

ICDBG IMPLEMENTATION TRAINING FOR GRANTEES

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Grant Reporting & Grant Closeout



GRANT REPORTING

Resources:

- 2 CFR § 200.328 – Financial Reporting
- 24 CFR § 1003.506 – Reports



Forms:

- **Form SF-425:** Federal Financial Report
(https://apply07.grants.gov/apply/forms/sample/SF425_3_0-V3.0.pdf)

Reports:

- Annual Status & Evaluation Report (ASER)



GRANT REPORTING:

FEDERAL FINANCIAL REPORTS (SF-425)

Annual Report Periods	SF-425 Due Dates
FYE 9/30	12/29
FYE 12/31	03/30 or 03/31 (leap yr)



GRANT REPORTING:

FEDERAL FINANCIAL REPORTS (SF-425) (cont.)

View Burden Statement		Federal Financial Report (Follow form Instructions)		OMB Number: 4040-0014 Expiration Date: 02/28/2025	
1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)			
<input type="text"/>		<input type="text"/>			
3. Recipient Organization (Name and complete address including Zip code)					
Recipient Organization Name: <input type="text"/>					
Street1: <input type="text"/>					
Street2: <input type="text"/>					
City: <input type="text"/>		County: <input type="text"/>			
State: <input type="text"/>		Province: <input type="text"/>			
Country: <input type="text" value="USA: UNITED STATES"/>		ZIP / Postal Code: <input type="text"/>			
4a. UEI	4b. EIN		5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)		
<input type="text"/>	<input type="text"/>		<input type="text"/>		
6. Report Type		7. Basis of Accounting		8. Project/Grant Period	
<input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final		<input type="checkbox"/> Cash <input type="checkbox"/> Accrual		From: <input type="text"/> To: <input type="text"/>	
				9. Reporting Period End Date	
				<input type="text"/>	
10. Transactions					Cumulative
(Use lines a-c for single or multiple grant reporting)					
Federal Cash (To report multiple grants, also use FFR attachment):					
a. Cash Receipts					0.00
b. Cash Disbursements					0.00
c. Cash on Hand (line a minus b)					0.00

GRANT REPORTING:

FEDERAL FINANCIAL REPORTS (SF-425) (cont.)

[View Burden Statement](#)

Federal Financial Report

(Follow form Instructions)

OMB Number: 4040-0014
Expiration Date: 02/28/2025

1. Federal Agency and Organizational Element to Which Report is Submitted <input type="text"/>		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) <input type="text"/>	
3. Recipient Organization (Name and complete address including Zip code) Recipient Organization Name: <input type="text"/> Street1: <input type="text"/> Street2: <input type="text"/> City: <input type="text"/> County: <input type="text"/> State: <input type="text"/> Province: <input type="text"/> Country: <input type="text" value="USA: UNITED STATES"/> ZIP / Postal Code: <input type="text"/>			
4a. UEI <input type="text"/>	4b. EIN <input type="text"/>	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) <input type="text"/>	
6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	8. Project/Grant Period From: <input type="text"/> To: <input type="text"/>	9. Reporting Period End Date <input type="text"/>

GRANT REPORTING:

FEDERAL FINANCIAL REPORTS (SF-425) (cont.)

10. Transactions	Cumulative
<i>(Use lines a-c for single or multiple grant reporting)</i>	
Federal Cash (To report multiple grants, also use FFR attachment):	
a. Cash Receipts	0.00
b. Cash Disbursements	0.00
c. Cash on Hand (line a minus b)	0.00

10a. Cash Receipts =

Total LOCCS draws from grant through end of current reporting period.

10b. Cash Disbursements =

Total expenses for grant through end of the current reporting period.

10c. Cash on Hand = 10a. – 10b.



GRANT REPORTING:

FEDERAL FINANCIAL REPORTS (SF-425) (cont.)

