

HUD Technical Assistance and Capacity Building Program Award Closeout
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Guidance on Award Closeout | HUD Technical and Capacity Building Program

Purpose. Closeout is the last step in the life cycle of a cooperative agreement. It is the process by which HUD determines that all administrative actions and all required work of the award have been completed by the awardee, and it requires the awardee to submit certain reports and documents within ninety (90) calendar days after the end of an award's period of performance. This document provides guidance on TA cooperative agreement award closeout and post-closeout requirements.

Authority. Closeout and post-closeout requirements are set forth at 2 CFR 200.343, through 200.345, as well as in all cooperative agreement provisions for HUD's Technical Assistance and Capacity Building program.

Applicability. This guidance applies to awardees¹ of HUD's Technical Assistance and Capacity Building program, including TA awards funded using the following sources: CD-TA, OneCPD/TI TA, Departmental, HOME, HOPWA, NSP, McKinney-Vento/HEARTH, HMIS/NHDAP, MAHRA/Vista, ONAP, PIH Receivership, and Fair Housing. Both this guidance and compliance with 2 CFR 200.343 through 200.345 apply when the award period of performance has ended; or when an award has been terminated per 2 CFR part 200.339.

Effective Date. This guidance is effective immediately for awards noted in the Applicability section.

Closeout Deadline. Per 2 CFR 200.343(a), awardees must submit, no later than ninety (90) calendar days after the end of the period of performance, all financial, performance, and other reports required by the terms and conditions of the award. Immediate closeout action is required when an award is terminated or partially terminated, as per 2 CFR part 200.339, or when award funds are expired.

Preparation for Closeout. Preparation for closeout should begin two to three months prior to the end date of the award period of performance, in order to accurately forecast expenses and to receive and manage reporting and billing from subrecipients. If an award is approaching the end of the statutory period of availability for expenditures under an appropriation, the awardee should begin to plan for closeout three months prior to the end date of the period of performance. For periods of performance that are eligible to extend the period of performance or notify the awardee that the period of performance is not being extended sixty (60) days in advance of the current expiration period. Awardees who do not receive an extension of the period of performance should begin preparation for closeout of the award.

Recipients that intend to submit voucher requests for closeout activities are advised to conduct closeout and prepare the final reports with enough time to bill under the expiring award.

¹ Awardee is the recipient of the TA award. The Awardee is responsible for ensuring its sub-awardee, consultants or contractors are in compliance with this guidance.

Per 2 CFR 200.343, HUD will only close an award after it has confirmed that all administrative actions and all required work are completed by the awardee. Before submitting closeout documents to HUD, the awardee must complete the following:

- In the TA Portal, update work plan tasks, activities, progress, and barriers, and enter period of performance end dates for work plans from the applicable award. The change the status of the work plans to Completed or Cancelled, as appropriate.
- Upload deliverables in the TA portal (as applicable). Upload in Sakai final deliverables for work plans not in the TA Portal as well as for Model Documents of benefit to share with TA Providers /HUD, e.g., sample Policies and Procedures; Subrecipient Monitoring protocols.
- After all invoices are paid, change the status of work plans in DRGR to Closed, and add a closed date.
- Uploaded quarterly financial reports (SF-425s) to Sakai for all reporting periods ending prior to or on September 30, 2018, upload quarterly financial reports (SF-425s) in DRGR.

Additional guidance can be found in the *TA Portal Technical User Guide* and the *DRGR User Guide*, both available for download at <https://sakai.lampschools.org>.

Billing for allowable closeout costs. Allowable costs related to closeout actions may be billed to the Administration work plan for the applicable award only. If the funds remaining on the Administration work plan do not fully cover the allowable costs but funds are available under another work plan or DRGR project budget from the applicable award, the awardee can request to transfer funds to the Administration work plan. Such requests must be submitted to the delegated GTR and subsequently approved by the Cooperative Agreement Officer.

Collection of Amounts Due. The closeout of an award does not affect any of the rights, obligations, and requirements included under 2 CFR 200.344(a), which includes refunds due to HUD from final indirect cost rate adjustments.

Awardees shall submit documentation for indirect cost rate adjustments to award invoices/vouchers prior to completion of the final SF-425 and the award closeout. HUD is developing guidance on the indirect cost rate adjustment process and documentation, and that guidance will be incorporated into future closeout instructions. For awards with funds approaching the statutory deadline for availability to expend, all adjustments to work plans and invoices must be approved in DRGR and (as applicable) disbursed from LOCCS by deadline set by HUD's Technical Assistance Division (TAD). TAD will communicate the deadline for final voucher submission by Quarter 3 of the FY of expiration.

