

**INSTRUCTIONS FOR COMPLETING
THE FEDERAL FINANCIAL REPORT (SF-425)
[For all years]**

The **Federal Financial Report** form, or FFR, is part of the final report package. It is submitted **once** with the other components of your final report package to the NEA Grants & Contracts Office no later than 90 calendar days after the award end date.

The FFR is used to confirm that you have received and spent all NEA award funds and that you have met the matching requirement for your award. The amounts reported on it must show actual allowable expenditures (not simply restatements of your original budget or another estimate). The figures must be supported by documentation (documentation is *only* submitted upon request of the NEA).

Use the FFR form available on our Web site at www.arts.gov/manageaward/. If you have questions, please contact us at (202) 682-5403 or grants@arts.gov.

My Grant At A Glance. You can access basic information about your grant at www.arts.gov/mygrant. Check to see when your final reports are due and if we received your final reports or payment requests.

STEP BY STEP INSTRUCTIONS FOR COMPLETING THE FEDERAL FINANCIAL REPORT.

Numbers correspond to those on the FFR form. Sections grayed out on the form do not need to be completed. Note: any references to "Grant" in this section, and on the form, includes cooperative agreements.

1. Federal Agency and Organizational Element to Which Report is Submitted.

Completed for you.

2. Federal Grant or Other Identifying Number Assigned by Federal Agency. Enter the 10 digit grant number from your award letter (e.g. 12-5500-7012, 11-3446-7001, etc.) or, the cooperative agreement number (e.g., DCA 2011-01) from the cover page of the agreement.

3. Recipient Organization. (This is your organization). Enter the official Internal Revenue Service (IRS) name of your organization and the complete address.

4a. DUNS Number. Enter your organization's Data Universal Numbering System (DUNS) number.

4b. EIN. Enter your organization's Employer Identification Number (EIN), also known as Tax Identification Number (TIN).

5. Recipient Account Number or Identifying Number (Optional). If your organization assigns its own identifying number to track awards you may enter it here. This number is not required by the NEA. You may leave this block empty.

6. Report Type. Indicate "Final." The NEA generally does not require interim FFRs.

7. Basis of Accounting (Cash/Accrual). Specify whether your organization used a cash or accrual basis for recording transactions related to the award and for preparing the 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.

8. Project/Grant Period From: (Month, Day, Year) and End Date: (Month, Day, Year).
Enter the period of support as specified in your award document, or as amended.

9. Leave blank.

10. Transactions

Federal Expenditures and Unobligated Balance:

10a. - 10c. Leave Blank.

10d. Total Federal Funds Authorized: Enter the total NEA funds authorized during the period of support. This is the award amount.

10e. Federal Share of Expenditures: Enter the amount of NEA funds expended. Generally this will be the full amount of the NEA award, unless you have not and do not intend to request the balance.

10f. Federal Share of Unliquidated Obligations: You have 90 days from the end date of the award to expend the NEA's funds whether you use the accrual or cash basis of accounting. By the time you submit this form, this line should be zero, even if the form is submitted in conjunction with or in lieu of a final payment request, as all incurred costs should have been paid (liquidated). If there are unliquidated NEA funds, you must: (1) submit a request for a time extension to liquidate those costs; (2) return the unused NEA portion; or (3) tell us that you do not intend to request the remaining funds.

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. Any NEA funds that you are not requesting or are returning should be identified here. Please include a note in Box 12 - "Remarks" explaining that your organization will not be using the remaining funds.

Recipient Share

10i. Leave Blank.

10j. Recipient Share of Expenditures: Enter your share of actual expenditures (also known as your "match"). Do NOT include the NEA award amount in this line. This figure should reflect actual allowable expenditures during the approved period of support. It may include the value of allowable third party in-kind contributions and indirect costs as approved by the NEA.

10k. Remaining Recipient Share to be Provided: This should be zero.

10l - 10o. Leave Blank.

11. Indirect Expense. Complete *only* if an indirect cost rate, established with a Federal agency, was included in your application and approved for this award.

REMEMBER: you cannot close out the award with a "provisional" indirect cost rate *if* indirect costs are necessary to meet the minimum required match.

11a. Type of Rate(s): Provisional, Predetermined, Final, or Fixed.

11b. Rate: Enter the indirect cost rate(s) in effect during the reporting period.

11c. Period From; Period To: Enter the beginning and ending effective dates for the rate(s).

11d. Base: Enter the amount of the base against which the rate(s) was applied.

11e. Amount Charged: Enter the amount of indirect costs charged during the time period specified.

11f. Federal Share: Leave blank.

11g. Totals: Enter the totals for columns 11d, 11e, and 11f.

12. Remarks. Enter any explanations or additional information here. If you have a balance of NEA funds remaining on your award and you have previously drawn down funds using a Payment Request form, you may use this space to request the remaining NEA funds *if* you provide the routing and account number along with the amount of the request. You may also include information about refunds, indirect costs, etc.

13a. Typed or Printed Name and Title of Authorized Certifying Official. Enter the name and title of the authorized official at your organization.

13b. Signature of Authorized Certifying Official. This form must be submitted by a current authorizing official at your organization. An actual signature is no longer required.

13c. Telephone (Area Code, Number and Extension). Enter the telephone number 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 National Endowment for the Arts.

FAX the FFR to (202) 682-5610 or 5609 or e-mail it to finalreports@arts.gov. Check www.arts.gov/mygrant for receipt.