



FEMA

**Grant Programs Directorate
Information Bulletin No. 333
September 29, 2009**

TO: All Federal Emergency Management Grantees

FROM: Timothy W. Manning
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National Preparedness
Federal Emergency Management Agency

SUBJECT: Use of Standard Form (SF) 425, Federal Financial Report, in lieu of SF-269, SF-269A, SF-272, and SF-272A for Recipient Financial Reporting

On October 15, 2008, the Office of Management and Budget (OMB) issued a Federal Register Notice entitled "Information Collection Activities: Proposed Collection; Comment Request" to outline upcoming requirements related to recipient financial reporting. 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, currently used by Federal grant recipients to report the financial status of grant funds and cash transactions using grant funds. Beginning October 1, 2009, all Federal agencies and Federal grant recipients will be required to use the SF-425 for financial reporting.

With the implementation of the SF-425, Federal Emergency Management Agency (FEMA) grantees will be subject to new reporting guidelines. Recipients of Assistance to Firefighters Grant (AFG) awarded on or after October 1, 2009 must submit financial reports using the SF-425 on a semi-annual basis. Recipients of all other FEMA grants, both current and those awarded after October 1, 2009, will be required to submit financial reports using the SF-425 on a quarterly basis. Recipients will report on all FEMA grants individually. The quarterly and semi-annual reports must be submitted within 30 days of the close of the reporting period, and the final SF-425 within 90 days of the conclusion of the award agreement. All of FEMA's grant management systems, including Payment and Reporting System (PARS), Emergency Management Mission Integrated Environment, the AFG system, and Mitigation E-Grants, will be updated to reflect these new requirements. For FEMA grantees that use the Department of Health and Human Services' SmartLink System, the SF-425 will also be available in that format.

New grant guidance issued for FY 2010 will reflect the new reporting requirements. Terms and conditions of new award agreements will also include reference to this new requirement. This information bulletin serves as official notification to FEMA grantees of this change for current and ongoing awards. Previously issued program guidance will

not be revised since the quarterly reporting requirement was included in the guidance, but the approved form for the report has changed.

The SF-425 is included in this Information Bulletin as Appendix A. For SF-425 instructions and the Federal Financial Report Attachment, please see OMB's website at http://www.whitehouse.gov/omb/grants_forms/.

Additional questions on the use of the SF-425 may be directed to the FEMA-Grants Management Division Call Center at (866) 927-5646 or via e-mail to ASK-GMD@dhs.gov.

Appendix A: SF-425 Federal Financial Report 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. EIN		5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)		6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual
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>							
Federal Cash (To report multiple grants, also use FFR Attachment):							
a. Cash Receipts							
b. Cash Disbursements							
c. Cash on Hand (line a minus b)							
<i>(Use lines d-o for single grant reporting)</i>							
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 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)							
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 that it is true, complete, and accurate to the best of my knowledge. 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
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