HOW DO I ACCEPT THIS AWARD?

To officially accept and begin your COPS Hiring Program grant, your agency must access www.cops.usdoj.gov and select the Account Access link in the upper right corner to log in, review, and electronically sign the Award Document (including Grant Terms and Conditions) within 90 days of the date shown on the award congratulatory letter.

The Award Document to accept your new grant can be found in the award package. You should carefully read all award information prior to signing the Award Document and accepting your grant. In order to electronically sign your Award Document, the appropriate Account Roles, with E-Signature and User Permissions must be established and assigned in Agency Portal. The Agency Portal Instruction Manual currently available on the COPS website at https://portal.cops.usdoj.gov/GrantsManagement/HelpContents/UserGuide.pdf has been enhanced to include a Quick Step Guide. This guide will provide your agency with all of the information needed to successfully establish Account Roles and assign User Permissions in preparation to sign the Award Document as well as manage many aspects of your COPS grant online. Please review and follow these steps carefully as this is the only method for signing your Award Document.

WHO MUST SIGN THE AWARD DOCUMENT?

The “authorized officials” are the law enforcement and government executives who have ultimate and final responsibility for all programmatic and financial decisions regarding this grant as representatives of the legal grantee. COPS grants require that both the top law enforcement executive (e.g., Chief of Police, Sheriff, or equivalent) and the top government executive (e.g., Mayor, Board Chairman, or equivalent) sign the Award Document. For TRGP grants, the government executive must sign the Award Document. For non-law enforcement agencies (universities, etc.), the authorized officials are the programmatic and financial officials who have the ultimate signatory authority to sign contracts on behalf of your organization. Typically, these are the same executives named on your agency’s 2013 application. If you have any questions as to who should sign the award, please contact your jurisdiction’s local legal advisor.

BY WHEN MUST THE AWARD DOCUMENT BE SIGNED?

Please electronically sign the Award Document and all award condition pages within 90 days of the date on the award congratulatory letter. Grant funds will not be released until we have received your agency’s signed Award Document, your budget has received final clearance, and any other relevant grant conditions particular to your agency have been satisfied. Failure to submit your signed Award Document within the 90-day award acceptance period may result in your award being withdrawn and the funds deobligated without additional notification. If your agency requires an extension for accepting the award beyond the 90-day acceptance timeframe (ex.: The governing body needs for time before giving final approval), please submit a request through “Account Access” at www.cops.usdoj.gov. Be sure to explain the circumstances that prevent your agency from signing the Award Document within the 90-day period, and identify the date by which the Award Document will be electronically signed. The COPS Office will review such requests on a case-by-case basis. The COPS Office reserves the right to deny requests to extend the 90-day award acceptance period.
WHAT IF THE GOVERNMENT AND/OR LAW ENFORCEMENT EXECUTIVE INFORMATION ON THE AWARD DOCUMENT HAS CHANGED?
Please review the information on your Award Document carefully. If a change in information (address, phone number, etc.) has occurred, you may submit a Change of Information Form online through “Account Access” at www.cops.usdoj.gov. Complete the relevant part(s) of that document and submit it to the COPS Office. The COPS Office will then update our records to reflect any changes.

If the actual law enforcement and/or government executive listed on the Award Document has changed, simply complete a Change of Information form as described above in order to reflect the new executive.

WHERE CAN I FIND A LIST OF CONDITIONS THAT APPLY TO MY GRANT?
Attached to your Award Document are the grant terms and conditions. The same conditions can also be found in the Grant Owner’s Manual, which is available online at www.cops.usdoj.gov. In addition, if applicable, the Special Award Conditions and/or High Risk Conditions are included in the Award Document Supplement. Please read and familiarize yourself with these conditions.

WHERE CAN I FIND THE SUPPORTING PAPERWORK FOR MY AWARD, SUCH AS THE GRANT OWNER’S MANUAL?
For your convenience, we have several supporting documents available online at www.cops.usdoj.gov to assist you in implementing your grant. These resources include:

<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Frequently Asked Questions (FAQs) Grant Payment Request System (GPRS)</td>
<td>Publication Request Form</td>
</tr>
<tr>
<td>Federal Civil Rights Statutes and Regulations Memorandum</td>
<td></td>
</tr>
</tbody>
</table>

I STILL HAVE QUESTIONS ABOUT MY AWARD, WHAT DO I DO?
If you still have questions, please feel free to call the COPS Office Response Center at 1.800.421.6770 and ask to speak with your Grant Program Specialist.

September 2013
Frequently Asked Questions (FAQs)
Grant Payment Request System (GPRS)

Q: What is the Grant Payment Request System (GPRS)?
A: GPRS is a web-based payment request system that allows grantees to perform draw down request using the internet.

Q: What is the website for GPRS?
A: https://grants.ojp.usdoj.gov/gprs/welcome

Q: Is there a user guide for GPRS?
A: Yes. The user guide can be found at http://www.ojp.usdoj.gov/about/offices/ocfogprs.htm

Q: How will I register for access to GPRS?
A: Financial Points of Contact (FPOCs) can request access through a self registration process in GPRS.

All of the COPS Office grantees with accounts in GPRS have the role of Drawdown Specialist. The COPS Office grantee may request to be a GPRS Drawdown Specialist by accessing the GPRS website and selecting the option to self-register. After requesting to register, a COPS Office GPRS Registrar will review and approve the request. After the request is approved, a confirmation email is sent to the FPOC with notification that the FPOC has been granted access to GPRS as a Drawdown Specialist. The confirmation email will include a temporary password with instructions to login and create a permanent password, and may take a couple of days to arrive due to the nature of the approval process. Once a permanent password is created, the Drawdown Specialist will be granted access to GPRS and will use the User ID entered during the self-registration process and the newly created permanent password to log into GPRS.

