc.gov/pms/app/userrequest/request/retrieveverrequest?> and <https://pmsapp.psc.gov/pms/app/userrequest/request/newuser?>

**For questions on 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.**

# PMS FFR Roles



The FFR Preparer and/or Certifier may be a certified public accountant (CPA), accountant, chief financial officer (CFO), or other person(s) designated by the recipient with responsibility for:

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

One individual may hold both roles if permitted by your organizational policy.

Additional guidance on Preparing and Certifying your FFR (**To access the resources, first log into PMS and then copy and paste link into browser**):

- **Preparing:**  
<https://pmsapp.psc.gov/pms/app/help/ffr/ffr-grantee-instructions.html#preparing-ffr>
- **Certifying:**  
<https://pmsapp.psc.gov/pms/app/help/ffr/ffr-grantee-instructions.html#certifying-ffr>

# eRA FFR Role- Financial Status Reporter (FSR)

All recipient organizations need PMS FFR roles in order to submit the FFR.

Recipients can also access the FFR by connecting seamlessly from the eRA Commons to PMS.

However, to access the “Manage FFR” link in eRA Commons, the individual must also be registered in eRA Commons and assigned the Financial Status Reporter (FSR) role in eRA Commons.

For instructions on how to assign the FSR role in eRA Commons, refer to the following resources:

- [Managing User Accounts: Add or Remove Roles, Unaffiliate Account](#)
- [How to Add/Delete User Roles in eRA](#)

# FFR Search via PMS User Account Notifications

## Accessing the FFR using PMS User Account Notifications

The PMS USER ACCOUNT NOTIFICATIONS page is displayed after initially logging into PMS.

The screenshot shows the PMS User Account Notifications page. The header includes the U.S. Department of Health and Human Services logo, the PSC Payment Management System logo, and the date TUESDAY, AUG 24, 2021. A red box highlights the 'MENU' icon in the top left corner. A callout box points to this icon with the text: "User Account Notifications can also be accessed by clicking on 'Menu' and then 'Dashboard'".

Below the header, there are three status indicators: a red square for "Expired", an orange square for "Will Expire within 5 days", and a yellow square for "Will Expire within 10 days".

The main content is a table with the following columns: Notification, Count, and By. The first row is highlighted in blue and contains the following data:

| Notification                                  | Count     | By                     |
|---|-----------|------------------------|
| FFR Ready for Prepare/Certify                 | 2 reports |                        |
| Number of Days until Password Change Required | 34 days   | 2021-09-18 02:55:47 PM |
| Number of Days until Recertification Required |           | 2021-10-28 12:00:00 AM |
| Payee Accounts                                |           |                        |

A green box highlights the "FFR Ready for Prepare/Certify" notification in the first row. A callout box points to this notification with the text: "The notifications column will show 'FFR Ready to Prepare/Certify'".

In the bottom right corner of the table, there is an "Actions" column. A red arrow points to a "Show reports needing attention" icon in this column. A callout box points to this icon with the text: "Click the 'Show reports needing attention' icon in the 'Actions' column." Below the icon, the text "Show reports needing attention" is displayed in a green box.

At the bottom of the page, there is a footer that reads "Records per page: 5" and "Displaying 1 to 4 of 4 items."



# FFR Search via PMS User Account Notifications (Cont'd.)

## Accessing the FFR using PMS User Account Notifications (Cont'd.)

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES  
PSC | Payment Management System  
TUESDAY, AUG 24, 2021

### Federal Financial Report - Search

To search for a Federal Financial Report for a specific PAN or Federal Grant ID, enter the specific value. Both fields can be searched for partial matches by using an asterisk (\*). Select other optional fields to refine your search.

Payee Account Number (PAN):  Federal Grant ID:

Reporting Period: All Periods Report Status:  Report Available to be completed  Report Prepared by Grantee  Awarding Agency Rejection

Delinquent Reports: Show All Reports Agency ID: All Grant Agencies

Clear Form Search Cancel

#### Search Results (2)

| Payee                    | Federal Grant ID | Agency      | Report Type | Reporting Period End Date | Reporting Period Due Date | Report Submit Date | Report Status                    | Delinquent | Actions   |
|--------------------------|------------------|-------------|-------------|---------------------------|---------------------------|--------------------|----------------------------------|------------|---|
| <input type="checkbox"/> | [REDACTED]       | DHHS/SAMSHA | Annual      | 2022-04-29                | 2022-07-28                |                    | Report Available to be completed |            | <input type="checkbox"/> <input type="checkbox"/> |
| <input type="checkbox"/> | [REDACTED]       | DHHS/SAMSHA | Annual      | 2021-09-30                | 2021-11-28                |                    | Report Available to be completed |            | <input type="checkbox"/> <input type="checkbox"/> |

Page 1 of 1 Records per page 10 Displaying 1 to 2 of 2 items.

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES  
PSC | Payment Management System  
TUESDAY, AUG 24, 2021

### Federal Financial Report - Search

To search for a Federal Financial Report for a specific PAN or Federal Grant ID, enter the specific value. Both fields can be searched for partial matches. Use the other optional fields to refine your search.

Payee Account Number (PAN):

Federal Grant ID:

Reporting Period: All Periods

Report Status: All Report Statuses

Delinquent Reports: Show All Reports

Agency ID: All Grant Agencies

2) Click "Search."

1) enter the award's Document Number into the "Federal Grant ID" box.

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

#### Search Results (3)

| <input type="checkbox"/> | Payee         | Federal Grant ID | Agency      | Report Type | Reporting Period End Date | Reporting Period Due Date | Report Submit Date | Report Status                    | Delinquent | Actions |
|--------------------------|---------------|------------------|-------------|-------------|---------------------------|---------------------------|--------------------|----------------------------------|------------|---------|
| <input type="checkbox"/> | D[REDACTED]P1 | 20SM[REDACTED]A  | DHHS/SAMSHA | Annual      | 2022-05-31                | 2022-08-29                |                    | Report Available to be completed |            |         |
| <input type="checkbox"/> | D[REDACTED]P1 | 20SM[REDACTED]A  | DHHS/SAMSHA | Annual      | 2019-05-31                | 2019-08-29                |                    | Report Available to be completed |            |         |

For more information or assistance please contact us at 1-877-614-5533 or PMSsupport@psc.hhs.gov

View the generated search results to locate the FFR you need to complete.

