

Payments to U.S. Grant Recipients

Report

As a condition of your grant you must submit annual progress reports to your FWS grant officer. The information here is a general discussion of reporting requirements; your grant officer will inform you of the exact conditions of your award.

Annual Financial Reporting

At minimum, financial reports will be due annually, and may be due more often, up to quarterly. Financial reports are to be filed using the SF-425 Federal Financial Report. Please report on all grant and matching funds, but do not include other federal non-matching contributions to your project. Although the SF-425 can accommodate reporting on multiple awards, the NAWCA program will **only** accept SF-425 Financial Reports for a single grant. Do not report multiple awards on one form.

To submit an annual financial report, complete items 1 – 9 on the SF-425, then lines 10 d – k, skipping lines 10 a – c. If you have earned any income because of project activity (lease income on grant or match tracts, for example), enter that information on lines 10 l – o. Line 10i should be the entire match amount committed, as it appears on your Award. Line 10j should be all expended old and new match funds. If your organization has a negotiated indirect cost rate and indirect costs were included in your proposal budget, complete line 11. Then certify the form by filling out section 13, and mail the form with the original signature to your Grant Officer. The report may be filed any of these ways:

A. A printed [SF 425](#), Federal Financial Report, with the signature of the recipient's authorized representative;

B. A printed [SF 425](#) with the representative's signature affixed by stamp or other mechanical means if the instrument used is:

- (1)** In the signer's general possession and control,
- (2)** Applied by the signer or by another with the signer's authority, and
- (3)** Intended by the signer to constitute his/her signature;

C. An electronically submitted scanned or faxed copy of A or B; or

D. An electronically completed [SF 425](#) with an electronic signature of the recipient's authorized representative.

USFWS requires all assistance award recipients to follow a standardized report schedule. The annual reporting period is dependent on the award's performance start date.

Schedule for Annual Interim Financial Reports		
Award Performance Start Date	Annual Interim Report End Date	Annual Interim Report Due Date (90 days after report end date)
January 1	December 31	March 31
January 2- March 31	March 31	June 29
April 1	March 31	June 29
April 2- June 30	June 30	September 28
July 1	June 30	September 28
July 2- September 30	September 30	December 29
October 1	September 30	December 29
October 2 – December 31	December 31	March 31

Quarterly Financial Reporting

If the Recipient chooses the ability to receive advance payment of Federal funds through the electronic funds transfer process, quarterly financial reports are required during the entire project period. Quarterly reports are required if you have the option to request advances, even if you do not exercise this option. In addition a quarterly report must be filled each quarter regardless of whether you have expended any grant funds during that quarter. Federal Cash Transactions must be reported quarterly on the SF-425 and e-mailed to your NAWCA grant officer. You will use one Federal Financial reporting form for each grant, but you will provide different information on it for annual and quarterly reports.

To submit a quarterly report, fill out sections 1-9 on the SF-425, then section 10 a-c, and certify in section 13. If you have any grant funds you have drawn down but not expended, explain how long you have had the funds on hand and why in section 12.

Quarterly financial reports are due on the following dates:

Reporting Quarter	SF-425 due date
January 1 – March 31	April 30
April 1 – June 30	July 30
July 1 – September 30	October 30
October 1 – December 31	January 30

Progress Reporting

Annual progress reports will be due when your annual financial report is due. The Grant Administration Standards governing your award will provide details.

Subrecipient Reporting

Recipients of awards that include any funds obligated after January 2012 are required to report executive compensation and subaward information under the Federal Funding Accountability and Transparency Act (FFATA). Information must be reported via the FFATA Subaward Reporting System www.fsr.gov. The information is subsequently published on www.usaspending.gov. You must report on qualifying subawards by the end of the month following the month in which the subaward was issued. More information is available at www.usaspending.gov/sub-award-documents.

Recipients must report the following information:

1. for the recipient DUNS number and the DUNS number of their sub-awardee(s), the names and total compensation of the five most highly compensated officers of the entity **if** the entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards; **and** \$25,000,000 or more in annual gross revenues from Federal awards; **and** the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. See FFATA § 2(b)(1).

In addition, recipients must report the following information related to each subaward if the Federal award amount is equal to or over \$25,000 at any time during the project period:

1. name of the entity receiving the award;
2. amount of the award;
3. information on the award including transaction type, funding agency, Catalog of Federal Domestic Assistance number, program source, and award title descriptive of the purpose of each funding action;
4. location of the entity receiving the award and primary location of performance under the award, including city, State, congressional district, and country;
5. unique identifier of the entity receiving the award and the parent entity of the recipient, should the entity be owned by another entity; and

Recipients must report executive compensation and subaward information by the end of the month after the subaward was made. For example, if a subaward was made on December 18, the information must be entered by January 31.