



ADMINISTRATION FOR  
**CHILDREN & FAMILIES**

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## Low Income Home Energy Assistance Program Action Transmittal

**AT#:** LIHEAP-AT-2020-07  
**DATE:** December 23, 2020  
**TO:** LOW INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP) STATE, TERRITORY, AND NATIVE AMERICAN TRIBAL GRANTEES  
**SUBJECT:** LIHEAP Standard Form (SF) 425 for Federal Fiscal Year (FFY) 2020  
**ATTACHMENT(S):** SF-425 OMB Instructions

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**SUBJECT:** Federal Financial Reporting Requirements for All LIHEAP Grantees – SF 425 Report

**RELATED:** Low Income Home Energy Assistance Act, Title XXVI of the Omnibus

**REFERENCES:** Budget Reconciliation Act of 1981, Public Law 97-35, as amended; HHS block grant regulations (45 CFR 96.30(b)), as published in the Federal Register on October 15, 1999 (64 FR 55843-55858).

**PURPOSE:** To provide LIHEAP grantees with a reminder about how and when to submit the required Standard Form (SF) 425 report(s) on the obligation of LIHEAP grant funds. **This report(s) is due in the Online Data Collection (OLDC) System on December 31, 2020.**

**BACKGROUND:** The regulations governing U.S. Department of Health and Human Services (HHS) block grants (including LIHEAP) require that recipients of HHS block grants to report annually on the obligation of block grant funds (see 45 C.F.R. § 96.30(b)(2)). LIHEAP grantees must submit within 90 days of the end of the federal fiscal year a report on the dollar amount of the funds obligated by the grantee during the prior federal fiscal year and the date of the last obligation of funds for the fiscal year (see 45 C.F.R. § 96.30(b)(4)). Grantees must use the form approved by the federal Office of Management and Budget (OMB), the Standard Form (SF)-425, Federal Financial Report. For FY 2020, LIHEAP grantees must submit the report(s) via the OLDC system.

**CONTENT:** All LIHEAP grantees—including states, the District of Columbia, Native American tribal grantees and territory grantees—must submit separate SF 425 reports for each type of LIHEAP funding awarded to the grantee during FY 2020.

The reporting period is October 1, 2019 through September 30, 2020.

For FY 2020, LIHEAP grantees must prepare and submit separate SF-425 reports for each LIHEAP CAN for which the grantee received funding via the Payment Management System (PMS):

- one SF 425 report reconciling all regular block grant funding obligated in FY 2020: **CAN number 2020, G992201.**
- a separate SF 425 report reconciling all FY 2020 CARES Act supplemental funding obligated during FY 2020, if the grantee received a LIHEAP CARES Act award letter: **CAN number 2020, G990918;** and
- a separate SF 425 reconciling all FY 2019 reallocation funding awarded on September 30, 2020, if the grantee received a reallocation award letter: CAN number **2020, G992629.**

Grantees must follow the OMB instructions provided as Attachment 1 to this transmittal when completing the reports. In addition, LIHEAP grantees are required to provide the date of the last LIHEAP **obligation** for the reporting period. This information must be reported under Item #12 (Remarks).

OLDC is capable of accepting separate SF-425 report for block grant, reallocation, and CARES Act awards. These reports can be selected from the drop-down list under Program.

To recap, ACF expects that LIHEAP grantees reconcile data for all Federal LIHEAP SF-425 reports for LIHEAP. For example, grantees must reconcile amounts and submit separate SF 425 reports for reallocation, regular block grant, and each supplemental funding types. This reconciliation process includes the grantee tracking carryover funds separately in the second year of the grant to ensure it is accounted separately from new regular block grant funding received in the second year.

Each different CAN in the PMS represents a different grant number/document number. Grantees must not commingle funds from different CANs on the same report.

During the reconciliation process, grantees should check each Notice of Award letter received from ACF regarding LIHEAP funding awarded in FY 2020. Grantees can also cross-check the Dear Colleague Letters with attachments showing the funding amounts for each release. In FY 2020, ACF posted the following funding release letters:

- [First regular funding release](#)
- [Second regular funding release](#)
- [Third regular funding release](#)
- [CARES Act funding release](#)
- [Reallotment funding release](#)

## Filing the SF 425 Report

Electronic Filing: LIHEAP grantees are to submit the FY 2020 SF-425 reports in the OLDC system for the reporting period of October 1, 2019 through September 30, 2020. Grantees access the OLDC system online at: [www.grantsolutions.gov](http://www.grantsolutions.gov)

In the Enhanced View of OLDC, Grantees would take the following steps:

1. Log into GrantSolutions
2. Select the OLDC system
3. Select the Program from among three choices:
  - a. Low Income Home Energy Assistance
  - b. Low Income Home Energy Assistance Reallotment
  - c. Low Income Home Energy Assistance CARES Act
4. Select **Expenditures (FFR SF-425)** under Report Type
5. Select **Fiscal Year** in the Search By menu
6. Enter **2020** in the field box to the right of Fiscal Year
7. Select **Initialize** option from the drop-down box next to the report
8. Enter data into the report for one CAN.
9. Click **Validate** and fix errors as needed.
10. Click **Certify**.
11. Click **Submit**.
12. Repeat steps 3 through 11 for each different Program listed in step 3 for which the grantee received funding.

## **Revisions and Future Reconciliation**

Grantees must submit Revised FY 2020 SF-425's via OLDC to the extent the grantee needs to update or correct data after the original submission. This includes the requirement to submit a Revised SF-425 reports in OLDC for regular funding and reallocation funding, to the extent that the grantee carried over FY 2020 funding to obligate in FY 2021.

With respect to CARES funding, the grantee must submit separate FY 2020 and FY 2021 SF-425 reports due to the difference in carryover rules for that funding type. Reminder: All CARES Act LIHEAP funding must be obligated fully by September 30, 2021.

Note: It is anticipated that ACF will be switching reporting systems for the SF-425 for reporting next year on FY 2021 obligations. Separate guidance will be issued regarding that system change that will apply to FY 2021 and future year SF-425 report submissions.

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

/s/  
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