Required Closeout Documentation and Submission. In accordance with federal requirements and provisions for Technical Assistance cooperative agreements from FY2011 and later, TAD is requiring documentation as described in Items 2-6 below in order to programmatically close out awards. The updated forms included in this closeout package replace the prior closeout forms included in cooperative agreement provisions from FY2011 and later; these are used for closeout of all TA awards. Tangible Property and Intellectual Property closeout forms included in prior year provisions are no longer required. Instructions for property disposition and reporting of

intangible property developed under the award will be provided by HUD, if applicable, based on information in the certification statement attesting that such property was obtained or developed under the award.

HUD has created a Checklist of Closeout Documentation for TA Cooperative Agreements, Item 1 below, found in Appendix A. This checklist identifies key closeout activities and forms required of all awardees.

Items to be submitted as part of award closeout are as follows:

1. Checklist of Closeout Documentation for TA Cooperative Agreements (Appendix A): Complete and sign this form to verify that all work plans under the award are closed; the Certification, SF-425, and Financial Status Report are submitted; and indirect cost rate adjustments have been or will not be made. If the awardee owed money to HUD due to a downward adjustment in its indirect cost rate, indicate how reimbursement was made, e.g., through credits or by check. If applicable, provide a copy of the check sent to HUD.
2. Final Performance Report (Appendix B): Summarizing activities conducted under the award.
3. Closeout Certification (Appendix C): Signed by an authorized official of the organization.
4. Property Statement (Appendix D): Complete if non-expendable property, or expendable personal property was acquired under the award.
5. Inventions, Patents, and Copyright Statement, and HUD form 770 (Appendix E) – complete only if inventions, patents, and/or copyrights resulted from the organization's or subcontractor's work under the award.
6. Final Federal Financial Report (SF-425)— (see below for instructions).

Final Performance Report. 2 CFR200.328 requires the awardee to submit a Final Performance Report within ninety (90) calendar days after the end of the period of performance.

The Final Performance Report must provide brief work plan summaries that identify, by TA type, the work plan number; TA recipient(s), or name of TA engagement/product/training, key accomplishments and barriers; final products or deliverables, and the link to such deliverables. Work plan summaries are also required for work plans that are not in the TA Portal, e.g., Administration, Coordination, Knowledge Management, Ask-A-Question, and the HMIS Data Lab (for FY11-16).

Awardees that certify that they have provided the requested work plan summary information on accomplishments, barriers, and deliverables in the TA Portal for all work plans for the award being closed are only required to identify in the Final Performance Report final products and links to deliverables by work plan.

Appendix B contains an optional template for the Final Performance Report. Awardees may submit the information in this format or another format of their choosing.

Final Federal Financial Report (SF-425). Awardees are required to submit a final Federal Financial Status Report to report on Federal funds awarded (authorized), expenditures, unliquidated obligations, and, as applicable, program income. Instructions for the SF-425 are included with the Report. Please note that the amount reported in Line e., (Federal share of expenditures), should reflect total disbursements made under the award. As a matter of practice, the final SF-425 should be prepared only after the awardee knows the total payments that were made or will be made under the award, in consideration of final, billable costs and pending draws. The final SF-425 should be submitted with the other required closeout documents. If the final SF-42 cannot be submitted with the other closeout documents due to the cycle of reporting, the awardee should indicate this on the checklist and submit the SF-425 by the end of the quarter following submission of the other closeout documents.

Reporting status of property acquired or developed under the award. Per 2 CFR 200.311 to .315, awardees are required to report on the status of any real property or equipment acquired under the award, as well as any intangible property (e.g., copyrights, patents, or research) developed under the award. TA cooperative agreement awards generally do not fund the acquisition or improvement of real property, equipment, or supplies, (and such uses of funds would have required prior approval from HUD). Intangible property, such as patents, copyright and other intellectual property, also I rarely developed under a TA award and should have ben reported during the award in accordance with TA provisions. Any awardee that has acquired or developed such property should indicate so in the certification statement and notify its GTR. Upon such notification, HUD will require additional information and then provide further instruction for property disposition or intangible property reporting.

Post-closeout Requirements. Awardees are to comply with all post-closeout requirements at 2CFR 200.344 to 200.345, concerning post-closeout adjustments, continuing responsibilities, and collection of amounts due. Awardees should refer to 2 CFR part 200 and the cooperative agreement for additional responsibilities, which include but are not limited to requirements for audits, FFATA reporting, record retention and notification to HUD of change of address and organizational status.

