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 must submit the quarterly SF-425 online. Visit the Justice Grants System (JustGrants) website at https://justicegrants.usdoj.gov/ to log in and to complete and submit reports online.

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 Justice Grants System (JustGrants) 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:

  o 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.

  o "Final" will be used only when a grantee has completed use of all funds awarded.

- Block 10i. Total Recipient Share Required:

  o This is the cumulative recipient share of the grant funds, based on local match amounts agreed upon in the grant's terms and conditions.

  o This amount will be pre-populated and calculated based on budget.

- Block 10k. Remaining Recipient Share to be Provided:

  o This amount is the difference between Total Recipient Share Required and Recipient Share of Expenditures.

  o If Recipient Share of Expenditures exceeds Total Recipient Share Required, then this field will be zero.

  o This amount will be calculated and pre-populated.

- Block 12. Remarks:

  o This field is expanded to allow for more comment space.

  o 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?

Grantees can view SF-269A and SF-425 forms that were submitted on or before June 30, 2020, in the NexGen Agency Portal. Previously submitted forms on the NexGen Agency Portal are available as read-only.

Grantees can modify their most recent SF-425 submission in JustGrants.

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 Automated Standard Application for Payments (ASAP) 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 username and password?

If you are a new COPS Office grantee, then you must register with JustGrants. Visit the JustGrants Getting Started page for further information on how to create your account.

I forgot my password. What should I do?

For assistance with resetting your password, please see the Frequently Asked Questions for the JustGrants secure user management system, Digital Identity and Access Management Directory (DIAMD).

For further technical assistance, please contact JustGrants customer service via email at JustGrants.Support@usdoj.gov or by phone at 202-307-1600.
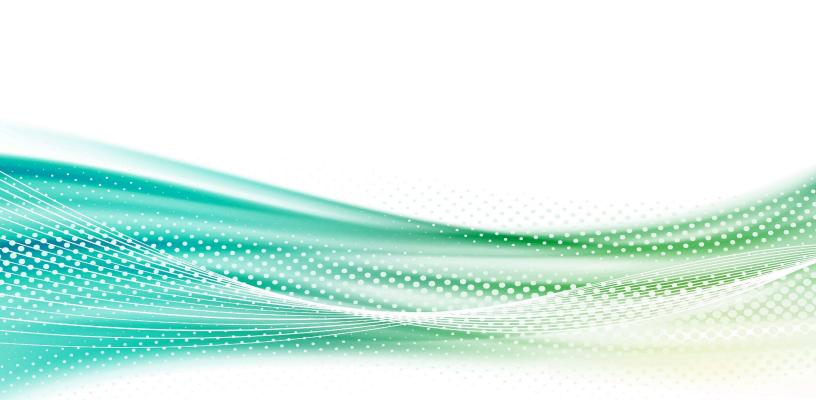
If I have a question or problem, whom should I contact?

Visit the JustGrants User Support page to find self-service support with step-by-step instructions to resolve common user support-related questions.

Visit the JustGrants Training page to find self-guided training materials, training opportunities and additional resources for navigating and effectively using the Justice Grants System (JustGrants).

For further assistance with technical or account access issues, please contact JustGrants customer service via email at JustGrants.Support@usdoj.gov or by phone at 202-307-1600.

For questions relating to COPS Office grant programs and funding, please contact the COPS Office Response Center at 800-421-6770 or via email at AskCOPSRC@usdoj.gov.