

## PROGRAM INSTRUCTION

AoA - PI - 11 - 02

TO: TITLE VI GRANTEES UNDER THE OLDER AMERICANS ACT OF 1965, AS AMENDED

SUBJECT: Use of the SF-425 Federal Financial Report for Formula Grants under Title VI.

LEGAL AND RELATED REFERENCES: Older Americans Act Amendments, 2006

The purpose of this Program Instruction is to inform Title VI grantees of the requirement to use the new Federal financial reporting form SF-425 (Federal Financial Report) and to transmit a hard copy with instructions and a crosswalk for your completion.

The Office of Management and Budget (OMB) issued Federal Register notice Vol. 73, No. 151, dated August 12, 2008. This required all Federal agencies to implement the use of the SF-425 for financial reporting. As of February 1, 2011, the Department of Health and Human Services began the transition from use of the SF-269, Financial Status Report to the use of the SF-425 for expenditure reporting. The first use of the form will be required for the reporting period that ends March 31, 2011, and all subsequent periods.

As you are aware, Title VI grants require that an annual Federal Financial Report (SF-425) be submitted. The report can be completed using the Title VI online reporting tool at [http://www.aoa.gov/title\\_vi/login/login\\_tribe.asp](http://www.aoa.gov/title_vi/login/login_tribe.asp) after April 1, 2011.

A hardcopy report can be mailed or emailed to:  
U.S. Department of Health and Human Services  
Administration on Aging  
Attn: Office of Grants Management  
Washington, D.C. 20201  
Email: [grants.office@aoa.hhs.gov](mailto:grants.office@aoa.hhs.gov)

You can find links to the new SF-425 along with instructions for completion on <http://www.aoa.gov> under Grant Opportunities/Reporting Requirements. The SF-425 can also be found at [http://www.whitehouse.gov/omb/grants\\_forms/](http://www.whitehouse.gov/omb/grants_forms/), along with a set of comprehensive instructions. AoA has also taken the liberty to provide the form, instructions, and a crosswalk between the SF-269 and SF-425 as an attachment to this program instruction (see attachment).

This supersedes all previous instructions regarding the use of the SF-269.

ATTACHMENTS : SF-425, Instructions, and Crosswalk

INQUIRIES : Inquiries should be addressed to the Regional Administrators for Aging, DHHS Regional Offices.

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Edwin Walker  
U.S. Deputy Assistant Secretary, Center for Program Operations  
Administration on Aging

# FEDERAL FINANCIAL REPORT

(Follow form instructions)

1 Federal Agency and Organizational Element to Which Report is Submitted		2 Federal Grant or Other identifying Number Assigned by Federal Agency (To report multiple grants use FFR Attachment)			Page	1	of	
pages								
3 Recipient Organization (Name and complete address including Zip code)								
4a DUNS Number		4b E N		5 Recipient Account Number or identifying Number (To report multiple grants use FFR Attachment)		6 Report Type Quarterly <input type="checkbox"/> Semi Annual Annual <input type="checkbox"/> Final		7 Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual
8 Project/Grant Period From (Month Day Year)				To (Month Day Year)		9 Reporting Period End Date (Month Day Year)		
10 Transactions						Cumulative		
<i>(Use lines a-c for single or multiple grant reporting)</i>								
<b>Federal Cash (To report multiple grants, also use FFR Attachment):</b>								
a Cash Receipts								
b Cash Disbursements								
c Cash on Hand (line a minus b)								
<i>(Use lines d-o for single grant reporting)</i>								
<b>Federal Expenditures and Unobligated Balance:</b>								
d Total Federal funds authorized								
e Federal share of expenditures								
f Federal share of unliquidated obligations								
g Total Federal share (sum of lines e and f)								
h Unobligated balance of Federal funds (line d minus g)								
<b>Recipient Share:</b>								
i Total recipient share required								
j Recipient share of expenditures								
k Remaining recipient share to be provided (line i minus j)								
<b>Program Income:</b>								
l Total Federal program income earned								
m Program income expended in accordance with the deduction alternative								
n Program income expended in accordance with the addition alternative								
o Unexpended program income (line l minus line m or line n)								
11 Indirect Expense	a Type	b Rate	c Period From	Period To	d Base	e Amount Charged	f Federal Share	
					g Totals			
12 Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:								
13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)								
a Typed or Printed Name and Title of Authorized Certifying Official					c Telephone (Area code number and extension)			
					d Email address			
b Signature of Authorized Certifying Official					e Date Report Submitted (Month Day Year)			
14 Agency use only								