# Searching for your FFR in eRA

The screenshot shows the eRA Commons website interface. At the top, the header includes the eRA logo, "Electronic Research Administration", the NIH logo, and "National Institutes of Health Office of Extramural Research". A navigation menu on the left lists: Home, Admin, Institution Profile, Personal Profile, Status, RPPR, FFR (highlighted with a red box), xTRACT, and eRA Partners. A callout box labeled "1) Click the Apps menu" points to the menu icon. Another callout box labeled "2) Select FFR in the dropdown menu bar" points to the FFR menu item. The main content area features the "eRA Commons" logo and the text "Track your application; manage and report on your federally funded award". To the right, there is contact information: "Commons Help/Service Desk", phone numbers "866-504-9552" and "301-402-7469", and "Hours Monday-Friday, 7am-8pm EST". Below this is a "Recent News" section with a red alert: "Alert: Federal Financial Report (FFR) Required to be Submitted in the Payment Management System, Effective January 1, 2021". The text below the alert states: "Effective January 1, 2021, recipients will be required to submit the SF-425 Federal Financial Report (FFR) via the Payment Management System (PMS) instead of via the eRA Commons (see [News Article](#)). If a recipient or recipient staff responsible for FFR submission does not already have an account with PMS, please [Contact PMS](#) to get access. Please note that the Search for Federal Financial Report (FFR) screen in the eRA Commons will have a 'Manage FFR' button that will link the recipient to the PMS system."

# Searching for your FFR in eRA (continued)

The screenshot shows the eRA FFR search interface. At the top, there are logos for eRA, Electronic Research Administration, and NIH, National Institutes of Health, Office of Extramural Research. The main heading is "Search for Federal Financial Report (FFR)". Below this, there are several input fields: "Organization:", "Activity" (with "R01" entered), "IC" (with "All" entered), "Serial" (with "012345" entered), and "Year" (with "02" entered). There are also fields for "Status" (with "All" entered), "Due Date Start" (with "01/01/2020" entered), and "Due Date End" (with "12/31/2020" entered). A "MYF Awards" toggle is visible, and there are "Reset Search" and "Search" buttons. Below the main search area, there is a "Quick Searches" section with three options: "Received", "Pending, Due, or Late", and "Due this year". Each quick search option has a description and a "Search" button.

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

- 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.

# Accessing the FFR in PMS from “Manage FFR” in eRA

To connect seamlessly from the **eRA Commons** to **PMS**, click the “**Manage FFR**” button on the “**Search for Federal Financial Report (FFR)**” page in eRA Commons.

Click the ellipsis and click the **Manage FFR** sub menu to prepare/edit your FFR.

| Award Number | Doc No | Spec. Funding | FFR Due    | Submitted to Agency | Budget Start | Budget End | Latest FFR Status |
|--------------|--------|---------------|------------|---------------------|--------------|------------|-------------------|
| H79SM0-01    | 20SM   |               | 08/29/2019 |                     | 06/01/2018   | 05/31/2019 | Late              |

**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.

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 if the recipient is having issues identifying the correct FFR record in PMS.

# 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

Preview Report **Report Details** Status History Revision History Notifications All Details

## REPORT DETAILS

Payee Account: [REDACTED]  
Federal Grant ID: [REDACTED]  
Grant Agency ID: FHHSC00  
Organization: [REDACTED]  
Report Due Date: 12/28/2020  
Report Date: 09/29/2020  
Report Status: Awarding Agency Rejection

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

## PREPARER INFORMATION

Date Prepared: 12/28/2020  
Name: [REDACTED]  
Phone: [REDACTED]  
Email: [REDACTED]  
Comments: The \$51,928.60 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: 12/29/2020  
Name: [REDACTED]  
Phone: [REDACTED]  
Email: [REDACTED]  
Comments:

## AGENCY REVIEWER

Date Reviewed: 03/17/2021  
Name: [REDACTED]  
Phone: [REDACTED]  
Email: [REDACTED]

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

Comments: \*\*\*\*\*Explanation of FFR Rejection: \*\*\*\*\* 1. The amount reported in Section 10g. Total Federal Share on your Final FFR (\$709,152.51) is different from the charged/drawdown amount reported in PMS (\$707,438.40). In addition, the amount reported as disbursed in PMS (\$709,152.51) is different from the charged/drawdown amount reported in PMS (\$707,438.40). \*\*\*\*\*Action Required: \*\*\*\*\* 1. Review your reported Total Federal Share and report the correct cumulative amount up to the final year in Section 10g. \*\*\*\*\* 2. Review your reported disbursements and drawdowns in PMS and complete your FCTR to ensure the amounts are equal and that the funds were allowable and allocable. Please note that the Final FFR you file with SAMHSA must be reflective of the amounts reported in PMS for disbursed and charged. \*\*\*\*\* 3. Revise the Final FFR and re-submit no later than 03/22/2021. \*\*\*\*\* Regarding the Final FFR, effective January 1, 2021, recipients can connect seamlessly from the eRA Commons FFR Module to PMS by clicking the Manage FFR button on the Search for Federal Financial Report (FFR) page. \*\*\*\*\* 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 or 1-877-614-5533. \*\*\*\*\* Failure to re-submit the complete and accurate FFR in a timely manner will result in the restriction of your Payment Management System account, delay of funds, and/or denial of future funding. \*\*\*\*\* Please let us know if you have any questions. Thank you. [REDACTED] \*\*\*\*\*

# Revising the FFR in PMS- Edit Report Hyperlink

2) All fields of the FFR will initially be grayed out. To proceed with editing the FFR, click the "Edit Report" link.

1) When ready to revise the FFR, click on the "Preview Report" tab

Federal Financial Report

REPORT WORKFLOW: Report Available | Prepare Report | Certify Report | Agency Review | Completed

Click the [Edit Report](#) link or button to make new changes.

[Preview Report](#) | Report Details | Status History | Revision History | Notifications | All Details

### FEDERAL FINANCIAL REPORT

(Prescribed by OMB A-102 and A-110)

1. Federal Agency and Organizational Element to Which Report is Submitted: HHS-SUBSTANCE ABUSE & MENTAL HEALTH SERVICES ADMIN
2. Federal Grant / Subaccount: [Redacted]
3. Recipient Organization (Name and complete address including Zip code): [Redacted]
- 4a. DUNS Number: [Redacted]
- 4b. EIN: [Redacted]
5. Recipient Account Number or Identifying Number: [Redacted]
6. Report Type: Annual
7. Basis of Accounting: Accrual
8. Project/Grant Period: From: 04/30/2019 To: 04/29/2021
9. Reporting Period End Date: 04/29/2021
10. Transactions: Cumulative

(Use lines a-c for single or multiple grant reporting)

Federal Cash (on the GRANT LEVEL) for

# Revising the FFR in PMS (cont'd.)

**Payment Management System**

## Federal Financial Report - Details

**REPORT WORKFLOW:** Report Available → **Prepare Report** → Certify Report → Agency Review → Completed

10. Transactions: Cumulative

*(Use lines a-c for single or multiple grant reporting)*

**Federal Cash (on the GRANT LEVEL) for 20SM82789A:**

|                                   |           |  |
|-----------------------------------|-----------|--|
| a. Cash Receipts:                 | 15,000.00 |  |
| b. Cash Disbursements:            | 10,000.00 |  |
| c. Cash on Hand (line a minus b): | 5,000.00  |  |

