OJP TRAINING AND TECHNICAL ASSISTANCE
GMS USER GUIDE

GMS FINANCIAL STATUS REPORTS MODULE

(SF-425)

FOR RECIPIENTS

Training Sponsored By
**The Office of Audit, Assessment, and Management
Grants Management Division**

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INTRODUCTION

THE USER GUIDE

The Grants Management System (GMS) Financial Status Reports Module for Recipients Guide is designed as a training and reference tool for users of GMS. This guide provides DOJ recipients with step-by-step, illustrated instructions to assist with completing the required quarterly financial reports within GMS and staying in compliance with the requirements and guidelines of the Office of Justice Programs (OJP) and the Office on Violence Against Women (OVW).

Annotated figures such as screenshots and diagrams will be displayed with text that provides information and instructions related to each topic. References in red [e.g., (**fig. 1, A**)] correspond with annotations on the figures. The **appendix** provides a list of frequently asked questions (**FAQs**).

WHAT IS GMS?

GMS is a web-based, data-driven computer application that provides cradle to grave support for the application, award and management of grants at OJP and OVW. It consists of several modules that correspond with different stages of the grant process. GMS interacts with other applications (e.g., the Phone Activated Paperless Request System, or PAPRS), that also facilitate the grant process.

HELP AND ADDITIONAL RESOURCES

GMS Helpdesk: 888-549-9901 (option 3) or gms.helpdesk@usdoj.gov. The hours of operation are Monday through Friday, 6:00 a.m. to Midnight, (ET).

GMS Online Training Tool: http://www.ojp.gov/gmscbt/

GMS Training and Technical Assistance: http://www.ojp.gov/training/training.htm

OJP Financial Guide: http://www.ojp.usdoj.gov/financialguide/

OCFO Customer Service: 800-458-0786 (option 2), or ask.ocfo@usdoj.gov. The hours of operation are Monday through Friday, 8:30 a.m. to 6:00 p.m., (ET).

Post-Award Instructions: http://www.ojp.usdoj.gov/funding/pdfs/post_award_instructions.pdf

INTRODUCTION

KEY TERMS

Accrual Basis: The method of recording revenues in the period in which they are earned (regardless of when cash is received) and reporting expenses in the period when the charges are incurred (regardless of when payment is made). Each recipient chooses their type of accounting basis (Accrual or Cash). Once the choice is made on the first SF-425, the type selected is locked for subsequent reports.

Cash Basis: The method of reporting revenues and expenses when cash is actually received or paid out. Each recipient chooses their type of accounting basis (Cash or Accrual). Once the choice is made on the first SF-425, the type selected is locked for subsequent reports.

Certification: Online signature by the recipient's Financial Point of Contact (FPOC) when submitting an SF-425.

Expenditure: For financial reports prepared on a cash basis, expenditures are the sum of cash disburse-ments for direct charges for property and services, the amount of indirect expense charged, the value of third-party in-kind contributions applied, and the amount of cash advance payments and payments made to subrecipients.

For financial reports prepared on an accrual basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense incurred; the value of in-kind contribu-tions applied; and the net increase or decrease in the amounts owed by the recipient for (1) goods and other property received, (2) services performed by employees, contractors, subrecipients, and other payees, and (3) programs for which no current services or performance are required.

Federal Financial Report (FFR): The new standard financial reporting form, also known as the SF-425. Fi-nancial reports are submitted quarterly to provide OJP with up-to-date information on how grant funds are being utilized. The first reporting period for which recipients are required to submit the SF-425 is October 2009 - December 2009, due January 30, 2010.

Financial Point of Contact (FPOC): The individual within the recipient's organization authorized to submit financial reports for assigned awards.

Financial Status Reports (FSR): The GMS module used to submit and review federal financial reports (FFRs).

Indirect Cost Rate: Costs of an organization that are not readily assignable to a particular project, but are necessary to the operation of the organization and the performance of the project.

Match: The total amount of the recipient's share of the project costs. The match may be either in-kind or cash. An in-kind match includes the value of donated services. A cash match includes actual cash spent by the recipient and must have a cost relationship to the Federal award that is being matched.

Obligation: A legal liability to pay under a grant, subgrant, and/or contract when determinable sums for services or goods are incurred during the grant period.

Key Terms (Cont.)

Program Income: Gross income earned by the recipient during the funding period as a direct result of the award. Direct result is defined as a specific act or set of activities that are directly attributable to grant funds and which are directly related to the goals and objectives of the project. Determinations of direct results will be made by the awarding agency for discretionary grants and by the State for block/formula subawards. Fines/penalties are not considered program income. Program income may be used only for allowable program expenses.

Programmatic Point of Contact (PPOC): Primary person responsible for pre- and post-award grant activities.

Project Period: The period for which implementation of a project is authorized. The project period may be equal to or longer than the budget period for an award, but can not be shorter than the budget period.

Recipient Share: The total amount of the recipient's share of the project costs. Also referred to as a Match.

SF-269a: OMB Standard Form 269A; The form previously used to submit quarterly financial reports. The SF-269a is only available for reporting periods ending before October 1, 2009.

SF-425: OMB Standard Form 425; The new form used to submit quarterly financial reports. The SF-425 is only available for reporting periods ending after October 1, 2009. The term SF-425 is used interchangeably with FFR.

Unliquidated Obligation: Debt that has been incurred for the grant, but not yet paid out. On a cash basis, obligations are incurred but not yet paid. On an accrual basis, obligations are incurred, but the expenditures have not been recorded. The final financial report should reflect a balance of zero for either accounting basis.

HOW TO. . .

ACCESS GMS

1. Go to https://grants.ojp.usdoj.gov, the **GMS Main Page** (**fig. 1, A**).

2. Click the **GMS Sign-In** button (**B**) at the bottom left of the screen. The **Applicant Sign In** screen (**C**) will open.

3. Enter your GMS user ID and password. Click the **Sign In** button (**D**).

   TIP: For login assistance or a password reset, call the GMS helpdesk at (888) 549-9901 (option 3).

Fig. 1: GMS Main Page and Login Screen

PURPOSE AND POLICY

FINANCIAL REPORTING

In order to monitor the status of funds awarded to a recipient, OJP and OVW require the submission of quarterly financial reports. Recipients are required to submit a Standard Form 425 (SF-425) in the Financial Status Reports (FSR) module in GMS for each grant or cooperative agreement received. The recipient must report summary information on expenditures, unliquidated obligations, recipient share (match), program income, and indirect expenses for each quarter of the project period.

