

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

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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. The OMB has combined the Financial Status Report (FSR, or SF-269 and SF-269A) and the Federal Cash Transactions Report (FCTR, or SF-272) into one Federal Financial Report (FFR, or SF-425). The SF-425 went into effect at the beginning of the first quarter 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:

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 Office SF-425?

The COPS Office has developed the [*Helpful Hints Guide for Completing the Federal Financial Report \(SF-425\)*](#).

This guide offers a line-by-line description of the SF-425, which can be found on the COPS Office website: in the top navigation bar, choose Grants & Funding, For Grantees, and then Program Documents.

How do I submit my COPS Office SF-425?

Grantees can submit their SF-425 by using the COPS Office online SF-425 form. To access this form, grantees must log in to the [NexGen Agency Portal](#), an online grant management system, via the Account Access link located in the upper right-hand corner of the [COPS Office home page](#), click on SF-425, and enter a grant number.

Grantees may populate, view, submit, and print their SF-425 reports through a secure Internet connection. This online form is similar to the previously used online form 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.

Grantees are highly encouraged to complete and submit the quarterly SF-425 reports online. However, 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 NE
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 username and password. The COPS Office [NexGen Agency Portal](#) is a secure site.

However, for informational purposes, this online grant management application does require the name, job title, telephone number, and e-mail address of the person responsible for filing the SF-425.

Why are some fields blank or grayed out on the COPS Office online SF-425 form?

Because of the nature of COPS Office grant programs, grantees are not required to report some fields in the SF-425. Skip the fields that are not necessary, and continue to those fields that 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 that the information in the SF-425 will be **cumulative from the inception of the grant**.

If any of the information is incorrect or if 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 field 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 online SF-425 form will default this block to “No,” indicating that the submitted report is not final. A grantee will select the “Yes” checkbox **only** if the submitted report is final.
 - “Final” will be used only when a grantee has completed use of all 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 to provide any explanations for the amounts reported.

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

The SF-425 differs from the SF-269A mainly 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” continue 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 that a deduction from either block is necessary to correct the SF-425, the grantee is required to make a notation in “Block 12. Remarks.” Please note that not all grants will require a recipient share.

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 following examples of SF-425’s 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:		
10d.	Total Federal funds authorized	\$250,000.00
10e.	Federal share of expenditures	\$28,358.00
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
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		
Federal expenditures and unobligated balance:		
10d.	Total Federal funds authorized	\$250,000.00
10e.	Federal share of expenditures	\$42,400.00
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
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 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 in to the [NexGen Agency Portal](#), clicks on SF-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 they receive their grant. For example, if you have recently been awarded a grant, have expensed funds, 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 accept the SF-425A form for multiple awards.

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

Grantees who fail 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 those reports are up to date, the hold will be removed, and the grantee can use the [Grant Payment Request System \(GPRS\)](#) 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 COPS Office 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, SF-269A)?

Adjustments to an SF-425 (or SF-269A) can be made only 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 denote in “Block 12. Remarks” the revision and the reason.

Example:

The quarter ending on 09/30/09 has passed, and a grantee reported the following on that quarter’s SF-269A:

- Federal share cumulative amount: \$100,000
- Recipient share (local match) cumulative amount: \$25,000

However, on 01/05/10, the 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. As such, the grantee reports the following on the 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 Office username and password?

If you are a new COPS Office grantee and do not have a username and password, you must first register with the COPS Office online. To do so, visit the COPS Office “[Agency Registration](#)” web page, and complete the online prompts. Usernames and passwords are assigned after registration is complete.

Can a city or police department have multiple usernames and passwords?

Only one username and password is authorized per organization. If you require assistance in changing your username or password, contact the COPS Office Response Center at 1-800-421-6770 between 9:00 a.m. and 5:00 p.m. EST or via e-mail at AskCopsRC@usdoj.gov.

I forgot my password. What should I do?

On the COPS Office [NexGen Agency Portal](#) login page, click the “Reset Password?” hyperlink located beneath the “Log in” button. In the prompt that appears, enter your e-mail address and click “Submit.” If you do not receive an e-mail prompting you to reset your password, please contact the COPS Office Response Center at 1-800-421-6770 between 9:00 a.m. and 5:00 p.m. EST or via e-mail at AskCopsRC@usdoj.gov.

I am registered with the COPS Office NexGen Agency Portal, but I never received a password. What should I do?

All grantees are sent usernames 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 was lost, please contact the COPS Office Response Center at 1-800-421-6770 between 9:00 a.m. and 5:00 p.m. EST or via e-mail at AskCopsRC@usdoj.gov.

If I have a question or problem, whom 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 a.m. and 5:00 p.m. EST or via e-mail at AskCopsRC@usdoj.gov. The Response Center can refer grantees to the appropriate department or troubleshoot the issue.



COPS

Community Oriented Policing Services
U.S. Department of Justice

U.S. Department of Justice
Office of Community Oriented Policing Services
145 N Street NE
Washington, DC 20530

To obtain details about COPS Office programs, call
the COPS Office Response Center at 800-421-6770.

Visit the COPS Office online at www.cops.usdoj.gov.

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