

Tips for Completing the SF-425 for SSA Grantees

Note: For the WIPA and PABSS reports, SSA requires Annual Reports for each Budget Period and one Final Report that covers the entire Project Period.

Block 1: SSA

Block 2: This number is located on block 4 of the current Award Notice. Please note that first set of 2 digit numbers change with each Budget Period. So, for YR 5, that number found within the Federal Identifying Number should be "05." Again, it is the first set of 2-digit numbers found after the alphanumeric grant number. The second set of numbers refers to the original grant in that budget period (00) or the amendment issued subsequently (01, 02, 03...)

Blocks 3-4b: Self-explanatory

Block 5: This number is something your organization uses to identify SSA funds in your accounting system and is not a required field.

Block 6: In previous budget periods, we required you to mark "Final" for the last report of each budget period. There is a change in terminology now, and "Annual" is the last report you submit for each budget period. **PLEASE NOTE: You must process all invoices and liquidate all obligations before you complete the Annual Report. This report must accurately reflect the ending balance of Federal Funds for the Budget Period covered by the Report.**

Block 7: Complete this based on your organization's basis of accounting.

Block 8: SSA does NOT require Cumulative reporting for consecutive ANNUAL budget periods. However, the Final project period budget IS cumulative and includes the sum of all years.

1-For Annual Reports, please use the Budget Period that the report covers (located in Block 7 on the current Award Notice).

2-For the Final Report, please use the Project Period that the report covers (located in Block 6 on the current Award Notice).

Block 9: 1-For Annual Reports, this date should match the end date of the Budget Period.

2- For Final Reports, this date should match the end date of the Project Period.

Federal Cash--Block 10, Rows A-C:

Row A: Enter the amount of funds received from SSA for the specified reporting period.

Row B: Enter the amount of SSA funds disbursed for grant-related expenditures.

Row C: This should reflect the balance after subtracting Row B from Row A. The Excel version of the report should automatically calculate that for you.

Federal Expenditures--Block 10, Rows D-H:

Row D: 1-For Annual Reports, SSA does not require cumulative reporting, so the amount to be listed in Row D should be the amount listed in Block 11 of the award notice for which the report covers.

2-For Final Reports, this figure should match the figure found on Block 13 of the most current Award Notice from the final Project Period. This amount should be the cumulative amount awarded to your organization throughout the life of the grant (less any de-obligations).

Row E: 1-For Annual Reports, this amount should reflect the total amount of SSA funds expended for the entire Budget Period.

2-For Final Report, this amount should reflect all SSA funds expended throughout the entire Project Period (e.g., 5 years).

Row F: This amount should be \$0 for both Annual and Final Reports. ALL invoices and obligations must be liquidated prior to submitting the reports.

Row G: This figure should match Row E, as there can be no unliquidated obligations for Annual or Final Reports.

Row H: The figure calculated in this block will reflect the balance of unobligated/unspent SSA funds for the period covered by the report.

Recipient Share—Block 10, Rows I-K: (Does not apply to PABSS)

Row I: This figure is calculated based on the actual expenditures for your grant. The formula to calculate your share is: Total Federal Funds Expended (same as Row E)/.95= Total Project Costs. Then Subtract Total Federal Funds Expended from Total Project Costs=Recipient Share. Example:

Total Fed Funds Expended=\$75,000; $\$75,000/.95 = \$78,947$.

$\$78,947 - \$75,000 = \$3,947$ (Recipient Share)

Row J: 1-For Annual Reports, enter the actual amount of recipient share your organization contributed during the period for which the report covers. **Note:** This amount can be greater than the minimum required amount in Row I but not less.

2-For Final Reports, this figure is calculated for the entire Project Period (same as Row E). **Note:** If earlier Budget Periods had contributions below the minimum 5%, subsequent Budget Periods must have incorporated the deficit, so that the full 5% is met by the end of the Project Period.

Row K: This amount is calculated by Subtracting Row J from Row I. If your organization contributed above the minimum required amount, this should be \$0.

Program Income, Block 10, Rows L-O:

Contact your Grants Management Specialist if Program Income exists.

Indirect Expense, Block 11, Rows A-G:

If your organization has Indirect Costs in your approved budget, complete this section in compliance with the Indirect Cost Rate Agreement you provided to SSA. Please ensure SSA has a copy of the most current Agreement, if SSA is not the cognizant agency.