

Federal fund recipients (grantees) must submit quarterly Federal Financial Reports (FFR). The FFR is a standard form (SF-425) used to report cumulative expenses—calculated by adding all expenses from the beginning of the award to date—incurred under each grant number.

Your organization's designated financial manager in JustGrants submits FFRs, which may be submitted 10 calendar days or less from the end date of a reporting period until the due date. In addition, the most recent quarterly FFR can be reopened and resubmitted if the due date has not passed. The financial manager may edit and resubmit FFRs and can submit a delinquent report after the due date.

If your financial manager does not submit an FFR by the due date, JustGrants will automatically consider it delinquent, and the drawdown of funds through the Automated Standard Application for Payments (ASAP) will not be permitted. Funds are released once the delinquent FFR is submitted.

Helpful Tips for Completing and Submitting Quarterly FFRs

Report Accurately

- ▶ **File every quarter before the due date**, regardless of whether any expenditures were made.
- ▶ **Reflect actual funds spent**, not your drawdown amounts from the federal government.
- ▶ **Document all allowable costs** incurred at the grantee and subrecipient levels. Report program and subrecipient expenditures.
- ▶ **Report expenses and the match as the cumulative amount**, not the quarterly amount.
 - ▶ Report expenses for the quarter in the designated line of the SF-425 (Federal Share of Expenditures).
 - ▶ Report the match in the designated line of the SF-425 (Recipient Share of Expenditures).
- ▶ **Include the correct indirect cost rate** and base approved by your federal agency.
- ▶ **Specify the indirect cost rate type** (i.e., provisional, final, de minimus, or fixed).
- ▶ If the **award date is after the start date of the award period**, the first FFR submitted should cover the time from the actual start date of the award to the end of the calendar quarter. Recipients will be required to submit FFRs for all due dates which have passed upon acceptance of the award. *For example, an award's period of performance is*



October 1, 2024 to September 30, 2025. The recipient is awarded the grant on October 20, 2024. The first FFR covers the period from October 1, 2024 to December 31, 2024.

- ▶ **If your program receives grant-related income, report all program income** earned, expended, and unexpended throughout the project period.

Submit Accurately and On Time

- ▶ Submit in JustGrants no later than 30 days after the last day of each quarter to avoid freezing award funds. If a report is delinquent, an automatic hold will be placed on the remaining funds, and payments cannot be requested through ASAP (see dates to remember below).
- ▶ Review the FFR to be certain it reflects current and complete information.
- ▶ Specify whether a cash or accrual basis was used for recording transactions based on your organization's accounting method. The 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.
- ▶ Keep all supporting documentation for 3 years after the award's closeout date.

Dates to Remember

FFR Reporting Periods (Date range reported for FFR)	Due Date (Date FFR is due)	Funds Frozen (Date funds are frozen if FFR is not submitted)
January 1–March 31	April 30	May 1
April 1–June 30	July 30	July 31
July 1–September 30	October 30	October 31
October 1–December 31	January 30	January 31

Key Terms

- ▶ **SF-425:** The SF-425 is a standard form federal grantees use to report all expenses from the beginning of the grant to the report date, including cash expenditures and accounts payable liabilities; the web-based FFR in JustGrants is modeled after the structure of the SF-425.
- ▶ **Match:** The match is the amount of nonfederal funds the organization will contribute. There are two kinds of match: cash or in-kind (e.g., services, supplies, real property, and equipment). Refer to the specific award notice, as matching requirements vary across programs.
- ▶ **Program income:** Program income offsets overall project costs by generating revenue from activities supported by federal grant funds, such as membership fees charging other entities for curricula or training.



Resources

- ▶ JustGrants
 - ▶ [Training: Financial Reporting](#)
 - ▶ [Financial Manager: Job Aid Reference Guide](#)
- ▶ [DOJ Grants Financial Guide](#)—see [III. Postaward Requirements](#)
- ▶ Office of the Chief Financial Officer’s Customer Service Center
 - ▶ Phone: 800–458–0786 (option 2)
 - ▶ Email: ask.ocfo@usdoj.gov

The **Office for Victims of Crime Financial Management Resource Center (OVC FMRC)** offers culturally humble, trauma-informed training and technical assistance to support OVC human trafficking and discretionary grantees. OVC FMRC services focus on enhancing financial management capacity.

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ojp.gov/fmrc

Email: askfmrc@usdoj.gov

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