Q: If I am a GMS (OJP/OVW) user, can I use my GMS User ID to register for the COPS Office grants in GPRS?
A: No. You will have two separate accounts in GPRS, a GMS account and a COPS Office account. All GMS users will register in GPRS with their GMS User ID. All COPS users will register in GPRS using a unique User ID that cannot be the same as a GMS User ID. Please note that the User ID entered during registration must be unique and not the same as a GMS User ID.

Q: If I already have a GPRS username, and have received a new award, how do I gain access to my new award in GPRS?
A: Those Drawdown Specialists that have already been approved will need to request the new award addition. Please email the GPRS Registrar (COPSGPRSRegistration@usdoj.gov) with your COPS username, first & last name, vendor number and the new award number. Please note that you will not be able to draw down from the new award until the signed award document has been received by the COPS Office.

Q: What do I do if the Points of Contact for my grant have changed?
A: If you need to change your POC for your grant, please contact the Response Center at 800-421-6770 for assistance with accessing the COPS Agency Portal.
Online Filing of FFR (SF-425)
Quarterly Federal Financial Reports

All COPS Office Grantees are required to submit quarterly Federal Financial Reports (FFR) using a Standard Form 425 (SF-425). The COPS Office Grantees are highly encouraged to submit the SF-425 online at: http://www.cops.usdoj.gov/

The use of this online reporting tool enables authorized users to view current and past SF-425s (or in prior periods, SF-269As), and allows them to file or amend the SF-425 for the current quarter.

Under current regulations, the SF-425s must be submitted no later than 30 days after the last day of each reporting quarter as follows:

<table>
<thead>
<tr>
<th>Reporting Quarter</th>
<th>Date Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 1 - March 31</td>
<td>April 30</td>
</tr>
<tr>
<td>April 1 - June 30</td>
<td>July 30</td>
</tr>
<tr>
<td>July 1 - September 30</td>
<td>October 30</td>
</tr>
<tr>
<td>October 1 - December 31</td>
<td>January 30</td>
</tr>
</tbody>
</table>

COPS Office Grantees who do not submit SF-425s by the due date will be unable to drawdown funds. The payment systems check for SF-425 delinquency and will reject a drawdown attempt if the SF-425 is not up to date.

Grantees are highly encouraged to submit the quarterly SF-425 online. Visit the COPS website at http://www.cops.usdoj.gov/ and select the “Account Access” link in the upper right corner to login, complete, and submit reports online.

In emergency situations the grantee can submit a signed copy of the completed SF-425 via fax to 202.616.4428 or mailed to the following address:

U.S. Department of Justice
Office of Community Oriented Policing Services
Federal Financial Reports (SF-425) Records Center 10E.1004
145 N. Street N.E.
Washington, DC 20530

For general information concerning online filing of SF-425s, visit the COPS Office web site at http://www.cops.usdoj.gov/Default.asp?Item=740 or contact the COPS Office Response Center at 1.800.421.6770 or AskCopsRC@usdoj.gov.

May 2013
Department of Justice
Office of Community Oriented Policing Services (COPS)


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I am registered with COPS, but I never received a password. What should I do? .......... 7
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What is the Federal Financial Report (SF-425)?

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.

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:

<table>
<thead>
<tr>
<th>Reporting Quarter</th>
<th>SF-425 Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 1 – March 31</td>
<td>April 30</td>
</tr>
<tr>
<td>April 1 – June 30</td>
<td>July 30</td>
</tr>
<tr>
<td>July 1 – September 30</td>
<td>October 30</td>
</tr>
<tr>
<td>October 1 – December 31</td>
<td>January 30</td>
</tr>
</tbody>
</table>

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?

The COPS Office has developed the “Helpful Hints Guide for Completing the Federal Financial Report (SF-425)”, which can be found at [http://cops.usdoj.gov/Publications/SF-425_HelpfulHints_2-4b.pdf](http://cops.usdoj.gov/Publications/SF-425_HelpfulHints_2-4b.pdf). 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?


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](http://cops.usdoj.gov/Publications/SF-425_HelpfulHints_2-4b.pdf) for more information.

Grantees are highly encouraged to submit the quarterly SF-425 online. Visit the COPS website at [https://portal.cops.usdoj.gov/](https://portal.cops.usdoj.gov/) and select the “Account Access” link in the upper right corner to login, complete, and submit reports online.
In emergency situations the grantee can submit a signed copy of the completed SF-425 via fax to 202.616.4428 or mailed to the following address:

U.S. Department of Justice
Office of Community Oriented Policing Services
Federal Financial Reports (SF-425) Records Center 10E.1004
145 N. Street N.E.
Washington, DC 20530

**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?

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**

<table>
<thead>
<tr>
<th>Federal Expenditures and Unobligated Balance:</th>
</tr>
</thead>
<tbody>
<tr>
<td>10d. Total Federal funds authorized $250,000.00</td>
</tr>
<tr>
<td><strong>10e. Federal share of expenditures $28,358.00</strong></td>
</tr>
<tr>
<td>10f. Federal share of unliquidated obligations $0.00</td>
</tr>
<tr>
<td>10g. Total Federal Share (sum lines e &amp; f) $28,358.00</td>
</tr>
<tr>
<td>10h. Unobligated balance of Federal funds (line d minus g) $221,642.00</td>
</tr>
</tbody>
</table>

