



# COVID-19 Grant Closeout

February 16, 2023



# Housekeeping Items

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- All participants are in listen-only mode.
- Certificates of Attendance will be provided via chat and email.
- Closed Captioning is optional.
- Participate in discussion via chat.
- Submit all questions via Q&A.

Participate in discussion with the presenters here.

Ask your questions here.

Closed Captions can be turned on or off here.





# COVID-19 Grant Closeout

February 16, 2023





# Today's Speakers



## Heather Wanderski

*Director, Program Operations Division  
Office of Head Start*

## Stefanie Gordon

*Director, School Readiness Division  
Office of Grants Management*

## Desmond Clayton

*Manager, Program Operations Division  
Office of Head Start*



# COVID-19 Funding



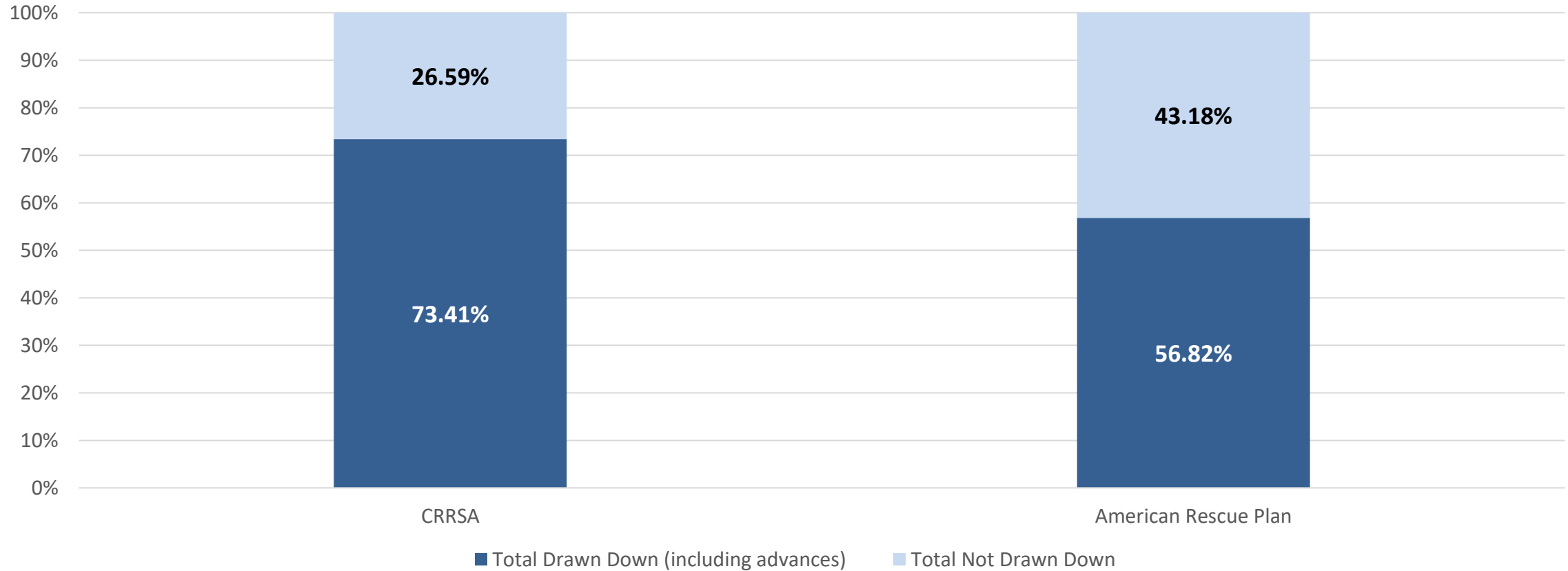
# Head Start COVID-19 Response Funds

- Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA): **\$250 Million**
- American Rescue Plan (ARP): **\$1 Billion**