WHAT IS THE FEDERAL FINANCIAL REPORT?

The SF-425 was approved by OMB on October 9, 2008. It consolidated the following OMB standard forms: SF-269, SF-269a, SF-272, and SF-272A. *Note: OJP and OVW previously used the SF-269a form.*

KEY CHANGE FROM THE SF-269A

The SF 425 is very similar to the SF-269a. The key changes to the form are listed below:

- The SF-425 quarterly report is now due **30 days** after the end of the reporting quarter; and

- The reporting period end date for a final SF-425 is the end date of the project period.

REPORTING TIMEFRAMES

Recipients are required to submit an SF-425 for each calendar quarter using the FSR module in GMS. Quarterly reports are required to be submitted no later than **30 days** after the end of each reporting period (**see the chart below**). Final reports are submitted no later than 90 days after the project period end date.

Reporting Period	Delinquent After
January 1 - March 31	April 30
April 1 - June 30	July 30
July 1 - September 30	October 30
October 1 - December 31	January 30

ADDRESSING LATE REPORTS

Failure by a recipient to submit the SF-425 on time will result in an automatic freeze on funds, may affect future awards, will cause Grant Adjustment Notices (GANs) to be withheld, and may lead to the suspension and/or termination of the award.

If delinquent, GMS will automatically generate and send an email notifying the recipient that their funds have been frozen. Once the recipient submits the overdue financial report, GMS will immediately generate a GAN to release funds and permit drawdown through PAPRS. PAPRS is the system used by recipients to request payment of grant funds.

SUBMITTING AN SF-269A VERSUS AN SF-425

Beginning with the reporting period October 1 - December 31, 2009, financial reports for all OJP and OVW grant and cooperative agreement recipients **must** be submitted on the new SF-425 using the FSR module in GMS. The first report using the SF-425 is due January 30, 2010.

Financial Points of Contact (FPOCs) will only submit an SF-269a for

- The July 1 - September 30, 2009 reporting period due November 15, 2009;

- All reporting periods ending prior to October 1, 2009; and

- Any reporting period prior to October 1, 2009 that is overdue or needs modification.

ACCESSING THE SF-425

To create and submit an SF-425, or to view previously submitted SF-425 reports, users must access the FSR module of GMS.

HOW TO. . .

ACCESS THE SF-425

1. Log in to GMS. The **GMS Home** page (**fig. 2**) will open.

2. Click on the **Financial Status Reports** link (**A**) on the sidebar.

3. The **Financial Status Reports Home** page (**fig. 3**) will open with a summary list of awards. A link to the SF-425s for each award can be found in the **Action** column (**B**).

4. Click on the **Financial Status Report** link (**C**).

Fig. 2: GMS System Home Page
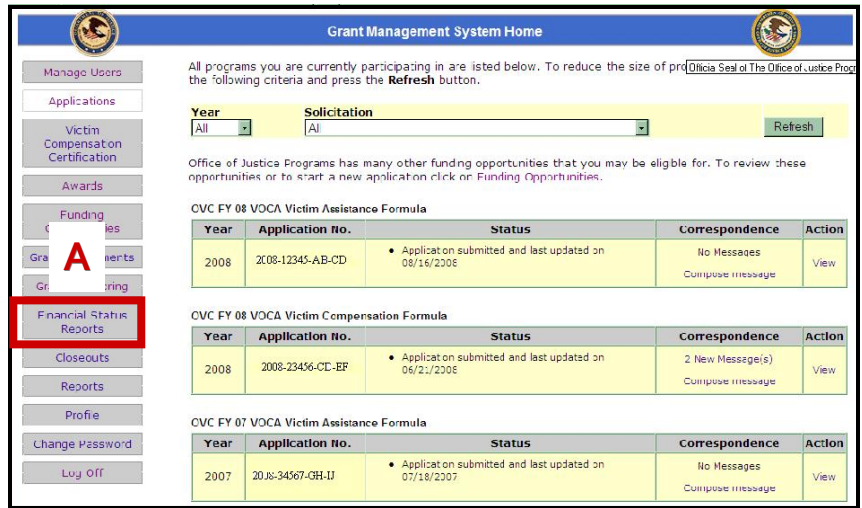
Fig. 3: Financial Status Reports Home Page
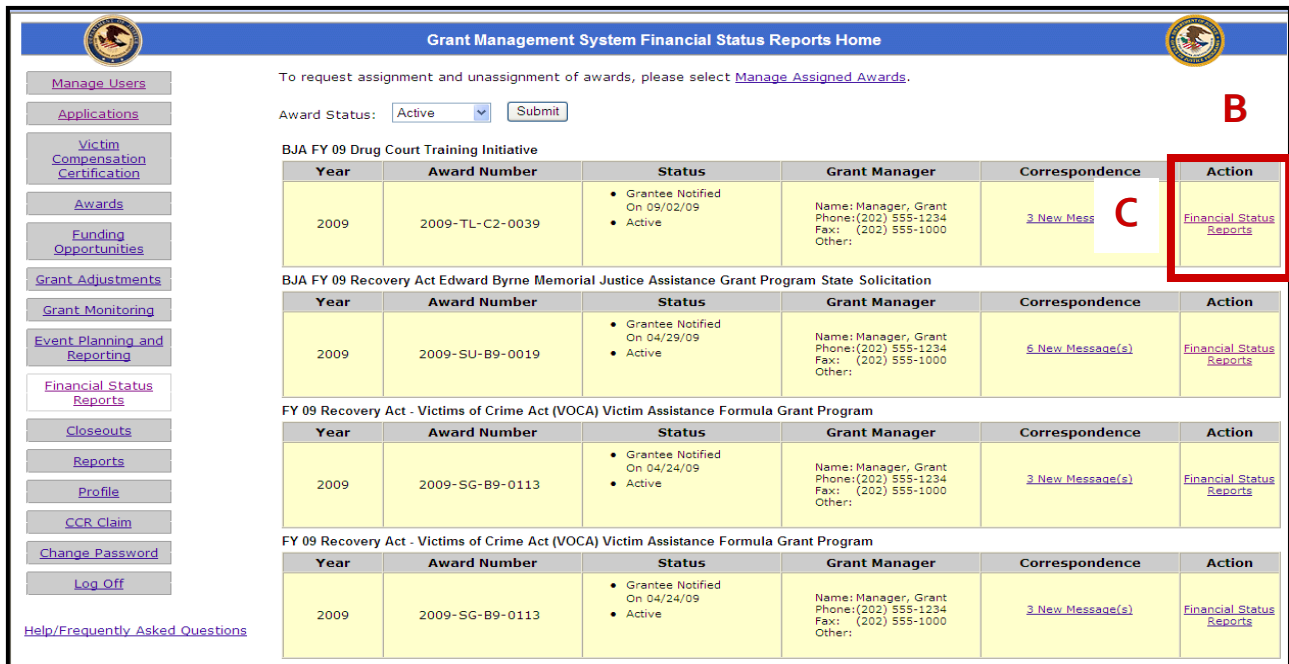
5. The **Financial Status Reports Handbook** (**fig. 4**) will open and display a list of financial reports for the award (**D**).