*(Use lines d-o for single grant reporting)*

**Federal Expenditures and Unobligated Balance:**

|   |           |  |  |
|---|-----------|--|--|
| d. Total Federal funds authorized:                        | 15,000.00 |  |  |
| e. Federal share of expenditures:                         | 7,900.00  |  |  |
| f. Federal share of unliquidated obligations:             |           |  |  |
| g. Total Federal share (sum of lines e and f):            | 7,900.00  |  |  |
| h. Unobligated balance of Federal funds (line d minus g): | 7,100.00  |  |  |

**Recipient Share:**

|   |          |  |  |
|---|----------|--|--|
| i. Total recipient share required:                            | 7,900.00 |  |  |
| j. Recipient share of expenditures:                           | 5,500.00 |  |  |
| k. Remaining recipient share to be provided (line i minus j): | 2,400.00 |  |  |

**Callout 1:** Report Workflow (green progress bar) will return to the "Prepare Report" step

**Callout 2:** Click to refresh data (if necessary)

**Callout 3:** Data entry fields in will be available for update as necessary to reflect cumulative amounts

**Callout 4:** Hover over icon for more information on what is required for the field

**Text Box:** 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.



# Revising the FFR in PMS (cont'd.)

The screenshot displays a web form for FFR (Final Findings Report) in PMS. The form includes the following fields and information:

- \*Prepared by:** A dropdown menu is highlighted with a red border.
- Phone No.:** A text input field with a blacked-out value.
- Email Address:** A text input field with a blacked-out value.
- Date Report Prepared:** A text input field containing the date 08/24/2021.
- Paperwork Burden Statement:** A section of text explaining the Paperwork Reduction Act and providing contact information for the PRA Reports Clearance Officer.
- Standard Form:** 425
- OMB Approval Number:** 4040-0014
- Expiration Date:** 02/28/2022
- Buttons:** A blue "Submit" button and a grey "Cancel" button are located at the bottom of the form. The "Submit" button is highlighted with a red border.

At the bottom of the page, there is a blue footer bar with the text: "For more information or assistance please contact us at 1-877-614-5333 or [PMSSupport@psic.hhs.gov](mailto:PMSSupport@psic.hhs.gov)"

- ✓ 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

The screenshot shows the eRA FFR search interface. At the top, there are logos for eRA (Electronic Research Administration) and NIH (National Institutes of Health). Below the logos is a search bar for Federal Financial Report (FFR). The search criteria include Organization, Activity (R01), IC (SM), Serial, and Year (02). There are also fields for Due Date Start (01/01/2020) and Due Date End (12/31/2020). A search button and a 'Reset Search' button are visible. Below the search bar, there is a table of results. The first row is highlighted, and a callout points to the dropdown arrow next to the Award Number. Another callout points to the ellipsis and PDF icon in the 'View' column of the same row. A third callout points to the 'Submitted to Agency' and 'Latest FFR Status' columns.

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

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

| Award Number    | Doc No         | Spec. Funding | FFR Due    | Submitted to Agency | Budget Start | Budget End | Latest FFR Status |
|-----------------|----------------|---------------|------------|---------------------|--------------|------------|-------------------|
| 479SM0000000001 | 20SM000000000A |               | 08/29/2019 | 10/06/2021          | 06/01/2018   | 05/31/2019 | Received          |

| Date Received | Created by         | Processed by agency | Status   | View |
|---------------|--------------------|---------------------|----------|------|
| 10/06/2021    | FFR_APP_PROXY_USER | N/A                 | Received | PDF  |

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).

# Federal Financial Report Instructions

Detailed step-by-step FFR instructions with screenshots are available @ <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 [https://www.samhsa.gov/sites/default/files/ffr\\_summary\\_of\\_instructions\\_and\\_guidance.pdf](https://www.samhsa.gov/sites/default/files/ffr_summary_of_instructions_and_guidance.pdf)

For troubleshooting of the FFR submission in PMS, **contact PMS FFR Support** directly at [PMSFFRSupport@psc.hhs.gov](mailto:PMSFFRSupport@psc.hhs.gov) or the PMS Help Desk at [PMSSupport@psc.hhs.gov](mailto:PMSSupport@psc.hhs.gov) or 1-877-614-5533.

# Pre-populated, Editable and Auto Calculated FFR Data Fields

| Pre-populated from eRA/PMS Data and Locked                                       | Data Entry Allowed/Editable   | Auto Calculated   |
|--|---|---|
| Section 1 – Federal Agency   | Section 7 – Basis of Accounting   | 10c – Cash on Hand (line 10a minus 10b)                               |
| Section 2 – Federal Grant Number   | 10a – Cash receipts and 10b – Cash disbursements ( <i>locked on Final FFRs</i> )  | 10g – Total Federal Share (sum of lines 10e & 10f)                    |
| Section 3 – Recipient Organization   | 10e – Federal share of expenditures and 10f – Federal share of unliquidated obligations ( <i>locked on Final FFRs</i> ) | 10h – Unobligated balance of Federal funds (line 10d minus 10g)       |
| Section 4 – Recipient UEI and EIN  | 10i – Total recipient share required and 10j – Recipient share of expenditures ( <i>if applicable</i> )                 | 10k – Remaining recipient share to be provided (line 10i minus 10j)   |
| Section 5 – Recipient Account Number   | 10l – Total Federal program income earned ( <i>if applicable</i> )  | 10o – Unexpended program income (line 10l minus line 10m or line 10n) |
| Section 6 – Report Type  | 10m – Program income expended in accordance with the addition alternative ( <i>Not Required by SAMHSA</i> )             | 11e – Amount Charged (11b multiplied by 11d)                          |
| Section 8 – Project/Grant Period   | 10n – Program income expended in accordance with the addition alternative ( <i>if applicable</i> )                      | 11g – Totals (sum of 11d, 11e, and 11f)                               |
| Section 9 – Reporting Period End Date  | Indirect Expense: 11a – Type, 11b – Rate, 11c – Period From Period To, 11d – Base and 11f – Federal Share               |   |
| 10a – Cash receipts and 10b – Cash disbursements ( <i>locked on Final FFRs</i> ) |   |   |
| 10d – Total Federal funds authorized   |   |   |

# Summary of Instructions and Guidance for FFR Preparation (Cont'd.)

## Section 10 – Transactions (Cash receipts and disbursements)

The information reported on the FFR is **cumulative**. Ensure that you report cumulative amounts through the end of each FFR reporting period. Errors will delay SAMHSA's acceptance of the FFR.

- ✔ **Line 10a – Cash receipts:** Pre-populated based on cumulative real-time cash receipts (drawdowns, refunds, and journal vouchers) information from PMS. This is an editable field; therefore, recipients are able to revise the amount to match cumulative cash receipts applicable to the reporting period. *Since drawn funds must be expended within three business days, enter comments in Section 12 – Remarks (if applicable) to explain a positive balance in line 10c – Cash on Hand (that is, explain why line 10a is greater than line 10b).*
- ✔ **Line 10b – Cash disbursements:** Pre-populated based on 10a. This is an editable field. Recipients are able to revise the amount to match cumulative cash disbursements applicable to the reporting period.

