

Tips for Completing the Federal Financial Report (SF-425)

IDENTIFYING INFORMATION – Blocks 1-9	
BLOCK 1	SSA
BLOCK 2	This number is located on block 4 of the current Notice of Award (NOA)
BLOCKS 3-4b	Self-explanatory
BLOCK 5	Enter your ASAP.gov Recipient Identification Number
BLOCK 6	Refer to the Terms and Conditions of your current award
BLOCK 7	Complete based upon your organization’s basis of accounting
BLOCK 8	This information is located on block 6 of the current NOA
BLOCK 9	This date should match the end date of the period for which you are reporting
TRANSACTIONS	
Federal Cash – Block 10, Rows A-C	
Row A	Enter the cumulative amount of actual cash received from SSA as of the reporting period end date
Row B	Enter the cumulative amount of Federal fund disbursements for grant related expenditures (Do not include Recipient Share)
Row C	Row A minus Row B
Federal Expenditures – Block 10, Rows D-H	
Row D	Enter the total Federal funds authorized as of the reporting period end date.
Row E	This figure should reflect the cumulative amount of SSA funds expended throughout the entire Project Period
Row F	Unliquidated obligations include amounts due to sub-recipients and contractors. On the annual or final report (or last quarter report in a budget period for quarterly reporting) this amount should be zero. Cash basis = obligations incurred but not yet paid; Accrual basis = obligations incurred but for which an expenditure has not yet been recorded. See the Federal Financial Report (SF-425) form and instructions here: Post-Award Reporting Forms GRANTS.GOV or contact your Grants Management Officer (GMO) for further instructions.
Row G	Row E + Row F = Row G
Row H	Row D - Row G = Row H
Recipient Share – Block 10, Rows I-K	
Row I	Calculated based upon actual expenditures for your grant. The formula to calculate your share is: Total Federal Funds Expended (Row E)/.95= Total Project Costs. Then subtract Total Federal Funds Expended from Total Project Costs = Total Recipient Share Required. Example: Total Fed Funds Expended = \$100,000; \$100,000/.95 = \$105,263 \$105,263 - \$100,000 = \$5,263 (Recipient Share Required)
Row J	Recipient share of actual cash disbursements. On final report this line should be equal to or greater than the amount of Row I
Row K	Row I - Row J = Row K Remaining Recipient Share should less than or equal to zero on all annual, final and 4 th quarter reports.

Program Income – Block 10, Rows L-O

Contract your GMO if program income exists

Indirect Expense – Block 11, Rows A-G

If your organization has Indirect Costs in your approved budget, complete this section in compliance with the Indirect Cost Agreement you provided to SSA. Please ensure your GMO has a copy of the most current Agreement.