Standard Form 425 5 HMLHG  
OMB Approval Number 0348-0061  
Expiration Date 10/31/2011

**Paperwork Burden Statement**

According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 15 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0061), Washington, DC 20503.

## Federal Financial Report Instructions

### Report Submissions

- 1) Recipients will be instructed by Federal agencies to submit the *Federal Financial Report (FFR)* to a single location, except when an automated payment management reporting system is utilized. In this case, a second submission location may be required by the agency.
- 2) If recipients need more space to support their *FFRs*, or *FFR Attachments*, they should provide supplemental pages. These additional pages must indicate the following information at the top of each page: Federal grant or other identifying number (if reporting on a single award), recipient organization, Data Universal Numbering System (DUNS) number, Employer Identification Number (EIN), and period covered by the report.

### Reporting Requirements

- 1) The submission of interim *FFRs* will be on a quarterly, semi-annual, or annual basis, as directed by the Federal agency. A final *FFR* shall be submitted at the completion of the award agreement. The following reporting period end dates shall be used for interim reports: 3/31, 6/30, 9/30, or 12/31. For final *FFRs*, the reporting period end date shall be the end date of the project or grant period.
- 2) Quarterly and semi-annual interim reports shall be submitted no later than 30 days after the end of each reporting period. Annual reports shall be submitted no later than 90 days after the end of each reporting period. Final reports shall be submitted no later than 90 days after the project or grant period end date.

Note: For single award reporting:

- 1) Federal agencies may require both cash management information on lines 10(a) through 10(c) and financial status information lines 10(d) through 10(o).
- 2) 10(b) and 10(e) may not be the same until the final report.

### Line Item Instructions for the Federal Financial Report

FFR Number	Reporting Item	Instructions
<b>Cover Information</b>		
1	Federal Agency and Organizational Element to Which Report is Submitted	Enter the name of the Federal agency and organizational element identified in the award document or as instructed by the agency.
2	Federal Grant or Other Identifying Number Assigned by Federal Agency	For a single award, enter the grant number assigned to the award by the Federal agency. For multiple awards, report this information on the <i>FFR Attachment</i> . <i>Do not complete this box if reporting on multiple awards.</i>
3	Recipient Organization	Enter the name and complete address of the recipient organization including zip code.
4a	DUNS Number	Enter the recipient organization's Data Universal Numbering System (DUNS) number or Central Contract Registry extended DUNS number.
4b	EIN	Enter the recipient organization's Employer Identification Number (EIN).
5	Recipient Account Number or Identifying Number	Enter the account number or any other identifying number assigned by the recipient to the award. This number is for the recipient's use only and is not required by the Federal agency. For multiple awards, report this

