



**Special Attention of:**  
Administrators, Offices of Native American  
Programs; and Tribes; Tribally  
Designated Housing Entities

**Notice PIH 2022-15**

Issued: June 8, 2022

This notice remains in effect until  
amended, superseded, or rescinded

Cross Reference:  
2 CFR part 200  
24 CFR part 1000  
24 CFR part 1003  
24 CFR part 1006  
FR 6091-N-01 (5/22/2018)  
Notice PIH-2019-16

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**SUBJECT: Federal Financial Report – Standard Form 425**

- 1. PURPOSE:** This notice provides updated information to Indian tribes, tribally designated housing entities (TDHEs), and the Department of Hawaiian Home Lands (DHHL) on the reporting requirements for the Federal Financial Report (FFR) - Standard Form 425 (SF-425). This notice supersedes Program Guidance 2014-07 and 2015-04, as well as any conflicting guidance with respect to SF-425 forms in all, applicable program Notices and applicable program NOFOs.

Effective the date of this notice, the Office of Native American Programs (ONAP) is reducing the frequency for ONAP grant recipients submitting SF-425 forms from quarterly to annually, except for Indian Housing Block Grant (IHBG) investment-authorized recipients (deadlines for these IHBG recipients can be found in paragraph 2 of Appendix A).

- 2. BACKGROUND:** 2 CFR § 200.328 requires the Federal awarding agency to solicit data elements for collection of specific financial information with the frequency required by the terms and conditions of the Federal award, but no less frequently than annually nor more frequently than quarterly except in unusual circumstances. HUD has chosen SF-425 Form to collect this information and meet the requirements of 2 CFR § 200.328.

ONAP's principal uses of the submitted SF-425 forms are to:

- Record and track the revenue and expenditure of grant program funds;
- Assess anticipated obligations of grant funds (paid expenses that will be reimbursed with grant funds); and

- Record and track program income.

ONAP’s current policy is for all grant recipients to submit SF-425 on a quarterly basis. In light of new regulatory requirements, the growing number of ONAP grant programs available to Indian Country, and the other resources available to monitor grant progress and financial status, ONAP reevaluated the continued need for quarterly reports. ONAP has determined that an annual submission of a SF-425 is sufficient to monitor the financial administration of ONAP grants, with the exception for IHBG recipients authorized to invest IHBG funds. The intent of this change is to focus financial reporting on the more critical end-of-year financial status and reduce unnecessary burden. The requirement for financial reporting at 2 CFR § 200.328 is incorporated into applicable program regulations as listed below.

ONAP Program <sup>1</sup>	Financial Reporting Requirement
Indian Housing Block Grant (IHBG)	24 CFR § 1000.26, incorporating 2 CFR § 200.328
Native Hawaiian Housing Block Grant (NHHBG)	24 CFR § 1006.370, incorporating 2 CFR § 200.328
Indian Community Development Block Grant (ICDBG) & other ICDBG Programs (ICDBG-IT, ICDBG-CARES, ICDBG-ARP)	24 CFR § 1003.501, incorporating 2 CFR § 200.328
Tribal HUD Veterans Affairs Supportive Housing (THUD VASH)	24 CFR § 1000.26, incorporating 2 CFR § 200.328
IHBG Competitive (COMP) & other IHBG One-Time Grant Programs (IHBG-CARES, IHBG-ARP)	24 CFR § 1000.26, incorporating 2 CFR § 200.328

**NOTE:** The Resident Opportunities and Self-Sufficiency (ROSS) is not an ONAP program but is administered in cooperation with ONAP. The Financial Reporting Requirements for ROSS are put forth in Grant Agreement references and 2 CFR § 200.328. Please contact your Area Office or [ROSS-PIH@hud.gov](mailto:ROSS-PIH@hud.gov) with any questions related to ROSS financial reporting.

