



# SF - 425 Form



# How to prepare: SF-425 Form

**FEDERAL FINANCIAL REPORT**

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted <b>Bureau of Indian Affairs - Alaska Region - Anchorage Office</b> 3601 C Street, Suite 1200 Anchorage, Alaska 99503-5947	2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)	Page 1	of 1 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 checked="" type="checkbox"/> Final	7. Basis of Accounting <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual
-----------------	---------	---	--	--

8. Project/Grant Period (Month, Day, Year) From: _____ To: _____	9. Reporting Period End Date (Month, Day, Year)
---	---

10. Transactions Cumulative

*(Use lines a-c for single or multiple grant reporting)*

**Federal Cash (To report multiple grants, also use FFR Attachment):**

a. Cash Receipts	\$	-
b. Cash Disbursements		
c. Cash on Hand (line a minus b)	\$	-

*(Use lines d-o for single grant reporting)*

**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 of 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:					0	0	0

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 to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. 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)
b. Signature of Authorized Certifying Official	d. Email Address
	e. Date Report Submitted (Month, Day, Year)

14. Agency use only:

1.

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

**Bureau of Indian Affairs - Alaska Region -  
Anchorage Office  
3601 C Street, Suite 1200  
Anchorage, Alaska 99503**

2.

**FEDERAL FINANCIAL REPORT**

(Follow form instructions)

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

**Bureau of Indian Affairs - Alaska Region -  
Anchorage Office  
3601 C Street, Suite 1200  
Anchorage, Alaska 99503-5947**

2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)

**A16AV00123**

3.

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

**Native Village of Alaska  
P.O. Box 123  
Bigfoot, AK 99503**

**\*\*Use Alt + Enter to type the second and third lines of address\*\***



4a.

4a. DUNS Number
620001234

### **Data Universal Numbering System**

#### **DEFINITION:**

**The Data Universal Numbering System, abbreviated as DUNS, is a proprietary system developed and regulated by Dun & Bradstreet (D&B) that assigns a unique numeric identifier, referred to as a "DUNS number" to a single business entity.**

4b.

4b. EIN

92-0001234

## Employer Identification Number

### DEFINITION:

Applicable to the United States, an **Employer Identification Number** or **EIN** (also known as Federal **Employer Identification Number** or FEIN) is the corporate equivalent to a Social Security number, although it is issued to anyone, including individuals, who have to pay withholding taxes on employees.



5.

5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)

**CTGP**

Enter program name(s)

Other programs: ICWA – Transportation – ATG – JOM – JP&T – Scholarships – Realty – Tribal Justice – Small & Needy

6.

## 6. Report Type

- Quarterly
- Semi-Annual
- Annual
- Final

Under Section 12 of the Annual Funding Agreement for the contract/grant states that each contractor/grantee must submit a quarterly financial report.

7.

## 7. Basis of Accounting

- Cash
- Accrual

### Cash Accounting

#### **DEFINITION:**

An **accounting** method where receipts are recorded during the period they are received, and expenses are recorded in the period in which they are actually paid.

7.

## 7. Basis of Accounting

- Cash
- Accrual

### Accrual Accounting

**Definition:**

An **accrual** allows an entity to record expenses and revenues for which it expects to expend cash or receive cash, respectively, in a future reporting period.

8.

8. Project/Grant Period (Month, Day, Year)

From:

To:

Start Date of  
Contract

End Date of  
Contract

**\*This is a three-year contract\*\***

8. Project/Grant Period (Month, Day, Year)

From:

**10/01/2018**

To:

**09/30/2021**

**\*\*Grants are 1 year\*\***

**For example: 01/01/2019 – 12/31/2019**

**09/01/2019 – 10/30/2020**

9.

9. Reporting Period End Date (Month, Day, Year)

**\*\*Record the last month, day, year & quarter on line 9\*\***

9. Reporting Period End Date (Month, Day, Year)  
**12/31/2018 – 1<sup>st</sup> quarter**

**First quarter of the contract**


10a.

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	\$ -

10.a Enter the cumulative amount drawn down from ASAP from the beginning of the grant period to the reporting period end date.

\*Be sure the dates coincide within the quarter in which you are reporting.

