

The seal of the Department of Justice is a large, circular emblem with a blue outer ring containing the words "DEPARTMENT OF JUSTICE" in gold. Inside the ring is a central shield with a scale of justice, a sword, and a laurel wreath. The shield is flanked by two figures. Below the shield is a banner with the Latin motto "QUI PRO DOMINA JUSTITIA SEQUITUR". The seal is surrounded by a gold rope-like border.

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

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



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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

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 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:		
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

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:

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 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

Block 1:	Federal Agency	MANDATORY
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- 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

Block 2:	Federal Grant Number	MANDATORY
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- This field will pre-populate the alpha-numeric Grant Number cited on your Award Document. Verify this Grant Number is correct.
- Grantees will complete one SF-425 for each Grant Number.

Block 3:	Recipient Organization	MANDATORY
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- 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.

Block 4a:	DUNS Number	MANDATORY
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- 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.

Block 4b:	EIN	MANDATORY
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- This field will pre-populate the Grantee Organization’s Employer Identification Number (EIN). Verify this information is correct.

Block 5:	Recipient Account Number	OPTIONAL
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- This field will pre-populate the Grantee Organization’s Originating Agency Identifier (ORI) Number. Verify this information is correct.



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 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 **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) 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.



Block 10m: Program Income Expended in Accordance with the Deduction Alternative 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 10n: Program Income Expended in Accordance with the Addition Alternative 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 10o: Unexpended Program Income 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 11: Indirect Expense IF APPLICABLE

- *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](tel:18004216770).
- 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.
- Use the multiple rows to indicate separate types and rates.
- Use *Block 12–Remarks* to provide explanations necessary to provide further detail about information listed in this section.

Block 11a: Type

- The Grantee should state whether indirect cost rate(s) is (are) Provisional, Predetermined, Final, or Fixed.

Block 11b: Rate

- Enter the indirect cost rate(s) in effect during the reporting period

Block 11c: Period From; Period To

- Enter the beginning and ending effective dates for the rate(s).

Block 11d: Base

- Enter the amount of the base against which the rate(s) was (were) applied.

Block 11e: Amount Charged

- 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.

Block 11f: Federal Share

- Enter the Federal Share of the amount listed in *Block 11e–Amount Charged*.

Block 11g: Totals

- This field will pre-populate a calculation indicating the summed amounts of *Blocks 11d–Base, 11e–Amount Charged, and 11f–Federal Share*.



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.

Federal Financial Report: The Federal Financial Report (FFR) is also known as Standard Form 425 (SF-425). COPS will not be accepting 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. 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.