   *Note: Different buttons will appear in the Action column of a given report number. A **Create** button will appear for a report that has not been created, or has been created, but not yet submitted. An **Update** button will appear for the last financial report submitted. The **Update** button will be active until the due date of the next financial report, or until the next financial report is submitted, whichever comes first. Recipients may edit the SF-425 by clicking the **Update** button. A **View** button will appear for reports submitted in prior reporting periods.*

5. Click the **Create** button (**E**) for the appropriate reporting period. The SF-425 form will open.

Fig. 4: Financial Status Reports Handbook Page

COMPLETING THE SF-425

COMPLETING THE SF-425

Below are some tips for completing and successfully submitting the SF-425.

- Plan appropriately to meet any match or cost sharing by the end of the award period, if required by the terms of the grant.
- Report all program income in the final report.
- Review the SF-425 to be certain it reflects current and complete information.
- Submit the SF-425 on time to avoid the freezing of award funds.
- Keep all supporting documentation.

> **TIP:** A question mark icon that links to contextual help appears in several sections of the SF-425. Clicking the icon opens a pop-up window with instructions relevant to the associated section.

> **TIP:** A red asterisk indicates a required field. The SF-425 cannot be submitted if these fields are left blank. A zero may be entered in a required field.

THE SF-425: LINES 1 THROUGH 9

The top portion of the SF-425 (**p. 10, fig. 5**) consists of general award information.

- Line 1 : GMS displays the awarding agency to which the recipient submits financial reports.†
- Line 2: GMS displays the award number, or grant ID, assigned by the awarding office.†
- Line 3: GMS displays the name and address of the recipient organization.†
- Lines 4-a and 4-b: GMS displays the recipient's DUNS and EIN numbers.†
- Line 5: Enter an internal account or identifying number, if applicable.
- Line 6: Click the radio button to answer either yes or no. If the answer is yes, additional fields will be required for final reports.
- Line 7: If the financial report is being completed for the first time, click the radio button to indicate either **cash** or **accrual** (**see Key Terms, p. 2**). If the financial report is a subsequent report, the radio buttons will not be active. In order to change the basis of accounting after the first report, contact OCFO Customer Service for assistance by phone at 1-800-458-0786 (option 2), or by email at ask.ocfo@usdoj.gov.
- Line 8: GMS displays the project period start and end dates.†
- Line 9: GMS displays the reporting period end date.

† Review the information displayed on lines 1 through 4 and on line 8 to ensure accuracy. If any discrepancies are noted, recipients must complete the appropriate GAN within the GMS GAN module in order to change the data displayed.

Fig. 5: SF-425 Lines 1 through 9

THE SF-425: LINES 10-A THROUGH 10-O

The center portion of the SF-425 (**p. 11, fig. 6**) is used to report financial information.

Federal Cash

OJP and OVW do not require the recipient to complete 10-a through 10-c. These fields are not active.

Federal Expenditures and Unobligated Balance

- Line 10-d: GMS displays the award amount.

- Line 10-e: Enter the amount of the federal fund expenditures for the reporting period. GMS will calculate the previously reported and cumulative amounts.

  For reports prepared on a cash basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expenses charged; the value of third-party in-kind contributions applied; and the amount of cash advance payments and payments made to subrecipients.

  For reports prepared on an accrual basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expenses incurred; the value of in-kind contributions applied; and the net increase or decrease in the amounts owed by the recipient for (1) goods and other property received; (2) services performed by employees, contractors, subrecipients, and other payees; and (3) programs for which no current services or performance are required.

- Line 10-f: Enter the cumulative amount of the federal share of unliquidated obligations.

  On a cash basis, unliquidated obligations are incurred, but not yet paid. On an accrual basis, the obligations are incurred, but the expenditures have not yet been recorded. Those obligations in-clude direct and indirect expenses incurred but not yet paid or charged to the award, including amounts due to subrecipients and contractors. On the final report, this line should be zero.

  Do not include any amount in line 10-f that has been reported in line 10-e. Include the unliqui-dated obligations that will be expensed by the end of the next quarter. Do not include any amount on line 10-f for a future commitment of funds (such as a long-term contract) for which an obligation or expense will not be incurred by the end of the next quarter.

- Line 10-g: GMS calculates this field by adding lines 10-e and 10-f.

- Line 10-h: GMS calculates this field by subtracting line 10-g from line 10-d.

Recipient Share

- Line 10-i: For a formula award where no match is required, enter zero. If the formula award re-quires a match, enter the total required recipient share for the grant period specified on line 10-i. Formula award match requirements are outlined in the solicitation and the approved budget. The required recipient share should include all matching and cost sharing provided by recipients and third-party providers to meet the level required by the program. This amount should not in-clude cost sharing and match amounts in excess of the amount required by the program (for ex-ample, cost overruns for which the recipient incurs additional expenses and, therefore, contrib-utes a greater level of cost sharing or match than the level required by the program).

