

Completing the Federal Financial Report (FFR)

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Last Updated: August 6, 2025

General Guidance and Information

- The Federal Financial Report (FFR), also known as the SF-425, is required to report the status of federal grant funds. The FFR gives grantees a standard form to report the financial status of their award.
- The FFR captures the **cumulative** obligations and disbursements that have occurred from the initial grant award date through the end date of the reporting period.
- Every grant recipient is required to submit FFRs quarterly. Each FFR is cumulative.
- The federal financial report is due regardless of whether you have requested a reimbursement of funds or not.
- The completed federal financial report should be emailed to PHMSAPipelineBILGrant@dot.gov; please cc your grants management specialist.

The Final FFR

- The final FFR must be used to complete financial reporting for the entire grant performance period. A final FFR should be submitted via email within 120 days of the period of performance end date.
- The amounts listed on the final FFR should match the amounts listed on the final Request for Reimbursement (SF-270 for equipment-only projects and SF-271 for construction projects).
- On the final FFR there should be no cash on hand (item 10C) or unliquidated obligations (item 10F) listed.

Resources

- The report form can be found here: <https://www.phmsa.dot.gov/about-phmsa/working-phmsa/grants/pipeline/ngdism-recipient-forms>.
- A webinar regarding reporting requirements for the grant program is available on YouTube here: <https://www.youtube.com/watch?v=sTYbK8TyZ5E>.
- Should you require assistance, please contact your grants management specialist and cc: PHMSAPipelineBILGrant@dot.gov.

Item 1: Federal Agency and Organizational Element to Which Report is Submitted

View Burden Statement		Federal Financial Report (Follow form Instructions)		OMB Number: 4040-0014 Expiration Date: 02/28/2025	
1. Federal Agency and Organizational Element to Which Report is Submitted			2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)		
<input type="text"/>			<input type="text"/>		
3. Recipient Organization (Name and complete address including Zip code)					
Recipient Organization Name: <input type="text"/>					
Street1: <input type="text"/>					
Street2: <input type="text"/>					
City: <input type="text"/> County: <input type="text"/>					
State: <input type="text"/> Province: <input type="text"/>					
Country: <input type="text"/> ZIP / Postal Code: <input type="text"/>					
4a. UEI		4b. EIN		5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	
<input type="text"/>		<input type="text"/>		<input type="text"/>	
6. Report Type		7. Basis of Accounting		8. Project/Grant Period	
<input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final		<input type="checkbox"/> Cash <input type="checkbox"/> Accrual		From: <input type="text"/> To: <input type="text"/>	
				9. Reporting Period End Date	
				<input type="text"/>	

This item should state “USDOT/PHMSA/NGDISM” or similar.

This item should be used consistently in the SF-270 and SF-271 (Box 3).

Item 2: Federal Grant or Other Identifying Number Assigned by Federal Agency

View Burden Statement		Federal Financial Report (Follow form Instructions)		OMB Number: 4040-0014 Expiration Date: 02/28/2025	
1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)			
<input type="text"/>		<input type="text"/>			
3. Recipient Organization (Name and complete address including Zip code)					
Recipient Organization Name: <input type="text"/>					
Street1: <input type="text"/>					
Street2: <input type="text"/>					
City: <input type="text"/> County: <input type="text"/>					
State: <input type="text"/> Province: <input type="text"/>					
Country: <input type="text"/> ZIP / Postal Code: <input type="text"/>					
4a. UEI		4b. EIN		5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	
<input type="text"/>		<input type="text"/>		<input type="text"/>	
6. Report Type		7. Basis of Accounting		8. Project/Grant Period	
<input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final		<input type="checkbox"/> Cash <input type="checkbox"/> Accrual		From: <input type="text"/> To: <input type="text"/>	
				9. Reporting Period End Date	
				<input type="text"/>	

This item should reflect the grant number in the assistance agreement (Box 1).

The grant number should be used consistently in the SF-270 and SF-271 (Box 4).

Item 3: Recipient Organization

View Burden Statement		Federal Financial Report (Follow form Instructions)		OMB Number: 4040-0014 Expiration Date: 02/28/2025	
1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)			
<div></div>		<div></div>			
3. Recipient Organization (Name and complete address including Zip code)					
Recipient Organization Name: <div></div>					
Street1: <div></div>					
Street2: <div></div>					
City: <div></div>		County: <div></div>			
State: <div></div>		Province: <div></div>			
Country: <div></div>		ZIP / Postal Code: <div></div>			
4a. UEI		4b. EIN		5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	
<div></div>		<div></div>		<div></div>	
6. Report Type		7. Basis of Accounting		8. Project/Grant Period	
<input type="checkbox"/> Quarterly		<input type="checkbox"/> Cash		From: To:	
<input type="checkbox"/> Semi-Annual		<input type="checkbox"/> Accrual		<div></div> <div></div>	
<input type="checkbox"/> Annual					
<input type="checkbox"/> Final					
				9. Reporting Period End Date	
				<div></div>	

This item should reflect the recipient organization stated in the assistance agreement (Box 5). Please verify.