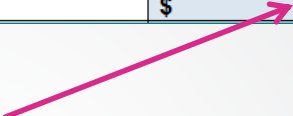
10b.



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	\$ -
b. Cash Disbursements	\$ -

**10.b – Cash Disbursements:**

Enter the cumulative amount of actual disbursements made from Federal funds drawn down as of the reporting period end date. Cumulative total of actual cash expenditures made for direct charges for goods and services, indirect expenses charged.





10c.

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	\$	-
b. Cash Disbursements	\$	-
c. Cash on Hand (line a minus b)		

10.c. 10.a minus 10.b\*This will automatically be calculated.

**\*\*SAMPLE\*\***

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	\$ 3.00
b. Cash Disbursements	\$ 1.00
c. Cash on Hand (line a minus b)	\$ 2.00

10d.

**Federal Expenditures and Unobligated Balance:**

d. Total Federal funds authorized	\$	-
-----------------------------------	----	---

**10.d \*\*Contract total - Initial award amount plus the total of all modifications\*\***

**\*\*If you received a modification for the contract two weeks after the quarter but before you submitted your report, those funds do not count .\*\***

10e.

**Federal Expenditures and Unobligated Balance:**

d. Total Federal funds authorized	\$	-
e. Federal share of expenditures	\$	-

**10.e \*\*Enter the cumulative amount of actual disbursements made from federal funds as of the reporting period end date\*\*  
(Usually the same as Line 10b)**

10f.

<b>Federal Expenditures and Unobligated Balance:</b>		
d. Total Federal funds authorized	\$	-
e. Federal share of expenditures	\$	-
f. Federal share of unliquidated obligations	\$	-

**10.f – Unliquidated obligations on a cash basis are obligations of Federally authorized funds which are incurred, but not yet paid as of the end of the reporting period. Normally not used.**

10g.

<b>Federal Expenditures and Unobligated Balance:</b>		
d. Total Federal funds authorized	\$	-
e. Federal share of expenditures	\$	-
f. Federal share of unliquidated obligations	\$	-
g. Total Federal share (sum of lines e and f)	\$	-

**10.g – Sum of 10.e & 10.f \*\*This will automatically populate\*\***

10h.

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 of lines e and f)	\$	-
h. Unobligated balance of Federal funds (line d minus g)	\$	-

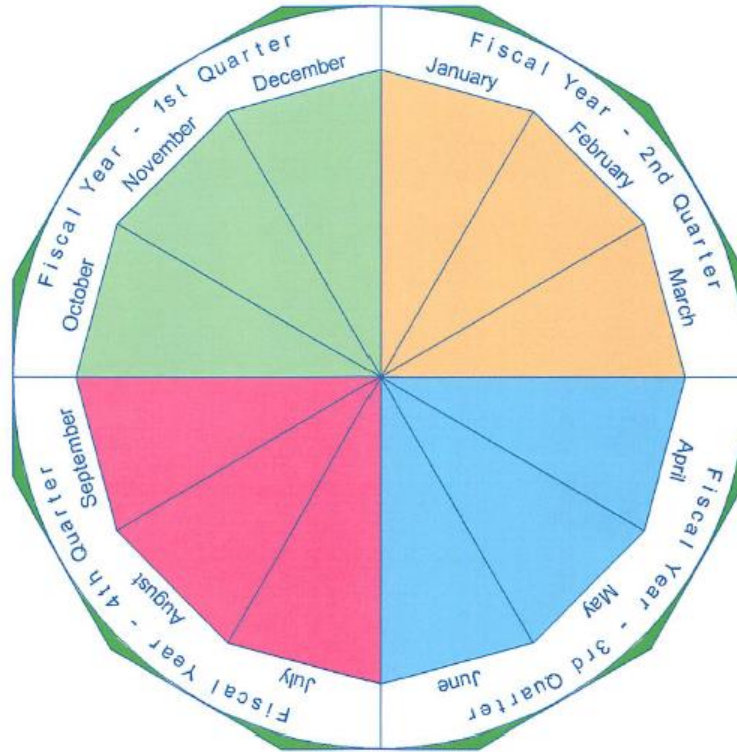
10.h = 10.d minus 10.g **\*\*This will automatically populate\*\***