Fig. 6: SF-425 Lines 10-a through 10-o

10. Transactions	Previously Reported	This Period	Cumulative
(Use lines a-c for single or multiple grant reporting)			
Federal Cash (To report multiple grants, also use FFR Attachment):			
a. Cash Receipts			
b. Cash Disbursements			
c. Cash on Hand (line a minus b)			
(Use lines d-o for single grant reporting)			
Federal Expenditures and Unobligated Balance:			
d. Total Federal funds authorized			$6253755.00
* e. Federal share of expenditures	$1000.00	$	$1000.00
* f. Federal share of unliquidated obligations			$
g. Total Federal share (sum of lines e and f)			$1000.00
h. Unobligated balance of Federal funds (line d minus g)			$6252755.00
Recipient Share:			
* i. Total recipient share required			$
j. Recipient share of expenditures	$1000.00	$	$1000.00
k. Remaining recipient share to be provided (line i minus j)			$-1000.00
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)			$0.00

For a discretionary award requiring a match, GMS displays the match amount on the recipient's most recent Financial Clearance Memorandum (FCM) or the most recent budget modification GAN.

If this is a final report for a formula or discretionary award, depending on the program requirements, the final match amount may be a percentage of the total project costs (10-g plus 10-j) or the federal award amount, or as approved per the FCM issued by OFCO.

Line 10-j: Enter the recipient share of expenditures for this period in the **This Period** column. Enter the recipient share of actual cash disbursements or outlays, (less any rebates, refunds, or other credits), including payments to subrecipients and contractors. This amount may include the value of allowable, third party, in-kind contributions and recipient share of program income used to finance the non-Federal share of the project or program. GMS will calculate the previously reported amount from the prior reports submitted. GMS will calculate the **Cumulative** column by adding the **Previous Reported** amount to the **This Period** amount.

Note: Line 10-j should match 10-i. In certain circumstances, 10-j can be greater than 10-i.

- Line 10-k: GMS calculates this field by subtracting line 10-j from line 10-i.

Program Income

- Line 10-l: Enter the amount of federal program income earned this period. Do not report any program income that is being allocated as part of the recipient's cost sharing amount included in line 10-j.

- Line 10-m: OJP and OVW do not require the recipient to complete this field. This is not an active field.

- Line 10-n: Enter the amount of program income that was added to funds committed to the total project costs and expended to further eligible project or program activities for this period.

  If this is a final report, this field is required. A zero may be entered.

- Line 10-o: GMS calculates this field by subtracting line 10-n from line 10-l.

  Note: If the report to be submitted is the final SF-425, the Program Income section must be completed.

THE SF-425: LINES 11-A THROUGH 11-G

Lines 11-a through 11-g (fig. 7) are used to report **Indirect Expenses**. Recipients should refer to the approved budget in the application, and the approved indirect cost rate from the federal cognizant agency for the information to be entered on lines 11-a and 11-b. If no indirect cost rate is being charged to the grant, select **Not Applicable** from the dropdown menu for column 11-a.

Indirect Expenses

- Line 11-a: Select the applicable indirect expense rate from the dropdown menu. *Note: If **Not Applicable** is selected, proceed to line 12*.

- Line 11-b: Enter the indirect cost rate in effect during the reporting period.

- Line 11-c: Enter the beginning and ending effective dates for the rate.

- Line 11-d: Enter the amount of the base against which the rate was applied during the reporting period.

- Line 11-e: GMS calculates this field by multiplying lines 11-b and 11-d. The total is the amount of indirect costs charged during the time period specified.

- Line 11-f: Enter the dollar amount of the federal share. For each indirect expense rate, the federal share cannot exceed the amount charged.

- Line 11-g: GMS calculates the total of the **Amount Charged** column and the **Federal Share** column.

Fig. 7: SF-425 Lines 11-a through 11-g

THE SF-425: LINE 12 THROUGH THE AUDIT TRAIL

The bottom portion of the SF-425 (**p.15, fig. 8**) provides an area for recipient remarks, displays the FPOC's information, and the certification to which they attest when submitting the SF-425. Additional features include attachments, action buttons, and the audit trail associated with the current SF-425.

- Line 12: Enter remarks deemed necessary to further explain the financial information provided in the report. Recipients may also attach supporting documentation in the Attachments section. This field is generally optional, but may be required by the awarding agency.

- Line 13: GMS displays the certification made by the FPOC at the time the SF-425 is submitted. By clicking the submit button, the FPOC certifies that the report submitted to OJP is true, complete, and accurate, and that the FPOC understands that any false, fictitious, or fraudulent information may subject the FPOC to criminal, civil, or administrative penalties.

   The FPOC's name and contact information is listed in this section. The information should be reviewed for accuracy. If corrections are necessary, the FPOC should make the changes on their profile.

- GMS will populate the Date Report Last Submitted once the FPOC submits the SF-425.

- Line 14: GMS displays the OJP vendor number.

- Attachments: Upload any documentation that supplements the information provided on the SF-425. This is an optional field.

- Audit Trail: Lists all actions taken by any user that logs in to GMS and accesses the SF-425.

- Actions: Click on an action button described below.

   - Save: Click to save the information entered on the SF-425 as a draft without submitting the report.

   - Submit: Click to submit the completed SF-425 to OJP or OVW.

   - Cancel: Click to cancel. No information will be saved if this button is clicked.

Fig. 8: SF-425 Lines 12 through the Audit Trail

SUBMITTING AN SF-425

HOW TO. . .

SUBMIT AN SF-425

1. When all information has been entered on the SF-425, click the **Submit** button (**fig. 9, A**).
2. A **system message** (**fig. 10, B**) will confirm that the report was successfully submitted.
3. The report's status will now be displayed as **Submitted** (**fig. 11, C**) in the summary list.

Fig. 9: Attachment Section of the SF-425

Fig. 10: System Message Confirming SF-425 Submitted

Fig. 11: Financial Report Summary List

OJP Review of Financial Reports

The assigned federal grant manager and the Office of the Chief Financial Officer (OCFO) will review financial reports when submitted, or as part of regular monitoring activities. If issues or errors are identified during the review process, either the grant manager or OCFO representative may contact the recipient directly and request that changes be made to the submitted SF-425. In some cases, OCFO may edit the report themselves. If OCFO completes edits to report, GMS will send an email to the FPOC notifying them that the submitted SF-425 has been modified. The change will appear in the audit trail of the report.

Because the information submitted in the final SF-425 directly impacts the final financial reconciliation and closeout process, OCFO can return the final SF-425 to the recipient through GMS (referred to as a change request) and request modifications, clarification, and/or additional documentation.

When the final SF-425 is change requested, the FPOC will receive a notification from GMS. The report's status will be displayed as **Change Requested** (fig. 12, A) on the **Financial Status Reports** list.