# Summary of Instructions and Guidance for FFR Preparation (Cont'd.)

## Section 10 – Transactions (Federal Share)

- ✔ **Line 10e – Federal share of expenditures:** These are obligations, direct, and indirect expenses incurred cumulatively through the end of the reporting period (i.e., orders placed for services or supplies, as well as contracts and subawards made), which are **paid out** (if accounting basis is cash) or **recorded** (if accounting basis is accrual). 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, you are expected to confirm in Section 12 – Remarks that your expenditures for the reporting period are \$0.*
- ✔ **Line 10f – Federal share of unliquidated obligations:** These are obligations incurred cumulatively through the end of the reporting period (i.e. orders placed for services or supplies, as well as contracts and subawards made), but **not yet paid out** (if accounting basis is cash) or **not yet recorded** (if accounting basis is accrual). *You are expected to provide an explanation in Section 12 – Remarks if any amount is reported in line 10f Federal share of unliquidated obligations. Do not include any amount in Line 10f for a future commitment of funds (such as a long-term contract) for which an obligation or expense has not been incurred during the reporting period.*

# Summary of Instructions and Guidance for FFR Preparation (Cont'd.)

## Section 10 – Transactions (Recipient Share or Matching Contributions)

**If you have an award which requires cost sharing or matching contributions, ensure the Recipient Share Section is completed.**

- ✔ **Line 10i – Total recipient share required:** This is an editable field entered by the recipient based on the level/ratio of matching or cost sharing (non-federal share) **required**. The recipient share required is computed cumulatively based on the Total Federal Share for each budget period multiplied by the ratio of matching or cost sharing applicable to each budget period.
- ✔ **Line 10j – Recipient share of expenditures:** This is an editable field entered by the recipient based on the **actual** matching or cost sharing provided by recipients and third-party providers to meet the level/ratio required by the Federal agency. **Note:** The amount in this line should be equal to or greater than the amount in line 10i Total recipient share required.

# Summary of Instructions and Guidance for FFR Preparation (Cont'd.)

## Section 10 – Transactions (Program Income)

- ✔ **Line 10l – Total Federal program income earned:** *Program income* is the gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance except as provided in [45 CFR 75.307\(f\)](#). *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.*
- ✔ **Line 10m – Program income expended in accordance with the deduction alternative:** This line is not applicable to SAMHSA grants. **Line 10m must reflect zero (\$0).**
- ✔ **Line 10n – Program income expended in accordance with the addition alternative:** SAMHSA uses the addition alternative for program income which allows Program Income to be used in addition to funds committed to the project or program. Enter the amount of Program income expended in accordance with the addition alternative. All program income earned should be used **in addition to** awarded funds for allowable costs to further eligible project or program objectives. Program Income should be expended before requesting additional cash payments (see [45 CFR 75.305\(a\)\(2\)](#)). *If 10n – Program income expended in accordance with the addition alternative is less than 10l – Total Federal program income earned, you are expected to explain the reason in Section 12 – Remarks.*



# Summary of Instructions and Guidance for FFR Preparation (Cont'd.)

## Section 11 – Indirect Expense

- ✔ **Section 11a – Type:** Select whether rate type is Provisional, Predetermined, Final, or Fixed.
- ✔ **Section 11b – Rate:** Enter the approved Indirect Cost (IDC) rate(s) in effect during the reporting period.
- ✔ **Section 11c – Period From, Period To:** Enter the beginning and ending effective dates for the indirect cost rate(s).
- ✔ **Section 11d – Base:** Enter the base amount to which the approved rate(s) in 11b – Rate was applied. Refer to [45 CFR 75.2 “Modified Total Direct Cost”](#) and/or your IDC rate agreement for guidance on calculating your base.
- ✔ **Section 11f – Federal Share:** Enter the Federal share of the amount reported in 11e – Amount Charged

**Note:** *If multiple indirect cost rates were approved and charged during the reporting period, each rate and amount charged must be broken down by the applicable period in this section.*

# 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. The information reported on the FFR is cumulative. Ensure that you report **cumulative** amounts through the end of each FFR reporting period.
2. **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.
3. **Line 10f – Federal share of unliquidated obligations**.
  - ✓ Unliquidated obligations should be paid out or recorded within 90 days after the end of the budget period. Therefore, by the time of FFR submission, this line should most likely be blank or report \$0.
  - ✓ Include only direct and indirect expenses incurred (including amounts due to subrecipients and contractors) but not yet paid out or not yet recorded.
  - ✓ Do **not** include funds obligated for future expenses or a future commitment of funds beyond the end of the FFR reporting period.
  - ✓ If unliquidated obligations are initially reported, once obligations are paid or recorded, a revised FFR for that budget period should be submitted reflecting the adjusted amounts.

# Troubleshooting Frequent FFR Issues (cont'd.)

4. **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, be 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 the actual match or recipient share of expenditures. 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 budget period (year).
  - ✓ The match requirement, if any, must be met for every budget period. Overmatch in one budget period is not counted towards the matching requirement for another budget period.
  - ✓ If your grant receives a no-cost extension (NCE), matching contributions must also be provided for UOB expended during the NCE period at the matching level/ratio applicable to the final year of the grant.
  - ✓ Your federal funding may be reduced if you are unable to meet the **minimum** match requirement. If you are unable to meet the **minimum** match requirement, you may be required to return the associated amount of awarded federal funds (based on the applicable matching ratio) to Payment Management System.

# 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

|  |  |                        |
|--|--|------------------------|
| 1. Federal Agency and Organizational Element to Which Report is Submitted<br>Center for Mental Health Services | 2. Federal Grant or Other Identifying Number Assigned by Federal Agency<br>1H79SM [REDACTED] |                        |
| 3. Recipient Organization (Name and complete address, including Zip code)                                      |  |                        |
| Federal Expenditures and Unobligated Balance:  |  |                        |
| d. Total Federal funds authorized  | Year 1<br>1,000,000.00   | Year 2<br>2,000,000.00 |
| e. Federal share of expenditures   | 926,931.21   | 1,926,931.21           |
| f. Federal share of unliquidated obligations   | 0.00   | 0.00                   |
| g. Total Federal share (sum of lines e and f)  | 926,931.21   | 1,926,931.21           |
| h. Unobligated balance of Federal funds (line d minus g)   | 73,068.79  | 73,068.79              |
| Recipient Share:   |  |                        |
| i. Total recipient share required  | 308,977.07   | 642,310.41             |
| j. Recipient share of expenditures   | 308,977.07   | 642,310.41             |
| k. Remaining recipient share to be provided  | 0.00   | 0.00                   |

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.