Federal Expenditures and Unobligated Balance:	
d. Total Federal funds authorized	0.00
e. Federal share of expenditures	0.00
f. Federal share of unliquidated obligations	0.00
g. Total Federal share (sum of lines e and f)	0.00
h. Unobligated balance of Federal Funds (line d minus g)	0.00

10d. Total Federal Funds Authorized = Grant amount

10e. Federal Share of Expenditures =

Federal grant expenditures through end of reporting period

10f. Federal Share of Unliquidated Obligations =

On an accrual basis, unliquidated obligations are obligations incurred, but no expenditures have been recorded

10g. Total Federal Share = Sum of 10e. And 10f.

10h. Unobligated Balance of Federal Funds = 10d – 10g.



GRANT REPORTING:

FEDERAL FINANCIAL REPORTS (SF-425) (cont.)

Recipient Share:	
i. Total recipient share required	0.00
j. Recipient share of expenditures	0.00
k. Remaining recipient share to be provided (line i minus j)	0.00

10i. Total Recipient Share Required =

ICDBG leveraging amount; this number should match the grant's current cost summary

10j. Recipient Share of Expenditures =

ICDBG cumulative leveraging expenditures through end of reporting period

10k. Remaining Recipient Share to be Provided = 10i. minus 10j.



GRANT REPORTING:

FEDERAL FINANCIAL REPORTS (SF-425) (cont.)

Program Income:	
l. Total Federal program income earned	0.00
m. Program Income expended in accordance with the deduction alternative	0.00
n. Program Income expended in accordance with the addition alternative	0.00
o. Unexpended program income (line l minus line m and line n)	0.00

10l. – 10o. Program Income - Generally not applicable to ICDBG activities.

11. Indirect Expense						
a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
g. Totals:						

11. Indirect Expense = Refer to HUD-4123 to determine if Indirect was included in grantee application. Below is an example of where noted in the HUD-4123 Cost Summary.

5. Administration			61,350.00	61,350.00	Tribal Salary In Kind
a. General Management and Oversight.					
b. Indirect Costs: Enter indirect costs to be charged to the program pursuant to a cost allocation plan.	111,104.00			111,104.00	De Minimis



GRANT REPORTING: ANNUAL STATUS & EVALUATION REPORT (ASER)

Submit to your area ONAP an ANNUAL STATUS & EVALUATION REPORT (NARRATIVE FORMAT) covering the period of 10/1 – 9/30 by **November 14th**

Components:

- Cover Letter
- Complete narrative report
- What has been accomplished?
 - ❖ Be specific – address progress on **Outputs** and **Outcomes** specified in Rating Factor 5 from your application
- What remains to be done?
- Are you on schedule? (If not, why not?)
- How much have you spent on each activity?
- How much have you spent from each source?



GRANT REPORTING: FINAL STATUS EVALUATION REPORT (FSER)

- FSER is equivalent to ASER, but “FINAL” (example FSER: [ICDBG ASER Sample - Close Out.docx](#))
- Final ASERs (FSERs) should contain the following:
 - ✓ Tells the **final chapter** of the story of the project
 - ✓ Shows how all **performance (outputs and outcomes)** are met
 - ✓ Clearly outlines how all **funds** have been expended (grant funds plus leverage)
 - ✓ Addresses how **effective the project** is in meeting the community development needs
 - ✓ **Photos are a plus!!**
- **Submit FSER to your ONAP area office** addressed to the Grants Evaluation Director and cc: your Grants Evaluation Specialist



