

ERA2 QUARTERLY REPORTING TIP

Federal Financial Reporting Requirements

Beginning with the ERA2 Q4 2023 Report, each ERA2 Recipient must report to Treasury quarterly on the SF-425 financial data as of the end of the reporting period. The required data fields are displayed on Treasury's Portal under the ERA2 Performance and Financial Reporting tab. See below for screen shots of the required data followed by a worksheet with instructions designed to help recipients complete each field correctly. Please see the ERA2 Reporting Guidance for additional information.

Federal financial reporting

Current Award Amount ⓘ
\$1,000,000.00

Total Payment Amount ⓘ
\$100,000.00

Please provide the following financial information as required on the standard Federal Financial Report (SF-425)

Federal cash

* SF-425 Item 10(a): Cash receipts ⓘ

* SF-425 Item 10(b): Cash disbursements ⓘ

Federal expenditures and unobligated balances

* SF-425 Item 10(c): Cash on hand ⓘ

* SF-425 Item 10(d): Total federal funds authorized ⓘ

* SF-425 Item 10(e): Federal share of expenditures ⓘ

* SF-425 Item 10(f): Federal share of unliquidated obligations ⓘ

* SF-425 Item 10(g): Total federal share ⓘ

* SF-425 Item 10(h): Unobligated balance of federal funds ⓘ

Current quarter financial data

* Current quarter obligations ⓘ

* Current quarter expenditures ⓘ

Federal Financial Reporting Worksheet

PRE-POPULATED ERA2 AWARD AMOUNTS		
Current Award Amount. This is the total amount of the ERA2 award.		
Total Payment Amount. This is the amount of the ERA2 award that has been disbursed by Treasury to the Recipient.		
FEDERAL CASH		
SF-425 ITEM	INSTRUCTIONS	FOR RECIPIENT USE/NOTES
Cash Receipts (SF-425 Item 10a)	Enter the cumulative amount of ERA2 funds the Recipient entity received under this award from the Treasury as of the reporting period end date.	
Cash Disbursements (SF-425 Item 10b)	Enter the cumulative amount of the ERA2 award disbursed (expended) as of the reporting period end date. Disbursements means the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expenses charged to the award, and the amount of cash advances and payments made to subrecipients and contractors.	
FEDERAL EXPENDITURES AND UNOBLIGATED BALANCES		
SF-425 ITEM	INSTRUCTIONS	FOR RECIPIENT USE/NOTES
Cash on Hand (SF-425 10c)	Enter the amount of Line 10a minus Line 10b above.	
Total Federal funds authorized (SF-425 Item 10d)	Enter the amount of ERA2 funds the Recipient entity received as of the end of the reporting period. This is equal to the amount reported in 10(a) above.	
Federal share of expenditures (SF-425 Item 10e)	Enter the cumulative amount of the ERA2 award that has been expended as of the end of the reporting period. Using Cash basis, expenditures are the sum of cash disbursements for direct charges for property and	

	<p>services; indirect expense charges; the amount of cash advance payments and payments made to subrecipients.</p> <p>Using Accrual basis, expenditures are the sum of cash disbursements for direct charges for property and services; indirect expense incurred; the net increase/decrease owed goods and other property received; services performed by contractors, and subrecipients.</p>	
<p>Federal share of unliquidated obligations (SF-425 Item 10f)</p>	<p>Enter the cumulative amount of the ERA2 award that has been obligated but not expended as of the end of the reporting period.</p> <p>Using Cash Basis, Unliquidated obligations are obligations incurred, but not yet paid.</p> <p>Using Accrual Basis, obligations incurred, but for which an expenditure has not yet been recorded. Those obligations include direct and indirect expenses incurred but not yet paid or charged to the award, including amounts due to subrecipients and contractors. Do not include any amount that has been reported in Line 10e. Do not include future commitment of funds for which an obligation or expense has not been incurred.</p>	
<p>Total Federal Share (SF-425 Item 10g)</p>	<p>Enter the sum of Lines 10e and 10f above.</p> <p>This is the total amount of ERA2 award that has been expended plus the amount that has been obligated but not expended as of the end of the reporting period.</p>	

Unobligated balance of Federal Funds (SF-425 Item 10h)	<p>Enter the amount of Line 10d minus Line 10g above.</p> <p>This is the total amount of the ERA2 award that has not been obligated as of the end of the reporting period.</p>	
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CURRENT QUARTER FINANCIAL DATA

ITEM	INSTRUCTIONS	FOR RECIPIENT USE/NOTES
Current Quarter Obligations	Enter the total amount of ERA2 award that was obligated in the current quarter.	
Current Quarter Expenditures	Enter the total amount of the ERA2 award that was expended in the current quarter.	