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.

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).

# Recipient share of Expenditures- Example of Match NOT Met

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

## FEDERAL FINANCIAL REPORT

|  |  |  |              |
|--|--|--|--------------|
| 1. Federal Agency and Organizational Element to Which Report is Submitted<br>Center for Mental Health Services |  | 2. Federal Grant or Other Identifying Number Assigned by Federal Agency<br>1H79SM [REDACTED] |              |
| 3. Recipient Organization (Name and complete address, including Zip code)                                      |  |  |              |
| Federal Expenditures and Unobligated Balance:  |  | Year 1   | Year 2       |
| d. Total Federal funds authorized  | 1) Year 1's Federal Share (line 10g) is \$926,931.21   | 1,000,000.00   | 2,000,000.00 |
| e. Federal share of expenditures   |  | 926,931.21   | 1,926,931.21 |
| f. Federal share of unliquidated obligations   |  | 0.00   | 0.00         |
| g. Total Federal share (sum of line e and f)   | 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). | 926,931.21   | 1,926,931.21 |
| h. Unobligated balance of Federal Recipient Share:   |  | 73,068.79  | 73,068.79    |
| i. Total recipient share required  |  | 308,977.07   | 672,310.41   |
| j. Recipient share of expenditures   |  | 338,977.07   | 642,310.41   |
| k. Remaining recipient share to be provided (line i minus j)   |  | 0.00   | 30,000.00    |

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).

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.

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.

# Troubleshooting Frequent FFR Issues (Cont'd.)

- 5) **Incorrect report type “Final” instead “Annual”**- If submitting the annual FFR but the FFR “*Report Type*” flag in PMS reflects “*Final*,” enter a comment in the FFR Section 12- Remarks to indicate that the FFR being submitted is the Annual FFR and submit the FFR if able to do so without experiencing any system errors. Otherwise, send an email to your GMS to request a change in the Report Type from “*Final*” to “*Annual*.”
- 6) **Incorrect report type “Annual” instead “Final”**- 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.
- 7) **Incorrect Reporting period end date:** Always doublecheck the FFR reporting period end date. If it is not reflecting correctly, check to ensure that you are accessing the correct FFR record then reach out to your GMS for assistance.
- 8) **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. If funds have been drawn incorrectly from the grant, recipients must return the funds to ensure the drawdowns are adjusted in PMS. Once the adjustment is reflected in PMS, it goes through the nightly batch process and the FFR will be updated to reconcile with your drawdown, which will then allow you to submit your report in PMS.
- 9) **Do not report unliquidated obligations on FINAL FFRs**- If your Final FFR reflects an amount in line 10 f. Federal share of unliquidated obligations and the box is greyed out from being edited, contact the PMS Helpdesk.
- 10) **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.

# Unobligated Balance (UOB) & Carryover



# Unobligated Balance (UOB)

- ✓ Unobligated balance (UOB) is the cumulative amount of funds of federal authorized by SAMHSA for expenditure but not obligated by the recipient by the end of a budget period.
- ✓ UOB is the basis for carryover and offset decisions.
  - **Carryover** is a process that allows for approval of cumulative UOB remaining from prior year awards to be expended/obligated in the **current budget period** (or year the UOB will be used) for reasonable, allowable and allocable costs aligned with achieving the approved goals and objectives of the grant application.
  - Carryover does not increase the amounts of funds cumulatively awarded, that is, no new monies are awarded.
  - Approved carryover funds not expended before the current budget year ends must be reported as UOB in the FFR.
  - Cumulative UOB remaining from prior years can be **offset** on a recipient's continuation award after a review of their progress meeting goals and objectives. The amount of new monies awarded for the continuation may be reduced (offset) by **UOB** without reducing the total that the recipient is authorized to expend for that year. That is, any newly awarded monies plus the cumulative UOB that is offset, is equal to the recipient's total approved continuation budget.
- ✓ 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.

# Formal Carryover

There are two types of carryover, **Formal Carryover** and **Intent to Carryover (Expanded Authority)**.

**Either an Intent to Carryover or Formal Carryover may be requested – but not both.**

**Formal Carryover of UOB that's greater than 25% of the amount authorized for the current budget period (or year the UOB will be used):**

This option requires entry of Formal Carryover remarks in **Box 12 - Remarks** of the FFR and also submission of a post-award amendment request for Formal Carryover in eRA **no later than 90 days after the budget period end date.**

**Requests submitted after the deadline will not be reviewed and will be disapproved in eRA.**

○ **Example of Formal Carryover 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.”*

- Acceptance of the FFR does not mean that the formal carryover request is approved. If the Formal Carryover request is approved, **an amended NoA will be issued.**
- If UOB is expended/obligated **in excess of 25%** and a formal carryover post award amendment was not approved **OR** more UOB was expended/obligated than was approved, the recipient may be required to return the overspent funds to PMS.

For additional guidance on formal carryover, refer to <https://www.samhsa.gov/grants/grants-management/post-award-amendments#carryover> and **Discretionary Grants: How to Submit a Post Award Amendment”**

<https://www.samhsa.gov/grants/grants-training-materials>.

# Intent to Carryover

**Intent to Carryover (Expanded Authority)** of UOB that's **not exceeding 25% of the amount authorized for the current budget period** (or year the UOB will be used).

This option requires you to enter Intent to Carryover remarks in **Box 12 - Remarks** of your FFR.

- *Example of Intent to Carryover 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.”*

- A recipient on drawdown restriction cannot use Intent to Carryover (Expanded Authority) and **must submit a Formal Carryover Post Award Amendment** for SAMHSA's prior approval to carry over **any amount** of UOB.
- Intent to carryover (expanded authority) requests are considered approved once the FFR is **Accepted**. **SAMHSA will not issue an amended 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.

For additional guidance on carryovers, refer to <https://www.samhsa.gov/grants/grants-management/post-award-amendments#carryover> and [Overview of Carryovers infographic](#)

# FFR Due Date

# FFR Due Date on Your Notice of Award (NoA)

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

## Example:

Budget period: 9/30/2021 – 9/29/2022

FFR due date of **December 28, 2022**

If your grant program requires FFR submission more frequently than once per year, those requirements will be stated in your NoA.

The FFR due date(s) listed on the NoA are the authoritative due dates for FFR submission. If a different FFR due date is reflected for your grant in PMS, you are required to defer to the due date(s) in the NoA and ensure that FFRs are submitted as required by the NoA.

Failure to submit your FFR in a timely manner will result in the restriction of your PMS account and delay of funds.

**STANDARD TERMS AND CONDITIONS**

**Annual Federal Financial Report (FFR or SF-425)**

All financial reporting for recipients of Health and Human Services (HHS) grants and cooperative agreements will be consolidated through a single point of entry, which has been identified as the Payment Management System (PMS). The Federal Financial Report (FFR or SF-425) initiative ensures all financial data is reported consistently through one source; shares reconciled financial data to the HHS grants management systems; assists with the timely financial monitoring and grant closeout; and reduces expired award payments.