Item 4A: UEI

View Burden Statement		Federal Financial Report (Follow form Instructions)		OMB Number: 4040-0014 Expiration Date: 02/28/2025	
1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)			
<div></div>		<div></div>			
3. Recipient Organization (Name and complete address including Zip code)					
Recipient Organization Name: <div></div>					
Street1: <div></div>					
Street2: <div></div>					
City: <div></div> County: <div></div>					
State: <div></div> Province: <div></div>					
Country: <div></div> ZIP / Postal Code: <div></div>					
4a. UEI		4b. EIN		5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	
<div></div>		<div></div>		<div></div>	
6. Report Type		7. Basis of Accounting		8. Project/Grant Period	
<input type="checkbox"/> Quarterly		<input type="checkbox"/> Cash		From: <div></div> To: <div></div>	
<input type="checkbox"/> Semi-Annual		<input type="checkbox"/> Accrual			
<input type="checkbox"/> Annual					
<input type="checkbox"/> Final				9. Reporting Period End Date	
				<div></div>	

This item should reflect the UEI in the assistance agreement (page 2, under Supplies/Services). Please verify.

Item 4B: EIN

View Burden Statement		Federal Financial Report (Follow form Instructions)		OMB Number: 4040-0014 Expiration Date: 02/28/2025	
1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)			
<div></div>		<div></div>			
3. Recipient Organization (Name and complete address including Zip code)					
Recipient Organization Name: <div></div>					
Street1: <div></div>					
Street2: <div></div>					
City: <div></div> County: <div></div>					
State: <div></div> Province: <div></div>					
Country: <div></div> ZIP / Postal Code: <div></div>					
4a. UEI		4b. EIN		5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	
<div></div>		<div></div>		<div></div>	
6. Report Type		7. Basis of Accounting		8. Project/Grant Period	
<input type="checkbox"/> Quarterly		<input type="checkbox"/> Cash		From: <div></div> To: <div></div>	
<input type="checkbox"/> Semi-Annual		<input type="checkbox"/> Accrual			
<input type="checkbox"/> Annual					
<input type="checkbox"/> Final				9. Reporting Period End Date	
				<div></div>	

This item should reflect the Employer/Taxpayer Identification Number (EIN/TIN) in the SF-424 (Box 8B). Please verify.

The EIN should be used consistently in the SF-270 and SF-271 (Box 6).

Item 5: Recipient Account Number or Identifying Number

View Burden Statement		Federal Financial Report (Follow form Instructions)		OMB Number: 4040-0014 Expiration Date: 02/28/2025	
1. Federal Agency and Organizational Element to Which Report is Submitted			2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)		
<div></div>			<div></div>		
3. Recipient Organization (Name and complete address including Zip code)					
Recipient Organization Name: <div></div>					
Street1: <div></div>					
Street2: <div></div>					
City: <div></div> County: <div></div>					
State: <div></div> Province: <div></div>					
Country: <div></div> ZIP / Postal Code: <div></div>					
4a. UEI		4b. EIN		5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	
<div></div>		<div></div>		<div></div>	
6. Report Type		7. Basis of Accounting		8. Project/Grant Period	
<input type="checkbox"/> Quarterly		<input type="checkbox"/> Cash		From: To:	
<input type="checkbox"/> Semi-Annual		<input type="checkbox"/> Accrual		<div></div> <div></div>	
<input type="checkbox"/> Annual					
<input type="checkbox"/> Final					
				9. Reporting Period End Date	
				<div></div>	

This item reflects the identifying account number used internally by the entity.

The identifying account number should be used consistently in the SF-270 and SF-271 (Box 7).

Item 6: Report Type

View Burden Statement		Federal Financial Report (Follow form Instructions)		OMB Number: 4040-0014 Expiration Date: 02/28/2025	
1. Federal Agency and Organizational Element to Which Report is Submitted			2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)		
<input type="text"/>			<input type="text"/>		
3. Recipient Organization (Name and complete address including Zip code)					
Recipient Organization Name: <input type="text"/>					
Street1: <input type="text"/>					
Street2: <input type="text"/>					
City: <input type="text"/>		County: <input type="text"/>		Province: <input type="text"/>	
State: <input type="text"/>				ZIP / Postal Code: <input type="text"/>	
Country: <input type="text"/>					
4a. UEI		4b. EIN		5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	
<input type="text"/>		<input type="text"/>		<input type="text"/>	
6. Report Type		7. Basis of Accounting		8. Project/Grant Period	
<input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final		<input type="checkbox"/> Cash <input type="checkbox"/> Accrual		From: <input type="text"/> To: <input type="text"/>	
				9. Reporting Period End Date	
				<input type="text"/>	

Applicable selections for the NGDISM Grant include quarterly and final reports.

