

The seal of the Department of Justice is a circular emblem with a gold rope-like border. Inside, a blue ring contains the words "DEPARTMENT OF JUSTICE" in gold. The center features an eagle with wings spread, perched on a shield with red and white stripes and a blue top section. The shield is flanked by a laurel wreath on the left and a sword on the right. Below the shield, the Latin motto "QUI PRO DOMINA JUSTITIA SEQUITUR" is inscribed in gold. Three gold stars are positioned at the bottom of the seal.

**Department of Justice  
Office of Community Oriented  
Policing Services  
(COPS)**

**Frequently Asked Questions about the  
New Federal Financial Report (SF-425)**



## **Federal Financial Report Frequently Asked Questions**

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## **What is the Federal Financial Report (SF-425)?**

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The Office of Management and Budget (OMB) has merged previous financial reporting methods into one comprehensive financial reporting form to give recipients of grants and cooperative agreements a standard format for reporting the financial status of their awards. OMB has combined the Financial Status Report (FSR, or SF-269/SF-269A) and the Federal Cash Transactions Report (FCTR, or SF-272) into one Federal Financial Report (FFR, or SF-425). OMB has stated that the new form, the SF-425, will go into effect beginning with the first quarter reporting period of Fiscal Year 2010.

The Office of Community Oriented Policing Services (COPS) will implement the SF-425 for its current Grantees as of the reporting period October 1 through December 31, 2009.

With the implementation of the SF-425, reports will now be **due within 30 days of quarter end**. The SF-425 due dates are as follows:

Reporting Quarter	SF-425 Due Date
January 1 – March 31	April 30
April 1 – June 30	July 30
July 1 – September 30	October 30
October 1 – December 31	January 30

As before, when a grant expires and the Grantee submits a “Final Report,” the Final SF-425 is due within 90 days of grant expiration.

## **How do I complete my COPS SF-425?**

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The COPS Office has developed the “[Helpful Hints Guide for Completing the Federal Financial Report \(SF-425\)](#)”, which can be found on <http://www.cops.usdoj.gov/RIC/ResourceDetail.aspx?RID=545> or by clicking on the hyperlink above. This guide offers a line by line description of the SF-425. This information can be found on the COPS Office website in the Grant Management Resources section.

## **How do I submit my COPS SF-425?**

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The COPS SF-425 can be submitted using the COPS Office Online [web-based 425 system](#), which can be found on <https://www.cops.usdoj.gov/> or by clicking on the hyperlink above.

Grantees may populate, view, submit and print their SF-425 reports through a secure Internet connection. This web-based system is similar to the previously used web-based system for SF-269A; however, the Grantee will be required to submit **cumulative** information on the SF-425. Please see the [Helpful Hints Guide](#) for more information.



If unable to complete the SF-425 online, Grantees may fax submissions to 202.616.9004 or 202.514.2852. Also, with the new form, **quarterly reports will be due within 30 days of calendar quarter end.** For due dates, see the question "[What is the Federal Financial Report \(SF-425\)?](#)"

### **Does my SF-425 submission require an electronic signature?**

No electronic signature is required or used because the Grant Representative entering the data has been assigned a unique user name and password. The COPS Office Online Grant Management application is a secure site.

However, for informational purposes, the Online Grant Management application does require the Name, Title, Telephone Number, and Email Address of the person responsible for filing the SF-425.

### **Why are some fields blank/grayed out on the COPS Online Web-425?**

Due to the nature of COPS grant programs, Grantees are not required to report some fields in the SF-425. Skip those fields which are not necessary, and continue to those fields which you are required to fill in. For a detailed list of which fields are mandatory and which fields are not, please see the [Helpful Hints Guide](#).

Other fields are pre-populated with information previously reported or obtained from a Grantee's award documentation. This information should match the Grantee's records. Please verify this information is correct. Please note the information in the SF-425 will be **cumulative from the inception of the grant.**

If any of the information is incorrect, or fields are grayed out that you believe you are required to report, please contact the COPS Office Response Center at 1.800.421.6770.

### **Is there any new or different information to be reported on the SF-425?**

Below is a **brief summary** of new or changed information on the SF-425. For a detailed description of each of the fields in the SF-425, please see the [Helpful Hints Guide](#).

- All financial information on the form is now **cumulative from the beginning date of the grant.**
- *Block 6–Final Report*
  - The SF-425 web feature will default the Final Report block to “No,” indicating that the submitted report is not Final. A Grantee will **only** fill in the “Yes” checkbox if the submitted report is Final.
  - “Final” will only be used when a Grantee has completed use of the funds awarded.



