

# Federal Financial Report (FFR) SF-425

**Applies to:**  
All grants and cooperative agreements

## Definition

OMB-approved form for reporting of allowable expenditures incurred on federal financial assistance awards. This form must be signed by award recipients.

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## 43 CFR 12 Administrative Requirements (Restricted to awards with start dates prior to December 26, 2014)

The DOI "Common Rule" (43 CFR 12) references the now obsolete SF-269 ("Financial Status Report", or "FSR") as the OMB-approved governmentwide financial reporting form for federal financial assistance.[1] It does, however, allow for the use of future OMB-approved forms which may supersede the FSR.[2]

For DOI and its bureaus, the SF-425 (FFR) is the current OMB-approved financial reporting form for all financial assistance awards.

## 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

Unlike 43 CFR 12, the Uniform Guidance (2 CFR 200) does not specifically identify any OMB standard form for recipients to use when reporting on financial assistance awards. Instead, 2 CFR 200.327 ("Financial reporting") states that, "Unless otherwise approved by OMB, the Federal awarding agency may solicit only the standard, OMB-approved governmentwide data elements for collection of financial information (at time of publication the Federal Financial Report or such future collections as may be approved by OMB and listed on the OMB Web site)."

For DOI and its bureaus, the SF-425 (FFR) is the current OMB-approved financial reporting form for all financial assistance awards.

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## US Fish and Wildlife Policy

All Service financial assistance recipients are to use the SF-425. Recipients may submit the form, signed by the recipient or authorized representative, in printed or electronic format.[3]

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## References

[1] 43 CFR 12.81(b)(1).

[2] *ibid.* (a)(1).

[3] 516 FW 1.8 A.