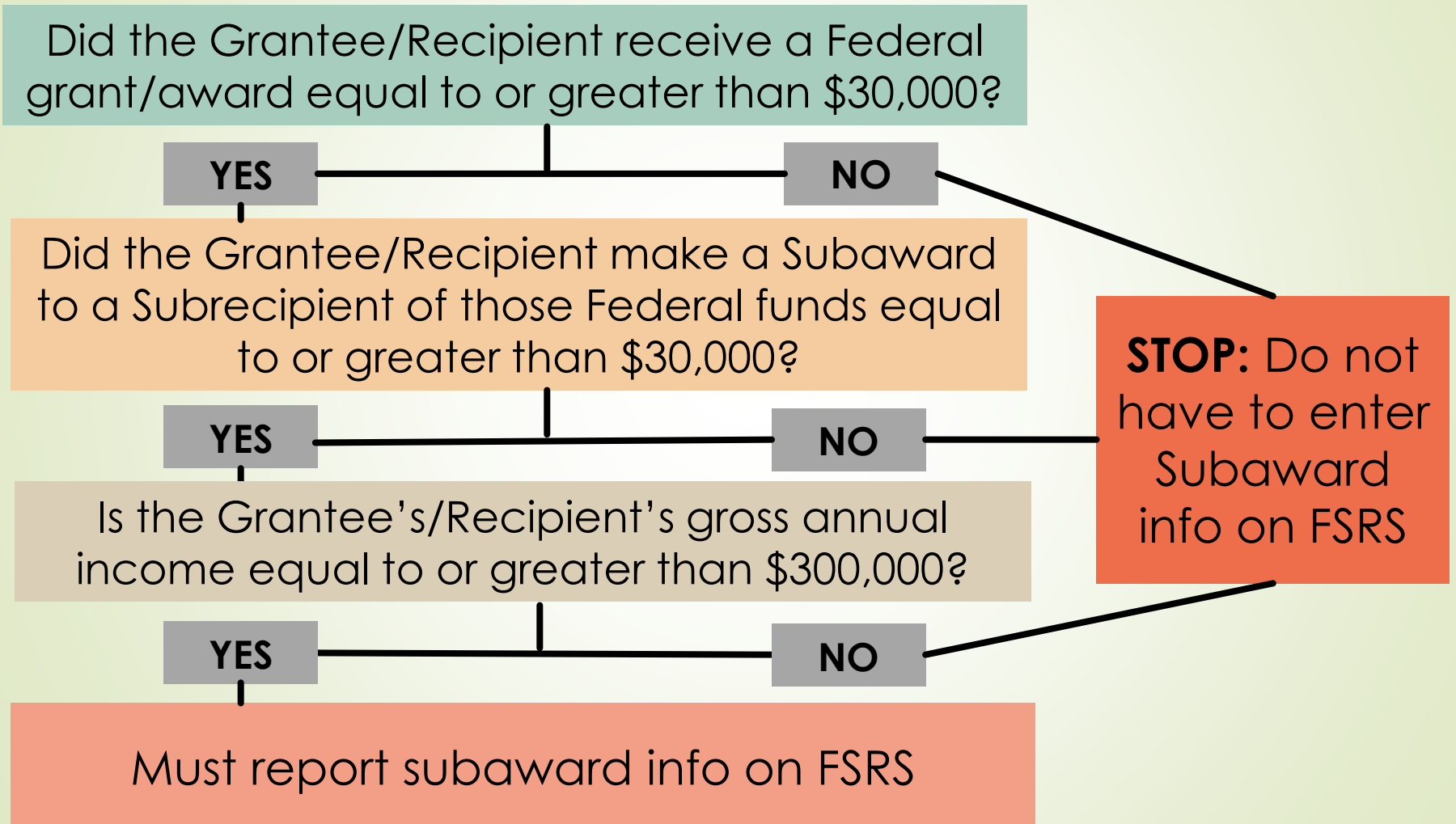
GRANT REPORTING: OTHER - FFATA & FSRS

- **Federal Funding Accountability and Transparency Act (FFATA)** requires Federal grant recipients to file a FFATA Subaward Report by the end of the month following the month in which the Grantee/Prime Recipient awards any Subaward of the federal funds equal to or greater than \$30,000
 - ❖ See the definition of *Subaward* in [2 CFR §200.1](#)
 - ❖ In determining what a “Subaward” is, the substance of the relationship is more important than the form of the agreement [2 CFR § 200.331 - subrecipient and contractor determinations](#)
- **FFATA Subaward Reporting System (FSRS)** is the reporting tool Federal Grantees/Prime Recipients use to capture and report Subaward and executive compensation data regarding their first-tier Subawards to meet the FFATA reporting requirements
- The Subaward information entered in FSRS then will be displayed on www.USASpending.gov associated with the Grant/Prime Award furthering Federal spending transparency