**Recipient Share:**
- 10i. Total recipient share required: $62,500.00
- **10j. Recipient share of expenditures $7,098.50**
- 10k. Remaining Recipient share to be provided (line i minus j) $55,401.50

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

<table>
<thead>
<tr>
<th>Federal Expenditures and Unobligated Balance:</th>
</tr>
</thead>
<tbody>
<tr>
<td>10d. Total Federal funds authorized $250,000.00</td>
</tr>
<tr>
<td><strong>10e. Federal share of expenditures $42,400.00</strong></td>
</tr>
<tr>
<td>10f. Federal share of unliquidated obligations $0.00</td>
</tr>
<tr>
<td>10g. Total Federal Share (sum lines e &amp; f) $42,400.00</td>
</tr>
<tr>
<td>10h. Unobligated balance of Federal funds (line d minus g) $207,600.00</td>
</tr>
</tbody>
</table>

**Recipient Share:**
- 10i. Total recipient share required: $62,500.00
- **10j. Recipient share of expenditures $14,500.00**
- 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?
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.

What happens if I fail to submit my SF-425 on time?
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?
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://portal.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 AskCopsRC@usdoj.gov.

I forgot my password. What should I do?

On the COPS Online Grant Management Login page (https://portal.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 AskCopsRC@usdoj.gov.

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

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.

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

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 AskCopsRC@usdoj.gov.
Department of Justice
Office of Community Oriented Policing Services (COPS)

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V. Where to Get Help...............................................................................7

VI. Step-by-Step Procedures for Completing the SF-425 ......................8

VII. Glossary............................................................................................ 16
Purpose:

The purpose of this guide is to assist recipients of grant awards from the Department of Justice Office of Community Oriented Policing Services (COPS) with the reporting and accounting of their financial expenditures. It provides essential information for facilitating the completion and submission of the mandatory quarterly Federal Financial Report (FFR) on Standard Form 425 (SF-425).

I. What is the Federal Financial Report (SF-425)?

The Office of Management and Budget (OMB) 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 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). In so doing, OMB stated that the new form, the SF-425, will go into effect beginning with the first quarter reporting period of Fiscal Year 2010.

Recipients of federal funds under COPS grant programs (Grantees) are required to submit quarterly Federal Financial Reports (SF-425). The SF-425 is a standard form that Grantees must use to report cumulative expenses (calculated by adding all expenses from the beginning of the grant to date) incurred under each Grant Number. These expenses can be categorized as cash disbursed, or incurred but not yet paid (Accounts Payable). When a recipient share is required, expenses incurred are further divided into federal share and recipient share (local matching contributions). A Grantee should refer to the award documentation to review federal and recipient share information.
II. When and How to Submit the SF-425

**On-Going Reporting.** Upon project/grant inception, Grantees are required to submit one SF-425 per quarter for each Grant Number. Grantees who do not submit SF-425s by the due date will be unable to draw down funds.

Under current regulations, SF-425s for COPS Grants must be submitted *every quarter* and *no later than 30 days* after the last day of each reporting quarter, as detailed below:

<table>
<thead>
<tr>
<th>Reporting Quarter</th>
<th>SF-425 Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 1 – March 31</td>
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<td>October 1 – December 31</td>
<td>January 30</td>
</tr>
</tbody>
</table>

\**Cumulative Reporting.** 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

Federal Expenditures and Unobligated Balance:

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>10d.</td>
<td>Total Federal funds authorized</td>
<td>$250,000.00</td>
</tr>
<tr>
<td>10e.</td>
<td><strong>Federal share of expenditures</strong></td>
<td><strong>$28,358.00</strong></td>
</tr>
<tr>
<td>10f.</td>
<td>Federal share of unliquidated obligations</td>
<td>$0.00</td>
</tr>
<tr>
<td>10g.</td>
<td>Total Federal Share (sum lines e &amp; f)</td>
<td>$28,358.00</td>
</tr>
<tr>
<td>10h.</td>
<td>Unobligated balance of Federal funds (line d minus g)</td>
<td>$221,642.00</td>
</tr>
</tbody>
</table>

Recipient Share:

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>10i.</td>
<td>Total recipient share required</td>
<td>$62,500.00</td>
</tr>
<tr>
<td>10j.</td>
<td><strong>Recipient share of expenditures</strong></td>
<td><strong>$7,098.50</strong></td>
</tr>
<tr>
<td>10k.</td>
<td>Remaining Recipient share to be provided (line i minus j)</td>
<td>$55,401.50</td>
</tr>
</tbody>
</table>

SF-425: Reporting Period Ending March 31, 2010

Federal Expenditures and Unobligated Balance:

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>10d.</td>
<td>Total Federal funds authorized</td>
<td>$250,000.00</td>
</tr>
<tr>
<td>10e.</td>
<td><strong>Federal share of expenditures</strong></td>
<td><strong>$42,400.00</strong></td>
</tr>
<tr>
<td>10f.</td>
<td>Federal share of unliquidated obligations</td>
<td>$0.00</td>
</tr>
<tr>
<td>10g.</td>
<td>Total Federal Share (sum lines e &amp; f)</td>
<td>$42,400.00</td>
</tr>
<tr>
<td>10h.</td>
<td>Unobligated balance of Federal funds (line d minus g)</td>
<td>$207,600.00</td>
</tr>
</tbody>
</table>