**3. REVISED SUBMISSION REQUIREMENTS FOR SF-425s: With the exception of IHBG recipients authorized to invest IHBG funds, all ONAP grant recipients are expected to submit a single completed SF-425 for each open grant at the end of their**

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<sup>1</sup> HUD regulations have not been updated since the November 12, 2020 effective date of OMB amendments to 2 CFR part 200, which renumbered some provisions of 2 CFR part 200 without amending the content. HUD regulations have not yet been amended to reflect conforming changes, so HUD regulation still incorporate the old citation to the financial reporting requirement (2 CFR 200.327). HUD expects to publish conforming changes in the near future,

**program year. IHBG investment-approved recipients will continue to submit an SF-425 each quarter for the IHBG formula program as described in Appendix A.**

Line-by-line instructions for completing the SF-425 are given in Appendix A and Appendix B. Recipients are expected to follow these instructions and guidance closely to ensure data accuracy, consistency, and reliability. All SF-425s submitted to the Area ONAP are based on single grant reporting; therefore, only the SF-425 is used. The SF-425A is used for multiple grant reporting and is not applicable to any of ONAP's programs at this time. A schedule of submission dates for each program administered by ONAP is found in the attached appendices.

See **Appendix A** for the IHBG formula program, and **Appendix B** for all other grant programs including ICDBG programs (ICDBG-IT, ICDBG-CARES and ICDBG-ARP), Tribal HUD-VASH, IHBG Competitive, and IHBG one-time grant programs (IHBG-CARES and IHBG-ARP).

**IMPORTANT NOTES:** To the extent the terms and conditions of the Federal award (i.e., the Funding Approval/Agreement—Form HUD 52734-A or B, the Notice of Funding Availability (NOFA), or the Notice of Funding Opportunity (NOFO)) require a frequency of SF-425 submissions that conflicts with the provisions of this Notice, ONAP intends to refrain from enforcing those conflicting terms and conditions of the Federal award SF-425 submission requirements if the grantee follows the requirements of this Notice.

The annual reporting established in this Notice supersedes the quarterly requirement that appears in the THUD-VASH Consolidation Notice.

4. **FORM:** The SF-425 form is available for downloading from the following websites: <https://www.gsa.gov/forms-library/federal-financial-report> or <https://www.grants.gov/forms/post-award-reporting-forms.html>.
5. **SUBSTANTIALLY INCOMPLETE FORMS:** The Area ONAP may reject and not record receipt of any SF-425 that are substantially incomplete or not signed by an authorized official of the Tribe or TDHE. Forms are substantially incomplete when all required lines are not completed. See Appendix A (IHBG Program) and Appendix B (All Other Grant Programs) for instructions in completing required lines by grant program.
6. **DEFINITION OF TERMS:** The SF-425 and its instructions contain several technical terms. The definitions are provided below in alphabetical order.
  - *Accrual Accounting:* An accounting method that records revenue and expenses when incurred, regardless of when cash is exchanged. In general, economic events are recognized by matching revenues to expenses (the matching principle) at the time when the transaction occurs, rather than when payment is made (or received). This method allows the current cash inflows/outflows to be combined with future expected cash inflows/outflows to give a more accurate picture of a recipient's current financial condition.

- *Cash Basis Accounting*: An accounting method where income (or revenue) is recognized only when payment is received, and expenses are recognized only when payment is made. For example, when cash is received for the sale of property, it is recorded in the accounting records as revenue at the time. This is in contrast with accrual accounting, where the sale would be recorded in the books of account when a contract is executed rather than when cash is actually received.
- *Cash Disbursements*: Payment for goods or services in cash, check or electronic payment, expenditures.
- *Cash on Hand*: Cash in actual possession; also called cash-in-hand or cash-on-hand.
- *Cash Receipt*: A printed or electronic document recording the collection of money (currency, coins, checks).
- *Federal Share of Un-liquidated Obligations*: The amount of Federal funds legally committed that have not been expensed such as an account payable for items ordered or received but for which the supplier has not been paid. See below for definition of obligation.
- *Fund Accounting*: A system used by nonprofit and government organizations, including tribal governments and TDHEs. The accounting records take the form of a collection of funds, each fund having a distinct purpose, ranging from operating expenses to funding the various activities of the organization.
- *Obligation*: Any legally binding agreement to pay a particular sum of money for contract labor, supplies, materials, or services. Please refer to PIH Notice 2000-26 (TDHEs) for a description of the different types of funding obligations.
- *Program Income Earned*: Represents income earned by the recipient that is directly generated by a supported activity or earned as a result of the award.
- *Total Federal Funds Authorized*: Represents the total amount of Federal funds awarded for approved activities or projects.

