

OSMRE Federal Financial Reporting Guidance:

Using the SF-425 for Grants and Cooperative Agreements

On October 9, 2008, the Office of Management and Budget (OMB) published the new standard form (SF) 425, the Federal Financial Report. This announcement also established the SF-425A, Federal Financial Report Attachment. Pursuant to the Federal Financial Assistance Management Improvement Act of 1999 (P.L. 106-107), OMB directed that the SF-425, also known as the Federal Financial Report (FFR), replace the SF-269, SF-269A, SF-272, and SF-272A, which had been used by Federal grant recipients to report the financial status of grant funds and cash transactions using grant funds. As of October 1, 2009, all Federal agencies and Federal grant recipients were required to be using the SF-425 for financial reporting.

In FY2008, OSMRE issued guidance to OSMRE grant and cooperative agreement recipients on how to complete the SF-425 and SF-425A. In light of many changes that have occurred over the years with our programs, and to make the guidance clearer for both our recipients and grant specialists, OSMRE is updating its financial reporting guidance. Included in this update are illustrations on how to fill out the form based on two scenarios: Cash or Accrual Accounting.

Attached are blank SF-425 and SF-425A forms along with OSMRE's instructions. You can access [electronic copies of the SF-425 and SF-425A in PDF or Excel spreadsheet formats on OMB's website.](#) along with OMB's standard instructions. OSMRE's financial reporting guidance is intended to help you fill out the forms by providing additional supporting instructions. This financial reporting guidance applies to all OSMRE grants and cooperative agreements.

General Reporting Requirements

Interim Reports:

Quarterly and semi-annual interim SF-425 and/or SF-425A will be required no later than 30 days after the end of each reporting period. Annual interim SF-425 and/or SF-425A will be required no later than 90 days after the end of each reporting period.

The following calendar quarter *reporting period* end dates will be used for all interim reports: 3/31, 6/30, 9/30, or 12/31.

Final Reports:

Final SF-425 and/or SF-425A must be submitted after the completion of the award agreement no later than 90 days after the reporting period. The reporting period end date for final SF-425 and/or SF-425A will be the end date of the grant period of performance.

If, for any reason, you are unable to submit an SF-425 and/or SF-425A by the due date, you must request a report due date extension prior to the actual report due date and must include a justification and/or explanation. If you anticipate needing more than 30 calendar days to submit an accurate report,

you must submit an additional interim SF-425 and/or SF-425A. If requesting less than a 30 day extension, an additional interim SF-425 and/or SF-425A is not required.

If you determine that a period of performance extension is necessary, you must submit an amendment request to change the award agreement prior to the period of performance end date. Your grants management specialist will then provide you with a revised Milestone Plan Report noting when financial reports are due.

Program Specific Reporting Requirements

Coal Regulatory Administration & Enforcement Program

For regulatory grants, states and Indian tribes are required to submit financial reports annually, 90 days after the end of each reporting period. A regulatory grant period of performance is normally one year so, in most cases, you will complete just one final financial report. The reporting period for the final report ends on the last day of the grant period of performance.

Regulatory grant program income should be expended in accordance with the cost sharing or matching method described in 2 CFR Part 200, Subpart D. This means that any program income earned should be included as part of your recipient share on the SF-425.

Abandoned Mine Land (AML) Reclamation Program

For AML grants states and Indian tribes are required to submit financial reports annually, 90 days after the end of each reporting period. An AML grant period of performance is normally three years. If the grant period of performance is more than three years, you must complete an annual financial report after each twelve month period.

AML financial reports must break out expenditures by ASAP Account Line Item. This level of detail is required in order to compare expenditure information with the grant award and drawdown actions. This information shall be provided on the SF-425A. Annual reporting breaks down as follows:

- First Annual Report: The SF-425 and SF-425A must cover all ASAP Account Line Items on the grant through the reporting period end date as of the next calendar quarter end date. ASAP Account Line Items with a one-year period of performance, such as administration, will be de-obligated at the end of the subaccount period of performance reporting period.
- Second Annual Report: The SF-425 and SF-425A must cover all ASAP Account Line Items on the grant through the end of the reporting period end date as of the next calendar quarter end date, including those that have been de-obligated (those with zero balances).

Final Report: The SF-425 and SF-425A must cover all ASAP Account Line Items on the grant through the end of the grant period of performance end date, including those that have been de-obligated (those with zero balances).

Watershed Cooperative Agreement Program

For watershed cooperative agreement recipients are required to submit SF-425 reports semi-annually, 30 days after the reporting period end date. A watershed cooperative agreement is normally for two years. The reporting period for the final report ends on the last day of the grant period of performance.

- Interim Reports: The SF-425 must cover all expenditures on the cooperative agreement through the reporting period end date as of the next calendar quarter end date.
- Final Report: The SF-425 must cover all expenditures on the cooperative agreement through the end of the cooperative agreement period of performance.

The SF-425 must be prepared on a cash basis. Additionally, recipient share is required to be reported on the SF-425. The total recipient share required on line 10i is the amount noted in the approved application budget, including the dollar value of any in-kind contributions.