How To. . .

Resubmit a Change Requested SF-425

1. From the **Financial Status Reports Handbook** page (fig. 12), click the **Update** button (B) to access the change requested SF-425. Edit the report as requested.
2. When all edits are complete, click the **Submit** button (p. 16, fig. 9, A).
3. A **system message** (p. 16, fig. 11, B) will confirm that the report was successfully submitted. The report's status will now be displayed as **Submitted** in the summary list (p. 16, fig. 11, C).

Fig. 12: Financial Status Reports Handbook

PRINTING AN SF-425

There are two methods for printing a copy of the SF-425:

- Using a web browser's print function, or

- Using Adobe Acrobat's print function.

Prior to submitting the SF-425, use the print feature within the web browser to print a draft of the report. Once the SF-425 has been submitted, use the **Previously Submitted Reports** link on the **FSR Details** page to access and print a PDF version of the report.

Fig. 13: The Financial Status Reports Handbook

HOW TO. . .

PRINT A DRAFT SF-425 USING THE WEB BROWSER'S PRINT FUNCTION

1. Navigate to the **Financial Status Reports Handbook** (fig. 13). *Note: Review pages 6 - 7 for instructions on how to access a financial report*.

2. Click the **Action** button (**A**) associated with the financial report to be printed. The draft report will be displayed on the **FSR Details** page (page 19 fig. 14, B).

3. From the dropdown menu of commands at the top of the browser, select **File > Print** (p. 19, fig. 15, D).

4. The printed report will look like the online SF-425 form as it appears on pages 9 - 15 of this guide.

Fig. 14: The FSR Details Page
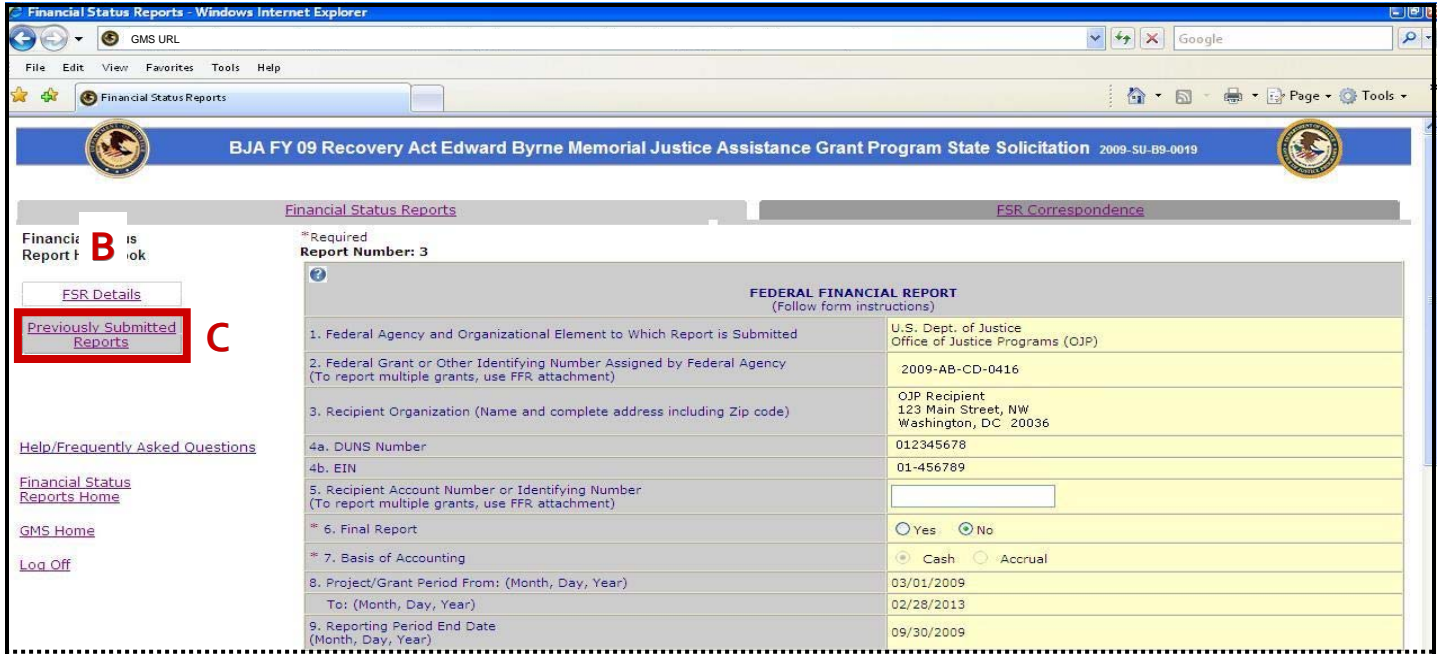
Fig. 15: Web Browser Print Function
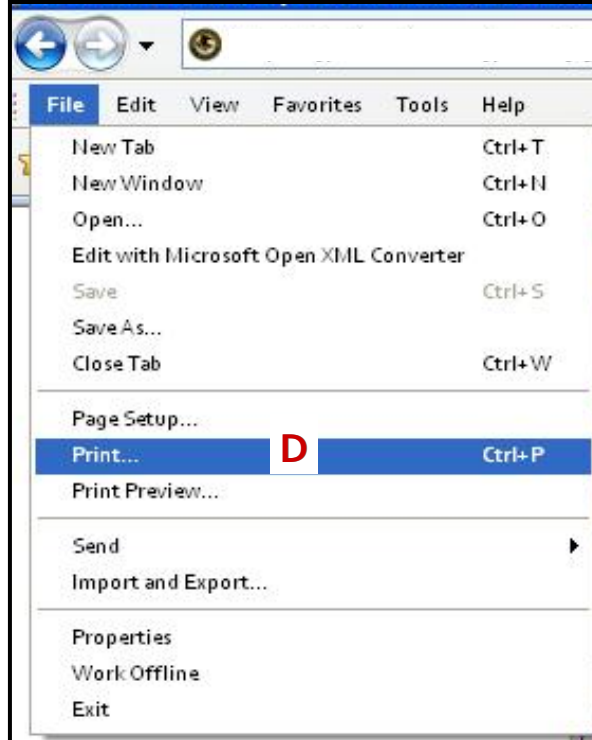
How To. . .