**7. SOURCE DOCUMENTATION RETENTION:** Recipients of Federal funds are required to maintain relevant and reliable accounting systems to ensure that the information provided in the SF-425 is consistent and fairly presented, as required by 2 CFR Part 200, Subpart D. Furthermore, recipients are required to maintain all source documents and accumulated transactional documents for expenses included in the SF-425, as required by 2 CFR § 200.334.

**8. SANCTIONS:** If HUD determines that a recipient has failed to comply with its financial accounting, documentation and reporting responsibilities, HUD is authorized to initiate sanctions against the recipient, as stipulated at 2 CFR § 200.339; 24 CFR part 1000, subpart F; 24 CFR §§ 1003.701-703; and 24 CFR part 1006, subpart E. These sanctions include the suspension, limitation, and/or termination of the recipient's HUD-funded grants.

- 9. LETTER OF WARNING (LOW):** While ONAP intends to refrain from enforcing conflicting terms and conditions of the Federal award SF-425 submission requirements if the grantee follows the requirements of this notice, HUD is not waiving its authority under 2 CFR part 200, to collect SF-425 forms more frequently than annually. Accordingly, if an Area ONAP has identified an area(s) of noncompliance under a grant program, either based on a monitoring review, delinquent report(s), or other documented evidence of apparent non-compliance, HUD may issue the grant recipient an LOW that may include, among other things, notice that SF-425 forms are required on a quarterly or semiannual basis until the matter at issue is resolved.
- 10. ADDITIONAL GUIDANCE:** Contact your Area ONAP with questions regarding this notice.

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Dominique Blom  
General Deputy Assistant Secretary  
for Public and Indian Housing

Attachments:

- Appendix A: IHBG Formula Program
- Appendix B: All Other Grant Programs
- Attachment 1: SF-425 Form
- Attachment 2: IHBG Investment Worksheet

**APPENDIX A: INDIAN HOUSING BLOCK GRANT (IHBG)  
FORMULA PROGRAM**

(Excludes IHBG Competitive and IHBG one-time grant programs (IHBG-CARES and IHBG-ARP))

- DUE DATES:** Each recipient is required to submit one SF-425 per year for each 12-month program year. The report is due **90 days** after the recipient’s program year end. Reports may be submitted to ONAP’s electronic reporting system, as an email attachment, by regular mail, or fax. ONAP reserves the discretion to require submittal to ONAP’s electronic reporting system in the future.

Program Year	PYE	Annual SF-425 Due
October 1 to September 30	9/30	Dec 29
January 1 to December 31	12/31	Mar 30*/31
April 1 to March 31	3/31	June 29
July 1 to June 30	6/30	Sept 28

\*Due March 30 during leap years

- APPROVED TO INVEST DUE DATES:** Each recipient that is approved to invest IHBG funds, whether actively investing or not, is required to submit one SF-425 per quarter, or four (4) reports for each 12-month program year. The first three quarterly report must be submitted **30 days** after the end of the calendar quarter. The 4th quarterly report is the final report for the recipient’s 12-month program year and is due **90 days** or one quarter from the end of the program year. The quarterly reports are due as indicated in the chart below and are based on the recipient’s specific program year. Investment approved recipients are required to use ONAP’s electronic reporting system.

Program Year	Quarter 1		Quarter 2		Quarter 3		Quarter 4	
	End	SF-425 Due	End	SF-425 Due	End	SF-425 Due	End	SF-425 Due
Oct 1 to Sept 30	12/31	1/30	3/31	4/30	6/30	7/30	9/30	12/29
Jan 1 to Dec 31	3/31	4/30	6/30	7/30	9/30	10/30	12/31	3/31*
April 1 to Mar 31	6/30	7/30	9/30	10/30	12/31	1/30	3/31	6/29
July 1 to June 30	9/30	10/30	12/31	1/30	3/31	4/30	6/30	9/28

\*Due March 30 during leap years

Recipients whose investment authorization has been withdrawn, suspended, or revoked are still subject to quarterly IHBG Formula quarterly SF-425 submission requirements, until all investment funds have been returned to LOCCS. To verify or change investment authorization status, contact your area ONAP Grants Management Specialist.