Questions and Closeout Submission. Please email all questions and your closeout package to communitycompass@hud.gov. With all emails, include your GTR, award number(s), and current award end date(s). Please specify the topic in the subject line, such as “Award Closeout” or “Indirect Cost Rate”.

Attachments:

Appendix A: Checklist of Closeout Documentation for TA Cooperative Agreements

Appendix B: Final Performance Report

Appendix C: Closeout Certification

Appendix D: Property Statement

Appendix E: Inventions, Patents, and Copyright Statement

Appendix A
Checklist of Closeout Documentation for TA Cooperative Agreements

AWARD INFORMATION

Awardee:

Award Number:

Address:

Telephone Number:

Fax Number:

Date:

Point of Contact:

Final Performance Report

Closeout Certification

Final Federal Financial Status Report (SF-425)

Property Statement

Not Applicable, no property was acquired

Inventions, Patents, and Copyright Statement

Not applicable, no patents/inventions/copyrights were acquired

Report of Inventions and Subcontracts (HUD-770)

Not applicable, no inventions for the awardee or subcontractors were acquired

Comments:

Signature of Submitter:

Appendix B
Final Performance Report (Suggested Format)

Awardee:

Award Number:

Period of Performance:

Point of Contact:

Summary of Work Plans

Provide brief work plan summaries that identify, by TA type, the work plan number, TA recipient(s) or as applicable, name of TA engagement/product/training; key accomplishments and barriers; final products or deliverables, and the link to such deliverables. Include sections for all TA types funded under the award being closed, including work plans not in the TA Portal, e.g., Administration, Coordination, Knowledge Management, HMIS Data Lab. This information may be provided in the sample format below or another format.

Those awardees that can certify that they have provided the requested work plan summary information on accomplishments and barriers in the TA Portal for all work plans for the award being closed are only required to identify final products and links to deliverables by work plan.

Administration

Work Plan #	TA Recipients	Significant Accomplishments	Barriers
	N/A		

Coordination

Work Plan #	TA Recipients	Significant Accomplishments	Barriers
	N/A		

Direct TA
(include on-site/remote, on-call, and AAQ)

Work Plan #	TA Recipients	Significant Accomplishments – Identify Final Deliverables and Link	Barriers

Product Development

Work Plan #	Product/Tool	Significant Accomplishments – Identify Final Deliverables and Link	Barriers

Include similar tables with work plan summaries for all additional TA types funded under the award.

Appendix C: Closeout Certification

CLOSEOUT CERTIFICATION

Cooperative Agreement Number	
Organization Name	

It is hereby certified that, to the best of my knowledge, all activities undertaken, with funds provided under this agreement have been carried out in accordance with the award agreement; that no fraud, waste or mismanagement has occurred in the administration of this award; and that proper provision has been made for the payment of all unpaid costs and unsettled third-party claims.

It is also certified that any program income earned after the award must be returned to the Federal government. At this time program income consists of \$_____. Accounting records will be kept on the use of these funds and any additional program income. I understand that HUD may monitor compliance with the terms of this agreement at any time.

Authorized Official Name

Authorized Official Title

Date

NOTE: Any false statements knowingly or deliberately made are subject to civil or criminal penalties under Section 1001 of Title 18 of the U.S. Code.

PART II. Information requested in Part I may be provided in the format that follows.

Date Purchased				
Description				
Serial Number				
Unit Cost				
% HUD funds				
Location Address				
Condition				
Service Contracts				
Inventory Reconciled				

Authorized Official Name

Authorized Official Title

Date

Appendix E. Inventions, Patents, and Copyrights Statement

Complete HUD form 770 (Report on Inventions and Subcontracts) and submit the completed form with all quarterly reports and the final closeout report.

The form is available on HUD's website at: https://www.hud.gov/sites/documents/DOC_22549.PDF. If inventions or patents are identified on the form, a set of standard data elements to be reported have been published in the Federal Register at Vol. 73, No. 197/Thursday, October 9, 2008. These data elements can be found at <https://www.govinfo.gov/content/pkg/FR-2008-10-09/pdf/E8-23381.pdf>. If inventions or patents are being reported, please provide the applicable data from the OMB standard elements.

The following is a listing of the inventions, patents and copyrights resulting from this organization's and/or subcontractor's work under this cooperative agreement, in accordance with requirements of the agreement:

1. Inventions and/or Patents

Name of Inventor	Title of Invention/Patent	Patent Applied For (give date)

2. Copyrights

Name of Author	Title of Item	Copyrights Applied For (give date)

Authorized Official Name

Authorized Official Title

Date