

# Helpful Hints Guide for Completing the Federal Financial Report (SF-425)



# Contents

Purpose .....	2
I. What is the Federal Financial Report (SF-425)? .....	2
II. When and How to Submit the SF-425.....	2
Ongoing reporting .....	2
Cumulative reporting .....	3
Reporting with no incurred expenses .....	4
Early submission of an SF-425 .....	4
Delinquent reporting .....	5
Adjustments to previously submitted SF-425s.....	5
Final SF-425 reporting by grantee .....	6
Final SF-425 reporting by the COPS Office .....	6
Final draw down of funds .....	6
III. How Many SF-425s to Submit.....	7
IV. Where to File the SF-425 .....	7
V. Where to Get Help.....	7
VI. Step-by-Step Procedures for Completing SF-425 .....	8
Glossary.....	18

# Purpose

The purpose of this guide is to assist recipients of grant awards from the U.S. Department of Justice’s Office of Community Oriented Policing Services (COPS Office) with the reporting and accounting of their financial expenditures. This guide 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)?

Recipients of federal funds under COPS Office 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 as 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

### Ongoing reporting

Upon project or 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 Office grants must be submitted **every quarter** and **no later than 30 days** after the last day of each reporting quarter, as detailed in table 1:

**Table 1. Reporting due dates**

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

## Cumulative reporting

The SF-425 requires **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 following example, “Block 10e. Federal share of expenditures” and “Block 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 a reporting error has occurred, a deduction from either block is necessary to correct the SF-425, and the grantee is required to make a notation in “Block 12. Remarks.” Please note that not all grants will require a recipient share.

### *Example of cumulative reporting*

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

Table 2 shows how to report a cumulative total for both reporting periods. Additional reporting period expenditures will be added to the current total.

**Table 2a. SF-425 section 10**

SF-425—Reporting period ending December 31, 2009		
Federal expenditures and unobligated balance		
10d.	Total Federal funds authorized	\$250,000.00
<b>10e.</b>	<b>Federal share of expenditures</b>	<b>\$28,358.00</b>
10f.	Federal share of unliquidated obligations	\$0.00
10g.	Total Federal Share (sum lines e & f)	\$28,358.00
10h.	Unobligated balance of Federal funds (line d minus g)	\$221,642.00
Recipient share		
10i.	Total recipient share required	\$62,500.00
<b>10j.</b>	<b>Recipient share of expenditures</b>	<b>\$7,098.50</b>
10k.	Remaining Recipient share to be provided (line i minus j)	\$55,401.50

**Table 2b. SF-425 section 10**

SF-425—Reporting period ending March 31, 2010		
Federal expenditures and unobligated balance		
10d.	Total Federal funds authorized	\$250,000.00
<b>10e.</b>	<b>Federal share of expenditures</b>	<b>\$42,400.00</b>
10f.	Federal share of unliquidated obligations	\$0.00
10g.	Total Federal Share (sum lines e & f)	\$42,400.00
10h.	Unobligated balance of Federal funds (line d minus g)	\$207,600.00
Recipient share		
10i.	Total recipient share required	\$62,500.00
<b>10j.</b>	<b>Recipient share of expenditures</b>	<b>\$14,500.00</b>
10k.	Remaining Recipient share to be provided (line i minus j)	\$48,000.00

### 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 Office Response Center at 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:

1. **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.
2. **Non-final report:** A non-final report may be submitted no sooner than 10 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 22, 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.

### *Example of delinquent reporting*

The current reporting period is for the quarter ending on 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 on the following dates:

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

The grantee should report expenses in the quarter in which they were incurred and carry the cumulative totals forward to the next reporting quarter. Please contact the COPS Office Response Center at 800-421-6770 or by email at [AskCopsRC@usdoj.gov](mailto:AskCopsRC@usdoj.gov) to discuss bringing SF-425 reporting up to date.

## Adjustments to previously submitted SF-425s

Adjustments to an SF-425 can be made only 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.

### *Example of adjustments to previously submitted SF-425s*

The quarter ending on 12/31/09 has passed, and a grantee reported the following on that quarter's SF-425:

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

However, on 04/05/10, the 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 to 03/31/10 reporting period. As such, the grantee reports the following on the 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 120 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. In addition, after the 120-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 120 days after the grant has expired (see table 3).

