



## Federal Reporting of Standard Forms 425 and 428

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### Federal Reporting of Standard Forms 425 and 428 ACF-PI-OHS-24-01

U.S. (United States) Department  
of Health and Human Services

ACF  
Administration for Children and Families

- 1. Log Number:** ACF-PI-OHS-24-01
- 2. Issuance Date:** 01/09/2024
- 3. Originating Office:** Office of Head Start
- 4. Key Words:** Federal Reporting Changes; Financial Reports; SF-425; Expenditures; Tangible Personal Property Reports; SF-428

### Program Instruction

**To:** All Head Start recipients, including Head Start, Early Head Start, Early Head Start-Child Care Partnerships, Collaboration Offices, and National Centers

**Subject:** Federal Reporting of Standard Forms 425 and 428

#### Instruction:

This Program Instruction (PI) notifies recipients of the submission requirements for Federal Financial Report Standard Form (SF)-425 for expenditures to the U.S. Department of Health and Human Services (HHS) Payment Management System (PMS) and SF-428 for tangible personal property. HHS has adopted [2 CFR §200.344](#) for the closeout of federal awards. As such, the liquidation period for closeout is now no later than 120 calendar days after the end of the period of performance (i.e., project period). This only applies to the closeout of the project, not budget periods within the project. The frequency of report submission is updated with details identified below.

This PI supersedes ACF-PI-HS-17-04.

### Submission of Federal Financial Report SF-425

All Head Start recipients are required to submit financial reports detailing the expenditures incurred for their awards. Filing requirements for most recipients are satisfied using the Federal Financial Report SF-425. Recipients currently submit three SF-425 reports for a 12-month budget period.

Federal awards that have budget periods starting on or after October 1, 2023, will only be required to submit a semi-annual and an annual report for a budget period. Generally, awards are for a 12-month budget period. Semi-annual and annual reports are cumulative, covering either 6 or 12 months of expenditures, respectively.

Note the following important conditions:

- SF-425 reports are due as required in the award terms and conditions.
  - Reports will be due on one of the standard dates or at the end of a calendar quarter as determined by ACF. See *Table 1*.
- Unless otherwise instructed, such as through the terms and conditions or a special condition on the Notice of Award, all recipients are expected to submit two reports for each budget period.
  - Annual reports are due 90 days after the end of the applicable budget period.
  - Final reports for the project are due no later than 120 calendar days after the end of the project period.
- Box 12 of annual and final reports must include the following:
  - Total Amount of U.S. Department of Agriculture (USDA)/Child and Adult Care Food Program (CACFP) Reimbursement: \$\_\_\_\_\_
  - Total Development and Administrative Expenditures: \$\_\_\_\_\_
  - If an unobligated balance of federal funds is being reported on line 'h', the recipient must provide a breakdown of total federal expenditures for each 'FY-ACCOUNT NO' as per box 34, Accounting Classification Codes, on the Notice of Award for the budget period.
  - If program income is being reported on line 'i', the recipient must provide the source of program income

To understand reporting due dates, see the table below.

<b>Budget Period Begins</b>	<b>Report Cumulative Costs Through</b>	<b>Semi-Annual SF-425 Due</b>	<b>Report Cumulative Costs Through</b>	<b>Annual SF-425 Due</b>	<b>Final SF-425 Due</b>
<b>January 1</b>	June 30	July 30	December 31	March 31	April 30
<b>February 1</b>	July 31	August 30	January 31	May 1	May 31
<b>March 1</b>	August 31	September 30	February 28/29	May 30	June 28

<b>Budget Period Begins</b>	<b>Report Cumulative Costs Through</b>	<b>Semi-Annual SF-425 Due</b>	<b>Report Cumulative Costs Through</b>	<b>Annual SF-425 Due</b>	<b>Final SF-425 Due</b>
<b>April 1</b>	September 30	October 30	March 31	June 30	July 29
<b>May 1</b>	October 31	November 30	April 30	July 30	August 28
<b>June 1</b>	November 30	December 30	May 31	August 30	September 28
<b>July 1</b>	December 31	January 30	June 30	September 30	October 28
<b>August 1</b>	January 31	March 1/2	July 31	October 30	November 28
<b>September 1</b>	February 28/29	March 30	August 31	November 30	December 29
<b>October 1</b>	March 31	April 30	September 30	December 30	January 28
<b>November 1</b>	April 30	May 30	October 31	January 30	February 28
<b>December 1</b>	May 31	June 30	November 30	March 1/2	March 30

**Table 1. Find the month in which your Head Start budget period begins in Column 1 and then read across that line.**

### **Submission of Tangible Personal Property Report SF-428**

Recipients are required to provide Tangible Personal Property Report SF-428 and SF-428B, and SF-428S if needed, not later than 120 days after the close of the project period.

Recipients are to scan and upload completed copies of the SF-428 reports to the specified folders in the Grant Notes section of GrantSolutions. The [SF-428 forms and instructions](#) can be found at Grants.gov.

Direct questions related to fiscal reporting and other administrative requirements to the assigned grants management specialist identified in the Head Start Enterprise System. Please contact your PMS (Payment Management System) representative should your program require assistance with PMS (Payment Management System) accounts.

Thank you for the work you do on behalf of children and families.

Sincerely,

/ Khari M. Garvin /

Khari M. Garvin  
Director  
Office of Head Start

See PDF Version of Program Instruction:

[Federal Reporting of Standard Forms 425 and 428](#) (66.31 KB)

Historical Document