**\*\*This is the amount available to spend. When you are at the end of the three years and reach a zero balance, you are ready to mark your report as final.**

#### 6. Report Type

- Quarterly
- Semi-Annual
- Annual
- Final

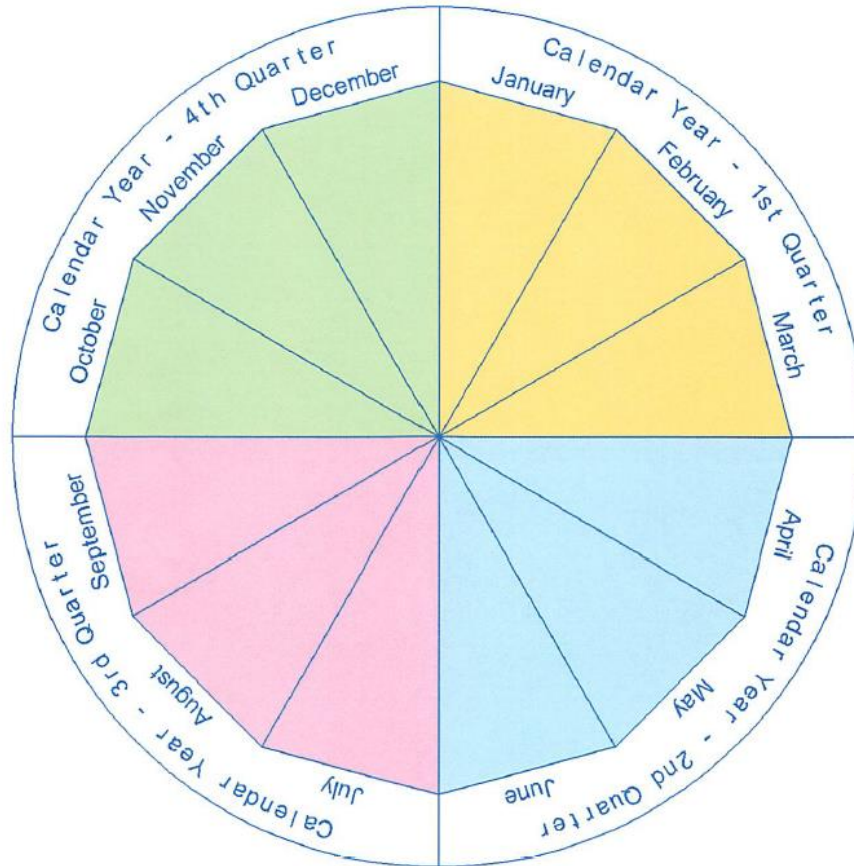
## Federal Financial Status Reporting for the Federal Fiscal Year



The Fiscal Year's Quarter	The Quarter's Ending Date	Report is due on or before
<b>1st Quarter</b>	December 31	January 31
<b>2nd Quarter</b>	March 31	April 30
<b>3rd Quarter</b>	June 31	July 31
<b>4th Quarter</b>	September 30	October 31



## Federal Financial Status Reporting for the Calendar Year



The Calendar Year's Quarter	The Quarter's Ending Date	Report is due on or before
1st Quarter	March 31	April 30
2nd Quarter	June 31	July 31
3rd Quarter	September 30	October 31
4th Quarter	December 31	January 31



What do you need to help fill out the SF-425 form?

<b>2016 FUNDING SOURCES Projected TPA</b>		<b>Village of Alaska 2016 Budget</b>				
		<b>ATG</b>	<b>Scholarships</b>	<b>JOM</b>	<b>JP&amp;T</b>	<b>Total</b>
Aid to Tribal Gov't	<b>96,542</b>					
Scholarships	<b>18,935</b>					
Johnson O'Malley	<b>8,566</b>					
Job Placement & Training	<b>18,888</b>					
Mod 1						
Mod 2						
Mod 3						
<b>Total</b>	<b>142,931</b>					
Admin/Coordinator		31,200				31,200
Bookkeeper/Acctant		20,800				20,800
Office Assistant		15,600				15,600
Fringe @ 20%		13,520				13,520
Travel & Per Diem		4,324				4,324
Council Stipends		4,200				4,200
Supplies		800	185		138	1,123
Sub Contractor						
: Electricity		3,398				3,398
: Phone/Fax/Inter		2,400	100		100	2,600
: Postage/Frieght		300	50		50	400
: Water Sewer						
: Insurance						
: Fuel (Heat)						
Student Scholarships			15,000		15,000	30,000
JP&T/Scholarship Coordinator			3,600		3,600	7,200
Cultural				8,566		8,566
<b>Total Budget</b>		<b>96,542</b>	<b>18,935</b>	<b>8,566</b>	<b>18,888</b>	<b>142,931</b>
Funds Available		96,542	18,935	8,566	18,888	\$142,931
Budget		96,542	18,935	8,566	18,888	142,931
Remaining Available		0	0	0	0	0