FFR Number	Reporting Item	Instructions
		information on the <i>FFR</i> Attachment. <i>Do not complete this box if reporting on multiple awards.</i>
6	Report Type	Mark appropriate box. <i>Do not complete this box if reporting on multiple awards.</i>
7	Basis of Accounting (Cash/Accrual)	Specify whether a cash or accrual basis was used for recording transactions related to the award(s) and for preparing this <i>FFR</i> . Accrual basis of accounting refers to the accounting method in which expenses are recorded when incurred. For cash basis accounting, expenses are recorded when they are paid.
8	Project/Grant Period, From: (Month, Day, Year)	Indicate the period established in the award document during which Federal sponsorship begins and ends.  Note: Some agencies award multi-year grants for a project period that is funded in increments or budget periods (typically annual increments). Throughout the project period, agencies often require cumulative reporting for consecutive budget periods. Under these circumstances, enter the beginning and ending dates of the project period not the budget period. <i>Do not complete this line if reporting on multiple awards.</i>
	Project/Grant Period, To: (Month, Day, Year)	See the above instructions for “Project/Grant Period, From: (Month, Day, Year).”
9	Reporting Period End Date: (Month, Day, Year)	Enter the ending date of the reporting period. For quarterly, semi-annual, and annual interim reports, use the following reporting period end dates: 3/31, 6/30, 9/30, or 12/31. For final <i>FFRs</i> , the reporting period end date shall be the end date of the project or grant period.
10	<b>Transactions</b>	Enter cumulative amounts from date of the inception of the award through the end date of the reporting period specified in line 9. Use Lines 10a through 10c, Lines 10d through 10o, or Lines 10a through 10o, as specified by the Federal agency, when reporting on single grants. Use Line 12, Remarks, to provide any information deemed necessary to support or explain <i>FFR</i> data.
<b>Federal Cash (To report multiple grants, also use FFR Attachment)</b>		
10a	Cash Receipts	Enter the cumulative amount of actual cash received from the Federal agency as of the reporting period end date.
10b	Cash Disbursements	Enter the cumulative amount of Federal fund disbursements (such as cash or checks) as of the reporting period end date. Disbursements are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expenses charged to the award, and the amount of cash advances and payments made to subrecipients and contractors.  For multiple grants, report each grant separately on the <i>FFR</i> Attachment. The sum of the cumulative cash disbursements on the <i>FFR</i> Attachment must equal the amount entered on Line 10b, <i>FFR</i> .
10c	Cash On Hand (Line 10a Minus Line 10b)	Enter the amount of Line 10a minus Line 10b. This amount represents immediate cash needs. If more than three business days of cash are on hand, the Federal agency may require an explanation

FFR Number	Reporting Item	Instructions
		on Line 12, Remarks, explaining why the drawdown was made prematurely or other reasons for the excess cash.
<b>Federal Expenditures and Unobligated Balance:</b> Do not complete this section if reporting on multiple awards.		
10d	Total Federal Funds Authorized	Enter the total Federal funds authorized as of the reporting period end date.
10e	Federal Share of Expenditures	Enter the amount of Federal fund expenditures. For reports prepared on a cash basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense charged; and the amount of cash advance payments and payments made to subrecipients. For reports prepared on an accrual basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense incurred; and the net increase or decrease in the amounts owed by the recipient for (1) goods and other property received; (2) services performed by employees, contractors, subrecipients, and other payees; and (3) programs for which no current services or performance are required. Do not include program income expended in accordance with the deduction alternative, rebates, refunds, or other credits. (Program income expended in accordance with the deduction alternative should be reported separately on Line 10o.)
10f	Federal Share of Unliquidated Obligations	Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an expenditure has not yet been recorded. Enter the Federal portion of unliquidated obligations. Those obligations include direct and indirect expenses incurred but not yet paid or charged to the award, including amounts due to subrecipients and contractors. On the final report, this line should be zero unless the awarding agency has provided other instructions.  <i>Do not include any amount in Line 10f that has been reported in Line 10e. 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.</i>
10g	Total Federal Share (Sum of Lines 10e and 10f)	Enter the sum of Lines 10e and 10f.
10h	Unobligated Balance of Federal Funds (Line 10d Minus Line 10g)	Enter the amount of Line 10d minus Line 10g.
<b>Recipient Share:</b> Do not complete this section if reporting on multiple awards.		
10i	Total Recipient Share Required	Enter the total required recipient share for reporting period specified in line 9. The required recipient share should include all matching and cost sharing provided by recipients and third-party providers to meet the level required by the Federal agency. This amount should not include cost sharing and match amounts in excess of the amount required by the Federal agency (for example, cost overruns for which the recipient incurs additional expenses and, therefore, contributes a greater level of cost