Print a Submitted SF-425 Using Adobe Acrobat

1. Navigate to the **Financial Status Reports Handbook** (**fig. 16**). *Note: Review **pages 6 - 7** for instructions on how to access a financial report.*

2. Click the **View** or **Update** button in the **Action** column (**fig. 16, A**). *Note: Submitted reports will have an **Update** or **View** button in the **Action** column.*

Fig. 16: The Financial Status Reports Handbook

3. The report will open in a browser window (**p. 19, fig. 14**). Click on the **Previously Submitted Reports** link (**fig. 14, C**) from the sidebar.

4. The **Previously Submitted Reports** detail page (**fig. 17**) will open. Click on the appropriate number link in the **Previous Versions** column (**C**).

Fig. 17: Previously Submitted Reports Detail Page

5. An **Adobe File Download** dialog box (**fig. 18**) will appear with options to either **Open** or **Save** the report.

6. Click the **Open** button (**D**).

7. The report will open in an Adobe Acrobat window (**fig. 19**).

8. From the dropdown menu of commands at the top of the application window, select **File > Print** (**fig. 19, E**).

9. The resulting report contains the identical information that the online SF-425 does, but is displayed in a printable, black and white format (**p. 22, fig. 20**).

Fig. 18: Adobe File Download Dialog Box
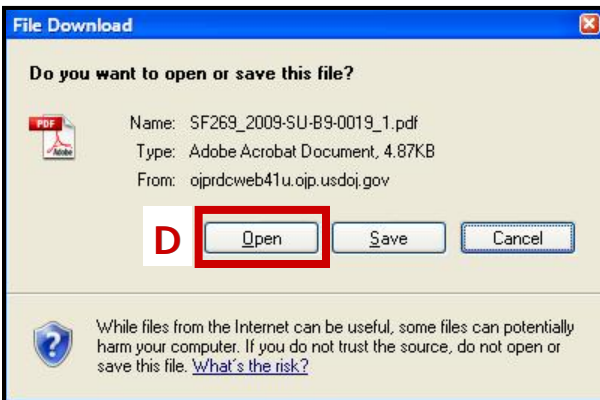
Fig. 19: The SF-425 in Adobe Acrobat and Adobe Print Function
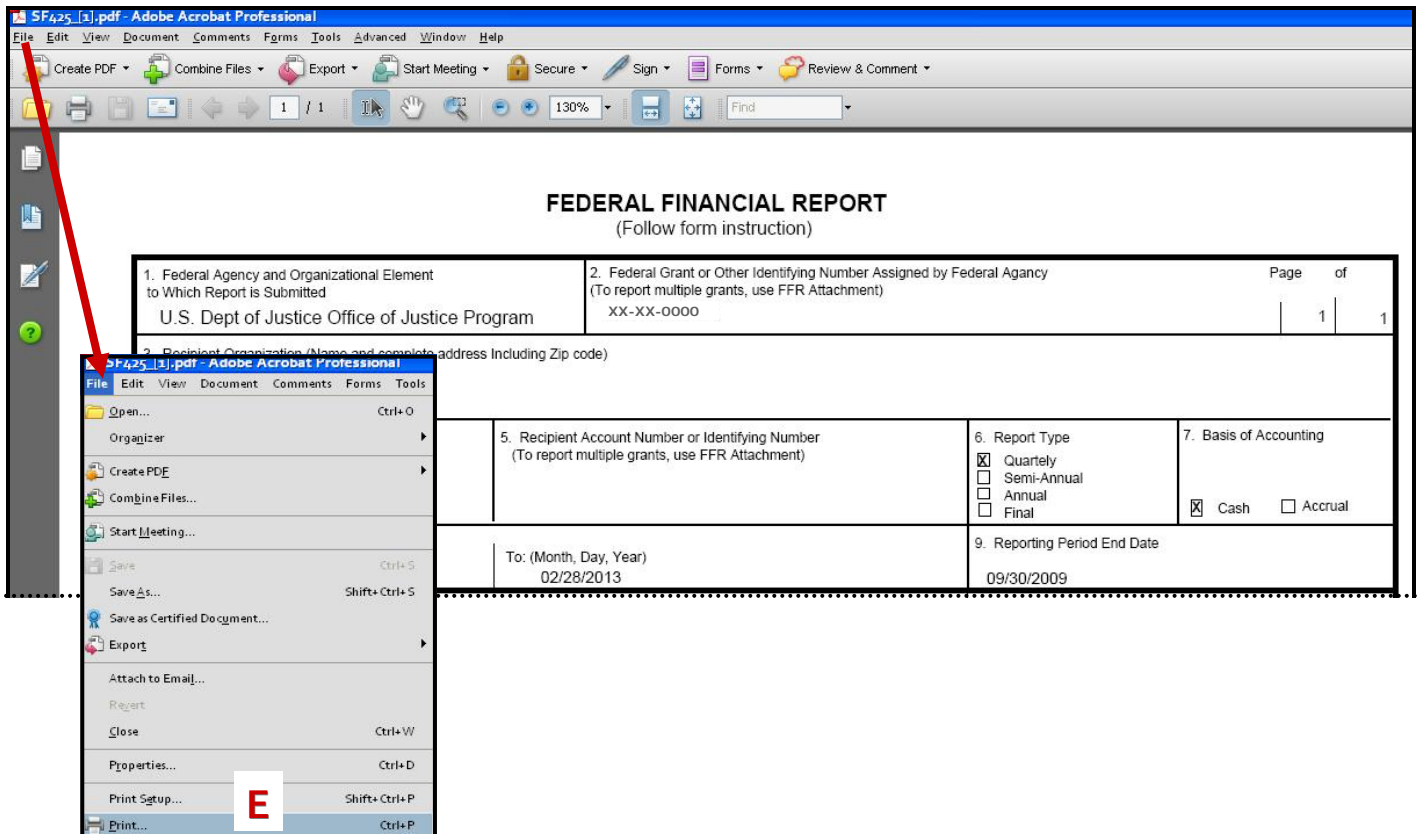
Fig. 20: SF-425 in PDF Format

FEDERAL FINANCIAL REPORT
(Follow form instruction)

1. Federal Agency and Organizational Element to Which Report is Submitted U.S. Department of Justice	2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) 2009-XX-XX-0000	Page	of
		1	1