The FFR is required on an annual basis no later than 90 days after the end of each Budget Period. The FFR should reflect cumulative amounts. Additional guidance to complete the FFR can be found at <http://www.samhsa.gov/grants/grants-management/reporting-requirements>. SAMHSA reserves the right to request more frequent submissions of FFRs. If so, the additional submission dates will be shown below.

Your organization is required to submit an FFR for this grant funding:

- By **November 30, 2022**, submit the Federal Financial Report (FFR)(SF-425).

Effective January 1, 2021, recipients can connect seamlessly from the **eRA Commons FFR Module to PMS** by clicking the "Manage FFR" button on the "Search for Federal Financial Report (FFR)" page.

- Recipients who **do not have access** to PMS may use the following instructions on how to update user permission: <https://pms.psc.gov/grant-recipients/access-newuser.html>.
- Recipients who **currently have access** to PMS and are submitting or certifying the FFR on behalf of their organization, 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>.
  - Instructions on how to submit a FFR via PMS are available at <https://pmsapp.psc.gov/pms/app/help/ffr-grantee-instructions.html> (**Must be logged into PMS to access link**)

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.

**Note:** Recipients will use PMS to report all financial expenditures, as well as to drawdown funds; SAMHSA recipients will continue to use the eRA Commons for all other grant-related matters including submitting progress reports, requesting post-award amendments, and accessing grant documents such as the Notice of Award.

**Annual Programmatic Progress Report**

By **November 30, 2022**, submit via eRA Commons.

The Programmatic Report is required on an annual basis and must be submitted as a pdf to the View Terms Tracking Details page in the eRA Commons System no later than 90 days after the end of each 12-month budget period.

The Annual Programmatic Report must, at a minimum, include the following information:

- Data and progress for performance measures as reflected in your application regarding goals and evaluation activities.
- A summary of key program accomplishments to-date.
- Description of the changes, if any, that were made to the project that differ from the

# FFR Due Date Logic

The following FFR logic applies to single-year, MYF and NCE cases:

- All FFRs are created in PMS **180 days after the start of each budget period**. For Multi-Year Funded (MYF) grants, the Incremental Period (IP)-level FFR slots are created 180 days after the start of each IP.
  - **FFR Report Type:** *Annual.*
  - **Reporting Period Due Date:** *90 days after the BP (or IP) end date.*
- When an award is issued a No Cost Extension (NCE), the original PP and final BP can be extended by up to 12-months. If a NCE is issued, **on the day after issuance** a separate slot is added for the NCE FFR in PMS. For each NCE, an additional FFR slot is added.
  - **FFR Report Type:** *Annual.*
  - **Reporting Period Due Date:** *90 days after the NCE or PP end date.*
- On the day after the Project Period (PP) ends (*that is, Budget Period (BP) end date = Project Period (PP) end date*), the FFR for the final BP is updated in PMS as follows:
  - **FFR Report Type:** *updated from Annual to Final*
  - **Reporting Due Date:** *updated to 120 days after the PP end date.*

# FFR Due Date- Special Cases

If your grant falls under one of the following 3 scenarios, the FFR due date(s) identified on your NoA may not correlate with the due date(s) reflected in PMS:

- ✔ **Legacy Multi Year Funded (MYF) grants** – Most SAMHSA grants are annually funded and receive awarded funds every 12 months for each budget period within the project period. However, some grants are Multi Year Funded (MYF) with a budget period longer than 1 year and receive their awarded funds for two or more years up front. The budget period for a MYF grant may consist of as many as 2, 3 or 4 twelve-month Incremental Periods (IPs) and each IP has individual FFR submission requirements.
- ✔ **Grants with off-cycle Program Specific FFRs** – Some grant programs have requirements for FFRs to be submitted more frequently than once per year, for example, every 6 or 9 months.
- ✔ **No Cost Extensions (NCE) issued prior to January 21, 2022** – When a grant is approved for a NCE, the final budget period and the project period may be extended by up to 12 months. Recipients with grants on NCE are still required to submit a cumulative annual FFR covering up to the **original project period end date** and then also submit a final FFR that accounts for their expenditures/obligations for the life of the grant (inclusive of the NCE period).

# FFR Submission for Grants Awarded No-Cost Extensions Prior to January 21, 2022



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



# No Cost Extension (NCE) FFR Due Date

- eRA implemented a FFR system enhancement in **June 2022** that impacts all **grants issued a No Cost Extension (NCE) after January 20, 2022**. This enhancement aligned the FFR due date(s) in PMS/eRA with the FFR due date(s) stated on the Notice of Award (NoA). The FFR search screen in PMS for the impacted grants should now show 1 FFR slot for each budget period and 1 FFR slot for each NCE.
- If your grant was issued a NCE after **January 20, 2022** and you cannot locate a separate slot for the NCE FFR, please contact your GMS for assistance and provide a screenshot of the Federal Financial Report- Search page in PMS (refer to the search instructions provided on the “*Searching PMS for a Specific Award in PMS*” slide of this presentation).
- **For grants issued a NCE prior to January 21, 2022, the FFR due date shown in eRA/PMS may not align with the due date(s) per your NCE NoA.**
  - **Note: Always refer to the NoA for your NCE for the FFR due date(s) requirements.**
- Refer to slide 33 (*Troubleshooting Frequent FFR Issues*) items 2 & 3 for additional NCE related troubleshooting tips.

# FFR Due Date Example for No-Cost Extensions Awarded Prior to Jan. 20, 2022

| SCENARIO                            | Budget Period Duration  | PMS & eRA FFR Due Date   | SCENARIO  |
|-------------------------------------|---|--|---|
| Final FFR Record before NCE         | March 1, 2021 to <b>Feb. 28, 2022</b><br> | <b>May 29, 2022</b><br> | An award with an original end date of Feb. 28, 2022 would have reflected a FFR <b>due date in eRA and PMS of May 29, 2022.</b>  |
| Final FFR Record after 12-month NCE | March 1, 2021 to <b>Feb. 28, 2023</b>   | <b>May 29, 2023</b>  | If a 12-month no-cost extension is awarded, the original end date of <b>Feb. 28, 2022</b> for the budget period (and project period (PP)) will be extended to <b>Feb. 28, 2023</b> and the FFR due date visible in eRA and PMS will be adjusted to <b>May 29, 2023.</b> |

Though the FFR due date in PMS/eRA will reflect **May 29, 2023**, 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 NCE NoA.

| Year # | Duration                       | Actual NoA FFR Due Date       | Notes   |
|--------|--------------------------------|-------------------------------|---|
| 5      | March 1, 2021 to Feb. 28, 2022 | <b>May 29, 2022</b>           | This due date will not be seen in eRA/PMS but submission of the annual FFR for the 5 <sup>th</sup> year <b>is required.</b> |
| NCE    | March 1, 2022 to Feb. 28, 2023 | <b>120 days after PP ends</b> | This will be the final closeout FFR.  |

# NCE FFR Due Date Example Summary

## Example Summary Notes:

1. For grants issued a NCE prior to January 21, 2022, 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 **May 29, 2023**.
3. When the project period ends and it is time for you to submit the Final FFR, revise the record that you used for submission of the Annual FFR to then submit the Final FFR.