- ADMINISTRATIVE REQUIREMENTS FOR INVESTING IHBG FUNDS:** If the recipient is approved to invest IHBG funds, whether actively investing or not, cross reference [Notice PIH-2019-16](#), and any updates to Notice PIH-2019-16, for further instructions on reporting investments.

4. **PROGRAM-YEAR REPORTING:** The financial data included in the SF-425 must be reported on a 12-month, program-year basis.
5. **LINE-BY-LINE INSTRUCTIONS:** The SF-425 following instructions provide a line-by-line description of each component of the SF-425 and outlines the instructions for reporting grant program revenue and expenditures: Recipients are expected to follow the instructions closely to ensure data accuracy, consistency, and reliability.

Form Line Item	ONAP Guidance - IHBG Formula Program
1	Enter "Department of Housing and Urban Development ONAP".
2	Enter the grant number assigned by the Federal agency.
3	Enter the name and complete address of the recipient organization including zip code.
4a	Enter the recipient organization's Unique Entity Identifier (UEI).
4b	Enter the recipient organization's Employer Identification Number (EIN).
5	This is optional. The recipient may enter an account number or other identifier they assign, not HUD, or leave blank.
6	Mark appropriate box.
7	Mark appropriate box Cash or Accrual. Financial data should be presented using the same basis of accounting as the Annual Performance Report (APR) and the Schedule of Expenditures of Federal Awards (SEFA) (i.e. financial statements prepared by the recipient in preparation for completion of the single audit process in accordance with 2 CFR 200, Subpart F). To ensure that the grant accrual methodology remains reasonable and appropriate, HUD will review the approach on receipt of SF-425 data. It is critical that the methodology of the accrual process is consistently applied.
8	Indicate the period established in the award. The "From" date will be the first day of the recipient's current 12-month program year and the "To" date will be the last day of that 12-month program year. For a recipient with a program year that begins in October, the "From" date will be October 1 of that year and the "To" date will be September 30 of the following year (e.g., October 1, 2021, to September 30, 2022). Recipients not approved for investment will submit one annual SF-425 for each 12-month program year and then the reporting process will start over. Investment-approved recipients will submit four quarterly SF-425s for each 12-month program year and then the reporting process will start over.
9	Enter the ending date of the reporting period. Use the following reporting period end dates: 3/31, 6/30, 9/30 or 12/31.

Form Line Item	ONAP Guidance - IHBG Formula Program
<b>10a</b>	Enter the cumulative amount of actual cash received for the 12-month program year from the Federal agency as of the reporting period end date. This is the amount of all LOCCS drawdowns received for the subject grant from the “From” date until the end of this reporting period. This should include any undisbursed cash on hand at the end of the prior program year, but exclude “negative” cash on hand (i.e. grant receivable) at the end of the prior program year. (See definition of Cash Disbursements above.)
<b>10b</b>	Enter the cumulative amount of Federal fund disbursements (such as cash or checks) as of the reporting period end date. Disbursements are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expenses charged to the award, and the amount of cash advances and payments made to sub-recipients and contractors. This may include project expenses paid with other funds that will be reimbursed using IHBG grant funds.
<b>10c</b>	Enter the amount of Line 10a minus Line 10b. This amount represents immediate cash needs. Excess cash on hand, for more than three (3) business days, requires an explanation on Line 12, Remarks, explaining why the draw down was made prematurely or other reasons for the excess cash.
<b>10d</b>	Enter the total Federal funds authorized as of the reporting period end date. This will be the IHBG grant amount for the 12-month program year. For ease of reporting, recipients should include the balance in LOCCS for the “55 Grant” at the beginning of its program year, add or subtract (+/-) the figure from Line 10c (Cash on Hand) from the previous program year-end report, and add any grant amounts awarded during the program year.
<b>10e</b>	Enter the amount of Federal fund expenditures. This amount will equal or exceed the amount reported on Line 10b. For reports prepared on a cash basis, expenditures are: the sum of cash disbursements for direct charges for property and services; the amount of indirect expense charged; the value of third-party in-kind contributions applied; and the amount of cash advance payments and payments made to sub-recipients. Expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense incurred; the value of in-kind contributions applied; and the net increase or decrease in the amounts owed by the recipient for; (1) goods and other property received; (2) services performed by employees, contractors, sub-recipients, and other payees; and (3) programs for which no current services or performance are required.



