U.S. Department of Housing and Urban Development
Office of Lead Hazard Control and Healthy Homes

Completing the Federal Financial Report
(Standard Form 425) and Part 3 Form
Completing the Federal Financial Report (Standard Form 425) and Part 3 Form

This workshop will discuss the two most important Federal Financial Report forms that Grantees will use to track obligations and disbursements, and remaining funds. In addition, the do’s and don’ts of filling out both forms will also be covered.
TRAINING TOPICS

• Purpose of Form
• Submission Requirements
• Completing the SF-425 and Part 3 Form
• Common Errors
• Things to Remember
PURPOSE OF THE FORM

• The SF-425 form also referred to as the Federal Financial Report (FFR) is a required Office of Management and Budget (OMB) financial reporting form to track the status of financial data tied to a particular Federal grant award.

• Captures the obligations and disbursements that occurred during the grant period not just the quarter being reported.

• A separated SF-425 must be done for each grant.
SUBMISSION REQUIREMENTS

• Grantees are required by the HUD grant agreement to submit a FFR/SF-425.

• Due no later than 30 calendar days after the last day of a calendar year quarter.

• Submit every quarter, regardless of whether expenses were included or not, once the project has begun.

• All lines must be completed (enter 0.00 or N/A)

• If expenses have not yet been incurred during the life of the grant, report a zero cumulative total.

• If delinquent in prior period reporting, once the project has begun or at least one report has been submitted, submit delinquent report for each quarter.
DUE DATES

• FFRs are required to be submitted quarterly, semi-annually, or annually depending on the grant type and applicable program requirements.

• FFRs must be submitted to your respective GTR no later than 30 days after the end of the reporting period; (3/31, 6/30, 9/30, or 12/31).

• Final FFRs must be submitted no later than 90 days after the Period of Performances end date.
COMPLETING THE FFR/SF-425
# 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
<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td><strong>U.S. Department of Housing and Urban Development, Office of Housing Counseling</strong></td>
<td></td>
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</tr>
<tr>
<td>3. Recipient Organization (Name and complete address including Zip code)</td>
<td></td>
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</tr>
<tr>
<td>4a. DUNS Number</td>
<td>4b. EIN</td>
<td>5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)</td>
</tr>
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<tr>
<td>8. Project/Grant Period From: (Month, Day, Year)</td>
<td>9. Reporting Period End Date (Month, Day, Year)</td>
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<td>To: (Month, Day, Year)</td>
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<tr>
<td><strong>1. Federal Agency and Organizational Element</strong> to Which Report is Submitted</td>
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<td><strong>3. Recipient Organization (Name and complete address including zip code)</strong></td>
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<tr>
<td><strong>5. Recipient Account Number or Identifying Number</strong></td>
<td><strong>6. Report Type</strong></td>
<td><strong>7. Basis of Accounting</strong></td>
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<td><strong>9. Reporting Period End Date</strong>&lt;br&gt;(Month, Day, Year)</td>
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<tr>
<td><strong>HC150941006</strong></td>
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</tr>
<tr>
<td><strong>Cash</strong></td>
<td>X Accrual</td>
<td></td>
</tr>
<tr>
<td>Column</td>
<td>Details</td>
<td></td>
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<td>----------------------------------------------------------------------</td>
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<tr>
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<td>Federal Grant or Other Identifying Number Assigned by Federal Agency</td>
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</tr>
<tr>
<td>(To report multiple grants, use FFR Attachment)</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Recipient Organization (Name and complete address including zip code)</td>
<td>1 page</td>
<td></td>
</tr>
<tr>
<td>XYZ Housing Counseling Agency, 6500 Highway Avenue, Washington, DC</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20002</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DUNS Number</td>
<td>43-1569215</td>
<td></td>
</tr>
<tr>
<td>EIN</td>
<td></td>
<td></td>
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<tr>
<td>Account Number</td>
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<tr>
<td>Project/Grant Period</td>
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<td>Basis of Accounting</td>
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<td>To: (Month, Day, Year)</td>
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<tr>
<td>Reporting Period End Date (Month, Day, Year)</td>
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<tr>
<td>Cash or Accrual</td>
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<td>Quarterly</td>
<td></td>
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<tr>
<td>Semi-Annual</td>
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<td></td>
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<tr>
<td>Annual</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Final</td>
<td></td>
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</tr>
</tbody>
</table>
**Block 10. Transactions**

FEDERAL CASH: Enter cumulative amounts from the date of award through the end date of the current reporting period.