# Profit & Loss

Village of Alaska  
Profit & Loss by Class  
April 2016 through June 2016

Aid To Tribal Government/Scholarships/JOM/IP&T

Ordinary Income/Expense

Income	
40000 – Grant Revenue	
Award (93-638)	90,000.00
Mod 1 (93-638)	8,000.00
Mod 2 (93-638)	<u>12,931.00</u>
Total Income	110,931.00
Gross Profit	110,931.00
Expenses	
Wages	18,700.00
Fringe Benefits	3,740.00
Office Expenses	
Telephone/Internet/Fax	650.00
Office Supplies	280.75
Utilities/Electricity	849.50
Postage/Freight	100.00
Cultural Activities/JOM	2,141.50
Travel and Per Diem	1,081.00
Council Expenses	
Stipends	1,050.00
Student Scholarships	<u>7,140.00</u>
Total Expenses	35,732.75

- ▶ **10 a. Enter the Cumulative amount drawn down from ASAP from the beginning of the grant period to the reporting period end date.**
- ▶ **10 b. Enter the cumulative amount of actual disbursements made from Federal funds drawn as of the reporting period end date. Cumulative total of actual cash expenditures made for direct charges for goods and services, indirect expenses charged.**
- ▶ **10 c. 10A – 10 B \*This will automatically calculate\***
- ▶ **10 d. Contract Total – Initial award amount plus the total of all modifications.**
- ▶ **10 e. Enter the cumulative amount of actual disbursements made from federal funds as of the reporting period end date. (Usually the same as Line b)**
- ▶ **10 f. Unliquidated obligations on a cash basis are obligations of Federally authorized funds which are incurred, but not yet paid as of the end of the reporting period. Normally not used.**
- ▶ **10 g. Sum of E & F \*This will automatically calculate\***
- ▶ **10 h. Enter the amount of 10d – 10g.**

## SF-425 Instructions 10A – 10h

**SF-425  
form**

**FEDERAL FINANCIAL REPORT**

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted <b>Bureau of Indian Affairs - Alaska Region - Anchorage Office</b> 3601 C Street, Suite 1200 Anchorage, Alaska 99503-5947		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)		Page	of		
				1	1		
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 checked="" type="checkbox"/> Final	7. Basis of Accounting <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual			
8. Project/Grant Period (Month, Day, Year) From: _____ To: _____			9. Reporting Period End Date (Month, Day, Year)				
10. Transactions			Cumulative				
(Use lines a-c for single or multiple grant reporting)							
<b>Federal Cash (To report multiple grants, also use FFR Attachment):</b>							
a. Cash Receipts				\$	-		
b. Cash Disbursements				\$	-		
c. Cash on Hand (line a minus b)				\$	-		
(Use lines d-o for single grant reporting)							
<b>Federal Expenditures and Unobligated Balance:</b>							
d. Total Federal funds authorized				\$	-		
e. Federal share of expenditures				\$	-		
f. Federal share of unliquidated obligations				\$	-		
g. Total Federal share (sum of lines e and f)				\$	-		
h. Unobligated balance of Federal funds (line d minus g)				\$	-		
<b>Recipient Share:</b>							
i. Total recipient share required							
j. Recipient share of expenditures							
k. Remaining recipient share to be provided (line i minus j)							
<b>Program Income:</b>							
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:	0	0	0
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 to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. 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		
					e. Date Report Submitted (Month, Day, Year)		
b. Signature of Authorized Certifying Official							
14. Agency use only:							