

ACF Administration for Children and Families	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
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PROGRAM INSTRUCTION

TO: All Head Start and Early Head Start Grantees

SUBJECT: SF-425 Federal Financial Report Form Replaces SF-269

INSTRUCTION:

The Office of Management and Budget (OMB) has withdrawn the SF-269 from use and the Department of Health and Human Services (HHS) intends to modify 45 CFR parts 74 and 92 to reflect that change. Consistent with that change, effective with budget periods that end from January 1 – March 31, 2011, and for all budget periods thereafter, HHS, Administration for Children and Families (ACF) has discontinued use of the SF-269 for submitting financial reports to HHS/ACF.

Grantees are to use the SF-425 Federal Financial Report to report expenditures to ACF. **There is NO CHANGE in how grantees currently use the SF-425 for cash transaction reporting.** This instruction is specific to grants funded by the Office of Head Start and includes all Head Start and Early Head Start grants. Reports filed on the incorrect form will be returned for resubmission on the SF-425.

Unless instructed otherwise (such as through the terms and conditions or a special condition on a Financial Assistance Award (FAA), all Head Start and Early Head Start grantees are expected to continue to submit three reports for each FAA (different grant number, see FAA, Block 3) and each Budget Period (see FAA, block 8) they have received. Generally, all awards are for a 12 month budget period. Head Start and Early Head Start grantees will continue to submit reports **in paper form** (original and 2 copies) to their respective regional (or national) Grants Management Office as follows (see SF-425, block 6):

1. A Semi-Annual report;
2. An Annual Report ; and,
3. A Final Report.

Fillable versions of the form in Adobe PDF and MS-Excel formats, along with instructions, are available at http://www.whitehouse.gov/omb/grants_forms

Consistent with revised Department policy, Semi-Annual, Annual and Final reports can only be submitted on specific dates. These dates are 30 days following the end of each calendar quarter, thus,

either April 30, July 30, October 30 or January 30. Semi-Annual and Annual reports are cumulative, covering either 6 or 12 months of expenditures, respectively. Grantee Final Federal Financial Reports will be due on the calendar quarterly submission date for the quarter after the end of their budget period, except for grantees that have budget periods beginning on February 1, May 1, August 1, and November 1, whose Final Federal Reports will be due on the quarterly reporting date for the quarter in which the grantee's budget period ended. As is now the policy, no Final FFR will be due sooner than 90 days after the end of the applicable budget period.

To aid in understanding this there is a chart below. In the first column one can choose the month in which the award period begins and follow that line across the page to see when each of the three reports are due and the periods of time they are to cover. You will note that in some cases (for the reason described above) the Annual Report and the Final Report will actually be due on the same date.

Head Start Required Standard Financial Reporting

Semi-annual Reporting

(See SF-425, Block 6. This requires: 1 Semi-Annual, 1 Annual, and 1 Final Report)

Find Month in which Head Start Budget Period Begins in Column 1 and then read across that line.

<i>If Head Start or Early Head Start Budget Period Begins:</i>	First (Semi-Annual) SF-425 FFR is due the following:	Reporting Cumulative Costs through:	Second (Annual) SF-425 FFR is due the following:	Reporting Cumulative Costs thru:	Last FINAL SF-425 FFR is due the next:
January 1	Jul 30	Jun 30	Jan 30	Dec 31	Apr 30
February 1	Oct 30	Jul 31	Apr 30	Jan 31	Apr 30*
March 1	Oct 30	Aug 31	Apr 30	Feb 28/29	Jul 30
April 1	Oct 30	Sep 30	Apr 30	Mar 31	Jul 30
May 1	Jan 30	Oct 31	Jul 30	Apr 30	Jul 30*
June 1	Jan 30	Nov 30	Jul 30	May 31	Oct 30
July 1	Jan 30	Dec 31	Jul 30	Jun 30	Oct 30
August 1	Apr 30	Jan 31	Oct 30	Jul 31	Oct 30*
September 1	Apr 30	Feb 28/29	Oct 30	Aug 31	Jan 30
October 1	Apr 30	Mar 31	Oct 30	Sep 30	Jan 30
November 1	Jul 30	Apr 30	Jan 30	Oct 31	Jan 30*
December 1	Jul 30	May 31	Jan 30	Nov 30	Apr 30

* The second and final reports are due the same date

Special Note Regarding Head Start and Early Head Start Final Federal Financial Reports:

Box 12 of Final Reports (only) must include the following for the total budget period:

Total Amount of USDA Reimbursement: \$ _____

Total Development and Administrative Expenditures: \$ _____ (federal and non-federal)

If an Unobligated balance of federal funds is being reported on line 'h.' then the grantee must provide a breakdown of total federal expenditures for each 'CAN NO.' which appears in box 25, Financial Information, on the most recent Financial Assistance Award (FAA) for the budget period.

Please direct any questions to your Grants Management Specialist in your regional Grants Management Office.

/ Yvette Sanchez Fuentes /

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Director

Office of Head Start