



March 31, 2026  
DGM Policy Alert # 2026-01

## Policies and Procedures for Reporting

MEMORANDUM FOR: All Indian Health Service (IHS) Recipients of Federal financial assistance

FROM: Marsha Brookins  
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This Alert provides guidance to the Indian Health Service (IHS) recipients of Federal financial assistance regarding reporting requirements.

Per the [October 2025 HHS Grants Policy Statement](#) (GPS), award recipients must submit financial, performance, and other reports (page 59).

### **Federal Financial Reports (SF-425)**

The Federal Financial Report (FFR or SF-425) must be submitted through the Payment Management System (PMS). Financial reports may be required in the range of quarterly to yearly. The schedule for the FFR associated with a particular award can be found in the Notice of Award (NoA) under Reporting Terms & Conditions. Per [2 CFR 200.328\(c\)](#), the basic schedule of reporting is:

- Quarterly/Semiannual reports: Due no later than 30 calendar days after the reporting period.
- Annual reports: due no later than 90 calendar days after the reporting period.
- Final report: due no later than 120 calendar days after the reporting conclusion of the period of performance. ([2 CFR 200.328\(d\)](#))

Once the FFR is submitted in PMS, the Grants Management Specialist (GMS) will review for completeness. If they have questions or concerns, the submission may be returned to the recipient via PMS with those items noted and requiring response before resubmission. If there are no concerns, the GMS will approve the report and it will automatically transmit to GrantSolutions and become part of the official grant file.

If there are overcharges or unreported expenditures, a revised FFR must be submitted as soon as possible. An explanation of why the revision is necessary and how further occurrences will be prevented should be included in the 'Remarks' section. According to the GPS, for annual FFRs, it is HHS policy that revisions are due no later than 9 months from the end date. For final FFRs, revisions are due no later than 6 months after the end date ([HHS GPS, Section 3.5.2.1 Federal Financial Reports, page 59](#)).

### **Performance Progress Reports**

In general, performance reports must be submitted no less frequent than annually nor more frequently than quarterly (except if specific conditions are applied). Reports submitted annually are due no later than 90 calendar days after the reporting period. A final performance report is due no later than 120 calendar days after the period of performance. If your organization has a subrecipient you may request the final performance report be submitted no later than 90 calendar days after the conclusion of the period of performance ([2 CFR 200.329\(c\)\(1\)](#)).

IHS award recipients must submit their progress reports in GrantSolutions using the Performance Progress Report (PPR) feature. The schedule for the progress report associated with your award can also be found in the Notice of Award under Reporting Terms & Conditions. Recipients may also find additional information about project report data required as part of the progress report in the Programmatic Terms & Conditions.

### **Other Reports**

IHS award recipients must account for any real and personal property acquired with Federal funds or received from the Federal Government in accordance with [2 CFR § 200.310 through 200.316](#) using the SF-428, Final Equipment and Supply Report. (See [Policy Alert 2023-03: Policies and Procedures for Grant Closeout](#) for additional details.)

Additional reports may be required based on the terms and conditions of the award. Please check your NOA and complete all reports by their deadlines.

### **Failure to Submit Reports**

Specific conditions may be implemented if the recipient fails to comply with the U.S. Constitution, Federal statutes, regulations or terms and conditions of the Federal award. If the Federal agency determines that noncompliance cannot be remedied by imposing specific conditions, the Federal agency may take one more of the following actions ([2 CFR 200.339](#)):

1. Temporarily withhold payments until the recipient takes corrective action.
2. Disallow costs for all or part of the activity associated with the noncompliance of the recipient.
3. Suspend or terminate the Federal award in part or in its entirety.
4. Initiate suspension or debarment proceedings as authorized in [2 CFR 180](#) and the Federal agency's regulations.
5. Withhold further Federal funds for the project or program.
6. Pursue other legally available means.

If you have any questions, please contact your Grants Management Specialist or email the IHS Division of Grants Management inbox at [DGM@ihs.gov](mailto:DGM@ihs.gov).