# FFR Submission for Multi-Year Funded Grants Awarded Prior to September 24, 2021

Recipients who do not have multi-year awards can skip this section.

# The Enhanced Multi Year Funded (MYF) FFR Infrastructure

- eRA implemented a FFR system enhancement that impacts all **Multi Year Funded (MYF) awards issued after September 23, 2021**. The enhanced MYF FFR infrastructure aligned the FFR due date(s) for MYF grants in PMS/eRA with the FFR due date(s) stated on the Notice of Award (NoA). The FFR search screen in PMS for the impacted grants should now show a separate FFR slot for each IP, each with a different **Reporting Period Due Date**.
- If your grant was MYF after **September 23, 2021** and you cannot locate a separate slot for submission of the IP level FFR, please contact your GMS for assistance and provide a screenshot of the Federal Financial Report- Search page in PMS (refer to the search instructions provided on the *“Searching PMS for a Specific Award in PMS”* slide of this presentation).
- **For MYF grants awarded prior to September 24, 2022, the FFR due date shown in eRA and PMS may not align with the FFR due date(s) per your NCE Notice of Award (NoA).**

**Note: Always refer to the NoA for your NCE for the FFR due date(s) requirements.**

# Legacy MYF FFR to Enhanced MYF FFR Infrastructure – Transition Impacts

- MYF grants issued prior to **September 23, 2021** are considered **legacy MYF**.
- If any **post award amendment action** (other than a No Cost Extension (NCE)) is awarded after September 23, 2021 on a **legacy MYF** grant, the grant would transition to the **Enhanced MYF Infrastructure**.

## **FFR impacts for legacy MYF grants that transition to the enhanced MYF infrastructure:**

- The FFR record created in PMS before transition can be accessed but will be locked from being edited.
- If a FFR was submitted while the grant was legacy MYF and the FFR was not accepted or rejected prior to transition, your GMS will not be able to access the FFR.
- The status of the newly created IP-level FFR records will reflect as "Late," regardless of whether a FFR for the corresponding period was submitted while the grant was legacy MYF.
- If the recipient chooses to resubmit the IP-level FFRs that were already submitted while the grant was legacy MYF, they can do so. Otherwise, these corresponding records which reflect a status of "Late" can be ignored.
- If a No Cost Extension (NCE) was the post award amendment that triggered the transition to the Enhanced MYF Infrastructure, the NCE FFR will not be created. Contact your GMS for assistance with FFR submission.

# FFR Due Date Example for MYF Grant Awarded Prior to September 23, 2021 (Legacy)

For example, a **legacy Multi Year Funded (MYF)** award consisting of 3 Incremental Periods (IPs) from June 1, 2021 to May 31, 2023 will reflect FFR due dates in your NoA as follows:

| IP # | IP Duration                  | Actual FFR Due Date |
|------|------------------------------|---------------------|
| 1    | June 1, 2020 to May 31, 2021 | August 29, 2021     |
| 2    | June 1, 2021 to May 31, 2022 | August 29, 2022     |
| 3    | June 1, 2022 to May 31, 2023 | September 28, 2023  |

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 Project Period (PP) ends (for example, Due Date **August 29, 2023**, which is 90 days after the PP end.

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

1. To submit the FFR IP1 that's due on August 29, 2021, you need to use the record/location in PMS that reflects a due date of **August 29, 2023**.
2. To submit the FFR IP2 that's due on August 29, 2022, you need to use the same record/location that reflects a due date of **August 29, 2023** to **REVISE the first FFR** that was submitted.
3. When you are ready to submit the third and Final FFR, you need to use the same record/location that you used for the IP2 FFR and **REVISE the second FFR** that was submitted. If the grant did not have a NCE, by that time you are submitting the FFR, that record should reflect a due date of **September 28, 2023** (120 days after the end of the PP.

# eRA Legacy Multi-Year FFR Example- FFR Due Date Differs from NoA

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

Electronic Research Administration FFR | NIH National Institutes of Health Office of Extramural Research

### Search for Federal Financial Report (FFR) ?

Organization: UNIVERSITY [REDACTED]

Activity: R01 | IC: [REDACTED] x SM | Serial: [REDACTED] | Year: 02

Start: [REDACTED] 20 | Due Date End: 12/31/2020

MYF Awards:  | [Reset Search](#) | [Search](#)

Showing 1 | [Export](#)

| Award Number         | Doc No            | Spec. Funding | FFR Due    | Submitted to Agency | Budget Start | Budget End | Latest FFR Status |
|----------------------|-------------------|---------------|------------|---------------------|--------------|------------|-------------------|
| H79SM0 [REDACTED]-01 | 20SM [REDACTED] A |               | 09/29/2022 |                     | 06/01/2019   | 05/31/2022 | Pending           |

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).



# PMS Legacy Multi-Year FFR Example- FFR Due Date Differs from NoA

## PMS – Federal Financial Report – Search View

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES  
PSC | Payment Management System  
TUESDAY, AUG 24, 2021

### Federal Financial Report - Search

To search for a Federal Financial Report for a specific PAN or Federal Grant ID, enter the specific value. Both fields can be searched for partial matches by using an asterisk (\*). Select other optional fields to refine your search.

Payee Account Number (PAN):

Federal Grant ID:

Reporting Period:

Report Status:

Delinquent Reports:

Agency ID:

**Search Results (3)** Group Actions

| <input type="checkbox"/> | Payee        | Federal Grant ID | Agency      | Report Type | Reporting Period End Date | Reporting Period Due Date | Report Submit Date | Report Status                    | Delinquent | Actions   |
|--------------------------|--------------|------------------|-------------|-------------|---------------------------|---------------------------|--------------------|----------------------------------|------------|---|
| <input type="checkbox"/> | [REDACTED]P1 | 20SM[REDACTED]A  | DHHS/SAMSHA | Final       | 2022-05-31                | 2022-09-29                |                    | Report Available to be completed |            | <input type="button" value="Review"/> <input type="button" value="Edit"/> |

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.

# eRA Enhanced Multi-Year FFR Example- Due Date is Same as NoA

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

FFR | Search for Federal Financial Report (FFR) ?