- Quarterly reports are required.
- When ready for grant closeout, the report type should be marked as final.

Item 7: Basis of Accounting

View Burden Statement		Federal Financial Report (Follow form Instructions)		OMB Number: 4040-0014 Expiration Date: 02/28/2025	
1. Federal Agency and Organizational Element to Which Report is Submitted			2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)		
<div></div>			<div></div>		
3. Recipient Organization (Name and complete address including Zip code)					
Recipient Organization Name: <div></div>					
Street1: <div></div>					
Street2: <div></div>					
City: <div></div>		County: <div></div>			
State: <div></div>				Province: <div></div>	
Country: <div></div>				ZIP / Postal Code: <div></div>	
4a. UEI		4b. EIN		5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	
<div></div>		<div></div>		<div></div>	
6. Report Type		7. Basis of Accounting		8. Project/Grant Period	
<input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final		<input type="checkbox"/> Cash <input type="checkbox"/> Accrual		From: <div></div> To: <div></div>	
9. Reporting Period End Date					
<div></div>					

If unsure, consult with your entity's financial officer.

Make a note in Item 12 if the basis of accounting changes between FFRs.

Item 8: Project/Grant Period

View Burden Statement		Federal Financial Report (Follow form Instructions)		OMB Number: 4040-0014 Expiration Date: 02/28/2025	
1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)			
<input type="text"/>		<input type="text"/>			
3. Recipient Organization (Name and complete address including Zip code)					
Recipient Organization Name: <input type="text"/>					
Street1: <input type="text"/>					
Street2: <input type="text"/>					
City: <input type="text"/>		County: <input type="text"/>			
State: <input type="text"/>		Province: <input type="text"/>			
Country: <input type="text"/>		ZIP / Postal Code: <input type="text"/>			
4a. UEI	4b. EIN		5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)		
<input type="text"/>	<input type="text"/>		<input type="text"/>		
6. Report Type	7. Basis of Accounting	8. Project/Grant Period		9. Reporting Period End Date	
<input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	<input type="checkbox"/> Cash <input type="checkbox"/> Accrual	From: <input type="text"/> To: <input type="text"/>		<input type="text"/>	

The “From” box for all FFRs should be the **first day of the performance period**. See box 7 of the assistance agreement.

The “To” box for all FFRs should be the **last day of the performance period**. See box 7 of the assistance agreement.

Item 9: Reporting Period End Date

View Burden Statement		Federal Financial Report (Follow form Instructions)		OMB Number: 4040-0014 Expiration Date: 02/28/2025	
1. Federal Agency and Organizational Element to Which Report is Submitted			2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)		
<input type="text"/>			<input type="text"/>		
3. Recipient Organization (Name and complete address including Zip code)					
Recipient Organization Name: <input type="text"/>					
Street1: <input type="text"/>					
Street2: <input type="text"/>					
City: <input type="text"/>		County: <input type="text"/>			
State: <input type="text"/>				Province: <input type="text"/>	
Country: <input type="text"/>				ZIP / Postal Code: <input type="text"/>	
4a. UEI		4b. EIN		5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	
<input type="text"/>		<input type="text"/>		<input type="text"/>	
6. Report Type		7. Basis of Accounting		8. Project/Grant Period	
<input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final		<input type="checkbox"/> Cash <input type="checkbox"/> Accrual		From: <input type="text"/> To: <input type="text"/>	
9. Reporting Period End Date					
<input type="text"/>					

The reporting period end date will vary. For quarterly reports, it should be the last day of the quarter (see the second column of the table below).

For final reports, it should be the last day of the performance period. See box 7 of the assistance agreement.

Reporting Period	Reporting Period End Date	Report Due Date
Q1 FY24	December 31, 2023	January 30, 2024
Q2 FY24	March 31, 2024	April 30, 2024
Q3 FY24	June 30, 2024	July 30, 2024
Q4 FY24	September 30, 2024	October 30, 2024
Q1 FY25	December 31, 2024	January 30, 2025
Q2 FY25	March 31, 2025	April 30, 2025
Q3 FY25	June 30, 2025	July 30, 2025

Item 10: Transactions

10. Transactions	Cumulative
<i>(Use lines a-c for single or multiple grant reporting)</i>	
Federal Cash (To report multiple grants, also use FFR attachment):	
a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	0.00
<i>(Use lines d-o for single grant reporting)</i>	
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)	0.00
h. Unobligated balance of Federal Funds (line d minus g)	0.00
Recipient Share:	
i. Total recipient share required	
j. Recipient share of expenditures	
k. Remaining recipient share to be provided (line i minus j)	0.00
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)	

Each item in section 10 requires **cumulative** totals from the initial grant award date through the end date of the reporting period listed in item 9 of the FFR.