GRANT REPORTING: OTHER - FFATA & FSRS (cont.)

Decision tree that outlines when FSRS reporting is required:



GRANT REPORTING: OTHER - FFATA & FSRS (cont.)

- If FFATA applies, all Subaward information must be reported in FSRS by the Grantee/Prime Recipient (i.e., the ICDBG Grantee)
- All Subrecipients must be registered in SAM.GOV & have a UEI ([Home | SAM.gov](#))
- Report Subaward information in the FFATA Subaward Reporting System (FSRS) ([FSRS - Federal Funding Accountability and Transparency Act Subaward Reporting System](#))
- **Important Notes Regarding the \$30,000 Threshold:**
 - ❖ *If the initial award is below \$30,000 but subsequent grant modifications result in a total award of the Federal funds equal to or over \$30,000, the award will be subject to the reporting requirements, **as of the date the award exceeds \$30,000***
 - ❖ *If the initial award equals or exceeds \$30,000 but funding is subsequently de-obligated such that the total award amount falls below \$30,000, **the award continues to be subject to the reporting requirements of FFATA***



GRANT CLOSEOUT: WHEN?

When are you ready to close out the grant?

- Is the project complete?
- Have responsibilities been carried out satisfactorily?
- Have all costs incurred been reconciled?
- Have grant funds and leverage funds been expensed?
- Have all grant funds been drawn down from LOCCS?



GRANT CLOSEOUT: WHAT?

What do you need to closeout the grant?

- ❖ [24 CFR § 1003.508](#) – Closeout Procedures
- ❖ [2 CFR § 200.334](#) – Retention Requirements for Records
- ❖ FORM SF-425 – Federal Financial Report (Final)
- ❖ Final Annual Status Evaluation Report (Final ASER (FSER))
- ❖ Close Out Agreement
- ❖ Photographs of the project site



GRANT CLOSEOUT: WHAT? (cont.)

- **IDENTIFY** all expenditures compared to the Final ASER (FSER) by line item/source as outlined on Cost Summary (HUD-4123) ([4123.pdf \(hud.gov\)](#))
- **IDENTIFY** remaining costs to be paid on the Final ASER compared to LOCCS and Final SF-425
- **IDENTIFY** any unobligated balance to be returned to HUD (de-obligation)



GRANT CLOSEOUT: AMENDMENT

- Once the closeout process is initiated the grantee has **90-days** to complete and submit all closeout documents
- Does the grant need an amendment to align the actual activities or expenditures noted in the final documents?
([eCFR :: 24 CFR 1003.305 -- Program amendments](#))
- **Possible amendments include:**
 - ❖ Budget Amendment
 - ❖ Project Scope Amendment
- **Budget Amendment Example:**
 - ❖ A Grantee submits a Final ASER (FSER) and their actual expenditures for the project do not match the last submitted Cost Summary (HUD 4123)
 - ❖ Example: the leverage stated on the ASER was below the amount when compared to the Cost Summary



GRANT CLOSEOUT: AMENDMENT (cont.)