Organization: UNIVERSITY [redacted]  
Activity: R01 IC: SM Serial: [redacted] Year: 02  
Status: All Due Date Start: 01/01/2020 Due Date End: 12/31/2020  
MYF Awards:  Reset Search Search

Showing 1 - 1 of total 1 Export

| Award Number         | Doc N             | Spec. Funding | FFR Due | Submitted to Agency | Budget Start | Budget End | Latest FFR Status |
|----------------------|-------------------|---------------|---------|---------------------|--------------|------------|-------------------|
| 179SMC [redacted] 01 | 20SM [redacted] A |               | MYF     |                     | 06/01/2019   | 05/31/2022 | Pending(IP1)      |

| IP# | FFR Due    | Submitted to agency | Budget Start | Budget End | FFR Status |
|-----|------------|---------------------|--------------|------------|------------|
| 1   | 08/29/2020 |                     | 06/01/2019   | 05/31/2020 | Pending    |
| 2   | 08/29/2021 |                     | 06/01/2020   | 05/31/2021 | Pending    |
| 3   | 08/29/2022 |                     | 06/01/2021   | 05/31/2022 |            |

1) Click the dropdown

Manage FFR

Note the new (Multi-year Funded) MYF indicator

Separate due dates for each IP's FFR is displayed.

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

# PMS Enhanced Multi-Year FFR Example- Due Date is Same as NoA

## PMS – Federal Financial Report – Search View

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES  
PSC | Payment Management System  
TUESDAY, AUG 24, 2021

### Federal Financial Report - Search

To search for a Federal Financial Report for a specific PAN or Federal Grant ID, enter the specific value. Both fields can be searched for partial matches by using an asterisk (\*). Select other optional fields to refine your search.

Payee Account Number (PAN):

Federal Grant ID: 20SM[REDACTED]A

Reporting Period: All Periods

Report Status: All Report Statuses

Delinquent Reports: Show All Reports

Agency ID: All Grant Agencies

Clear Form Search Cancel

#### Search Results (3)

| Payee      | Federal Grant ID | Agency      | Report Type | Reporting Period End Date | Reporting Period Due Date | Report Status                    | Delinquent | Actions |
|------------|------------------|-------------|-------------|---------------------------|---------------------------|----------------------------------|------------|---------|
| [REDACTED] | 20SM[REDACTED]A  | DHHS/SAMSHA | Annual      | 2021-05-31                | 2021-08-29                | Report Available to be completed |            |         |
| [REDACTED] | 20SM[REDACTED]A  | DHHS/SAMSHA | Annual      | 2020-05-31                | 2020-08-29                | Report Available to be completed |            |         |
| [REDACTED] | 20SM[REDACTED]A  | DHHS/SAMSHA | Annual      | 2019-05-31                | 2019-08-29                | Report Available to be completed |            |         |

Page 1 of 1 Records per page: 10 Displaying 1 to 3 of 3 items.

For more information or assistance please...

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.

# Closeout FFR

In accordance with 45 CFR 75.309 and 75.381, grants (with a project period ending in FY2023 and onwards) must liquidate all obligations incurred under an award not later than one hundred and twenty (120) days after the end of awards obligation and expenditure period (i.e., the project period). After one hundred and twenty (120) days, letter of credit accounts are locked. SAMHSA does not approve extensions to the one hundred and twenty (120) days 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.

Refer to the following SAMHSA for Closeout Standard Terms and Conditions:

<https://www.samhsa.gov/grants/grants-management/notice-award-noa/standard-terms-conditions>.

Additional information on closeout is available at:

<https://www.samhsa.gov/grants/grants-management/grant-closeout>.

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

|   |  |
|---|--|
| <b>SAMHSA Grants Website</b>  | <a href="https://www.samhsa.gov/grants">https://www.samhsa.gov/grants</a><br>or 1-877-614-5533   |
| <b>PMS Help Desk</b>  | <a href="mailto:PMSSupport@psc.hhs.gov">PMSSupport@psc.hhs.gov</a><br>1-877-614-5533 Monday through Friday, 7 AM to 9 PM EST,<br>excluding federal holidays.   |
| <b>Find your PMS Liaison Accountant</b>   | <a href="https://pms.psc.gov/find-pms-liaison-accountant.html">https://pms.psc.gov/find-pms-liaison-accountant.html</a> .  |
| <b>PMS- How to submit a New User Access, Update User Access or Deactivate User Access</b>                                     | <a href="https://pms.psc.gov/grant-recipients/user-access.html">https://pms.psc.gov/grant-recipients/user-access.html</a>  |
| <b>PMS- New User Access Training video</b>  | <a href="https://youtu.be/kdoqaXfiuI0">https://youtu.be/kdoqaXfiuI0</a>  |
| <b>PMS- Check the status of your User Access request</b>  | <a href="https://pmsapp.psc.gov/pms/app/userrequest/request/retrieve/request?">https://pmsapp.psc.gov/pms/app/userrequest/request/retrieve/request?</a> and<br><a href="https://pmsapp.psc.gov/pms/app/userrequest/request/newuser?">https://pmsapp.psc.gov/pms/app/userrequest/request/newuser?</a> |
| <b>Detailed step-by-step FFR instructions with screenshots</b> (first log into PMS and then copy and paste link into browser) | <a href="https://pmsapp.psc.gov/pms/app/help/ffr/ffr-grantee-instructions.html#instructions-ffr">https://pmsapp.psc.gov/pms/app/help/ffr/ffr-grantee-instructions.html#instructions-ffr</a>  |
| <b>FFR – Summary of Instructions and Guidance</b>   | <a href="https://www.samhsa.gov/sites/default/files/ffr_summary_of_instructions_and_guidance.pdf">https://www.samhsa.gov/sites/default/files/ffr_summary_of_instructions_and_guidance.pdf</a>  |

# Resources

|   |   |
|---|---|
| <b>eRA</b>  | <a href="https://era.nih.gov/">https://era.nih.gov/</a>   |
| <b>How to Register for an eRA Commons Account</b>                 | <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>   |
| <b>How to Add/Delete User Roles in eRA</b>                        | <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> |
| <b>Post Award Reporting Requirements</b>                          | <a href="https://www.samhsa.gov/grants/grants-management/reporting-requirements">https://www.samhsa.gov/grants/grants-management/reporting-requirements</a>   |
| <b>SAMHSA's Overview of Carryovers</b>                            | <a href="https://www.samhsa.gov/sites/default/files/grants/grants_management/grantee-reference-carryover-review.pdf">https://www.samhsa.gov/sites/default/files/grants/grants_management/grantee-reference-carryover-review.pdf</a>   |
| <b>Discretionary Grants: How to Submit a Post Award Amendment</b> | <a href="https://www.samhsa.gov/grants/grants-training-materials">https://www.samhsa.gov/grants/grants-training-materials</a>   |

# Questions



This webinar will be posted on SAMHSA's website within 1 week.

# Thank you.

SAMHSA's mission is to lead public health and service delivery efforts that promote mental health, prevent substance misuse, and provide treatments and supports to foster recovery while ensuring equitable access and better outcomes.

[www.samhsa.gov](http://www.samhsa.gov)

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