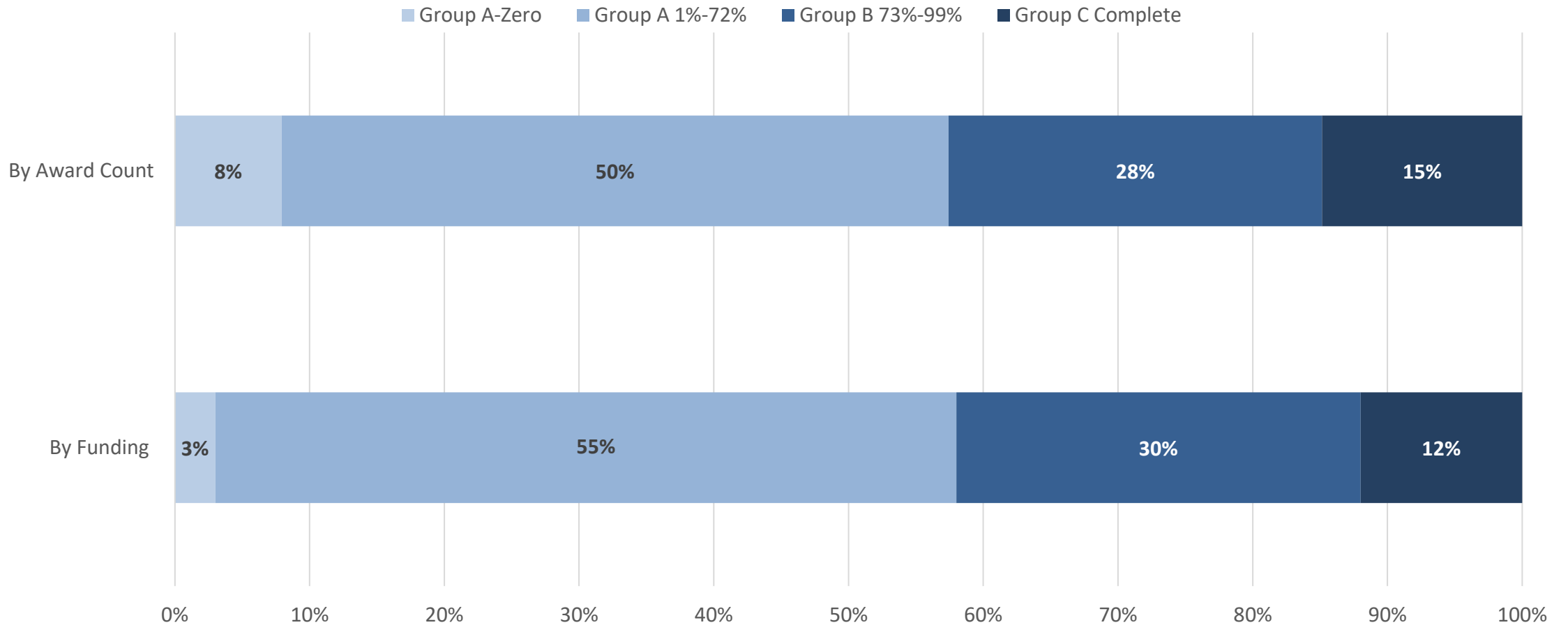
# CRRSA and ARP COVID Response Funds

National Drawdown Data



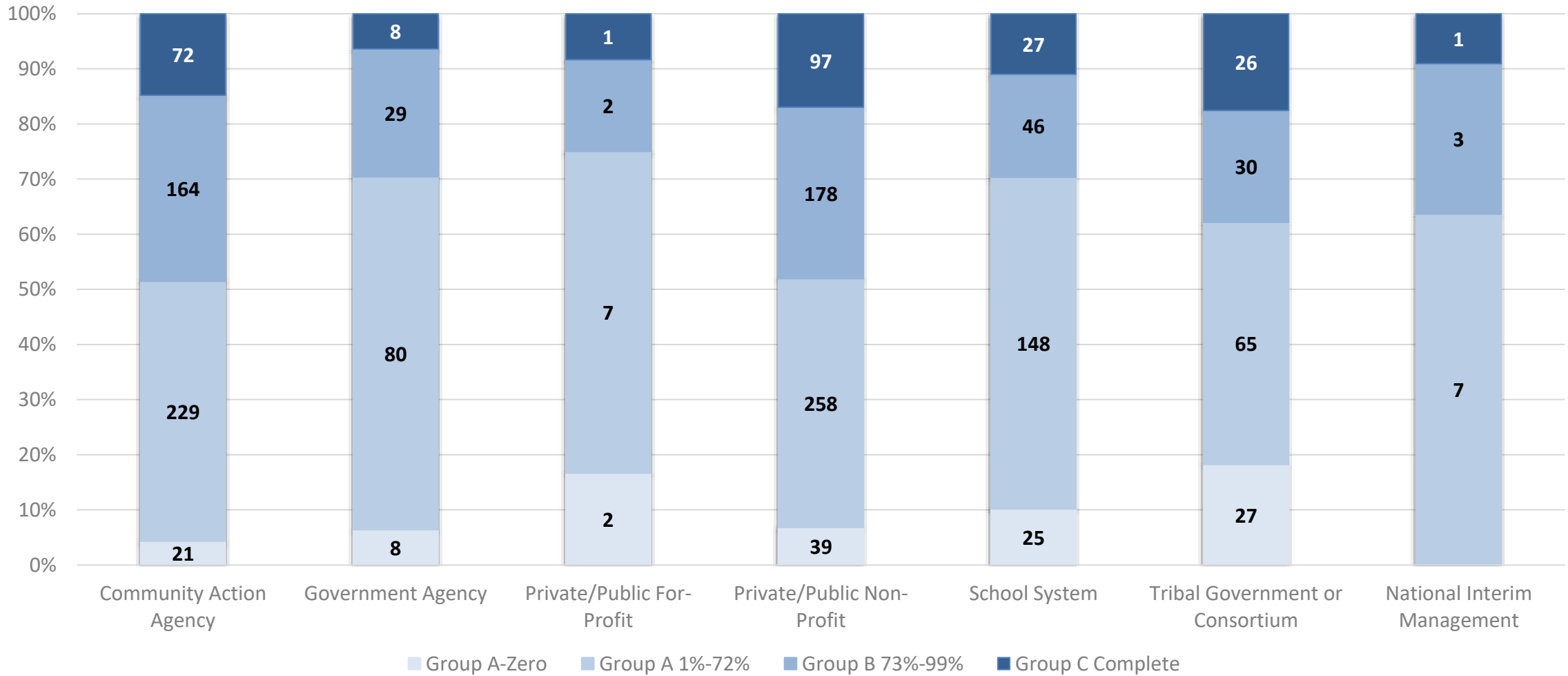
# COVID Response Funds Drawdown Status— CRRSA

Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA)



