

## **Initial Information and Timelines Regarding HPOG Closeout** Grant Closeout and No-Cost Extension Requests

### Grant Closeout

ACF Office of Grants Management will begin the grant closeout process as soon as possible after the project period end date. The grant closeout process determines whether the grantee has met all requirements of the grant award. Within 90 days after the project period end date the grantee must submit a final SF-425/ Federal Financial Report (FFR), a final Performance Progress Report (PPR), and the Tangible Personal Property Form (SF-428) and the Real Property Status Report (SF-429) if applicable. The forms and instructions may be found at <http://www.acf.hhs.gov/grants/grants-forms>.

The final FFR must cover the entire project period and reflect no unliquidated obligations. The grantee must ensure that any unobligated balance reported is accurate as the ACF Office of Grants Management will deobligate these funds from the grant award through an accounting adjustment to Payment Management System (PMS). Deobligation of funds is not considered an adverse action and is not subject to appeal.

The final PPR should contain information for the entire project period. The Office of Family Assistance will be providing additional direction on the information to be included.

Title to property (equipment) purchased by the grantee with grant funds shall vest in the recipient in accordance with Title 45 of the Code of Federal Regulations Part 75 , Section 75.320. Therefore, the grantee may continue to use the property as long as needed. However, disposition of property acquired with Federal funds must be made in accordance to 45 CFR 75.320 and form SF-428 and SF429, if applicable. The grantee should consult the grantor agency for any additional disposition instructions.

Approximately 90 days before the project period end date, the grantee will receive a pre-closeout letter from the ACF Office of Grants Management communicating special closeout requirements and forms to be submitted. The pre-closeout letter also serves as an early reminder to the grantee to begin the process of grant closeout. For those grantees who submit a no-cost extension, the pre-closeout letter from the ACF Office of Grants management will be sent out 30 days before the extension project period end date.

When the closeout review has concluded, the ACF Grants Officer will issue a final closeout Notice of Award to the grantee. The closeout action will be transmitted to the Division of Payment Management to close that document number from the grantee's payment account. Please be advised that ACF reserves the right to re-open a closed grant in the event of subsequent audit disallowance. Therefore, the grantee should maintain their financial records, supporting documents, statistical records, and any other pertinent records for a period of three (3) years from the date the final FFR was submitted.

Grant closeout guidance is contained in the [HHS Grants Policy Statement](#) for your reference.

## No-Cost Extension

If a grantee determines that there is a need for additional time to complete approved project activities, a grantee may request a no-cost extension of up to 6 months. This request will be completed in GrantSolutions through the No-Cost Extension Amendment. No-cost extensions must be justified and may not be approved if the purpose is only to expend unobligated balances of funds. A no-cost extension request should be submitted by August 7, 2015, and contain the following information:

- 1) A description of activities that were not completed and why;
- 2) The total number of additional months needed to complete the project;
- 3) A timeline showing when activities will be completed within the extended period.

If a grantee plans to have all programmatic activity cease by September 29, 2015, and only needs staff/ administrative time to complete data entry and reporting after this date, the grantee can obligate administrative personnel costs before September 29, 2015, for this purpose. In this case, the grantee does not need to file a no-cost extension. As long as the personnel obligation is for administrative purposes only (i.e. reporting), then the staff time can be obligated prior to September 29, 2015, and then liquidated until the Final SF-425 is due December 30, 2015. This is different than previous guidance and this situation would no longer require a no-cost extension.

In addition to the no-cost extension request, ACF will also review past PPRs to determine if project impediments were disclosed. If the request is approved, the grantee will received an amended Notice of Award citing the new project period end date and any special grant terms and conditions.

## Timeline Reference through end of HPOG Year 5\*

October 30, 2014 – 2<sup>nd</sup> Year 4 Semi-Annual Performance Progress Report and SF-425/ FFR Due

December 30, 2014 – Final SF-425/ FFR Due for Year 4

January 30, 2015 – Carryover Requests from Year 4 to Year 5 Due

April 30, 2015 – 1<sup>st</sup> Year 5 Semi-Annual Performance Progress Report and SF-425/ FFR Due

August 7, 2015 – No-Cost Extension Requests Due (can be submitted earlier if desired)

September 29, 2015 – HPOG ends; Ability to obligate funds ends after this date if not approved for a No-Cost Extension

October 30, 2015 – 2<sup>nd</sup> Year 5 Semi-Annual Performance Progress Report and SF-425/ FFR Due

<b>Without Approved No-Cost Extension</b>	<b>With Approved 6 Month No Cost Extension</b>
September 30 – December 2015 grantees can liquidate obligations made prior to September 29, 2015	September 30 – End March 2016 (specific date stated on the Notice of Grant Award) the grantee can continue to operate their program and obligate funds in accordance with the approved no-cost extension and Notice of Grant Award period end date
December 30, 2015 – Final SF-425/ FFR Due reflective of the entire project period	
December 30, 2015 – Tangible Personal Property Form (SF-428) and the Real Property Status Report (SF-429) is Due, if applicable.	
December 30, 2015 – Final Performance Progress Report (PPR) Due reflective of the entire project period progress	
	April 30, 2016 – 6 Month No-Cost Extension Performance Progress Report and SF-425/FFR are Due.
	June 30, 2016 – Final SF-425/ FFR Due reflective of the entire project period
	June 30, 2016 – Tangible Personal Property Form (SF-428) and the Real Property Status Report (SF-429) is Due, if applicable.
	June 30, 2016 – Final Performance Progress Report (PPR) Due reflective of the entire project period progress

\*These are estimated dates with the information that is currently available. ACF retains the right to revise these dates as necessary. As each due date and milestone approaches, ACF will try to provide reminders and additional information for report completion.+