Reset Form

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	of
USDA-NRCS		1	1 pages

3. Recipient Organization (Name and complete address including Zip code)

4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	6. Report Type	7. Basis of Accounting
			☐ Quarterly ☐ Semi-Annual ☐ Annual ☐ Final	☐ Cash ☐ Accrual

8. Project/Grant Period From: (Month, Day, Year)	To: (Month, Day, Year)	9. Reporting Period End Date (Month, Day, Year)

10. **Transactions**	Cumulative
(Use lines a-c for single or multiple grant reporting)	
Federal Cash (To report multiple grants, also use FFR Attachment):	
a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	
(Use lines d-o for single grant reporting)	
Federal Expenditures and Unobligated Balance:	
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)	
Recipient Share:	
i. Total recipient share required	
j. Recipient share of expenditures	
k. Remaining recipient share to be provided (line i minus j)	
Program Income:	
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)	

	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
11. Indirect Expense							
				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:

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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 1.5 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.

NRCS FRPP Cooperative Agreement

SF-425 Federal Financial Report Instructions

Reporting Requirements

1) The submission of interim *FFR*s will be on a quarterly basis. 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 *FFR*s, the reporting period end date shall be the end date of the project or grant period.
2) Quarterly interim reports shall be submitted no later than 30 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
Cover Information		
1	Federal Agency and Organizational Element to Which Report is Submitted	Enter "NRCS".
2	Federal Grant or Other Identifying Number Assigned by Federal Agency	Enter the "cooperative agreement number" assigned to the award by NRCS. For multiple cooperative agreements a separate SF-425 should be completed per agreement.
3	Recipient Organization	Enter the name and complete address of the cooperating entity organization including zip code.
4a	DUNS Number	Enter the cooperating entity Data Universal Numbering System (DUNS) number or Central Contract Registry extended DUNS number.
4b	EIN	Enter the cooperating entity Employer Identification Number (EIN).
5	Recipient Account Number or Identifying Number	Leave this item empty.
6	Report Type	Mark appropriate box. Only mark quarterly or final. Semi-annual or annual are not applicable.
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 FFR. 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. (Note: If advance payments are the only method of payment to be used then mark "cash". If method of payment is going to be a mix of advance and reimbursable then mark "accrual".

8	Project/Grant Period, From and To: (Month, Day, Year)	Indicate the period established in the cooperative agreement during which Federal sponsorship begins and ends. Beginning date is the date of the state conservationist signature and the end date is the agreement attachment expiration date.
9	Reporting Period End Date**:** (Month, Day, Year)	Enter the ending date of the reporting period. For quarterly use the following reporting period end dates: 3/31, 6/30, 9/30, or 12/31. For final *FFR*s, the reporting period end date shall be the end date of the project or grant period.
10	**Transactions**	Enter cumulative amounts from date of the inception of the award through the end date of the reporting period specified in line 9.
Federal Cash (To report multiple grants, also use FFR Attachment): NOTE: only complete 10a-10c if advance payments are utilized otherwise leave them blank**.**		
10a	Cash Receipts	Enter the cumulative amount of actual cash received from the Federal agency (NRCS) as of the reporting period end date. Example: If funds are advanced by NRCS to a closing agent on behalf of the cooperating entity that amount would be counted as a cash receipt and should be included in this line item 10a.
10b	Cash Disbursements	Enter the cumulative amount of Federal fund disbursements as of the reporting period end date. Disbursements are the portion of the cash receipts received in line item 10a that have been disbursed by the closing agent to the landowner at closing. Note: At times line 10b will be less than 10a which means the cooperating entity has received funds but not yet finalized the transaction.
10c	Cash On Hand (Line 10a Minus Line 10b	Enter the amount of Line 10a minus Line 10b. This amount represents immediate cash needs for upcoming closings. If more than fourteen business days of cash are on hand, the Federal agency may require an explanation on Line 12, Remarks, explaining why the drawdown was made prematurely or other reasons for the excess cash.
Federal Expenditures and Unobligated Balance:		
10d	Total Federal Funds Authorized	Enter the total Federal funds authorized per the cooperative agreement 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 amount of line item 10b. For reports prepared on an accrual basis, enter the amount of line item 10b plus any reimbursement payments made to the cooperating entity.
10f	Federal Share of Un-liquidated Obligations	Un-liquidated obligations on a cash basis are obligations incurred as per the cooperative agreement, but not yet advanced to the closing agent. On an accrual basis, they are obligations incurred as per the cooperative agreement, but for which expenditure has not yet been advanced or reimbursed. On the final report, this line should be zero.
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. This line should always equal "0".

Recipient Share:		
10i	Total Recipient Share Required	Enter the total required recipient (cooperating entity) share. The required recipient share should include all matching funds provided by recipients and third-party providers to meet the level required by the Federal (NRCS) agency for the FRPP cooperative agreement.
10j	Recipient Share of Expenditures	Enter the recipient share of actual cash disbursements. This should be the amount of funds actually dispersed at closing to the landowner. Note: On the final report this line should be equal to the amount of Line 10i.
10k	Remaining Recipient Share to be Provided (Line 10i Minus Line10j)	Enter the amount of Line 10i minus Line 10j. On final report this line should be zero.
Program Income: Do not complete this section if reporting on multiple awards.		
10l	Total Federal Program Income Earned	Leave this item blank.
10m	Program Income Expended in Accordance With the Deduction Alternative	Leave this item blank.
10n	Program Income Expended in Accordance With the Addition Alternative	Leave this item blank.
10o	Unexpended Program Income (Line 10l Minus Line 10m or Line 10n)	Leave this item blank.
Indirect Expense:		
11a	Type of Rate(s)	Leave this item blank.
11b	Rate	Leave this item blank.
11c	Period From; Period To	Leave this item blank.
11d	Base	Leave this item blank.
11e	Amount Charged	Leave this item blank.
11f	Federal Share	Leave this item blank.
11g	Totals	Leave this item blank.
Remarks, Certification, and Agency Use Only		
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 for the cooperating entity as specified on the cooperative agreement.
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.
13e	Date Report Submitted (Month, Day, Year)	Enter the date the FFR is submitted to the Federal agency using the month, day, and year format.
14	Agency Use Only	This section is reserved for Federal agency use.