Form Line Item	ONAP Guidance - IHBG Formula Program
10f	Enter the Federal portion of unliquidated obligations. Unliquidated obligations on a cash basis are obligations incurred, but not yet paid including amounts due to sub-recipients and contractors. On an accrual basis, they are obligations incurred, but for which expenditures have not been recorded. Do not include any amount in Line 10f that has been reported in Line 10e. Do not include any amount in Line 10f for a future commitment of funds (such as a long-term contract) for which an obligation or expense has not been incurred.
10g	Enter the sum of Lines 10e and 10f.
10h	Enter the amount of Line 10d minus Line 10g.
10i	A recipient share is not required under the IHBG program.
10j	Enter recipient funds (e.g., tribal funds, revolving loans, non-program income, rental receipts, etc.) expended for program activities.
10k	Enter sum 10j minus 10i.
10l	Enter the cumulative amount of Federal program income earned during the reporting period, including interest earned on IHBG investments. Include any program income on hand from the previous reporting period (Line 10.o.). See instructions for Line 12, Remarks, for additional reporting requirements related to program income.
10m	Leave blank. IHBG recipients are not required to use earned income to reduce the grant amount.
10n	Enter the cumulative amount of program income expenditures for the reporting period.
10o	Enter the amount of Line 10l minus Line 10n. This amount equals the program income that has been earned but not expended, as of the reporting period end date.
11	This information is optional for the IHBG program.
12	<p>The remarks should clarify or explain information contained in the report. Additional pages may be attached. Explanations should be provided for the following:</p> <p><b>Cash on Hand:</b> Explain any IHBG cash on hand that exceeds cash needs of 3 business days including: (1) funds drawn down for investment purposes; and (2) funds drawn down to establish or replenish a reserve for planning and administration.</p>

Form Line Item	ONAP Guidance - IHBG Formula Program
	<p><b>Invested IHBG Funds:</b> Include: (a) the name and type of investment(s); (b) last four digits of the account number(s); (c) the draw down date(s); (d) the amount(s) drawn down; (e) the date(s) that the IHBG funds were invested in an approved investment under 24 CFR 1000.58(c); (f) the current balance for all IHBG investments; and (g) the amount(s) of earned interest reported in the Program Income section, included in line 10 l.</p> <p><b>Note:</b> Invested IHBG funds are to be held in one or more accounts separate from other funds, including the Planning and Administration Reserve Account(s) and other grant year investment accounts, of the IHBG investment-approved recipient. Each of these accounts must be subject to a Depository Agreement approved by HUD.</p> <p>The recipient may use the Investment Reporting Worksheet to detail only its IHBG investment activity for the reporting quarter. The use of the worksheet is optional and voluntary; however, the recipient is encouraged to submit the completed worksheet when it submits the SF-425 to the Area ONAP.</p> <p>Click <a href="#">Investment Reporting Worksheet</a> for a fillable copy or visit: <a href="https://www.hud.gov/sites/dfiles/PIH/documents/Investment_Reporting_Worksheet.xlsx">https://www.hud.gov/sites/dfiles/PIH/documents/Investment_Reporting_Worksheet.xlsx</a>.</p> <p><b>Planning and Administration Reserves:</b> This must include: (a) the amount(s) drawn down; (b) the draw down date(s); (c) the date(s) that the funds were placed in a separate account established for this purpose; (d) amount of interest earned; and (e) current balance of the Planning and Administration Reserve Account(s).</p> <p><b>Amounts Entered on Line 10l:</b> Explain amounts entered on 10l that include, but are not limited to, the amount of interest earned on the investment of IHBG funds.</p>
<b>13a</b>	Enter the name and title of the authorized certifying official.
<b>13b</b>	The authorized certifying official must sign here.
<b>13c</b>	Enter the telephone number (including area code and extension) of the individual listed in Line 13a.
<b>13d</b>	Enter the email address of the individual listed in Line 13a.
<b>13e</b>	Enter the date the SF-425 is submitted to the Federal agency using the month, day, and year format.

