



Appendix 9: Federal Financial Report (SF-425) Instructions

The following instructions are also available at [Grants.gov](#).

Please follow these instructions as you complete the Federal Financial Report (SF 425) due for submission to the Project Management Center ([PMC](#)) thirty (30) days after the end of each calendar quarter (i.e., January 30, April 30, July 30, and October 30) for Quarterly Reports and 120 days after the end of the full period of performance for grant funding for Final Reports.

A PMC User Guide for submission of the SF 425 is available as [Appendix 6](#) of the [Recipient Resources Guide to Award Negotiation and Administration](#).

Form Field Instructions

Field Number	Field Name	Required or Optional	Information
1.	Federal Agency and Organizational Element to Which Report is Submitted	Required	Enter Federal Agency and Organizational Element for which the report is submitted. (e.g., <i>DOE Office of Indian Energy</i>)
2.	Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)	Required	Enter Federal Grant or Other Identifying Number Assigned by Federal Agency. (To report multiple grants, use FFR Attachment) (e.g., <i>Award number: DE-IE0000XXX</i>)
3-1.	Recipient Organization Name	Required	Enter the legal name of the applicant that will undertake the assistance activity.
3-2.	Street1	Required	Enter the first line of the Street Address.
3-3.	Street2	Optional	Enter the second line of the Street Address.
3-4.	City	Required	Enter the City.



Field Number	Field Name	Required or Optional	Information
3-5.	County	Optional	Enter the County.
3-6.	State	Required	Select the state, US possession, or military code from the provided list.
3-7.	Province	Optional	Enter the Province.
3-8.	Country	Required	Select the Country from the provided list.
3-9.	Zip/Postal Code	Required	Enter the Postal Code. (e.g., ZIP code)
4a.	UEI	Required	Enter the UEI of the applicant organization.
4b.	EIN	Required	Enter either TIN or EIN as assigned by the Internal Revenue Service.
5.	Recipient Account Number or Identifying Number	Optional	Enter Recipient Account Number or Identifying Number.
6.	Report Type	Optional	Select one.
7.	Basis of Accounting	Optional	Select one.
8.	Project/Grant Period From	Required	Enter the Project/Grant Period From Date as mm/dd/yyyy.
8-1.	Project/Grant Period To	Required	Enter the Project/Grant Period To Date as mm/dd/yyyy.
9.	Report Period End	Required	Enter the Reporting Period End Date as mm/dd/yyyy.
10a.	Cash Receipts	Required	Enter the amount of the federal cash receipts (the amount reimbursed by DOE as of the end of the reporting period).
10b.	Cash Disbursements	Required	Enter the amount of the federal cash disbursements (federal share of project expenditures as of the end of the reporting period).
10c.	Cash on Hand (line a minus b)	Required	Federal cash on hand. This is a calculated field
10d.	Total Federal funds authorized	Required	Enter the total federal funds that are authorized (federal share of the approved total project costs).



Field Number	Field Name	Required or Optional	Information
10e.	Federal share of expenditures	Required	Enter the federal share of the expenditures (usually the same amount as reported on line 10b.).
10f.	Federal share of unliquidated obligations	Required	Enter the Federal share of the unliquidated obligations (incurred but not yet paid).
10g.	Total Federal share (sum of lines e and f)	Required	Total Federal share (sum of lines e and f). This is a calculated field.
10h.	Unobligated balance of Federal Funds (line d minus g)	Required	Unobligated balance of Federal Funds (line d minus g). This is a calculated field.
10i.	Total recipient share required	Required	Enter total recipient share that is required (recipient share of the approved total project costs).
10j.	Recipient share of expenditures	Required	Enter the recipient's share of expenditures as of the end of the reporting period.
10k.	Remaining recipient share to be provided (i minus j)	Required	Remaining recipient share to be provided (line i minus j). This is a calculated field.
10l.	Total Federal program income earned	Optional	Enter the total federal program income earned.
10m.	Program Income expended in accordance with the deduction Alternative	Optional	Enter the amount of program income that was used to reduce the Federal share of the total project costs.



Field Number	Field Name	Required or Optional	Information
10n.	Program Income expended in accordance with the addition alternative	Optional	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 l minus line m and line n)	Optional	Enter Unexpended program income (line l minus line m and line n).
11.	Indirect Expense	Optional	
11a.	Type	Optional	Enter the type of indirect expense.
11b.	Rate	Optional	Enter the rate for the given indirect expense.
11c-1.	Period From	Optional	Enter the start date of the indirect expense.
11c-2.	Period To	Optional	Enter the end date of the indirect expense.
11d.	Base	Optional	Enter base amount for the type of indirect expense.
11e.	Amount Charged	Optional	Enter amount charged for the type of indirect expense.
11f.	Federal Share	Optional	Enter the Federal Share for the type of indirect expense.
11g-1.	Totals	Optional	Calculated. Sum of Base
11g-2.	Totals	Optional	Calculated. Sum of Amount Charged.
11g-3.	Totals	Optional	Calculated. Sum of Federal Share.

NOTE: DOE IE does not allow Program Income and does not track Indirect Expenses on the SF 425 form. Lines 10 l-o and 11a-g-3 can be left blank.



Field Number	Field Name	Required or Optional	Information
12.	Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:	Optional	Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.
13a.	Name and Title of Authorized Certifying Official	Required	
13a-1.	Prefix	Optional	Select the Prefix from the provided list or enter a new Prefix not provided on the list.
13a-2.	First Name	Required	Enter the First Name.
13a-3	Middle Name	Optional	Enter the Middle Name.
13a-4.	Last Name	Required	Enter the Last Name.
13a-5.	Suffix	Optional	Select the Suffix from the provided list or enter a new Suffix not provided on the list.
13a-6.	Title	Required	Enter the position title.
13b.	Signature of Authorized Certifying Official	Required	Report is to be signed by the Authorized Certifying Official.
13c.	Telephone	Required	Enter the daytime Telephone Number.
13d.	Email Address	Required	Enter a valid Email Address.
13e.	Date Report Submitted	Required	Enter the date this report was submitted as mm/dd/yyyy.