FFR Number	Reporting Item	Instructions
		sharing or match than the level required by the Federal agency).
10j	Recipient Share of Expenditures	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.
10k	Remaining Recipient Share to be Provided (Line 10i Minus Line 10j)	Enter the amount of Line 10i minus Line 10j. If recipient share in Line 10j is greater than the required match amount in Line 10i, enter zero.
<b>Program Income:</b> Do not complete this section if reporting on multiple awards.		
10l	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 Line 10j.
10m	Program Income Expended in Accordance With the Deduction Alternative	Enter the amount of program income that was used to reduce the Federal share of the total project costs.
10n	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.
10o	Unexpended Program Income (Line 10l Minus Line 10m or Line 10n)	Enter 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.
11	<b>Indirect Expense:</b> Complete this information only if required by the awarding agency. Enter cumulative amounts from date of the inception of the award through the end date of the reporting period specified in line 9.	
11a	Type of Rate(s)	State whether indirect cost rate(s) is Provisional, Predetermined, Final, or Fixed.
11b	Rate	Enter the indirect cost rate(s) in effect during the reporting period.
11c	Period From; Period To	Enter the beginning and ending effective dates for the rate(s).
11d	Base	Enter the amount of the base against which the rate(s) was applied.
11e	Amount Charged	Enter the amount of indirect costs charged during the time period specified. (Multiply 11b. x 11d.)
11f	Federal Share	Enter the Federal share of the amount in 11e.
11g	Totals	Enter the totals for columns 11d, 11e, and 11f.
<b>Remarks, Certification, and Agency Use Only</b>		
12	Remarks	Enter any explanations or additional information required by the Federal sponsoring agency including excess cash as stated in line 10c.
13a	Typed or Printed Name and Title of Authorized Certifying Official	Enter the name and title of the authorized certifying official.
13b	Signature of Authorized Certifying Official	The authorized certifying official must sign here.
13c	Telephone (Area Code, Number and Extension)	Enter the telephone number (including area code and extension) of the individual listed in Line 13a.
13d	E-mail Address	Enter the e-mail address of the individual listed in Line 13a.

<b>FFR Number</b>	<b>Reporting Item</b>	<b>Instructions</b>
13e	Date Report Submitted (Month, Day, Year)	Enter the date the <i>FFR</i> is submitted to the Federal agency using the month, day, year format.
14	Agency Use Only	This section is reserved for Federal agency use.