► Project Scope Example:

- ❖ Grantee submits a Final ASER (FSER) and the “Project Output” information shows an activity that does not match the last approved project scope and Implementation Schedule (HUD-4125)
- ❖ The GMS will need to evaluate if the change of activity impacts the score - Did the new activity change the project category? For example: New Construction to Rehab?
- ❖ In most cases, the score may not change but the change in project category can require the grantee to provide additional information to comply with the threshold requirements
- ❖ If the score is determined to change, then grant may need to be re-ranked per ICDBG regulations



GRANT CLOSEOUT: DE-OBLIGATION

- In the event, that during the closeout process, it is discovered that the project was completed but there are remaining grant funds - the grantee needs to request to de-obligate funds.
- Notify your assigned GMS that remaining funds need to be de-obligated **BEFORE** the closeout is initiated
- GMS will work with the grantee to determine the final amount to be de-obligated
- Once the de-obligation amount is confirmed, a letter is sent to the grantee with an amended **Grant Agreement form HUD 52734A (ICDBG) to be signed**
- Area ONAP office will send the signed HUD 52734A to Head Quarters for de-obligation approval
- Upon Approval - Grantee will need to submit into GEMS a SF425 marked “**final**” with the adjusted grant amount and zero balance



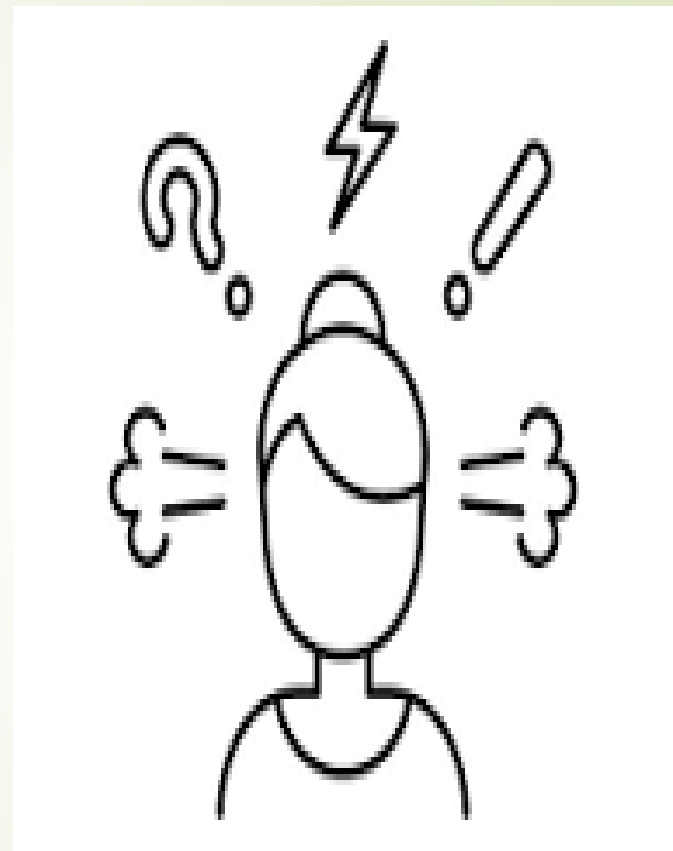
GRANT CLOSEOUT: FINAL REVIEW

- PROGRAM PERFORMANCE
- Subpart H of 24 CFR § 1003.700-703 ([eCFR :: 24 CFR Part 1003 – Subpart H](#)) describes:
 - ❖ Final Review of Grantee Performance
 - ❖ Final Reduction or Withdrawal of Grant (LOCCS verification \$0)
 - ❖ Final Corrective and Remedial Actions (monitoring)



OVERWHELMED?!? NEED HELP???

- **Contact your Area ONAP**
- Your GMS is here to help guide you towards solutions & understanding
- Additional Training & Technical Assistance may also be available



https://www.hud.gov/program_offices/public_indian_housing/ih/codetalk/training

HUD CONTACTS: AREA ONAP POCs

All Area ONAP Offices and Contact Information is listed on the ONAP Codetalk website:

[ONAP and Tribe Contacts.pdf](#)

Bookmark this link on your computer so you have a quick and easy way to reach-out for help or guidance going forward



QUESTIONS?

thank you