Having your assistance agreement, SF-270s/SF-271s, and previous FFRs available will help you complete the items in this section.

Item 10A: Cash Receipts

10. Transactions	Cumulative
<i>(Use lines a-c for single or multiple grant reporting)</i>	
Federal Cash (To report multiple grants, also use FFR attachment):	
a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	0.00

If at least one drawdown has been completed, **this should not be \$0.**

This item represents **cumulative** federal cash drawn down between the initial grant award date and the reporting period end date listed in item 9 of the FFR.

Item 10B: Cash Disbursements

10. Transactions	Cumulative
<i>(Use lines a-c for single or multiple grant reporting)</i>	
Federal Cash (To report multiple grants, also use FFR attachment):	
a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	0.00

This item represents **cumulative** federal cash paid out between the initial grant award date and the reporting period end date listed in item 9 of the FFR.

Item 10C: Cash on Hand

10. Transactions	Cumulative
<i>(Use lines a-c for single or multiple grant reporting)</i>	
Federal Cash (To report multiple grants, also use FFR attachment):	
a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	0.00

This item represents the **difference** between cash receipts (item 10A) and cash disbursements (item 10B).

Equation: Item 10A - Item 10B = Item 10 C.

Item 10D: Total Federal Funds Authorized

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)	0.00
h. Unobligated balance of Federal Funds (line d minus g)	0.00

This item represents the total federal funds authorized. **This should not be \$0.**

This item is the Federal award amount in box 12 of the assistance agreement.

Item 10E: Federal Share of Expenditures

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)	0.00
h. Unobligated balance of Federal Funds (line d minus g)	0.00

This item represents the **cumulative** federal dollars spent between the initial grant award date and the reporting period end date listed in item 9 of the FFR.

Item 10F: Federal Share of Unliquidated Obligations

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)	0.00
h. Unobligated balance of Federal Funds (line d minus g)	0.00

Unliquidated obligations refer to any outstanding amounts owed to contractors or vendors between the initial grant award date and the reporting period end date listed in item 9 of the FFR.

Do NOT include any amount previously reported under item 10E Federal Share of Expenditures.

By the final FFR, this item should be \$0.

Item 10G: Total Federal Share

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)	0.00
h. Unobligated balance of Federal Funds (line d minus g)	0.00

This item represents the **sum** of the federal share of expenditures (item 10E) and the federal share of unliquidated obligations (item 10F).

Equation: Item 10E + Item 10F = Item 10G.

Item 10H: Unobligated Balance of Federal Funds

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)	0.00
h. Unobligated balance of Federal Funds (line d minus g)	0.00

This item represents the **cumulative** federal funds remaining to be obligated. It is the **difference** between the total federal funds authorized (item 10D) and the total federal share (item 10G).

Equation: Item 10D - Item 10G = Item 10H.

Items 10I-10K: Recipient Share

Recipient Share:	
i. Total recipient share required	
j. Recipient share of expenditures	
k. Remaining recipient share to be provided (line i minus j)	0.00

Not applicable to NGDISM grant program.

You may leave these items blank or enter \$0 for each.

Items 10L-10O: Program Income

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)	

Typically, program income is **not applicable** to the NGDISM grant program.

You may leave these items blank or enter \$0 for each.

Item 11: Indirect Expense

11. Indirect Expense						
a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
g. Totals:				0.00	0.00	0.00

Typically, indirect expense is **not applicable** to the NGDISM grant program.

If it is applicable for your grant award, the rate is either the *de minimis* indirect cost rate or a rate established by your organization's indirect cost rate agreement (ICRA).

If using an indirect cost rate established by an ICRA, please make sure your negotiated indirect cost rate agreement is current and on file with PHMSA.

Please refer to 2 CFR 200.414 (<https://www.ecfr.gov/current/title-2/section-200.414>) for more information.

Item 12: Remarks

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:

Add Attachment

Delete Attachment

View Attachment

Please include any additional information here.

For example, an explanation for excess cash listed in Item 10C.

Item 13: Certification

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 objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).		
a. Name and Title of Authorized Certifying Official		
Prefix: <input type="text"/>	First Name: <input type="text"/>	Middle Name: <input type="text"/>
Last Name: <input type="text"/>		Suffix: <input type="text"/>
Title: <input type="text"/>		
b. Signature of Authorized Certifying Official		c. Telephone (Area code, number and extension)
<input type="text"/>		<input type="text"/>
d. Email Address		e. Date Report Submitted
<input type="text"/>		<input type="text"/>
		14. Agency use only:
		<input type="text"/>

Type your name in 13A and sign in 13B. **The FFR must be signed.** An e-signature is acceptable.

Type your telephone number, email address, and the date in 13C, 13D, and 13E, respectively.