- *Block 10i–Total Recipient Share Required*
  - This is the cumulative recipient share of the grant funds, based on local match amounts agreed upon in the grant’s terms and conditions.
  - This amount will be pre-populated and calculated based on budget.
- *Block 10k–Remaining Recipient Share to be Provided*
  - This amount is the difference between Total Recipient Share Required and Recipient Share of Expenditures.
  - If Recipient Share of Expenditures exceeds Total Recipient Share Required, then this field will be zero.
  - This amount will be calculated and pre-populated.
- *Block 12–Remarks*
  - This field is expanded to allow for more comment space.
  - Grantees are requested to comment on any discrepancies or provide any explanations of the amounts reported.

### **How do I report cumulative amounts on my SF-425?**

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The SF-425 mainly differs from the SF-269A by requiring *cumulative reporting* of expenditures. Cumulative reporting provides a sum of expenditures for the life of the Grant. To arrive at your cumulative total, add all expenses incurred to date.

In the example that follows, *Block 10e–Federal Share of Expenditures* and *10j–Recipient Share of Expenditures* continues to grow in each successive SF-425 to show the total amount of expenditures to date. If the Grantee finds that a reporting error has occurred, and in order to correct the SF-425 a deduction from either block is necessary, the Grantee is required to make a notation in *Block 12–Remarks*. Please note that not all Grants will require a Recipient share.

#### For Example:

For the reporting period 10/01/09 to 12/31/09, a Grantee has spent the following:

- Federal Share: \$28,358.00
- Recipient Share (Local Match): \$7,098.50

For the reporting period 01/01/10 to 03/31/10, a Grantee has spent the following:

- Federal Share: \$14,042.00
- Recipient Share (Local Match): \$7,401.50

The below replication of the SF-425, Section 10, shows how to report a cumulative total for both reporting periods. Additional reporting period expenditures will be added to the current total.



**SF-425: Reporting Period Ending December 31, 2009**

<b>Federal Expenditures and Unobligated Balance:</b>		
10d.	Total Federal funds authorized	\$250,000.00
<b>10e.</b>	<b>Federal share of expenditures</b>	<b>\$28,358.00</b>
10f.	Federal share of unliquidated obligations	\$0.00
10g.	Total Federal Share (sum lines e & f)	\$28,358.00
10h.	Unobligated balance of Federal funds (line d minus g)	\$221,642.00
<b>Recipient Share:</b>		
10i.	Total recipient share required:	\$62,500.00
<b>10j.</b>	<b>Recipient share of expenditures</b>	<b>\$7,098.50</b>
10k.	Remaining Recipient share to be provided (line i minus j)	\$55,401.50

**SF-425: Reporting Period Ending March 31, 2010**

<b>Federal Expenditures and Unobligated Balance:</b>		
10d.	Total Federal funds authorized	\$250,000.00
<b>10e.</b>	<b>Federal share of expenditures</b>	<b>\$42,400.00</b>
10f.	Federal share of unliquidated obligations	\$0.00
10g.	Total Federal Share (sum lines e & f)	\$42,400.00
10h.	Unobligated balance of Federal funds (line d minus g)	\$207,600.00
<b>Recipient Share:</b>		
10i.	Total recipient share required:	\$62,500.00
<b>10j.</b>	<b>Recipient share of expenditures</b>	<b>\$14,500.00</b>
10k.	Remaining Recipient share to be provided (line i minus j)	\$48,000.00

**Will I be able to see my prior quarter SF-269A forms, and SF-425 forms?**

Yes. These forms will be available to Grantees in the same manner in which they have been previously provided. When a Grantee logs into Web-425, and enters a Grant Number, all previously submitted quarterly reports (both SF-269A and SF-425) will be available in web form and can be printed for record-keeping.

Grantees will be able to view and modify their most recent SF-425 submission; however, all reports prior to this will be available as read-only.

**Must I submit an SF-425 every quarter? Are there any exceptions?**

Grantees are required to submit an SF-425 every quarter once a project has begun. For example, if you have recently been awarded a grant, have expensed funds, and/or have drawn down or intend to draw down those funds, you must submit an SF-425 for **every quarter** going forward.

If you have already submitted an SF-425 (or, in prior quarters, an SF-269A), then you must continue to report on a quarterly basis, even if no further funds have been expended, until you file a Final Report indicating you have completed the use of your grant.



### **How many forms must I submit?**

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The COPS Office requires Grantees to submit **one SF-425 per Grant Number**. The COPS Office will not be accepting the SF-425A form for multiple awards.

In some cases, one Grant Number may contain supplemental, renewal or modification awards. Grantees should report all supplemental, renewal, and modification information for that Grant Number in one report.

### **What happens if I fail to submit my SF-425 on time?**

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Grantees failing to submit an SF-425 in a timely manner (within 30 days of quarter end) are considered delinquent. Delinquent Grantees will have a hold placed on their account, and the Grantee will not be able to draw down the funds.