3. Recipient Organization (Name and complete address Including Zip code)

Recipient Organization Name
123 Justice Ave. Ste 00, Washington, DC 00000

4a. DUNS Number 999999999	4b. EIN 99-9999999	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) 123	6. Report Type ☒ Quarterly ☐ Semi-Annual ☐ Annual ☐ Final	7. Basis of Accounting ☒ Cash ☐ Accrual

8. Project/Grant Period From: (Month, Day, Year) 07/01/2009	To: (Month, Day, Year) 06/30/2012	9. Reporting Period End Date 09/30/2009

10. Transactions	Cumulative
(Use lines a-c for single or multiple grant reporting)	
Federal Cash (To report multiple grants also use FFR Attachment):	
a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	
(Use lines d-o for single grant reporting)	
Federal Expenditures and Unobligated Balance:	
d. Total Federal funds authorized	$ 100,000.00
e. Federal share of expenditures	$ 10,000.00
f. Federal share of unliquidated obligations	$ 0.00
g. Total Federal share (sum of lines e and f)	$ 10,000.00
h. Unobligated balance of Federal funds (line d minus g)	$ 90,000.00
Recipient Share:	
i. Total recipient share required	$ 0.00
j. Recipient share of expenditures	$ 15,000.00
k. Remaining recipient share to be provided (line i minus j)	-$ 15,000.00
Program Income:	
l. Total Federal program income earned	$ 15,000.00
m. Program income expended in accordance with the deduction alternative	
n. Program income expended in accordance with the addition alternative	$ 0.00
o. Unexpended program income (line l minus line m or line n)	$ 15,000.00

11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
	Predetermined	5.0%	07/01/2009	01/01/2010	$ 100,000.00	$ 5,000.00	$ 1,000.00
				g. Totals:	$ 100,000.00	$ 5,000.00	$ 1,000.00

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

test

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 penalities. (U.S. Code Title 18, Section 1001)

a. Typed or Printed Name and Title of Authorized Certifying Official Recipient Contact Name, Title	c. Telephone (Area code, number and extension) (000) 000-0000
	d. Email address name@email.com
b. Signature of Authorized Certifying Offiicial	e. Date Report Submitted (Month, Day, Year) 09/29/2009
	14. Agency use only: OJP Vendor Number: 9999999999

Standard Form 425 OMB
Approval Number: 0348-0061
Expiration Date: 10/31/2011

Paperwork Burden Statement
According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless if displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information. Including suggestons for reducing this burden, to the office of Management and Budget. Paperwork Reduction Project (03448-0060), Washington, DC 20503

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ASSIGNING THE FPOC ROLE

Before an award can be accepted, the **Programmatic Point of Contact** (PPOC) must assign a **Financial Point of Contact** (FPOC) for the award in GMS. This step should be completed during the acceptance process, before the award documents are downloaded.

HOW TO. . .

ASSIGN AN FPOC

1. From GMS Home, click on the **Awards** link (**A**) on the sidebar.

2. The **GMS Awards Home** page (**fig. 21**) will open. A list of awards associated with the user currently logged in will be displayed. Click on the **View Award Instructions** link (**fig. 21, B**) in the **Action** column for the appropriate award.

3. The **Award Instructions** page (**fig. 22**) will open, and a **system message** (**fig. 22, C**) will advise that an FPOC designation must be submitted before the award package can be accessed.

Fig. 21: GMS Awards Home

Fig. 22: Award Instructions Page

4. Select the **Financial Point of Contact Designation** link (**fig. 23, D**) from the sidebar.

5. If an FPOC has been registered for previous awards, the PPOC will be able to select that FPOC's name from the **Financial Point of Contact** dropdown and click the **Load POC** button (**fig. 23, E**). The required fields on the page will be populated using contact information on file for the selected FPOC.

6. If the user is a first-time recipient, the required FPOC fields must be completed before clicking the **Submit** button.

7. After completing the FPOC designation, click on the **Award Instructions** link (**fig. 23, F**) to download the award documents.

Fig. 23: Financial Point of Contact Designation

CHANGING THE FPOC

After an award has been accepted, the PPOC may wish to change the FPOC. There are various options for changing the FPOC assigned to an award:

1. The PPOC can assign the FPOC role to an existing GMS user with an FPOC profile;
2. The PPOC can assign themselves the role of FPOC;
3. An individual can request the FPOC role for an award after registering as a new GMS user; or
4. The PPOC can assign the role of FPOC to an individual who has not yet registered in GMS.

HOW TO. . .

CHANGE THE ASSIGNED FPOC

1. Log in to GMS as the **Programmatic Point of Contact (PPOC)**.
2. Click on the **Manage Users** link (**fig. 24, A**) on the sidebar.
3. Select the **Manage FPOC** link (**fig. 25, B**) to display a list of existing Financial Points of Contact.
4. Click on the **Name** link (**fig. 25, C**) for the selected FPOC.

Fig. 24: GMS Home

Fig. 25: Manage Users Screen

5. The profile information for the selected FPOC and a list of all awards associated with the recipient (**fig. 26**) will be displayed.

6. To assign an award to the selected FPOC, choose **Assigned** in the Status dropdown menu (**fig. 26, D**) for each of the desired award(s).

7. Click the **Submit** button (**fig. 26, E**) at the bottom of the screen. When prompted, click the **Yes** button to confirm the action.

8. A **system message** will indicate that the action is complete.

Fig. 26: FPOC Profile Page

How To. . .

ASSIGN THE PPOC AS THE FPOC

1. Log in to GMS as the **Programmatic Point of Contact (PPOC)**.

2. Click on the **Manage Users** link (**fig. 27, A**) from the sidebar.

Fig. 27: GMS Home Page and FPOC Registration Screens

3. Click on the **Create FPOC** link (**fig. 27, B**) from the sidebar. The **Create FPOC Registration** page will open.

4. Click the **Grantee POC** radio button (**fig. 27, C**) at the top of the screen. The registration information will be automatically populated.

5. Select the award(s) to be made available to this FPOC (**fig. 27, D**) and click the **Submit** button.

Fig. 28: FPOC Confirmation Screen and System Message

5. Confirm the award choices by clicking the **Yes** or **No** button (**fig. 28, E**). If the **Yes** button was clicked, a **system message** will confirm that the request was processed.

6. Return to the GMS Home page (**fig. 29**). To access SF-425s, click on the **Financial Status Reports** link (**fig. 29, F**) on the sidebar.

Fig. 29: GMS Home Page

How To. . .