- **a)** Cash receipts – amount of federal funds drawn down
- **b)** Cash Disbursements – amount of federal funds paid out
  - Cash based accounting (a) should equal (b)
  - Accrual based accounting (b) is usually greater than (a)
- **c)** Cash on Hand
  - Cash based accounting should be $0.00 as recipient should not have drawdown any funds greater than that expended. If line (c) is greater than $0.00 an explanation must be provided.
  - Accrual based accounting will usually be a negative number representing the amount of money owed to recipient (funds expended but not yet reimbursed).
Federal Expenditures and Unobligated Balance:

- **d.)** Cumulative obligated (awarded) amount of federal funds to include original obligation and any modifications
- **e.)** Cumulative federal dollars spent as of the reporting period end date (usually the same as Line (b.))
- **f.)** Refers to recipient outstanding amounts owed to sub-recipients, contractors, or vendors (if any) as of the reporting period end date. If there are no recipient obligations enter $0.00
- **g.)** Line (e.) + Line (f.)
- **h.)** Line (d.) – Line (g.) = The amount of federal funds remaining
Cumulative reporting provides a sum of expenditures for the life of a grant. To arrive at your cumulative total, add all expenses incurred to date.

In the example that follows, and Block 10e-Federal Share continues to increase in each successive SF-425 to show the total amount of expenditures to date. If a Grantee finds that a reporting error has occurred, and in order to correct the SF-425 a deduction from either block is necessary, the Grantee is required to make a notation in Block 12-Remarks.
For Example:

For the reporting period 07/01/18 to 09/30/18, Federal expenditures = $5,000

For the reporting period 10/01/18 to 12/31/18, Federal expenditures = $3,320

The Federal Expenditures and Unobligated Balance Section of the report should be completed as follows:

**COMPLETING THE FFR/SF-425**

**SF 425 Reporting Federal Expenditures**

**Period Ended 09/30/2018 and Unobligated Balance:**

- Total Federal funds authorized: 15,000
- Federal share of expenditures: 5,000
- Federal share of unliquidated obligations: -
- Total Federal Share (sum lines e & f): 5,000
- Unobligated balance of Federal funds (line d minus g): 10,000

**Period Ended 12/31/2018 and Unobligated Balance:**

- Federal Expenditures: 15,000
- Total Federal funds authorized: $5,000 + $3,320 = 8,310
- Federal share of expenditures: 8,310
- Federal share of unliquidated obligations: -
- Total Federal Share (sum lines e & f): 8,310
- Unobligated balance of Federal funds (line d minus g): 6,690
**COMPLETING THE FFR/SF-425**

<table>
<thead>
<tr>
<th>Recipient Share:</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Total recipient share required</td>
</tr>
<tr>
<td>j. Recipient share of expenditures</td>
</tr>
<tr>
<td>k. Remaining recipient share to be provided (line $i$ minus $j$)</td>
</tr>
</tbody>
</table>

This section must be completed with you match requirement according to the grant agreement.
## COMPLETING THE FFR/SF-425

### Program Income:
This section must be completed if the recipient will generate any income as a result of work performed under this agreement. If no income will be generated Lines (l), (m), (n) and (o) should be marked N/A. For all others:

1. **Amount of income earned as a result of this agreement**
   
   a. Refer to agreement
   
   b. Refer to agreement
   
   c. Line (l) – line (m) or (n) as applicable
Block 11. Indirect Expenses

This section must be completed if recipient is charging indirect costs, otherwise leave blank.

a. Type of indirect cost rate: Provisional, Predetermined, Final or Fixed
b. Rate (%) in effect during the reporting period
c. Beginning and ending dates for the effective rate
d. Amount of the base against which the rate was applied. Ex: if the agreement provides for indirect costs and the rate negotiated was computed using salaries and wages only, then the rate may only be applied to the amount paid for salaries and wages (not to travel, equipment, or other direct costs etc.)
e. Multiply 11(b) x 11(d) f. 11(f) = 11(e) unless charging the government less than the indirect costs incurred. g. Enter totals for columns 11(d), 11(e) and 11(f)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Provisional</td>
<td>10%</td>
<td>01/01/2012</td>
<td>12/31/2016</td>
<td>$4,500</td>
<td>$450</td>
<td>$450</td>
<td>$450</td>
</tr>
</tbody>
</table>

| g. Totals:           | $4,500      | $450    | $450           |
**COMPLETING THE SF-425**

<table>
<thead>
<tr>
<th>Block 12. Remarks</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter or attach any explanation recipient feels should be included with the report.</td>
<td></td>
</tr>
</tbody>
</table>

**Block 13. Certification**

Please make sure all information is legible.

