

Behind the Numbers: The Federal SF- 425



Stefan Fan, Rana Burroughs - Contracts and Grants Accounting
University of California, Berkeley

View Burden Statement		Federal Financial Report (Follow form Instructions)		OMB Number: 4040-0014 Expiration Date: 01/31/2019		
1. Federal Agency and Organizational Element to Which Report is Submitted Department of Homeland Security ODP/Financial & Grants Management		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) 2012-DN-077-ARI058-02				
3. Recipient Organization (Name and complete address including Zip code) Recipient Organization Name: The Regents of the University of California, Berkeley						
Street1: Contracts and Grants Accounting		Street2: 2195 Hearst Ave., Room 130				
City: Berkeley		County:				
State: CA: California		Province:				
Country: USA: UNITED STATES		ZIP / Postal Code: 94720-1103				
4a. DUNS Number 124726725	4b. EIN 946002123	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) 033577/31496				
6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input checked="" type="checkbox"/> Final	7. Basis of Accounting <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual	8. Project/Grant Period From: 09/01/2012 To: 05/31/2015		9. Reporting Period End Date 05/31/2015		
10. Transactions (Use lines a-c for single or multiple grant reporting)					Cumulative	
Federal Cash (To report multiple grants, also use FFR attachment):						
a. Cash Receipts					512,651.81	
b. Cash Disbursements					512,651.81	
c. Cash on Hand (line a minus b)					0.00	
(Use lines d-o for single grant reporting)						
Federal Expenditures and Unobligated Balance:						
d. Total Federal funds authorized					520,520.00	
e. Federal share of expenditures					512,651.81	
f. Federal share of unliquidated obligations					0.00	
g. Total Federal share (sum of lines e and f)					512,651.81	
h. Unobligated balance of Federal Funds (line d minus g)					7,868.19	
Recipient Share:						
i. Total recipient share required					42,296.00	
j. Recipient share of expenditures					42,396.16	
k. Remaining recipient share to be provided (line i minus j)					0.00	
Program Income:						
l. Total Federal program income earned					0.00	
m. Program Income expended in accordance with the deduction alternative					0.00	
n. Program Income expended in accordance with the addition alternative					0.00	
o. Unexpended program income (line l minus line m or line n)					0.00	
11. Indirect Expense						
a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
Predetermined	56.50	07/01/2013	05/31/2015	156,105.68	88,199.71	88,199.71
Predetermined	55.50	09/01/2012	06/30/2013	61,384.70	34,068.51	34,068.51
g. Totals:				217,490.38	122,268.22	122,268.22
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						
13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil or administrative penalties. (U.S. Code, Title 18, section 1001)						
a. Name and Title of Authorized Certifying Official						
Prefix:		First Name: Jane		Middle Name:		
Last Name: Smith		Suffix:				
Title: Contracts and Grants Accounting-Team Lead						
b. Signature of Authorized Certifying Official			c. Telephone (Area code, number and extension) 510-643-5555			
d. Email Address jsmith@berkeley.edu		e. Date Report Submitted 08/31/2015		14. Agency use only:		

What is the SF-425?

The SF-425 (otherwise known as the Federal Financial Report or the FFR) is cumulative report which captures the financial status of a federal award at a Specific point in time, and also serves as the mechanism for certifying grant spending and cash receipts. The SF-425 is required by most federal agencies for individual grant reporting. It is submitted at various intervals depending on the agreement. The method for submitting the form varies by agency (i.e., email, sponsor portal).

Why is this financial report important?

The SF-425 plays an important role in meeting our obligations related to campus research Funding:

- Demonstrates fund and cash management accountability;
- Provides information necessary for funding determinations on awards with carryforward;
- Serves to certify compliance with cost share and program income requirements.

Other fun fact:

We all play a part in ensuring timely and accurate reporting and compliance. Every transaction posted on an award becomes a part of the cumulative financial picture reported in the SF-425.

Behind the Numbers: The Federal SF- 425

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University of California, Berkeley



General Ledger

Business Unit: 1 -- UC Berkeley
Fiscal Year: 2014 - 15
Month: May

GL Customer Report by Fund - 9 col All Current Funds ModC&G
Summary
By Fund

Page 1 of 2
Run Date: 05/03/18
Run Time: 16:53:41

Selection Criteria: Account Code: | Fund Code: 31496 | Dept ID: 00600, 99999 | Program Code: | Chartfield 1: | Chartfield 2: | Fund Award Type:
Org L2 Node: | Org L3 Node: | Org L4 Node: | Org L5 Node: | Org L6 Node: | Acct L2 Node: EXPENSES | Acct L3 Node: | Acct L4 Node:

Category Description	Prior Budget		Current Budget		Total Budget		Prior Actuals	Current Actuals Activity	Total Actuals	Encumbrances & Pre-Encumbrances	Balance
	Authorized Budget	Tempbudg	Authorized Budget	Tempbudg	Authorized Budget	Tempbudg					
C&G Funds											
FUND 31496 - DHS-2012DN077-AR1058-GEY,8/14											
DIRECT COSTS											
Academic Salaries	0.00	0.00	0.00	0.00	0.00	0.00	35,663.84	0.00	35,663.84	0.00	35,663.84
Staff Exempt	-129,138.00	0.00	0.00	0.00	-129,138.00	0.00	84,861.46	3,452.80	88,314.26	0.00	-40,823.74
Staff Salaries	0.00	0.00	0.00	0.00	0.00	0.00	8,880.00	0.00	8,880.00	0.00	8,880.00
Staff Limited	0.00	0.00	0.00	0.00	0.00	0.00	42,211.11	0.00	42,211.11	0.00	42,211.11
Other Employee Compensation	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.01	0.00	0.01
Employee Benefits	-23,736.00	0.00	0.00	0.00	-23,736.00	0.00	10,730.54	0.00	10,730.54	0.00	-13,005.46
General Supplies & Expenses	-3,200.00	0.00	0.00	0.00	-3,200.00	0.00	3,473.37	0.00	3,473.37	0.00	273.37
Publication & Media	0.00	0.00	0.00	0.00	0.00	0.00	90.00	0.00	90.00	0.00	90.00
Tuition	0.00	0.00	0.00	0.00	0.00	0.00	72,943.25	0.00	72,943.25	0.00	72,943.25
Domestic Travel	-33,000.00	0.00	0.00	0.00	-33,000.00	0.00	26,136.19	0.00	26,136.19	0.00	-6,863.81
Foreign Travel	0.00	0.00	0.00	0.00	0.00	0.00	1,991.02	0.00	1,991.02	0.00	1,991.02
Pymts to Students/Student Aid	0.00	0.00	0.00	0.00	0.00	0.00	98,750.00	1,200.00	99,950.00	0.00	99,950.00
Other Direct Costs	-203,795.00	0.00	0.00	0.00	-203,795.00	0.00	0.00	0.00	0.00	0.00	-203,795.00
TOTAL DIRECT COSTS	-392,869.00	0.00	0.00	0.00	-392,869.00	0.00	385,730.79	4,652.80	390,383.59	0.00	-2,485.41
INDIRECT COSTS											
Indirect Cost Recovery	-127,651.00	0.00	0.00	0.00	-127,651.00	0.00	120,317.39	1,950.83	122,268.22	0.00	-5,382.78
TOTAL INDIRECT COSTS	-127,651.00	0.00	0.00	0.00	-127,651.00	0.00	120,317.39	1,950.83	122,268.22	0.00	-5,382.78
TOTAL FOR FUND 31496	-520,520.00	0.00	0.00	0.00	-520,520.00	0.00	506,048.18	6,603.63	512,651.81	0.00	-7,868.19

Billing Plan

Billing Plan General | Events | Tax Parameters | History

Contract 033577
Sold To Customer 5854
Billing Plan B101

Department of Homeland Security
As Incurred Billing Template

BI Unit GM100
Bill To 5854
Currency USD

Department of Homeland Security

Amount Details	
Total Net Extended Amount	512,651.81

Contract Billing History Personalize | Find | 1-12 of 12

Source	Billing	Contracts	Projects	*Cross Reference Sequence No.	*Cross Reference Status	System Source	Process Instance	*Last Update Date/Time	Last Update User ID	Net Amt	Gross Amt	Billing Currency	Net Extended Amt	Gross Extended
				1	Finalized	BBI		07/05/2014 8:12:10PM	BIPCC000	325,627.70	325,627.70	USD	325,627.70	325,627.70
				2	Finalized	BBI		07/17/2014 11:22:55AM	BIPCC000	54,141.43	54,141.43	USD	54,141.43	54,141.43
				3	Finalized	BBI		08/25/2014 11:10:50PM	BIPCC000	35,220.01	35,220.01	USD	35,220.01	35,220.01
				4	Finalized	BBI		09/08/2014 4:49:49PM	BIPCC000	31,158.87	31,158.87	USD	31,158.87	31,158.87
				5	Finalized	BBI		09/18/2014 11:47:40PM	BIPCC000	14,232.36	14,232.36	USD	14,232.36	14,232.36
				6	Finalized	BBI		11/04/2014 10:12:13AM	BIPCC000	388.83	388.83	USD	388.83	388.83
				7	Finalized	BBI		12/19/2014 12:36:22PM	BIPCC000	9,990.64	9,990.64	USD	9,990.64	9,990.64
				8	Finalized	BBI		02/24/2015 12:47:08PM	BIPCC000	18,592.69	18,592.69	USD	18,592.69	18,592.69
				9	Finalized	BBI		03/19/2015 7:07:45PM	BIPCC000	6,492.01	6,492.01	USD	6,492.01	6,492.01
				10	Finalized	BBI		05/07/2015 2:16:37PM	BIPCC000	8,701.82	8,701.82	USD	8,701.82	8,701.82
				11	Finalized	BBI		05/27/2015 11:03:46AM	BIPCC000	2,701.82	2,701.82	USD	2,701.82	2,701.82
				12	Finalized	BBI		06/11/2015 8:39:02PM	BIPCC000	5,403.63	5,403.63	USD	5,403.63	5,403.63

Cost Share Report

B. Cost Sharing Commitment

Reporting Period	Commitment Amount	Current Period Expenditure	Cumulative-to-Date Expenditure	Remaining Cost Sharing Commitment
Date from: 09/01/2012 to: 5/31/2015 <input type="radio"/> Interim <input checked="" type="radio"/> Final	\$42,296.00	\$42,396.16	\$42,396.16	(\$100.16)