**APPENDIX B: ALL OTHER GRANT PROGRAMS**

Including, but not limited, to Competitive and other One-time grants  
(This Appendix B excludes the IHBG Formula Program addressed in Appendix A)

1. For purposes of this Notice, “**Competitive and One-Time Grants**,” include, for example, the following but may include other future grants, as well:
  - Indian Community Development Block Grant (ICDBG) and other ICDBG Programs (e.g., ICDBG-IT, ICDBG-CARES, ICDBG-ARP);
  - Tribal HUD Veterans Affairs Supportive Housing (THUD VASH); and
  - IHBG Competitive (COMP) & other IHBG One-Time Grant Programs (e.g., IHBG-CARES, IHBG-ARP)
  
2. **DUE DATES:** SF-425 forms are required to be submitted annually depending on the grant type and applicable program requirements. SF-425 forms must be submitted to the respective Area ONAP no later than **90 days** after the end of the recipient’s fiscal year. Final SF-425 forms must be submitted no later than **90 days** after the grant period end date (see chart below). Reports may be submitted to ONAP’s electronic reporting system, as an email attachment, by regular mail, or fax. However, ONAP reserves the right to specify submittal to ONAP’s electronic reporting system in the future. For Native Hawaiian Housing Block Grant (NHHBG) SF-425 forms must be submitted no later than **60 days** after the end of the recipient’s fiscal year.

For ROSS grants check with area office for reporting period and due date or contact [ROSS-PIH@hud.gov](mailto:ROSS-PIH@hud.gov).

The SF-425 reporting due dates are shown in the table below.

Programs	Fiscal Year	Fiscal Year End	Annual SF-425 Due	Final SF-425 Due Date
Competitive and One-Time Grants	Oct 1 to Sept 30	09/30	Dec 29	90 days after project completion
	Jan 1 to Dec 31	12/31	Mar 30*/31	
	April 1 to Mar 31	03/31	Jun 29	
	July 1 to June 30	06/30	Sept 28	
NHHBG	July 1 to June 30	06/30	Aug 29	90 days after project completion

\*Due March 30 during leap years

3. **CUMULATIVE REPORTING:** The financial data included in the SF-425 must be cumulative throughout the grant term. A separate SF-425 is required for each grant number. For example, if a recipient has an ICDBG grant and an ICDBG Imminent Threat grant, the recipient must submit an SF-425 forms annually for each grant, using the single grant reporting option (the SF-425, not the SF-425A).

- 4. LINE-BY-LINE INSTRUCTIONS:** The SF-425 following instructions provide a line-by-line description of each component of the SF-425 and outlines the instructions for reporting grant program revenue and expenditures: Recipients are expected to follow the instructions closely to ensure data accuracy, consistency, and reliability.

<b>Form Line Item</b>	<b>ONAP Guidance - Other Grants, except IHBG Formal Program</b>
<b>1</b>	Enter "Department of Housing and Urban Development ONAP"
<b>2</b>	Enter the grant number assigned by the Federal agency.
<b>3</b>	Enter the name and complete address of the recipient organization including zip code.
<b>4a</b>	Enter the recipient organization's Unique Entity Identifier (UEI).
<b>4b</b>	Enter the recipient organization's Employer Identification Number (EIN).
<b>5</b>	This is optional. The recipient may enter an account number or other identifier they assign, not HUD, or leave blank.
<b>6</b>	Mark appropriate box.
<b>7</b>	Mark appropriate box Cash or Accrual. Financial data should be presented using the same basis of accounting as the grant program's annual reporting and the Schedule of Expenditures of Federal Awards (SEFA). (i.e., financial statements prepared by the recipient in preparation for completion of the audit process in accordance with 2 CFR 200, Subpart F). To ensure that the grant accrual methodology remains reasonable and appropriate, HUD will review the approach on receipt of SF-425 data. It is critical that the methodology of the accrual process is consistently applied.
<b>8</b>	The "From" and "To" dates should coincide with the period of performance dates identified in the grant agreement, unless amended or extended. For ROSS, the "From" and "To" dates should coincide with the project period identified in the grant agreement and/or applicable Notice of Funding Opportunity, unless amended or extended.
<b>9</b>	Enter the ending date of the reporting period. Use the following reporting period end dates: 3/31, 6/30, 9/30, or 12/31.
<b>10a</b>	Enter the cumulative amount of actual revenue received from LOCCS as of the reporting period end date.
<b>10b</b>	Enter the cumulative amount of Federal fund disbursements (such as cash or checks) as of the reporting period end date. Disbursements are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expenses charged to the award, and the amount of cash advances and payments made to sub-recipients and contractors. This may include project expenses paid with other funds that will be reimbursed using grant funds.
<b>10c</b>	Enter the amount of Line 10a minus Line 10b. This amount represents immediate cash needs. Excess cash on hand, for more than three (3) business days, requires an explanation on Line 12, Remarks, explaining why the draw down was made prematurely or other reasons for the excess cash.
<b>10d</b>	Enter the total Federal funds authorized. This is the grant amount.