- a. Print or type the name of the person authorized to sign this document
- b. Signature of the person authorized to sign this document
- c. Telephone number of the person to contact for questions
- d. E-mail address of the person to contact for questions
- e. Submission date

<table>
<thead>
<tr>
<th>Name of Authorized Certifying Official</th>
<th>Signature</th>
<th>Telephone</th>
<th>Email Address</th>
<th>Submission Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Robin L. Booth, CPA</td>
<td>[Signature]</td>
<td>410-309-4929, ext. 201</td>
<td><a href="mailto:robinb@bmc-llc.net">robinb@bmc-llc.net</a></td>
<td>09/30/2015</td>
</tr>
</tbody>
</table>
COMMON ERRORS
COMMON ERRORS

- Incomplete forms
- Not reporting the correct grant number
- Not capturing the accurate reporting type
- Not reporting the accurate reporting period end date
COMMON ERRORS

10 (a), Not reporting the correct amount of the grant funds authorized (received) as of the beginning of the grant reporting period to the reporting period end date.

10 (b), Not reporting the correct amount of Federal funds disbursed from the start of the award through the reporting period end date.
COMMON ERRORS

Notable Reasons for the Net Effect on Cash on Hand:

• Positive (Excess) Cash Flow
• Negative Cash Flow
• Waiting for eLOCCS reimbursement
> 10 (e), Not reporting the correct amount of actual disbursements (direct and indirect expenses) charged to the grant as of the reporting period end date. Do not include any Program Income expended.

> 10 (f), Not reporting all incurred expenses owed (unliquidated obligations) but not yet recognized
COMMON ERRORS

- 10 (l), Not reporting the cumulative amount of program income received during beginning of the grant reporting period to the reporting period end date.

- 10 (m), Not reporting the correct amount of program income expended for HUD grant activities supported under the grant during the reporting period end date.
COMMON ERRORS

> Not including notes for the following exceptions:

> Cash on Hand,

> Unobligated balance of Federal funds,

> Unexpected Program Income.
Financial Forms

- **Part 3 Form**
  - Grantees are to use the Part 3 – Financial Reporting Form in accordance with OLHCHH Policy Guidance PGI 2015-02, “Line of Credit Control System (eLOCCS) Reimbursement Procedures”

- **SF-425**
  - Must be submitted every Quarter for each active grant
  - Use the Part 3 Form, your CBW, and Budget Tool to reconcile and provide total spent, collected, and remaining
The Purpose of the Form

- **Part 3 Form**
  - Summary of costs reimbursed through LOCCS for each budget category - MUST BE SIGNED
  - Includes summary of Administrative Costs and Match Funding
Submission of the Form

- **Part 3 Form**
  - With each eLOCCS submission the Grantee shall submit to the GTR the original documents (voucher) related to reimbursements requested for work performed. The voucher shall be supported by a detailed breakdown of the cost(s) claimed.
  - With each budget revision, your Part 3 will be updated through the excel Budget Worksheet you must use...
**Part 3 Form**

**Negotiated Budget**

**LOCCS REQUEST**

**Cumulative LOCCS including request**

**Available Balance including request**

**NO negative balances can result from draw being approved**

---

### PART 3 FINANCIAL REPORTING

HUD Lead Hazard Control Grant

<table>
<thead>
<tr>
<th>Item</th>
<th>Negotiated Budget</th>
<th>Approved LOCCS Drawdowns</th>
<th>Cumulative LOCCS Drawdowns To Date</th>
<th>Available Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel (Direct Labor)</td>
<td>$500,483.62</td>
<td>$14,175.23</td>
<td>$48,971.40</td>
<td>$451,512.22</td>
</tr>
<tr>
<td>2. Fringe Benefits</td>
<td>$244,333.12</td>
<td>$7,562.36</td>
<td>$60,390.24</td>
<td>$213,742.88</td>
</tr>
<tr>
<td>3. Travel</td>
<td>20,727.00</td>
<td>5,022.17</td>
<td>14,704.63</td>
<td></td>
</tr>
<tr>
<td>4. Equipment</td>
<td>21,538.71</td>
<td>7,223.02</td>
<td>15,315.69</td>
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</tr>
<tr>
<td>5. Supplies and Materials</td>
<td>60,000.00</td>
<td>9,000.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Consultants</td>
<td>90,000.00</td>
<td>90,000.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Contracts &amp; Sub-Grantees</td>
<td>320,000.00</td>
<td>160,000.00</td>
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<tr>
<td>8. LHC - Owner Occupied</td>
<td>80,000.00</td>
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<tr>
<td>9. LHC - Rental</td>
<td>320,000.00</td>
<td>160,000.00</td>
<td>160,000.00</td>
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<tr>
<td>10. Other Direct Costs</td>
<td>1,600,000.00</td>
<td>50,000.00</td>
<td>1,550,000.00</td>
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<tr>
<td>11. Indirect Costs</td>
<td>1,600,000.00</td>
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<td>1,550,000.00</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td>2,600,000.00</td>
<td>99,000.00</td>
<td>1,550,000.00</td>
<td>850,000.00</td>
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---

Negotiated budgets must meet latest approved budget document.