Technical Studies Cooperative Agreement Programs

For applied science cooperative agreement recipients are required to submit SF-425 reports quarterly, 30 days after the reporting period end date. An applied science cooperative agreement is normally for two years. The reporting period for the final report ends on the last day of the grant period of performance.

- Interim Reports: The SF-425 must cover all expenditures on the cooperative agreement through the reporting period end date as of the next calendar quarter end date.
- Final Report: The SF-425 must cover all expenditures on the cooperative agreement through the end of the cooperative agreement period of performance.

OSMRE Cash Basis Instructions

Cover Information

SF-425 Number	Reporting Item	Instructions (Recipient)
1	Federal Agency and Organizational Element	Enter "OSMRE".
2	Federal Grant or Other Identifying Number	Enter the grant number assigned to the award by OSMRE.
3	Recipient Organization	Enter the recipient organization's name and complete address, including zip code.
4a	DUNS Number	Enter the recipient organization's Data Universal Numbering System (DUNS) number or Central Contact 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. <i>(This number is for the recipient's use only and is not required by the Federal agency.)</i>
6	Report Type	Mark appropriate box.
7	Basis of Accounting (Cash/Accrual)	Select "Cash".
8	Project/Grant Period, From: (Month, Day, Year)	Enter the Period of Performance start and end date of your award.
	Project/Grant Period, To:	See step above.
9	Reporting Period End Date: (Month, Day, Year)	Enter the ending date of the reporting period. <i>**See the reporting period end dates tab to establish which reporting period to use.</i>
10	Transactions	Enter cumulative amounts from date of the inception of the award through the end date of the reporting period specified in item 9 using Lines 10a through 10o. Use Line 12, Remarks, to provide any information deemed necessary to support or explain SF-425 data.

Federal Cash

SF-425 Number	Reporting Item	Instructions (Recipient)
10a	Cash Receipts	Enter the cash drawn from ASAP as of the reporting period end date.
10b	Cash Disbursements	Enter the cash spent/disbursed as of the reporting period end date (should equal line 10a).
10c	Cash on Hand (line a minus b)	Enter the amount of Line 10a minus 10b. This amount cannot be less than zero.

Federal Expenditures and Unobligated Balance

SF-425 Number	Reporting Item	Instructions (Recipient)
10d	Total Federal Funds	Enter the total amount of the grant/cooperative agreement.
10e	Federal Share of Expenditures	Enter the amount that was specified in Line 10b above as of the reporting end date.
10f	Federal Share of Unliquidated Obligations	Enter the amount of expenditures incurred but not paid (the minimal amount needed to draw after the reporting period to clear those incurred expenditures).
10g	Total Federal Share	Enter the sum of Lines 10e and 10f.
10h	Unobligated Balance of Federal Funds	Enter the amount of Line 10d minus Line 10g.

Recipient Share

SF-425 Number	Reporting Item	Instructions (Recipient)
10i	Total Recipient Share Required	Enter the amount of recipient share required from the approved budget, including the dollar value of any in-kind contributions (if available).
10j	Recipient Share of Expenditures	Enter the amount of expenditures recorded as of the reporting period end date. (Note: Program income included in the recipient share of expenditures on line 10j should not be included in the total Federal program income earned on line 10l)

10k	Remaining Recipient Share to be Provided	Enter the amount of Line 10i minus Line 10j. If Line 10j is greater than the required match amount in Line 10i, enter zero.
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Program Income

SF-425 Number	Reporting Item	Instructions (Recipient)
10l	Total Federal Share of Program Income Earned	Enter the amount of Federal Share program income earned. (Note: If you have program income above the matching requirement and expend it under the addition method described in 2 CFR Part 200, Subpart D, it should be reported on lines 10l and 10n)
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. (Note: If you have program income above the matching requirement and expend it under the addition method described in 2 CFR Part 200, Subpart D, it should be reported on lines 10l and 10n)
10o	Unexpended Program Income	Enter the amount of Line 10l minus Line 10m or Line 10n.
11	Indirect Expense	Enter cumulative amounts from date of the inception of the award through the end date of the reporting period specified in item 9.
11a	Type of Rate(s)	State whether the 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. In other words, 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.
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Remarks, Certification, and Agency Use Only

SF-425 Number	Reporting Item	Instructions (Recipient)
12	Remarks	Enter any explanations or additional information as required, including any excess cash as stated in line 10c.
13a	Typed or Printed Name and Title of Authorized	Enter the name and title of the authorized certifying official.
13b	Signature of Authorized	The authorized certifying official must sign here.
13c	Telephone	Enter the telephone number (including area code and extension) of the individual listed in Line 13a.
13d	Email Address	Enter the email address of the individual listed in Line 13a.
13e	Date Report Submitted	Enter the date the SF-425 is submitted to OSMRE using the month, day, year format.
14	Agency Use Only	This section is reserved for OSMRE's use.