Form Line Item	ONAP Guidance - Other Grants, except IHBG Formal Program
10e	<p>Enter the amount of Federal fund expenditures. This amount will equal or exceed the amount reported on Line 10b.</p> <p>For reports prepared on a cash basis, expenditures are as follows: the sum of cash disbursements for direct charges for property and services; the amount of indirect expense charged; the value of third-party, in-kind contributions applied; and the amount of cash advance payments and payments made to sub-recipients.</p> <p>For reports prepared on an accrual basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense incurred; the value of in-kind contributions applied; and the net increase or decrease in the amounts owed by the recipient for (1) goods and other property received; (2) services performed by employees, contractors, sub-recipients, and other payees; and (3) programs for which no current services or performance are required.</p>
10f	<p>Enter the Federal portion of unliquidated obligations. Unliquidated obligations on a cash basis are obligations incurred, but not yet paid, including amounts due to sub-recipients and contractors. On an accrual basis, they are obligations incurred, but no expenditures have been recorded. Do not include any amount in Line 10f that has been reported in Line 10e. Do not include any amount in Line 10f for a future commitment of funds (such as a long-term contract) for which an obligation or expense has not been incurred.</p>
10g	<p>Enter the sum of Lines 10e and 10f.</p>
10h	<p>Enter the amount of Line 10d minus Line 10g.</p>
10i	<p>Enter recipient share, if required.</p>
10j	<p>Enter recipient funds (e.g., tribal funds, revolving loans, non-program income, rental receipts, etc.) expended for program activities.</p>
10k	<p>Enter the amount of Line 10i minus Line 10j.</p>
10l	<p>Enter the cumulative amount of Federal program income earned.</p>
10m	<p>Leave blank. ONAP recipients are not required to use earned income to reduce the grant amount.</p>
10n	<p>Enter the cumulative amount of program income expenditures.</p>
10o	<p>Enter the amount of Line 10l minus Line 10n. This amount equals the program income that has been earned but not expended, as of the reporting period end</p>
11	<p>This information should be completed as applicable.</p>
12	<p>The remarks should clarify or explain information contained in the report. Additional pages may be attached. Explanations should be provided for the following: <b>Cash on Hand:</b> Explain any cash on hand that exceeds cash needs of 3 business days. Amounts Entered on Line 10l: Explain amounts entered on 10l.</p>
13a	<p>Enter the name and title of the authorized certifying official.</p>
13b	<p>The authorized certifying official must sign here.</p>
13c	<p>Enter the telephone number (including area code and extension) of the individual listed in Line 13a.</p>

<b>Form Line Item</b>	<b>ONAP Guidance - Other Grants, except IHBG Formal Program</b>
<b>13d</b>	Enter the email address of the individual listed in Line 13a.
<b>13e</b>	Enter the date the SF-425 is submitted to the Federal agency using the month, day, and year format.

