



ADMINISTRATION FOR
CHILDREN & FAMILIES

Office of Community Services | 330 C Street, S.W., Washington, DC 20201
www.acf.hhs.gov/ocs

Low Income Household Water Assistance Program Information Memorandum

IM#: LIHWAP-IM-2024-01

DATE: November 13, 2023

TO: Low Income Household Water Assistance Program (LIHWAP) Grant Recipients

SUBJECT: LIHWAP Closeout Records Retention Policies

ATTACHMENT(S): N/A

Purpose

The purpose of this Information Memorandum (IM) is to provide guidance on records retention policies for Low Income Household Water Assistance Program (LIHWAP) grant recipients as they close out their programs.

Background

The Administration for Children and Families (ACF) [general terms and conditions](#) apply to all mandatory grant programs administered by ACF. The LIHWAP [supplemental terms and conditions](#) apply to all LIHWAP grant recipients as well. Finally, U.S. Department of Health and Human Services (HHS) awards are governed by 45 CFR Part 75, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards.

Content

1. For how long must LIHWAP grant recipients and any subrecipients retain records related to LIHWAP implementation and administration?
 - a. From 45 CFR 75.361, Retention requirements for records, “Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report ... as reported

to the HHS awarding agency or pass-through entity in the case of a subrecipient.”

2. Do records retention requirements apply to subrecipients, such as community action agencies (CAAs) or third-party contractors?
 - a. Yes, these requirements apply to the primary grant recipient as well as to any subrecipients, including local service providers such as CAAs and contractors.
3. What is the final expenditure report for LIHWAP? When is that report due?
 - a. The final expenditure report for LIHWAP is the SF-425 Federal Financial Report (FFR).
 - b. Depending on whether a grant recipient has received a no-cost extension (NCE) or not will impact when their final FFR is due. For grant recipients whose program ended on September 30, 2023, without an NCE, the final FFR will cover FY2023 and is due on December 30, 2023, via the Payment Management System (PMS). For grant recipients with an NCE, whose program may extend through March 31, 2024, the final FFR will cover FY2024 and is due on July 31, 2024.
 - i. Please note grant recipients with an NCE will still need to submit a FY2023 FFR, although that will not be their final FFR.

Please contact your LIHWAP program specialist with any questions about this communication or LIHWAP closeout activities, deadlines, and requirements.

Thank you for your attention to these matters. OCS looks forward to continuing to provide high-quality services to OCS partners.

/s/

Megan Meadows

Director, Division of Energy Assistance

Office of Community Services