**Table 3. SF-425 due dates and editable dates by grant expiration date**

Grant expires on	Final SF-425 due on	SF-425 editable until
01/31/2013	04/30/2013	04/30/2013
03/31/2013	04/30/2013	06/30/2013
05/31/2013	07/30/2013	08/31/2013
10/31/2013	01/30/2014	01/31/2014

### Final SF-425 reporting by the COPS Office

The COPS Office reserves the right to update an SF-425 to “final” status if the grantee fails to submit an SF-425 marked “final” within 120 days after grant period end date. At that time, the grantee forfeits the remaining eligible balance. The grantee is still required to meet the 30-day reporting requirement.

### Final draw down of funds

Within 120 days of the grant period end date, grantees are required to submit a final SF-425 and draw down funds for allowable costs incurred during the period of performance of the award. If remaining funds are not drawn down within 120 days after the grant period end date, the grantee forfeits 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. The COPS Office will **not** accept Federal Financial Report Attachments (SF-425As).

### IV. Where to File the SF-425

Grantees must submit the quarterly SF-425 online. Visit the JustGrants website at <https://justicegrants.usdoj.gov/> to log in and to complete and submit reports online.

### V. Where to Get Help

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](mailto: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](mailto:AskCOPSRC@usdoj.gov).

## VI. Step-by-Step Procedures for Completing SF-425

No.	Title	Action
<b>Block 1.</b>	<b>Federal agency</b>	<b>No action required</b>
	<ul style="list-style-type: none"> <li>For COPS Office grant programs, this read-only field will prepopulate to read “U.S. Department of Justice Community Oriented Policing Services.”</li> </ul>	
<b>Block 2.</b>	<b>Federal grant number</b>	<b>Verify</b>
	<ul style="list-style-type: none"> <li>This field will prepopulate the alpha-numeric grant number cited on your award document. Verify this grant number is correct.</li> <li>Grantees will complete one SF-425 for each grant number.</li> </ul>	
<b>Block 3.</b>	<b>Recipient organization</b>	<b>Verify</b>
	<ul style="list-style-type: none"> <li>This field will prepopulate the grantee organization’s legal name and address and should match the name and address on the award document. Verify this information is correct.</li> </ul>	
<b>Block 4a.</b>	<b>DUNS number</b>	<b>Verify</b>
	<ul style="list-style-type: none"> <li>This field will prepopulate the grantee organization’s Data Universal Numbering System (DUNS) number or central contract registration extended DUNS number. Verify this information is correct.</li> </ul>	
<b>Block 4b.</b>	<b>EIN</b>	<b>Verify</b>
	<ul style="list-style-type: none"> <li>This field will prepopulate the grantee organization’s employer identification number (EIN). Verify this information is correct.</li> </ul>	
<b>Block 5.</b>	<b>Recipient account number</b>	<b>Verify</b>
	<ul style="list-style-type: none"> <li>This field will prepopulate the grantee organization’s originating agency identifier (ORI) number. Verify this information is correct.</li> </ul>	

**Block 6. Final report****Mandatory**

- 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 be **checked no** until the grantee is ready to submit the final report.
- The final SF-425 is due either 120 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. In addition, after the 120-day period, the grantee is no longer eligible to draw down funds.
- The COPS Office reserves the right to update an SF-425 status to final if the grantee fails to submit the SF-425 marked as final in “Block 6. Final report” within 120 days after the grant period end date. At that time, the grantee forfeits 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” because accruals are not acceptable for final reports.

**Block 7. Basis of accounting****Mandatory**

- 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)****Verify**

- This field will prepopulate with the time period covered by the grant number. Verify this information is correct.
- Please be aware: If the grant is expired and the SF-425 is 120 days or more past due, the grantee will be unable to create a new SF-425. Please contact the COPS Office Response Center at 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 award's inception through the end date of the reporting period specified in "Block 9. Reporting period end date." The cumulative amount is calculated by adding all expenses incurred to date, including all previously reported expenses.
- Use "Block 12. Remarks" to provide further details or explanations necessary about information listed in this section.

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**Federal cash****Block 10a. Cash receipts****Not applicable**

- Do not enter any information in this field. The COPS Office does not require a grantee to report this information and may use this field for administrative purposes.

**Block 10b. Cash disbursements****Not applicable**

- Do not enter any information in this field. The COPS Office does not require a grantee to report this information and may use this field for administrative purposes.

**Block 10c. Cash on hand****Not applicable**

- Do not enter any information in this field. The COPS Office does not require a grantee to report this information and may use this field for administrative purposes.