Recipient Share:

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>10i.</td>
<td>Total recipient share required</td>
<td>$62,500.00</td>
</tr>
<tr>
<td>10j.</td>
<td><strong>Recipient share of expenditures</strong></td>
<td><strong>$14,500.00</strong></td>
</tr>
<tr>
<td>10k.</td>
<td>Remaining Recipient share to be provided (line i minus j)</td>
<td>$48,000.00</td>
</tr>
</tbody>
</table>

**Reporting with No Incurred Expenses.** A Grantee is required to submit an SF-425 for every quarter, regardless of whether expenses were incurred or not, once the project has begun. Even if expenses have not been incurred during the quarter, the Grantee must report the cumulative amount of expenses to date. If expenses have not yet been incurred during the life of the grant, the Grantee should report a zero cumulative total. Once a project has begun, a Grantee will need to submit the most recent SF-425 before accessing funds. Contact the COPS Response Center at 1.800.421.6770 for more information.

**Early Submission of an SF-425.** There are two scenarios in which a Grantee can submit an SF-425 prior to the reporting period end date.

- **Final Report** – A Final Report may be submitted no sooner than one quarter prior to the reporting period end date. For example, if the reporting period end date is December 31, 2009, a Grantee could submit the Final Report as early as October 1, 2009.
- **Non-Final Report** – A non-Final Report may be submitted no sooner than 10 business days (or 14 calendar days) prior to the reporting period end date. For example, if the reporting period end date is December 31, 2009, a Grantee could submit a non-final report as early as December 17, 2009.
Delinquent Reporting. A Grantee is required to submit an SF-425 every quarter, even if the Grantee is delinquent in prior period reporting, once the project has begun or at least one report has been submitted. If the Grantee is delinquent in reporting on multiple quarters, the Grantee will be required to submit one SF-425 for each delinquent quarter.

For 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. Please contact the COPS Response Center at 1.800.421.6770 to discuss bringing SF-425 reporting up to date.

Adjustments to Previously Submitted SF-425s. Adjustments to an SF-425 can only be made to the most recent report in the current quarter. For example, if the most recently submitted report is 12/31/09, a Grantee can adjust this report until 01/31/10. After 01/31/10, 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.

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

12/31/09 SF-425

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

On 04/05/10, Grantee determines that, in actuality, only $90,000 Federal Share and $23,000 Local Share should have been reported on the 12/31/09 SF-425. The Grantee is unable to adjust the 12/31/09 SF-425 at this time. Also, the Grantee determines that $4,000 Federal Share and $1,000 Local Share have been expended for the 01/01/10–03/31/10 reporting period.

03/31/10 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 03/31/10 SF-425 to reflect actual expenditures for 12/31/09 and 03/31/10.”
Final SF-425 Reporting by Grantee. A Grantee is required to submit a Final SF-425 no later than 90 days after the Grantee has reported and expended its total allowable Federal Share for the Grant Number, or after the expiration date of the award. Additionally, after the 90-day period, the Grantee is no longer eligible to draw down funds. A Final SF-425 is indicated by checking “YES” in Block 6–Final Report in the Online Grants Management form.

Please note that the quarterly reporting due date still applies. Therefore, if a Grant expires late in a reporting period, the Grantee will need to submit the Final SF-425 in accordance with the 30-day due date. This Final SF-425 will be editable until 90 days after the Grant has expired.

For Example:

<table>
<thead>
<tr>
<th>Grant Expires On</th>
<th>Final SF-425 Due On</th>
<th>SF-425 Editable Until</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/31/2013</td>
<td>04/30/2013</td>
<td>04/30/2013</td>
</tr>
<tr>
<td>03/31/2013</td>
<td>04/30/2013</td>
<td>06/30/2013</td>
</tr>
<tr>
<td>05/31/2013</td>
<td>07/30/2013</td>
<td>08/31/2013</td>
</tr>
<tr>
<td>10/31/2013</td>
<td>01/30/2014</td>
<td>01/31/2014</td>
</tr>
</tbody>
</table>

Final SF-425 Reporting by COPS. COPS reserves the right to update an SF-425 to “Final” status if the Grantee fails to submit an SF-425 marked “Final” within 90 days after grant period end date. At that time, the Grantee will forfeit the remaining eligible balance. The Grantee is still required to meet the 30-day reporting requirement.

Final Draw Down of Funds. Grantees are required to submit a Final SF-425 and draw down funds for allowable costs incurred within 90 days after the grant period end date. If remaining funds are not drawn down within 90 days after the grant period end date, the Grantee will forfeit the remaining eligible balance. The Grantee is still required to report those funds on the Final SF-425.
III. How Many SF-425s to Submit

A Grantee must submit one SF-425 per Grant Number every quarter. COPS will not accept Federal Financial Report Attachments (SF-425As).
IV. Where to File the SF-425

Grantees are highly encouraged to submit the quarterly SF-425 online. Visit the COPS website at www.cops.usdoj.gov and select the “Account Access” link in the upper right corner to login, complete, and submit reports online.

