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Form FNS-777 Instructions (5-09)

Click this link to open the PDF file containing the FNS-777 (5-09) form and instructions in a new window: [FNS-777.pdf](#)

INSTRUCTIONS

Please note that the instructions given below may be used as appropriate for completing forms FNS-777 (SAE) and/or FNS-777 (CN). Items 1, 2, 3, 6, 7, 9, 10d, 10e, 10g, 10i, 10l and 12 are self-explanatory; specific instructions for other items as follows:

- | <i>Item</i> | <i>Entry</i> |
|-------------|--|
| 4. | Enter the State agency DUNS Number. |
| 5. | This space is reserved for an account number or other identifying numbers that may be assigned by the State agency. ⁷ |
| 8. | Enter the month, day, and year of the beginning and ending of this Project/Grant period. |
| 10. | The purpose of vertical columns (1) through (20) is to provide financial data for each program, function, and activity for which the State agency received Federal program funds. |
| 10a. | Enter the cumulative net outlays previously reported. This amount should be the same as the amount reported in Line 10e of the last report. If there has been an adjustment to the amount shown previously, please attach explanation. Show zero if this is the initial report. |
| 10b. | Enter the total gross program outlays (less rebates, refunds, and other discounts) for this calendar quarter, including disbursements of cash realized as program income. For reports that are prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to contractors and subgrantees. For reports prepared on an accrual basis, outlays are the sum of actual cash disbursements, the amount of indirect expense incurred, the value of in-kind contributions applied, and the net increase (or decrease) in the amounts owed by the State agency for goods and other property received and for services performed by employees, contractors, subgrantees, and other payees. |

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10c. Enter the amount of all program income realized in this quarter that is required by the terms and conditions of the Federal grant to be deducted from total program costs. For reports prepared on a cash basis, enter the amount of cash income received during the reporting period. For reports prepared on an accrual basis, enter the amount of income earned since the beginning of the reporting period. When the terms or conditions allow program income to be added to the total award, explain in remarks, the source, amount and disposition of the income.10e

10f. Enter the amount pertaining to the non-Federal share of program outlays included in the amount on line e. For all columns except 11 and 12 (SAE), this entry should be zero.10g

10h. Enter total amount of unliquidated obligations for this program. Included in unliquidated obligations are:

Cash basis – obligations incurred but not paid;

Accrual basis – obligations incurred but for which an outlay has not been recorded.

Do not include any amounts that have been included on lines a through g. On the final report, line h should have a zero balance. If it does not, the State agency's justification must accompany the final report.10i

10j. Enter the Federal share of unliquidated obligations shown on line h. The amount shown on this line should be the difference between the amounts on lines h and i.

10k. Enter the sum of the amounts shown on lines g and j. If the report is final, the report should not contain any unliquidated obligations.10l

10m. Enter the unobligated balance of Federal funds. This amount should be the difference between lines k and l.

10n. Enter the amount of the advance which has not been offset by valid claims. (As per 7 CFR Part 226.2, advanced payments mean financial assistance made available to an institution for its Program costs prior to the month in which such costs will be incurred).

11. Indirect Expense: This section captures information on indirect costs assessed against the State agency's direct program costs. Indirect cost can be charged only to the following Federal funding sources: Child and Adult Care Food Program Audit (column 3), Summer Food Service Program State Administrative Costs (column 9), and SAE (columns 11 and 12). Complete this information in accordance with the following instructions. If there are no indirect costs to report, you may enter zero or leave the field blank.111a

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obligations.101

- 10m. Enter the unobligated balance of Federal funds. This amount should be the difference between lines k and l.
- 10n. Enter the amount of the advance which has not been offset by valid claims. (As per 7 CFR Part 226.2, advanced payments mean financial assistance made available to an institution for its Program costs prior to the month in which such costs will be incurred).
- 11. Indirect Expense: This section captures information on indirect costs assessed against the State agency's direct program costs. Indirect cost can be charged only to the following Federal funding sources: Child and Adult Care Food Program Audit (column 3), Summer Food Service Program State Administrative Costs (column 9), and SAE (columns 11 and 12). Complete this information in accordance with the following instructions. If there are no indirect costs to report, you may enter zero or leave the field blank. 1111a
 - 11a. Type of Rate(s): State whether each indirect cost rate is Provisional, Predetermined, Final, or Fixed.
 - 11b. Rate: Enter the indirect cost rate(s) in effect during the reporting period.
 - 11c. Period From; Period To: Enter the beginning and ending effective dates for the rate(s).
 - 11d. Base: Enter the amount of the direct cost base against which each rate was applied.
 - 11e. Amount Charged: Enter the amount of the indirect costs charged during the time period specified (Multiply 11b. x 11d.)
 - 11f. Federal Share: Enter the Federal share of the amount in 11e.
 - 11g. Totals: Enter the totals for columns 11d, 11e, and 11f.