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## Federal expenditures and unobligated balance

### Block 10d. Total federal funds authorized

Verify

- This field will prepopulate 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 ( $10e = \text{prior period's } 10e + \text{current period's incurred expenditures}$ ).
  - 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 the following:
  - Cash disbursements for direct charges for property and services
  - The amount of indirect expense charged
  - The value of third-party, in-kind contributions applied
  - The amount of cash advance payments and payments made to subrecipients
- **Accrual basis of accounting:** For reports prepared on an accrual basis, expenditures are the sum of the following:
  - 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
  - The net increase or decrease in the amounts owed by the recipient for the following:
    - Goods and other property received
    - Services performed by employees, contractors, subrecipients, and other payees
    - 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 subrecipients 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” because accruals are not acceptable for final reports.

**Block 10g. Total federal share****Verify**

- This field will prepopulate 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****Verify**

- This field will prepopulate with the calculated difference of “Block 10d. Total federal funds authorized” and “Block 10g. Total federal share” based on prior period submissions. Upon reporting the current information, this block will recalculate to include the updated information. Verify this information is correct.

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## Recipient share

Block 10i. Total recipient share required	Verify
<ul style="list-style-type: none"><li>• This field will prepopulate with the calculated minimum required recipient share based on the original budgeted local share. Verify this information is correct.<ul style="list-style-type: none"><li>▪ Please note that this calculated amount is based on the <b>original</b> grant amount and may increase or decrease given a particular grantee's spending.</li><li>▪ Please refer to your award document for verification of the amount.</li></ul></li><li>• The required recipient share should include all matching and cost sharing provided by recipients and third-party providers to meet the level required.</li><li>• This amount should not include cost sharing and match amounts in excess of the amount required by the federal agency: e.g., 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.</li></ul>	
Block 10j. Recipient share of expenditures	Mandatory
<ul style="list-style-type: none"><li>• Enter the <b>cumulative amount</b> of the recipient share of actual cash disbursements or outlays (less any rebates, refunds, or other credits) including payments to subrecipients and contractors. The cumulative amount is calculated by adding all expenses incurred to date (<math>10j = \text{prior period's } 10j + \text{current period's recipient share of expenditures}</math>).<ul style="list-style-type: none"><li>▪ This cumulative amount will include all recipient share of expenditures for the life of the grant.</li><li>▪ 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.</li></ul></li><li>• 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.</li></ul>	
Block 10k. Remaining recipient share to be provided	Verify
<ul style="list-style-type: none"><li>• This field will prepopulate with the calculated remaining recipient share. Verify this information is correct.</li><li>• 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.</li><li>• 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.</li></ul>	



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## Program income

### **Block 10l. Total federal program income earned**

**Not applicable**

- Do not enter any information in this field. The COPS Office does not require a grantee to report this information and may use this field for administrative purposes.

### **Block 10m. Program income expended in accordance with the deduction alternative**

**Not applicable**

- Do not enter any information in this field. The COPS Office does not require a grantee to report this information and may use this field for administrative purposes.

### **Block 10n. Program income expended in accordance with the addition alternative**

**Not applicable**

- Do not enter any information in this field. The COPS Office does not require a grantee to report this information and may use this field for administrative purposes.

### **Block 10o. Unexpended program income**

**Not applicable**

- Do not enter any information in this field. The COPS Office does not require a grantee to report this information and may use this field for administrative purposes.

<b>Block 11. Indirect expense</b>	<b>If applicable</b>
<ul style="list-style-type: none"> <li>• <b>Only certain grantees are eligible to report this information.</b> If a grantee should be reporting this information and "Block 11. Indirect expense" is unavailable, please contact the COPS Office Response Center at 800-421-6770.</li> <li>• Enter <b>cumulative amounts</b> 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." The cumulative amount is calculated by adding all expenses incurred to date.</li> <li>• Use the multiple rows to indicate separate types and rates.</li> <li>• Use "Block 12. Remarks" to provide further details and explanations necessary about information listed in this section.</li> </ul>	
<b>Block 11a. Type</b>	<b>If applicable</b>
<ul style="list-style-type: none"> <li>• The grantee should state whether the indirect cost rate(s) is (are) provisional, predetermined, final, or fixed.</li> </ul>	
<b>Block 11b. Rate</b>	<b>If applicable</b>
<ul style="list-style-type: none"> <li>• Enter the indirect cost rate(s) in effect during the reporting period.</li> </ul>	
<b>Block 11c. Period from; period to</b>	<b>If applicable</b>
<ul style="list-style-type: none"> <li>• Enter the beginning and ending effective dates for the rate(s).</li> </ul>	
<b>Block 11d. Base</b>	<b>If applicable</b>
<ul style="list-style-type: none"> <li>• Enter the amount of the base against which the rate(s) was (were) applied.</li> </ul>	
<b>Block 11e. Amount charged</b>	<b>If applicable</b>
<ul style="list-style-type: none"> <li>• This field will prepopulate a calculation indicating the amount of indirect costs charged during the time period specified (11b x 11d). Verify this information is correct.</li> </ul>	
<b>Block 11f. Federal share</b>	<b>If applicable</b>
<ul style="list-style-type: none"> <li>• Enter the federal share of the amount listed in "Block 11e. Amount charged."</li> </ul>	
<b>Block 11g. If applicable Totals</b>	<b>If applicable</b>
<ul style="list-style-type: none"> <li>• This field will pre-populate a calculation indicating the summed amounts of "Block 11d. Base," "Block 11e. Amount charged," and "Block 11f. Federal share."</li> </ul>	

