



FEMA

AFG

Assistance to
Firefighters
Grant Program



**ALL Awardees must submit a semi-annual SF-425 (Federal Financial Report)
by Thursday January 30, 2014**

**UPDATE: ALL Awardees must submit a semi-annual SF-425 (Federal Financial Report)
by Thursday January 30, 2014 (CORRECTION 1/17/2014)**

UPDATE:

- **Please disregard this email if** your AFG, FP&S or SAFER award is outside of the period of performance. The semi-annual SF- 425 is not required and a FINAL SF-425 will be completed at the time you submit your closeout report.

This is a friendly reminder to submit your online semi-annual SF-425, or Federal Financial Report (FFR), before the deadline of January 30, 2014. If you currently have an open AFG, FP&S or SAFER award inside of the period of performance, it is required that you complete this form even if you have completed the scope of work or have had little to no activity since your last report was submitted. Instructions on completing the form are provided below for your convenience.

Obligations and expenditures must be reported on a semi-annual basis (every 6 months) through the SF-425 during the period of performance and even during periods where no grant activity occurs. The SF-425 report that covers the period of July 1, 2013, to December 31, 2013, is due by January 30, 2014. Future awards and amendment and payment requests may be withheld if these reports are delinquent.

SF-425 Instructions

To complete and submit the online SF-425 for the period ending December 31, 2013, follow these steps:

- Logon to <https://portal.fema.gov> and type in your username and password. Continue to the status page and identify your grants.
- If you cannot remember your username and password, please call toll free 1-877-611-4700 (have your grant number ready and answer ID verification questions).
- Select the MANAGE GRANTS Tab and click GO. On the following screen click on the link for REPORTS on the left menu.
- Complete the report and submit.

Contact the AFG Helpdesk toll-free at 1-866-274-0960 if you have problems completing the report.

SF-425: Guidance on Commonly Misunderstood Questions

Visit the online [Federal Financial Report Instructions](#) for definitions of each field on the form:

Question 7: Basis of Accounting

Select "Cash" or "Accrual". Please consult with your treasurer/accountant to verify what type of accounting is used.

- Accrual basis of accounting refers to the accounting method in which expenses are recorded when **incurred**. Typically, the department records this information from a purchase order, i.e., invoice.
- Cash basis of accounting refers to the accounting method in which expenses are recorded when they are **paid**. Typically, the department records this information from checks paid.

Question 10: Transactions

10. Transactions	Cumulative
<i>(Use lines a-c for single or combined multiple grant reporting)</i>	
Federal Cash (To report multiple grants separately, also use FFR Attachment):	
a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	

Question 10a. Cash Receipts

Enter the total amount of cash received from FEMA. This will be the total amount of all payment requests received from the Federal government.

Question 10b. Cash Disbursements

Enter the amount of Federal funds the grantee has **spent** from the amount the grantee withdrew from the Federal government. Even though a grantee withdrew funds from AFG, this does not necessarily indicate the grantee spent the entire amount.

- Example: If a department withdrew \$10,000 from the Federal government, but only paid a vendor \$7,000 of the Federal funds, then the grantee will enter \$7,000 for question 10b.

Question 10c. Cash on Hand (Line 10a Minus 10b)

This number will indicate whether or not you will have unused Federal funds. If the Federal funds withdrawn (Question 10a – Cash Receipts) is greater than the amount spent (Question 10b – Cash Disbursements), then this number will be positive.

- Example: If a department withdrew \$10,000 (Cash Receipt) from the Federal government, but only paid a vendor \$7,000 (Cash Disbursement) of the Federal funds, then the grantee will enter \$3,000 for question 10c. This indicates the amount the grantee must spend or return to FEMA.

Federal Expenditures and Unobligated Balance:

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)	

Question 10d: Total Federal Funds Authorized

Enter the total amount of Federal funds awarded.

Question 10e: Federal Share of Expenditures

Enter the Federal share for the items the grantee has paid for with the grant.

- Example: If a grantee has a 90% cost-share for a \$200,000 award, and paid \$190,000 worth of goods and services under their grant, then the answer to 10e is \$171,000 (\$190,000 x 0.90 = \$171,000).

Question 10f: Federal Share of Unliquidated Obligations

Line 10d minus line 10e. In most cases, this reflects the amount of Federal funds paid to the grantee by AFG that has not been spent.