Assign an FPOC other than the PPOC

1. Log in to GMS as the **Programmatic Point of Contact (PPOC)**.

2. Click on the **Manage Users** link (**fig. 30, A**) from the sidebar.

3. Click on the **Create FPOC** link (**fig. 30, B**) from the sidebar.

Fig. 30: GMS Home Page and FPOC Registration Screens

4. The **Create FPOC Registration** page (**fig. 30, C**) will appear. Click the **Create New** radio button (**fig. 30, D**) at the top of the screen. Complete the registration information.

   Note: Special attention should be paid to the FPOC email address field. The prospective FPOC will receive all future emails regarding their account at the address provided during registration.

5. Select the award(s) to be made available to this FPOC (**fig. 30, E**) and click the **Submit** button.

Fig. 31: Create FPOC Registration Screen and System Message

6. Confirm the award choices by clicking either the **Yes** or **No** button (**fig. 31, F**). If the **Yes** button was clicked, a **system message** will confirm that the request was processed.

7. GMS will generate and send an email to the prospective FPOC that contains instructions for confirming their registration.

8. Once the prospective FPOC logs in and confirms their registration, they will be able to view and edit all the financial reports assigned to them.

How To. . .

Request FPOC Access from the PPOC

1. Go to https://grants.ojp.usdoj.gov. The GMS Applicant Sign In screen will appear. Click on the **First Time User?** link (**fig. 32, A**).

2. Select the **I am Registering as a Financial Point of Contact to submit Financial Status Reports** radio button (**fig. 33, B**).

3. The **FPOC Registration** screen will open. Fill out the required registration information and click the **Submit** button (**fig. 34, C**).

   Note: Special attention should be paid to the user email address field. The registrant will receive all future emails regarding their account at the address provided during registration.

Fig. 32: GMS Applicant Sign In Screen

Fig. 34: FPOC Registration Information Screen

Fig. 33: Application/FPOC Registration Selection Screen

Fig. 35: FPOC Request Award Page

4. Select the award(s) to be made available for reporting and click the **Request Awards** button (**fig. 35, D**). If necessary, click the **Request Access** button (**fig. 35, E**) to search for more awards.

5. Confirm the award choices by clicking either the **Yes or No** button (**fig. 36, F**). If the **Yes** button was clicked, a **system message** will appear to confirm that the request was processed.

Fig. 36: FPOC Request Award Selection Confirmation and System Message

The PPOC can reassign awards to existing FPOCs, and approve or deny pending FPOC requests by using the **Manage Users** area of GMS.

How To. . .

APPROVE/DENY FPOC REQUESTS

1. After logging in to GMS, click on the **Manage Users** link (**fig. 37, A**) on the sidebar.
2. The **Pending Registration** screen (**fig. 37, B**) will open. The names listed on this page represent prospective FPOCs who have requested access to awards. Click on the name of the prospective FPOC (**fig. 37, C**) to approve or deny the request.

Fig. 37: GMS Home Page and FPOC Pending Request Screens

Fig. 38: Pending Registration Detail Page

3. The **Pending Registration** detail page will display the prospective FPOC's **profile** (**fig. 38**), and a list of the awards to which they requested access.

4. Use the **Status** dropdown menu (**fig. 38, D**) to either assign or deny access to awards for this FPOC and click the **Submit** button (**fig. 38, E**).

Fig. 39: FPOC Assignment Confirmation Page

5. Click the **Yes** or the **No** button (**fig. 39, F**) to confirm award assignments and/or denials.

6. GMS will return to the **Pending Registration** screen (**page 33, fig. 37**). Repeat steps 2 through 5 for each name listed. When all names on the Pending Registration list have been addressed, a **system message** will advise that there are no pending FPOC requests.

FREQUENTLY ASKED QUESTIONS

Q: **How do I contact the GMS Helpdesk?**

A: Call the GMS Helpdesk at 1-888-549-9901 (option 3). The hours of operation are Monday through Friday, 6:00 a.m. to Midnight (ET). The GMS Helpdesk can be reached by email at gms.helpdesk@usdoj.gov.

Q: **How do I contact OCFO Customer Service?**

A: Contact OCFO Customer Service by phone at 1-800-458-0786(option 2), or by email at ask.ocfo@usdoj.gov. The hours of operation are Monday through Friday, 8:30 a.m. to 6:00 p.m. (ET).

Q: **How do I become the Financial Point of Contact (FPOC)?**

A: Go to https://grants.ojp.usdoj.gov. Click the New User Register Here button, select the FPOC option, complete the registration information, and click submit. Once submitted, the Programmatic Point of Contact (PPOC) must approve the registration and assign all appropriate awards.

Q: **My PPOC has already approved my registration. Why can't I submit reports?**

A: Verify that the correct User ID and password (created when registering as an FPOC) were used to log in and submit the reports. If that doesn't work, contact your PPOC to ensure that correct award access has been given.

Q: **Is it possible to have more than one FPOC account? Is it possible to assign more than one award to an FPOC account?**

A: It is possible to have more than one FPOC account, though fewer accounts is always recommended to simplify use of the system. An FPOC account can have multiple awards assigned, and an award can have multiple FPOCs.

Q: **When can I make changes to my SF-425?**

A: Once an SF-425 is submitted, the recipient can amend the report until the end of the next reporting period, or until the next required report is submitted, whichever comes first.

For example, the 3rd quarter SF-425 for period ending June 30 is due by July 30. The SF-425 was submitted on July 25. The FPOC can amend the 3rd quarter report until October 30th, or until the report for the 4th quarter is submitted, whichever comes first.

If an Update button appears in the report summary list in the SF-425 module, there is still time to amend the report. If no Update button appears, make any necessary adjustments on the next report. *Note: When making changes to a report, add comments to box 12 explaining edits/corrections.*

In order to make changes to a Final SF-425 once it has been submitted, the recipient must contact OCFO Customer Service. The report will be change requested back to the recipient for editing.

Q: **What is the Recipient Share?**

A. The Recipient Share, also known as the **Match**, is the total amount of non-federal funds the recipient has spent toward the project. A match is not required for all grants.

Q. **Why does the PDF version of the SF-425 look different than the SF-425 in GMS?**

A. The PDF is the approved OMB form. The GMS screens were designed by OJP to aid recipients in filling out the report by including previous reported amounts where possible.