<b>Block 12. Remarks</b>	<b>If applicable</b>
<ul style="list-style-type: none"> <li>Use “Block 12. Remarks” to provide further details and explanations necessary about information listed in this report, specifically “Block 10. Transactions.”</li> <li>Use “Block 12. Remarks” to provide an explanation why the grantee is delinquent in submitting the SF-425.</li> </ul>	
<b>Block 13. Certification</b>	<b>Mandatory</b>
<ul style="list-style-type: none"> <li>The <b>certifying official</b> 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.</li> </ul>	
<b>Block 13a. Name and title of authorized certifying official</b>	<b>Mandatory</b>
<ul style="list-style-type: none"> <li>Type or print the certifying official’s name and title.</li> </ul>	
<b>Block 13b. Signature of authorized certifying official</b>	<b>Mandatory</b>
<ul style="list-style-type: none"> <li>The authorized certifying official must sign here.</li> </ul>	
<b>Block 13c. Telephone</b>	<b>Mandatory</b>
<ul style="list-style-type: none"> <li>Enter the telephone number (including area code and extension) for the individual listed in “Block 13a. Name and title of authorized certifying official.”</li> </ul>	
<b>Block 13d. E-mail address</b>	<b>Mandatory</b>
<ul style="list-style-type: none"> <li>Enter the e-mail address of the individual listed in “Block 13a. Name and title of authorized certifying official.”</li> </ul>	
<b>Block 13e. Date report submitted</b>	<b>Mandatory</b>
<ul style="list-style-type: none"> <li>Enter the date the SF-425 is submitted to the federal agency using the month, day, and year format.</li> </ul>	
<b>Block 14. Agency use only</b>	<b>Not applicable</b>
<ul style="list-style-type: none"> <li>This section reserved for federal agency use only. Do not write in this block.</li> </ul>	

# Glossary

**accrual basis of accounting.** Expenses are recorded in the period in which they are incurred, rather than when they are paid.

**Automated Standard Application for Payments (ASAP).** ASAP is a shared service provided by the U.S. Department of the Treasury for grant payments. ASAP allows organizations receiving federal funding to draw funds securely through preauthorized accounts established by the agency issuing the payment. ASAP was launched on October 15, 2020 to modernize and improve the functionality of the payment management system. ASAP replaced the COPS Office's Grants Payment Request System (GPRS).

**cash basis of accounting.** Expenses are recorded in the period in which they are paid.

**COPS Office.** The Office of Community Oriented Policing Services is the grantor agency for the grantee's COPS Office grants. The office is directly responsible for programmatically administering and monitoring the grant for the entire grant period.

**Federal Financial Report.** The Federal Financial Report (FFR) is also known as Standard Form 425 (SF-425). The COPS Office will not accept the Federal Financial Report Attachment (SF-425A).

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/SF-269A) and the Federal Cash Transactions Report (FCTR, or SF-272) into one Federal Financial Report (FFR, or SF-425). The OMB stated that the new form, the SF-425, went into effect with reporting the first quarter of FY 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 is required for **each** grant number.

**Justice Grants System (JustGrants).** JustGrants is a streamlined, end-to-end grants management system that provides applicants and grantees with an improved user experience throughout key parts of the grants management lifecycle. JustGrants was launched on October 15, 2020 to modernize and improve the functionality of the grants management system. JustGrants replaced the COPS Office's NexGen system.

**matching funds.** Certain COPS Office 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.



**COPS**  
*Community Oriented Policing Services*  
**U.S. Department of Justice**

U.S. Department of Justice  
Office of Community Oriented Policing Services  
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To obtain details about COPS Office programs, call  
the COPS Office Response Center at 800-421-6770.

Visit the COPS Office online at [cops.usdoj.gov](https://cops.usdoj.gov).

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