In emergency situations the grantee can submit a signed copy of the completed SF-425 via fax to 202.616.4428 or mailed to the following address:

U.S. Department of Justice  
Office of Community Oriented Policing Services  
Federal Financial Reports (SF-425) Records Center 10E.1004  
145 N. Street N.E.  
Washington, DC 20530

V. Where to Get Help

The SF-425 form and instructions are on the COPS website at http://www.cops.usdoj.gov/Default.asp?Item=740 or obtainable by calling the COPS Response Center at 1.800.421.6770.
### VI. Step-by-Step Procedures for Completing the SF-425

<table>
<thead>
<tr>
<th>Block 1: Federal Agency</th>
<th>MANDATORY</th>
</tr>
</thead>
<tbody>
<tr>
<td>• For COPS Grant Programs, this field will pre-populate to read “U.S. Department of Justice Community Oriented Policing Services” and be a read-only field</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Block 2: Federal Grant Number</th>
<th>MANDATORY</th>
</tr>
</thead>
<tbody>
<tr>
<td>• This field will pre-populate the alpha-numeric Grant Number cited on your Award Document. Verify this Grant Number is correct.</td>
<td></td>
</tr>
<tr>
<td>• Grantees will complete one SF-425 for each Grant Number.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Block 3: Recipient Organization</th>
<th>MANDATORY</th>
</tr>
</thead>
<tbody>
<tr>
<td>• This field will pre-populate the Grantee Organization’s Legal Name and Address, and should match the name and address on the award document. Verify this information is correct.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Block 4a: DUNS Number</th>
<th>MANDATORY</th>
</tr>
</thead>
<tbody>
<tr>
<td>• This field will pre-populate the Grantee Organization’s Data Universal Numbering System (DUNS) number or Central Contract Registration extended DUNS number. Verify this information is correct.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Block 4b: EIN</th>
<th>MANDATORY</th>
</tr>
</thead>
<tbody>
<tr>
<td>• This field will pre-populate the Grantee Organization’s Employer Identification Number (EIN). Verify this information is correct.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Block 5: Recipient Account Number</th>
<th>OPTIONAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>• This field will pre-populate the Grantee Organization’s Originating Agency Identifier (ORI) Number. Verify this information is correct.</td>
<td></td>
</tr>
</tbody>
</table>
Block 6: Final Report

- Mark the appropriate box indicating No, if the SF-425 is a Quarterly Report or Yes, if the SF-425 is a Final Report.
- This field should always be **checked NO** until the Grantee is ready to submit the Final Report.
- The Final SF-425 is due 90 days after the Grantee has reported all federal and where applicable, local recipient share expenses, for *all* awards issued under the same Grant Number, or after the grant period end date of the last award. A Grantee may elect to choose ‘Yes’ to indicate a Final Report, even if all funds are not drawn down. Additionally, after the 90-day period, the Grantee is no longer eligible to draw down funds.
- COPS reserves the right to update an SF-425 to a “Final” Status if the Grantee fails to submit the SF-425 marked as “Final” in Block 6–Final Report, within 90 days after the grant period end date. At that time, the Grantee will forfeit the remaining eligible balance.
- **Note:** If a Grantee is using Accrual Basis of Accounting, and submits a Final SF-425, *Block 10f–Federal Share of Unliquidated Obligations* will automatically populate “$0.00” since accruals are not acceptable for Final reports.

Block 7: Basis of Accounting

- Mark the appropriate box to specify whether a cash or accrual basis was used for recording financial transactions related to the award.
- **Cash Basis of Accounting** refers to the accounting method in which expenses are recorded when they are paid.
  - If the Grantee uses Cash Basis of Accounting, the Grantee will **not** complete *Block 10f–Federal Share of Unliquidated Obligations*.
- **Accrual Basis of Accounting** refers to the accounting method in which expenses are recorded when they are incurred.
  - If the Grantee uses Accrual Basis of Accounting, the Grantee **will** report Accounts Payable in *Block 10f–Federal Share of Unliquidated Obligations*. 
Block 8: Project/Grant Period (From/To) MANDATORY

- This field will pre-populate with the time period covered by the Grant Number. Please be aware: If the grant is expired, and the SF-425 is 90 days or more past due, a Grantee will be unable to create a new SF-425. Please contact the COPS Response Center at 1.800.421.6770 to file or revise a Final SF-425.

Block 9: Reporting Period End Date MANDATORY

- Verify the ending date of the reporting period. The only appropriate dates are the following (calendar quarter):
  - 03/31/YEAR
  - 06/30/YEAR
  - 09/30/YEAR
  - 12/31/YEAR

- Once the project has begun, the Grantee is required to report quarterly, and may be required to file multiple reports for missed quarters in order to become compliant.

Block 10: Transactions MANDATORY

- Enter CUMULATIVE AMOUNTS from the date of the inception of the award through the end date of the reporting period specified in Block 9–Reporting Period End Date. Cumulative amount is calculated by adding all expenses incurred to date, including all previously reported expenses.

- Use Block 12–Remarks to provide explanations necessary to provide further detail about information listed in this section.
Federal Cash:

**Block 10a: Cash Receipts**

- NOT APPLICABLE

- Do not enter any information in this field. COPS does not require a Grantee to report this information. This field may be used for Administrative purposes by COPS.

**Block 10b: Cash Disbursements**

- NOT APPLICABLE

- Do not enter any information in this field. COPS does not require a Grantee to report this information. This field may be used for Administrative purposes by COPS.

**Block 10c: Cash on Hand**

- NOT APPLICABLE

- Do not enter any information in this field. COPS does not require a Grantee to report this information. This field may be used for Administrative purposes by COPS.

Federal Expenditures and Unobligated Balance:

**Block 10d: Total Federal Funds Authorized**

- MANDATORY

- This field will pre-populate with the appropriate amount of Federal funds authorized as of the reporting period end date. This information can also be found on the Award Documentation. Verify this information is correct.

- This number should include all accepted original awards.