OSMRE Accrual Basis Instructions

Cover Information

SF-425 Number	Reporting Item	Instructions (Recipient)
1	Federal Agency and Organizational Element	Enter "OSMRE".
2	Federal Grant or Other Identifying Number	Enter the grant number assigned to the award by OSMRE.
3	Recipient Organization	Enter the recipient organization's name and complete address, including zip code.
4a	DUNS Number	Enter the recipient organization's Data Universal Numbering System (DUNS) number or Central Contact 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. <i>(This number is for the recipient's use only and is not required by the Federal agency.)</i>
6	Report Type	Mark appropriate box.
7	Basis of Accounting (Cash/Accrual)	Select "Accrual."
8	Project/Grant Period, From: (Month, Day, Year)	Enter the Period of Performance start and end date of your award.
	Project/Grant Period, To:	See step above.
9	Reporting Period End Date: (Month, Day, Year)	Enter the ending date of the reporting period. **See the reporting period end dates tab to establish which reporting period to use.
10	Transactions	Enter cumulative amounts from date of the inception of the award through the end date of the reporting period specified in item 9 using Lines 10a through 10o. Use Line 12, Use Line 12, Remarks, to provide any information deemed necessary to support or explain SF-425 data.

Federal Cash

SF-425 Number	Reporting Item	Instructions (Recipient)
10a	Cash Receipts	Enter the cash drawn from ASAP as of the reporting period end date.

SF-425 Number	Reporting Item	Instructions (Recipient)
10b	Cash Disbursements	Enter the cash spent/disbursed as of the reporting period end date (usually greater than line 10a).
10c	Cash on Hand (line a minus b)	Enter the amount of Line 10a minus 10b. This amount is usually a negative number representing the amount of money owed (funds expended but not yet reimbursed).

Federal Expenditures and Unobligated Balance

SF-425 Number	Reporting Item	Instructions (Recipient)
10d	Total Federal Funds	Enter the total amount of the grant/cooperative agreement.
10e	Federal Share of Expenditures	Enter the amount of any and all expenditures as of the reporting period end date that has occurred whether or not they have been drawn from ASAP.
10f	Federal Share of Unliquidated Obligations	Enter the amount of any obligation for a pending expense as of the reporting period end date that was incurred but for which an expenditure was not recorded.
10g	Total Federal Share	Enter the sum of Lines 10e and 10f.
10h	Unobligated Balance of Federal Funds	Enter the amount of Line 10d minus Line 10g.

Recipient Share

SF-425 Number	Reporting Item	Instructions (Recipient)
10i	Total Recipient Share Required	Enter the amount of recipient share required from the approved budget, including the dollar value of any in-kind contributions (if available).
10j	Recipient Share of Expenditures	Enter the amount of expenditures recorded as of the reporting period. (Note: Program income included in the recipient share of expenditures on line 10j should not be included in the total Federal program income earned on line 10l)
10k	Remaining Recipient Share to be Provided	Enter the amount of Line 10i minus Line 10j. If Line 10j is greater than the required match amount in Line 10i, enter zero.

Program Income

SF-425 Number	Reporting Item	Instructions (Recipient)
10l	Total Federal Share of Program Income Earned	Enter the amount of Federal Share program income earned. (Note: If you have program income above the matching requirement and expend it under the addition method described in 2 CFR Part 200, Subpart D, it should be reported on lines 10l and 10n)
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. (Note: If you have program income above the matching requirement and expend it under the addition method described in 2 CFR Part 200, Subpart D, it should be reported on lines 10l and 10n)
10o	Unexpended Program Income	Enter the amount of Line 10l minus Line 10m or Line 10n.
11	Indirect Expense	Enter cumulative amounts from date of the inception of the award through the end date of the reporting period specified in item 9.
11a	Type of Rate(s)	State whether the 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. In other words, 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.

Remarks, Certification, and Agency Use Only

SF-425 Number	Reporting Item	Instructions (Recipient)
12	Remarks	Enter any explanations or additional information as required, including any excess cash as stated in line 10c

13a	Typed or Printed Name and Title of Authorized	Enter the name and title of the authorized certifying official.
13b	Signature of Authorized	The authorized certifying official must sign here.
13c	Telephone	Enter the telephone number (including area code and extension) of the individual listed in Line 13a.
13d	Email Address	Enter the email address of the individual listed in Line 13a.
13e	Date Report Submitted	Enter the date the SF-425 is submitted to OSMRE using the month, day, year format.
14	Agency Use Only	This section is reserved for OSMRE use.

SF-425A Instructions

SF-425 Number	Reporting Item	Instructions (Recipient)
1	Federal Agency and Organizational Element	Enter "OSMRE".
2	Recipient Organization	Enter the recipient organization's name.
3a	DUNS Number	Enter the recipient organization's Data Universal Numbering System (DUNS) number or Central Contact Registry extended DUNS number.
3b	EIN	Enter the recipient organization's Employer Identification Number (EIN).
4	Reporting Period End Date	Enter the ending date of the reporting period. <i>**See the reporting period end dates tab to establish which reporting period to use.</i>
5	List information below for each grant covered by this report	<p>Enter the Federal Grant Number by ASAP Account Line Item (ex. S08AP12345-0001-SS01). Note the total expenditures for each line item as of the reporting period end date (this is the amount drawn from ASAP for each line item).</p> <p>The overall total should match Line 10a on the SF-425.</p>