---

Notes:

- Negative balances can result from draw being approved.

---

**Grant Agreement Number:**

**Grant Organization:**

**Report Period:**

**Program Code:**

---

**Negotiated Budget**

**LOCCS REQUEST**

**Cumulative LOCCS including request**

**Available Balance including request**

**NO negative balances can result from draw being approved**

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**Grant Agreement Number:**

**Grant Organization:**

**Report Period:**

**Program Code:**

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**Negotiated Budget**

**LOCCS REQUEST**

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**Available Balance including request**

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**Grant Organization:**

**Report Period:**

**Program Code:**
## Part 3 Form

### Financial Report Breakdown

**Administrative Cost Summary**

<table>
<thead>
<tr>
<th>BUDGET CATEGORIES*</th>
<th>NEGOTIATED BUDGET</th>
<th>APPROVED LOCOS DRAWDOWNS THIS PERIOD</th>
<th>CUMULATIVE LOCOS DRAWDOWNS TO DATE</th>
<th>AVAILABLE BALANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel</td>
<td>102,841.92</td>
<td>2,039.84</td>
<td>74,064.34</td>
<td>32,077.58</td>
</tr>
<tr>
<td>2. Fringe Benefits</td>
<td>41,853.28</td>
<td>1,154.39</td>
<td>24,070.16</td>
<td>7,613.19</td>
</tr>
<tr>
<td>3. Travel</td>
<td>26,727.00</td>
<td>6,022.17</td>
<td>14,704.83</td>
<td></td>
</tr>
<tr>
<td>4. Equipment</td>
<td>12,988.00</td>
<td></td>
<td>7,103.77</td>
<td>5,882.63</td>
</tr>
<tr>
<td>5. Supplies and Materials</td>
<td>17,409.00</td>
<td>0.46</td>
<td>12,292.58</td>
<td>5,107.42</td>
</tr>
<tr>
<td>6. Consultants</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Contracts / Sub-Grantees</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Other Grant Costs</td>
<td>12,988.00</td>
<td>0.46</td>
<td>12,292.58</td>
<td>5,107.42</td>
</tr>
<tr>
<td><strong>TOTALS ADMIN COSTS</strong></td>
<td><strong>$153,238.27</strong></td>
<td><strong>$9,994.69</strong></td>
<td><strong>$128,952.52</strong></td>
<td><strong>$60,285.60</strong></td>
</tr>
</tbody>
</table>

*Administrative costs included in totals expended may not exceed 10 percent.*

Total Award $2,480,000 with HHI

- **Minimum Direct Costs:** $1,612,000.00
- **Maximum Administrative Exp:** $1,806,526.19

_meets_
**Part 3 Form**

<table>
<thead>
<tr>
<th>Source of Match Funds</th>
<th>Eligible Activities</th>
<th>Amount this Quarter</th>
</tr>
</thead>
<tbody>
<tr>
<td>In-kind contribution</td>
<td>staff time</td>
<td>$12,137</td>
</tr>
</tbody>
</table>

**Match Commitment Summary**

<table>
<thead>
<tr>
<th>Total Match Commitment</th>
<th>Total Match This Quarter</th>
<th>Cumulative Match</th>
</tr>
</thead>
<tbody>
<tr>
<td>$282,630</td>
<td>$12,137</td>
<td>$174,722</td>
</tr>
</tbody>
</table>

- **Total** should always match the amount on 1044.
- **Running Total for** draws in the quarter. **Cumulative for Quarter End** should match FFR 425.
- **Running totals** all quarters to date.
Common Errors

- No negative numbers
- No credits – speak with your GTR on best way to handle
- No scratch out or corrections – must be typed and correct
- Does not have a signature
- Does not match current revised budget
THINGS TO REMEMBER

> Double-check to make sure the FFR is completed correctly and contains all required information and signatures.

> Have a copy of your award notification available for reference purposes.

> Have copies of the last reported FFR (to refer to), if not a new grant. If new, this would be the 1st report.
THINGS TO REMEMBER

> Report program outlays and program income on the same accounting basis (either cash or accrual) that it uses in its normal accounting system.

> Submit a ‘FINAL’ FFR for the duration of the grant with no unliquidated obligations before HUD can accept the “FINAL” FFR to close out the award.
Questions