
CHAPTER 6. Grantee Reporting Requirements

6-1 OBJECTIVE. The objective of this chapter is to describe the reporting requirements of grantees in terms of types of reports and reporting periods. Also, the local HUD Office responsibilities are described for the actions required upon receipt of reports from grantees.

6-2 REQUIRED REPORTS. The grantee is required to submit a financial status report and a program performance report on a semi-annual basis for the periods ending June 30 and December 31. A grantee with more than one grant must submit separate reports for each grant.

NOTE: The reporting requirements of this chapter do not include other reports that may be required, such as a result of an audit or HUD on-site monitoring review.

6-3 FINANCIAL STATUS REPORT. The grantee shall use form SF-269A, Financial Status Report, showing the recipient's share of outlays (matching funds for grants with matching funds requirement) as well as HUD funds. Where the grantee makes contributions over and above any matching requirement, the amount of the contribution may be included and the amount of the contribution explained in the remarks block. The form SF-269A is due within 30 days after the end of each reporting period.

6-4 FINAL FINANCIAL REPORT.

- A. The Final Financial Report (form SF-269A) will be a cumulative summary of expenditures and must indicate the exact balance of unexpended funds. The local HUD Office shall notify the grantee to remit any excess funds to HUD by wire if more than \$2,000 or send a check for lesser amounts made payable to the U.S. Department of HUD. When the final form SF-269A is approved, the report shall be sent along with a closeout letter to the Regional Accounting Division (RAD). The RAD will establish an account receivable for the amount due to HUD.
- B. Where unused funds remain available, the local HUD Office must execute a grant agreement amendment to de-obligate the unused funds and closeout the grant (see Grant Closeout Actions). When executing an amendment to de-obligate unused funds remaining under the grant, the local HUD Office shall suspend payments using LOCCS Screen M01 to stop further drawdown requests by the grantee immediately upon determining that the funds remaining will not be

used.

6-5 PROGRAM PERFORMANCE REPORT. The grantee must provide the local HUD Office with program performance reports that evaluate the grantee's progress in implementing its grant activities. There is no prescribed format (unless specified in a grant agreement or other notice). The program performance report must address all activities, by budget line item, for which funds have been used during the reporting period as shown on the SF-269A (and as should be also shown by LOCCS upon query for the grant). Where the grantee reports contributed funds or in-kind services, the performance report should describe what activities were performed with the contribution. The report is due within 30 days after the end of each reporting period.

6-6 POST-GRANT REPORT. A Post-Grant Report must be submitted to the local HUD Office within 90 days upon completion of the planned grant activities. The report should be results oriented and describe the activities carried out, the accomplishments made and their effectiveness in achieving the objectives of the grant, and include a description of any grantee's plans for continuing the activities.

6-7 ACKNOWLEDGE RECEIPT OF SEMI-ANNUAL REPORTS. The receiving HUD Office shall make reasonable efforts to record receipt of semiannual reports submitted by grantees in LOCCS, in the order received within 5 working days after receipt, using LOCCS Screen M10.

NOTE: When only one of the two reports required is received, the report received should be acknowledged in LOCCS within 5 working days (and not be held until the other report is received).

6-8 LOCAL HUD OFFICE ACTIONS. All reports submitted shall be reviewed by the local HUD Office for acceptability to ensure information is accurate, complete and consistent with records on file and known status of the program by HUD staff. The local HUD Office shall take appropriate actions to obtain acceptable past due reports and revisions to unacceptable reports. Such actions would include followup calls or letters (and in chronically late/unresponsive situations, an on-site visit).

NOTE: With any past due report, LOCCS will automatically suspend payments to the grantee until the receipt of the required report(s) is acknowledged by the local HUD Office in LOCCS, Screen M10.

A. Review of reports for acceptability by the local HUD Office is required but this shall not impede confirmation of receipt in

LOCCS.

1. The review shall be performed within 30 days after receipt and grantees notified in writing of any deficiencies requiring resubmission. An example would be where a performance report does not provide information on an activity with funds drawn during the reporting period or the information provided was insufficient to assess what progress was actually achieved.
 2. Grantees shall be given up to 30 days from the date of notification to submit corrections, stating that failure to correct deficiencies may result in suspension of payments (discretion should be used, depending on the nature and severity of the deficiency).
- B. The review should particularly check that disbursements reported are consistent with drawdowns made. Where drawdowns exceed disbursements reported for the same time period, the local HUD Office shall:
1. Review the grant activities to determine if the grantee is in compliance with all applicable requirements of the approved program, regulations and policies governing the program;
 2. If any non-compliance is found, further drawdowns may be suspended until the grantee is in compliance with applicable requirements (discretion should be used, depending on the nature and severity of the non-compliance). The grantee should be given a 2 week advance notice for an opportunity to take action to avoid the suspension. Where program suspension procedures are in effect as contained in the grant agreement or regulations/program guidelines, those procedures govern.
 3. In the event a grantee has a significant cash balance on hand and disbursement is not imminent, the grantee shall be directed in writing to immediately remit the excess amount to the Regional Accounting Division (RAD) with a copy of the notification to RAD. The grantee shall remit funds by wire transfer to RAD for amounts over \$2,000 and by check otherwise (the RAD establishes an accounts receivable for the grantee and the funds remain available for future draw down as needed - also see LOCCS User Guide); and
 4. Document all actions taken and the rationale.