**Block 10e: Federal Share of Expenditures**

- MANDATORY

- Enter the **CUMULATIVE AMOUNT** of Federal fund expenditures. The cumulative amount is calculated by adding all expenses incurred to date (10e = Prior period’s 10e + current period’s incurred expenditures).
  - The cumulative amount includes all Federal Share of Expenditures for the life of the grant.
  - The web form SF-425 includes a brief note with the previously reported cumulative amount. If this is the Grantee’s first report, this number will be $0.00.

- **Cash Basis of Accounting:** 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 expense charged;
  - The value of third-party, in-kind contributions applied; and
  - The amount of cash advance payments and payments made to sub-recipients.

- **Accrual Basis of Accounting:** 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 expense incurred as approved as an allowable cost under the approved budget;
  - 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, sub-recipients and other payees
3. Programs for which no current services or performance are required.

**Block 10f: Federal Share of Unliquidated Obligations** MANDATORY
- This field is only available to those Grantees reporting based on Accruals.
- **Cash Basis of Accounting:** For reports prepared on the Cash Basis, do not enter any information here.
- **Accrual Basis of Accounting:** For reports prepared on an Accrual Basis, enter the Federal share of unliquidated obligations or expenses incurred but not yet paid, over the life of the grant.
  - Obligations can include direct and indirect expenses incurred but not yet paid, including amounts due to sub-recipients and contractors.
  - Do not include any amount that has been previously reported in *Block 10e–Federal Share of Expenditures*.
  - Do not include any amount for a future commitment of funds (such as a long-term contract) for which an obligation or expense has not been incurred.
  - **Note:** If a Grantee is using Accrual Basis of Accounting, and submits a Final SF-425, *Block 10f–Federal Share of Unliquidated Obligations* will automatically populate “$0.00” since accruals are not acceptable for Final reports.

**Block 10g: Total Federal Share** MANDATORY
- This field will pre-populate with the calculated sum of *Blocks 10e–Federal Share of Expenditures* and 10f–Federal Share of Unliquidated Obligations. Verify this information is correct.

**Block 10h: Unobligated Balance of Federal Funds** MANDATORY
- This field will pre-populate with the calculated difference of *Blocks 10d–Total Federal Funds Authorized* and 10g–Total Federal Share, based on prior period submissions. Upon reporting the current information, this block will re-calculate to include the updated information. Verify this information is correct.
Recipient Share:

**Block 10i:** Total Recipient Share Required  **MANDATORY**

- This field will pre-populate with the calculated Minimum Required Recipient Share based on original budgeted local share. Verify this information is correct.
  - Please note that this calculated amount is based on the ORIGINAL grant amount, and may increase or decrease given a particular Grantee’s spending.
  - Please refer to your Award Document for verification of the amount.
- The required recipient share should include all matching and cost sharing provided by recipients and third-party providers to meet the level required.
- This amount should not include cost sharing and match amounts in excess of the amount required by the Federal agency; for example, cost overruns for which the recipient incurs additional expenses and, therefore, contributes a greater level of cost sharing or match than the level required by the Federal agency.

**Block 10j:** Recipient Share of Expenditures  **MANDATORY**

- Enter the **CUMULATIVE AMOUNT** of the recipient share of actual cash disbursements or outlays (less any rebates, refunds, or other credits) including payments to sub-recipients and contractors. Cumulative amount is calculated by adding all expenses incurred to date (10j = prior period’s 10j + current period’s recipient share of expenditures).
  - This **cumulative** amount will include all Recipient Share of Expenditures for the life of the grant.
  - The web form SF-425 includes a brief note with the previously reported cumulative amount. If this is the Grantee’s first report, this number will be “$0.00”.
- This amount may include the value of allowable third-party in-kind contributions and the recipient share of program income used to finance the non-Federal share of the project or program.

**Block 10k:** Remaining Recipient Share to be Provided  **MANDATORY**

- This field will pre-populate with the calculated remaining recipient share. Verify this information is correct.
- If this field calculates to “$0.00”, this indicates that the Grantee has met the Budgeted Minimum Required Recipient Share based on program percentage, as indicated in the award documents.
- In order to capture all information regarding a Grantee’s expenditures, please continue to enter further expenditures in **Block 10j–Recipient Share of Expenditures** even if **Block 10k–remaining Recipient Share to be Provided** is “$0.00”.

Program Income:

**Block 10l:** Total Federal Program Income Earned  **NOT APPLICABLE**

- Do not enter any information in this field. COPS does not require a Grantee to report this information. This field may be used for Administrative purposes by COPS.
<table>
<thead>
<tr>
<th>Block 10m: Program Income Expended in Accordance with the Deduction Alternative</th>
<th>NOT APPLICABLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Do not enter any information in this field. COPS does not require a Grantee to report this information. This field may be used for Administrative purposes by COPS.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Block 10n: Program Income Expended in Accordance with the Addition Alternative</th>
<th>NOT APPLICABLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Do not enter any information in this field. COPS does not require a Grantee to report this information. This field may be used for Administrative purposes by COPS.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Block 10o: Unexpended Program Income</th>
<th>NOT APPLICABLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Do not enter any information in this field. COPS does not require a Grantee to report this information. This field may be used for Administrative purposes by COPS.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Block 11: Indirect Expense</th>
<th>IF APPLICABLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Only certain Grantees are eligible to report this information. If a Grantee should be reporting this information and Block 11–Indirect Expense is unavailable, please contact the COPS Response Center at 1.800.421.6770.</td>
<td></td>
</tr>
<tr>
<td>• Enter CUMULATIVE AMOUNTS from the date of the inception of the award through the end date of the reporting period specified in Block 9–Reporting Period End Date. Cumulative amount is calculated by adding all expenses incurred to date.</td>
<td></td>
</tr>
<tr>
<td>• Use the multiple rows to indicate separate types and rates.</td>
<td></td>
</tr>
<tr>
<td>• Use Block 12–Remarks to provide explanations necessary to provide further detail about information listed in this section.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Block 11a: Type</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>• The Grantee should state whether indirect cost rate(s) is (are) Provisional, Predetermined, Final, or Fixed.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Block 11b: Rate</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>• Enter the indirect cost rate(s) in effect during the reporting period</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Block 11c: Period From; Period To</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>• Enter the beginning and ending effective dates for the rate(s).</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Block 11d: Base</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>• Enter the amount of the base against which the rate(s) was (were) applied.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Block 11e: Amount Charged</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>• This field will pre-populate a calculation indicating the amount of indirect costs charged during the time period specified (11b * 11d). Verify this information is correct.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Block 11f: Federal Share</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>• Enter the Federal Share of the amount listed in Block 11e–Amount Charged.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Block 11g: Totals</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>• This field will pre-populate a calculation indicating the summed amounts of Blocks 11d–Base, 11e–Amount Charged, and 11f–Federal Share.</td>
<td></td>
</tr>
</tbody>
</table>
Block 12: Remarks

- Use Block 12–Remarks to provide explanations necessary to provide further detail about information listed in this report, specifically Block 10–Transactions.
- Use Block 12–Remarks to provide an explanation why a grantee is delinquent in submitting the SF-425.

Block 13: Certification MANDATORY

- The Certifying Official is the individual who has the knowledge and authority to certify that the figures reported on the SF-425 are accurate and complete. This individual may be the police chief, sheriff, certified public accountant (CPA), accountant or other person designated by the Grantee’s organization.

Block 13a: Name and Title of Authorized Certifying Official

- Type or print the certifying official’s name and title.

Block 13b: Signature of Authorized Certifying Official

- The authorized certifying official must sign here.

Block 13c: Telephone

- Enter the telephone number (including area code and extension) for the individual listed in Block 13a–Name and Title of Authorized Certifying Official.

Block 13d: Email Address

- Enter the email address of the individual listed in Block 13a–Name and Title of Authorized Certifying Official.

Block 13e: Date Report Submitted

- Enter the date the SF-425 is submitted to the Federal agency using the month, day, and year format.

Block 14: Agency Use Only NOT APPLICABLE

- This section reserved for Federal agency use only. Do not write in this block.
VII. Glossary.

**Accrual Basis of Accounting:** Expenses are recorded in the period in which they are incurred, rather than when they are paid.

**Cash Basis of Accounting:** Expenses are recorded in the period in which they are paid.

**COPS:** The Office of Community Oriented Policing Services (COPS) is the “grantor agency” for the Grantee’s COPS grants. COPS is directly responsible for programmatically administering and monitoring the grant for the entire grant period.


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 reporting the first quarter of Fiscal Year 2010.

**Federal Share Contributions:** The amount of Federal funds a Grantee can draw down to reimburse allowable expenses incurred during the grant period. The allowable Federal share may not always equal the maximum Federal share.

**Grant Number:** This number uniquely identifies each grant (e.g., 95CFWX0000 or 2000SHWX0000). An SF-425 will be required for EACH Grant Number.

**Matching Funds:** Certain COPS grant programs require Grantees to contribute a local match toward allowable costs of the program, project, or activity funded under the award. Any required local match can be found on the Financial Clearance Memorandum for the specific award.
MEMORANDUM

TO: COPS Grant Recipients
FROM: Michael L. Alston
   Director, Office for Civil Rights, Office of Justice Programs
DATE: September 3, 2013
RE: Federal Civil Rights Statutes and Regulations

Congratulations on your recent award. In establishing financial assistance programs, Congress linked the receipt of federal funding to compliance with federal civil rights laws. The Office for Civil Rights (OCR), Office of Justice Programs (OJP), U.S. Department of Justice (DOJ) is responsible for ensuring that recipients of financial assistance from the Office of Community Oriented Policing Services (COPS) comply with the applicable federal civil rights statutes and regulations. We at the OCR are available to help you and your organization meet the civil rights requirements that come with Justice Department funding.

Ensuring Access to Federally Assisted Programs

Federal laws that apply to recipients of financial assistance from COPS prohibit discrimination on the basis of race, color, national origin, religion, sex, or disability in funded programs or activities, not only in respect to employment practices but also in the delivery of services or benefits. Federal law also prohibits COPS recipients from discriminating on the basis of age in the delivery of services or benefits.

Enforcing Civil Rights Laws

All recipients of federal financial assistance, regardless of the particular funding source, the amount of the grant award, or the number of employees in the workforce, are subject to the prohibitions against unlawful discrimination. Accordingly, the OCR investigates
recipients that are the subject of discrimination complaints from both individuals and groups. In addition, based on regulatory criteria, the OCR selects a number of recipients each year for compliance reviews, audits that require recipients to submit data showing that they are providing services equitably to all segments of their service population and that their employment practices meet equal employment opportunity standards.