When a Grantee submits all delinquent SF-425s, and they are up-to-date, the hold will be removed and the Grantee can use GPRS (<https://grants.ojp.usdoj.gov/gprs/login>) to draw down funds once again.

### **I forgot to submit last quarter's SF-425 (or, a prior period SF-269A), and it is already time to submit the next quarter's report. What do I do?**

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Once an SF-425 (or, a prior period SF-269A) has been submitted, a Grantee is required to continue reporting on a quarterly basis. If a Grantee does not submit an SF-425 within 30 days of the quarter end, they are considered delinquent. Once a Grantee is delinquent, a hold will be placed on their account, and the Grantee will not be able to draw down the funds.

In order to become compliant, and draw down funds, a Grantee must report for every delinquent quarter, up to the most current reporting period. In special cases, the Financial Officer will allow Grantees to submit one cumulative report for all missed quarters.

#### Example:

The current reporting period is for the quarter ending 09/30/09, and the grant is not yet expired. The Grantee's last quarterly report was submitted for the quarter ending on 12/31/08. The Grantee must submit individual quarterly reports for the reporting periods ending:

- 03/31/09
- 06/30/09
- 09/30/09

The Grantee should report expenses in the appropriate quarter in which they were incurred and carry the cumulative totals forward to the next reporting quarter.





### **Can I adjust my previously submitted SF-425 (or, in prior periods, SF269A)?**

Adjustments to an SF-425 (or SF-269A) can only be made to the most recent report in the current quarter. For example, if the most recently submitted report is 09/30/09, a Grantee can adjust this report until 12/31/09. After 12/31/09, if an adjustment is necessary, a Grantee should use the current SF-425 to reflect the appropriate expenditures. The Grantee is required to remark in *Block 12–Remarks* denoting the revision and the reason.

#### Example:

If the quarter has passed, the appropriate way to adjust expenditures is as follows:

#### **09/30/09 SF-269A**

- Federal Share Cumulative Amount: \$100,000
- Recipient Share (Local Match) Cumulative Amount: \$25,000

On 01/05/10, Grantee determines that, in actuality, only \$90,000 Federal Share and \$23,000 Recipient Share should have been reported on the 09/30/09 SF-269A. The Grantee is unable to adjust the 09/30/09 SF-269A at this time. Also, the Grantee determines that \$4,000 Federal Share and \$1,000 Recipient Share have been expended for the 10/01/09-12/31/09 reporting period.

#### **12/31/09 SF-425**

- Federal Share Cumulative Amount: \$94,000 (\$90,000 + \$4,000)
- Recipient Share (Local Match) Cumulative Amount: \$24,000 (\$23,000 + \$1,000)
- **Block 12–Remarks:** Adjustment for 12/31/09 SF-425 to reflect actual expenditures for 09/30/09 and 12/31/09.

### **This is my first grant. How do I get a COPS user name and password?**

If you are a new COPS Grantee and do not have a User Name and password, you must first register with COPS Online. To do so, visit the COPS Online Grant Management Login page (<https://www.cops.usdoj.gov/>), click the "Register" button located in the lower left corner of the screen and complete the COPS Registration Request Form. User Names and passwords are assigned after registration is complete.

### **Can a city or police department have multiple user names and passwords?**

Only one user name and password is authorized per organization. If you require assistance in changing your user name or password, contact the COPS Office Response Center at 1.800.421.6770 between 9:00 AM and 5:00 PM Eastern Standard Time. You may also email your issue to [egov.issues@usdoj.gov](mailto:egov.issues@usdoj.gov).





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**I forgot my password. What should I do?**

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On the COPS Online Grant Management Login page (<https://www.cops.usdoj.gov/>), click on the "Forgot Your Password?" hyperlink located in the lower left corner of the screen. In the prompt that appears, enter your User Name and click the "Find My Hint" button. If still unable to remember your password, please call the COPS Office Response Center at 1.800.421.6770 between 9:00 AM and 5:00 PM Eastern Standard Time. You may also email your issue to [egov.issues@usdoj.gov](mailto:egov.issues@usdoj.gov).

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**I am registered with COPS, but I never received a password. What should I do?**

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All Grantees are sent user names and passwords in the mail. The letters are addressed to the agency's Law Enforcement Executive, which is usually the Chief of Police. If this letter was not received, or lost, please contact the COPS Office Response Center at 1.800.421.6770 between 9:00 AM and 5:00 PM Eastern Standard Time.

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**If I have a question or problem, who should I contact?**

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For problems relating to reporting, grant extensions, etc., Grantees should contact the COPS Office Response Center at 1.800.421.6770 between 9:00 AM and 5:00 PM Eastern Standard Time. The COPS Office Response Center can refer Grantees to the appropriate department or troubleshoot the issue. You may also email your issue to [egov.issues@usdoj.gov](mailto:egov.issues@usdoj.gov).