**Federal Financial Report**  
(Follow form Instructions)

OMB Number: 4040-0014  
Expiration Date: 02/28/2022

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)

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

Recipient Organization Name: \_\_\_\_\_

Street1: \_\_\_\_\_

Street2: \_\_\_\_\_

City: \_\_\_\_\_ County: \_\_\_\_\_

State: \_\_\_\_\_ Province: \_\_\_\_\_

Country: USA: UNITED STATES ZIP/Postal 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	8. Project/Grant Period	9. Reporting Period End Date
Quarterly	Cash	From: _____ To: _____	_____
Semi-Annual	Accrual	_____	_____
Annual			
Final			

10. Transactions	Cumulative
<i>(Use lines a-c for single or multiple grant reporting)</i>	
<b>Federal Cash (To report multiple grants, also use FFR attachment):</b>	
a. Cash Receipts	0.00
b. Cash Disbursements	0.00
c. Cash on Hand (line a minus b)	0.00
<i>(Use lines d-o for single grant reporting)</i>	
<b>Federal Expenditures and Unobligated Balance:</b>	
d. Total Federal funds authorized	0.00
e. Federal share of expenditures	0.00
f. Federal share of unliquidated obligations	0.00
g. Total Federal share (sum of lines e and f)	0.00
h. Unobligated balance of Federal Funds (line d minus g)	0.00
<b>Recipient Share:</b>	
i. Total recipient share required	0.00
j. Recipient share of expenditures	0.00
k. Remaining recipient share to be provided (line i minus j)	0.00
<b>Program Income:</b>	
l. Total Federal program income earned	0.00
m. Program Income expended in accordance with the deduction alternative	0.00

n. Program Income expended in accordance with the addition alternative			0.00
o. Unexpended program income (line l minus line m and line n)			0.00

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 expenditures, disbursements and cash receipts am aware that any false, fictitious, or fraudulent administrative penalties for fraud, false statements, and 3801-3812).

to the best of my knowledge and belief that the report is true, complete, and accurate, and the are for the purposes and objectives set forth in the terms and conditions of the Federal award. I information, or the omission of any material fact, may subject me to criminal, civil or false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730

a. Name and Title of Authorized Certifying Official

Prefix:  First Name:  Middle Name:

Last Name:  Suffix:

Title:

b. Signature of Authorized Certifying Official

Telephone (Area code, number and extension)

c. Email Address

Date Report Submitted

**14. Agency use only:**



**Attachment 2** - Click [Investment Reporting Worksheet](https://www.hud.gov/sites/dfiles/PIH/documents/Investment_Reporting_Worksheet.xlsx) for a fillable copy or visit:  
[https://www.hud.gov/sites/dfiles/PIH/documents/Investment\\_Reporting\\_Worksheet.xlsx](https://www.hud.gov/sites/dfiles/PIH/documents/Investment_Reporting_Worksheet.xlsx)

## IHBG Investment Reporting Worksheet

Template Attachment to Federal Financial Report, SF-425 (Item 12: Remarks)  
 Sample attachment for reporting Indian Housing Block Grant (IHBG) Investments to HUD's Office of Native American Programs

Recipient Name:

IHBG Number:

Program Year:

From:

To:

Reporting Quarter Ending:

or

Year End Report for PY:

Investments

Investment Name	Account ID	Date Drawn	Amount Drawn	Date Invested	Maturation Date	Quarterly Balance	Earned Interest*	Notes
Name of the bank or broker holding IHBG investments	Last four digits of the account number to distinguish multiple accounts	The date funds were drawn from LOCCS.	The amount drawn from LOCCS	The date IHBG funds were transferred to investment account	IHBG investments mature five (5) years from the date of invested	Amount of investment at the reporting quarter end	Amount of balance that is interest earned on invested IHBG funds at the reporting quarter end	Notes like: IHP/APR activity, transfer from other account, reason for return to LOCCS, amount of interest to return to Treasury
<i>Example:</i>								
<i>CHASE money market</i>	<i>X-1234</i>	<i>02.13.19</i>	<i>\$250,000.00</i>	<i>09.15.2015</i>	<i>09.15.2020</i>	<i>\$75,636.13</i>	<i>\$5,636.13</i>	<i>2018-04: New Construction</i>
<i>Wells Fargo 3 year CD</i>	<i>X-6655</i>	<i>N/A</i>	<i>\$100,000.00</i>	<i>06.12.2018</i>	<i>06.12.2021</i>	<i>\$52,003.07</i>	<i>\$443.07</i>	<i>Elder Center Infrastructure</i>

\* Earned Interest must be reported in the SF-425 under the Program Income section of the SF-425, included in line 10 I.