**Providing Services to Limited English Proficiency (LEP) Individuals**

In accordance with Department of Justice Guidance pertaining to Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d, recipients of federal financial assistance must take reasonable steps to provide meaningful access to their programs and activities for persons with limited English proficiency (LEP). See U.S. Department of Justice, Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons, 67 Fed. Reg. 41,455 (2002). For more information on the civil rights responsibilities that recipients have in providing language services to LEP individuals, please see the website http://www.lep.gov.

**Ensuring Equal Treatment for Faith-Based Organizations**

In general, the Justice Department regulation, Equal Treatment for Faith-Based Organizations, 28 C.F.R. pt. 38, requires State Administering Agencies to treat faith-based organizations the same as any other applicant or recipient. The regulation prohibits State Administering Agencies from making award or grant administration decisions on the basis of an organization's religious character or affiliation, religious name, or the religious composition of its board of directors.

The regulation also prohibits faith-based organizations from using financial assistance from the Department of Justice to fund inherently religious activities. While faith-based organizations can engage in non-funded inherently religious activities, they must hold them separately from the program funded by the Department of Justice, and recipients cannot compel beneficiaries to participate in them. The Equal Treatment Regulation also makes clear that organizations participating in programs funded by the Department of Justice are not permitted to discriminate in the provision of services on the basis of a beneficiary's religion. For more information on the regulation, please see the OCR's website at http://www.ojp.usdoj.gov/about/ocr/equal_fbo.htm.

State Administering Agencies and faith-based organizations should also note that the Omnibus Crime Control and Safe Streets Act (Safe Streets Act) of 1968, as amended, 42 U.S.C. § 3789d(c); the Victims of Crime Act of 1984, as amended, 42 U.S.C. § 10604(e); and the Juvenile Justice and Delinquency Prevention Act of 1974, as amended, 42 U.S.C. § 5672(b), contain prohibitions against discrimination on the basis of religion in employment. Despite these nondiscrimination provisions, the Justice Department has concluded that it may construe the Religious Freedom Restoration Act (RFRA) on a case-by-case basis to permit some faith-based organizations to receive Justice Department funds while taking into account religion when hiring staff, even if the statute that
authorizes the funding program generally forbids recipients from considering religion in employment decisions.

Please consult with the OCR if you have any questions about the regulation or the application of RFRA to the statutes that prohibit discrimination in employment.

**Using Arrest and Conviction Records in Making Employment Decisions**

The OCR recently issued an advisory document for recipients on the proper use of arrest and conviction records in making hiring decisions. See Advisory for Recipients of Financial Assistance from the U.S. Department of Justice on the U.S. Equal Employment Opportunity Commission’s *Enforcement Guidance: Consideration of Arrest and Conviction Records in Employment Decisions Under Title VII of the Civil Rights Act of 1964* (June 2013), available at http://www.ojp.usdoj.gov/about/ocr/pdfs/UseofConviction_Advisory.pdf. Recipients should be mindful that the misuse of arrest or conviction records to screen either applicants for employment or employees for retention or promotion may have a disparate impact based on race or national origin, resulting in unlawful employment discrimination. In light of the Advisory, recipients should consult local counsel in reviewing their employment practices. If warranted, recipients should also incorporate an analysis of the use of arrest and conviction records in their Equal Employment Opportunity Plans (EEOPs) (see below).

**Complying with the Safe Streets Act**

An organization that is a recipient of financial assistance subject to the nondiscrimination provisions of the Safe Streets Act, which includes all COPS recipients, must meet two obligations: (1) complying with the federal regulations pertaining to the development of an EEOP (see 28 C.F.R. pt. 42, subpt. E) and (2) submitting to the OCR findings of discrimination (see 28 C.F.R. §§ 42.204(c), .205(c)(5)).

**Meeting the EEOP Requirement**

If your organization has less than fifty employees or receives an award of less than $25,000 or is a nonprofit organization, a medical institution, an educational institution, or an Indian tribe, then it is exempt from the EEOP requirement. To claim the exemption, your organization must complete and submit Section A of the Certification Form, which is available online at http://www.ojp.usdoj.gov/about/ocr/pdfs/cert.pdf.

If your organization is a government agency or private business and receives an award between $25,000 and $500,000 and has fifty or more employees (counting both full- and part-time employees but excluding political appointees), then it has to prepare a Utilization Report (formerly called an EEOP Short Form), but it does not have to submit the report to the OCR for review. Instead, your organization has to maintain the Utilization Report on file and make it available for review on request. In addition, your organization has to complete Section B of the Certification Form and return it to the

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If your organization is a government agency or private business and has received an award for $500,000 or more and has fifty or more employees (counting both full- and part-time employees but excluding political appointees), then it has to prepare a Utilization Report (formerly called an EEOP Short Form) and submit it to the OCR for review within sixty days from the date of this letter. For assistance in developing a Utilization Report, please consult the OCR's website at http://www.ojp.usdoj.gov/about/ocr/eeop.htm. In addition, your organization has to complete Section C of the Certification Form and return it to the OCR. The Certification Form can be found at http://www.ojp.usdoj.gov/about/ocr/pdfs/cert.pdf.

To comply with the EEOP requirements, you may request technical assistance from an EEOP specialist at the OCR by telephone at (202) 307-0690, by TTY at (202) 307-2027, or by e-mail at EEOPlforms@usdoj.gov

Meeting the Requirement to Submit Findings of Discrimination

If in the three years prior to the date of the grant award, your organization has received an adverse finding of discrimination, after a due-process hearing, from a state or federal court or from a state or federal administrative agency, your organization must send a copy of the finding to the Office for Civil Rights at 810 7th Street, NW; Washington, DC 20531