

# Federal Reporting: Process Starting Fiscal Year 2021

## Purpose

This guidance describes the process established in fiscal year (FY) 2021 for CDC recipients to submit the Federal Financial Report standard form 425 (SF-425) for cash transactions and for expenditures to the U.S. Department of Health and Human Services (HHS) Payment Management System (PMS) for awards with a period of performance (project period) end date after 9/30/2020.

All CDC recipients are required to submit federal financial reports (FFRs) detailing both the cash transactions made for its federal award(s) and separate reports detailing the expenditures made for the same award(s). For most recipients, filing requirements are satisfied using the same report, SF-425. In FY 2021, CDC and the Program Support Center collaborated on consolidating the submission of the SF-425 to reduce the burden on recipients, assist with the reconciliation of expenditures and disbursements, and allow for timely closeout of grants.

## Process

Grant recipients will submit FFRs in PMS. Annual FFRs are due 90 days after the end of the budget period in PMS and final FFRs are due 90 days after the end of the period of performance in PMS. Both the cash transactions (lines 10 a, b, and c) and the expenditures, financial obligations, and liquidations (lines 10d through 10o) will be reported through the recipient PMS online accounts. This information will no longer be reported separately by hard copy or email.

Every recipient should already have a PMS account to allow access to complete the SF-425. If your office needs additional user access, please contact your [PMS Representative](#).

Note the following important conditions:

- SF-425 reports are due as required in the award terms and conditions.
- Quarterly reports will be due on one of the standard dates by which cash reporting is required to be submitted to PMS or at the end of a calendar quarter as determined by CDC.
- Generally, awards are for a 12-month budget period. CDC recipients will continue to submit reports as follows:
  - an annual report and
  - a final report after the end of the period of performance.
- Annual reports are cumulative, covering 12 months of expenditures, respectively.

If you have any questions, please contact your Grants Management Officer.