## Attachment

## Crosswalk between SF-425 and SF-269

2/23/2011

SF-425	Remarks	SF-269	Remarks
1. Federal Agency and Organizational Element to Which Report is Submitted	data entry	1. Federal Agency and Organizational Element to Which Report is Submitted	data entry
2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)	data entry	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	data entry
3. Recipient Organization (Name and complete address including Zip code)	data entry	3. Recipient Organization (Name and complete address, including ZIP code)	data entry
<b>4a. DUNS Number</b>	<b>data entry</b>		
4b. EIN	data entry	4. Employer Identification Number	data entry
5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	data entry	5. Recipient Account Number or Identifying Number	data entry
6. Report Type: Quarterly Semi-Annual Annual Final	choice of "Quarterly", "Semi-Annual", "Annual", or "Final"	6. Final Report Yes No	choice of "Yes" or "No"
7. Basis of Accounting: Cash Accrual	choice of "Cash" or "Accrual"	7. Basis Cash Accrual	choice of "Cash" or "Accrual"
8. Funding/Grant Period From: (month, Day, Year) To: (Month, Day, Year)	data entry	8. Funding/Grant Period (See instructions) From: (month, Day, Year) To: (Month, Day, Year)	data entry
9. Reporting Period End Date (Month, Day, Year)	data entry	9. Period Covered by this Report From: (Month, Day, Year) To: (Month, Day, Year)	data entry
<b>10. Transactions Federal Cash:</b>			
<b>10a. Cash Receipts</b>	<b>data entry for Federal Cash</b>		
<b>10b. Cash Disbursements</b>	<b>data entry for Federal Cash</b>		
<b>10c. Cash on Hand (line a minus b)</b>	<b>data entry for Federal Cash</b>		
<b>Federal Expenditures and Unobligated Balance:</b>			
10d. Total Federal funds authorized	data entry	10o. Total Federal Funds Authorized for this funding period	data entry
10e. Federal share of expenditures	data entry	10j. Federal share of net outlays (line d less than i)	calculated
10f. Federal share of unliquidated obligations	data entry	10m. Federal share of unliquidated obligations	data entry
10g. Total Federal share (sum of Lines e and f)	calculated	10n. Total Federal Share (j+m)	calculated
10h. Unobligated balance of Federal funds (line d minus g)	calculated	10p. Unobligated balance of Federal Funds (line o-n)	calculated
<b>Recipient Share:</b>			
<b>10i. Total recipient share required</b>	<b>data entry</b>		
10j. Recipient share of expenditures	data entry	10i. Total recipient share of net outlay (e+f+g+h)	calculated
<b>10k. Remaining recipient share to be provided (line l minus j)</b>	<b>calculated</b>		



## Attachment

## Crosswalk between SF-425 and SF-269

2/23/2011

SF-425	Remarks	SF-269	Remarks
<b>Program Income:</b>			
10l. Total Federal program income earned	data entry	10t. Total program income realized (Q + R + S)	calculated
10m. Program income expended in accordance with the deduction alternative	always 0	10c. Program income used with the deduction alternative.	always 0
10n. Program income expended in accordance with the addition alternative	data entry	10r. Disbursed program income using the addition alternative	data entry
10o. Unexpended program income (line l minus line m or line n)	calculated	10s. Undisbursed program income	data entry
		10a. Total Outlays	data entry
		10b. Refunds, rebates, etc	data entry
		10d. Net Outlays (line a, less than b + c)	calculated
		10e. Third Party (in kind) contributions	data entry
		10f. Other Fed awards authorized to match this award.	data entry
		10g. Program income used with matching cost sharing alternative	data entry
		10h. All other recipient outlays not shown on e, f or g	data entry on e, f or g
		10k. Total unliquidated obligations	data entry
		10l. Recipients share of unliquidated obligations	data entry
		10q. Disbursed program income shown on lines c and g	data entry on lines c and g
<b>11. Indirect Expense</b>			
11a. Type Provisional Predetermined Final Fixed	data entry	11a. Type of Rate Provisional Predetermined Final Fixed	place "X" in the appropriate box
11b. Rate	data entry, or leave blank	11b. Rate	data entry, or leave blank
<b>11c. Period From/To</b>	<b>data entry, or leave blank</b>		
11d. Base	data entry, or leave blank	11c. Base	data entry, or leave blank
11e. Amount Charged	data entry, or leave blank	11d. Total Amount	data entry, or leave blank
11f. Federal Share	data entry, or leave blank	11e. Federal Share	data entry, or leave blank
<b>11g. Total Base Total Amount Charged Total Federal Share</b>	<b>data entry, or leave blank</b>		
<b>12. Remarks</b>	data entry	12. Remarks	data entry
<b>13. Certification:</b>			
13a. Typed or Printed Name and Title of Authorized Certifying Official	data entry	Typed of Printed Name and Title	data entry
13b. Signature of Authorized Certifying Official	signature required	Signature of Authorized Certifying Official	signature required
13c. Telephone (Area code, number and extension)	data entry	Telephone (Area code, number and extension)	data entry
<b>13d. Email address</b>	<b>data entry</b>		
13e. Date Report Submitted	data entry	Date Report Submitted	data entry