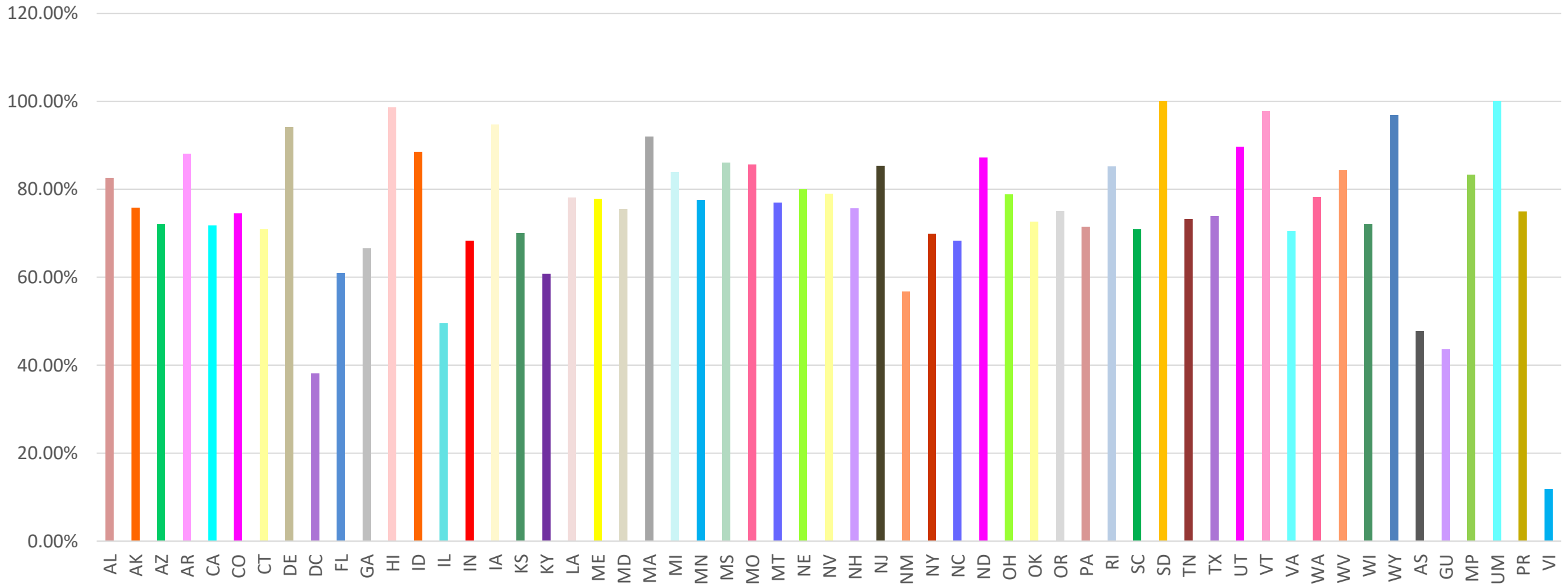


# CRRSA Drawdown Groups by Organization Type



# CRRSA Drawdown by State and Territories

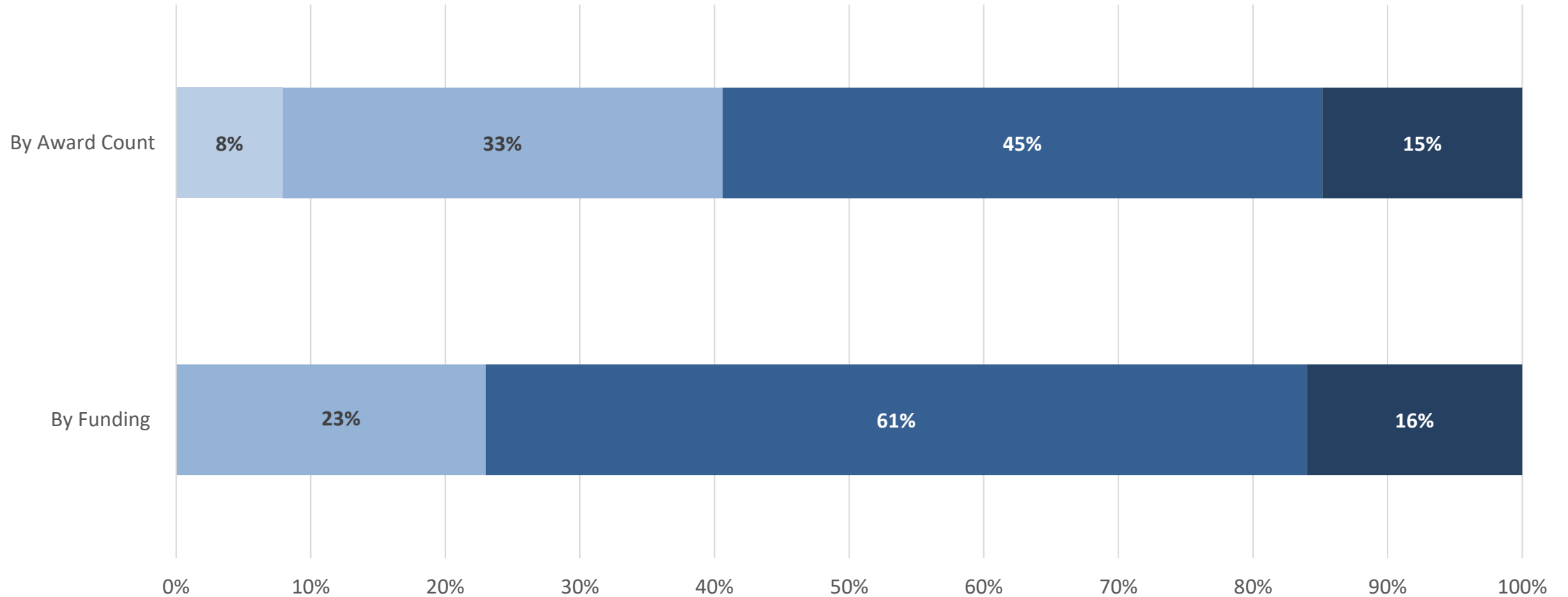
States and Territories



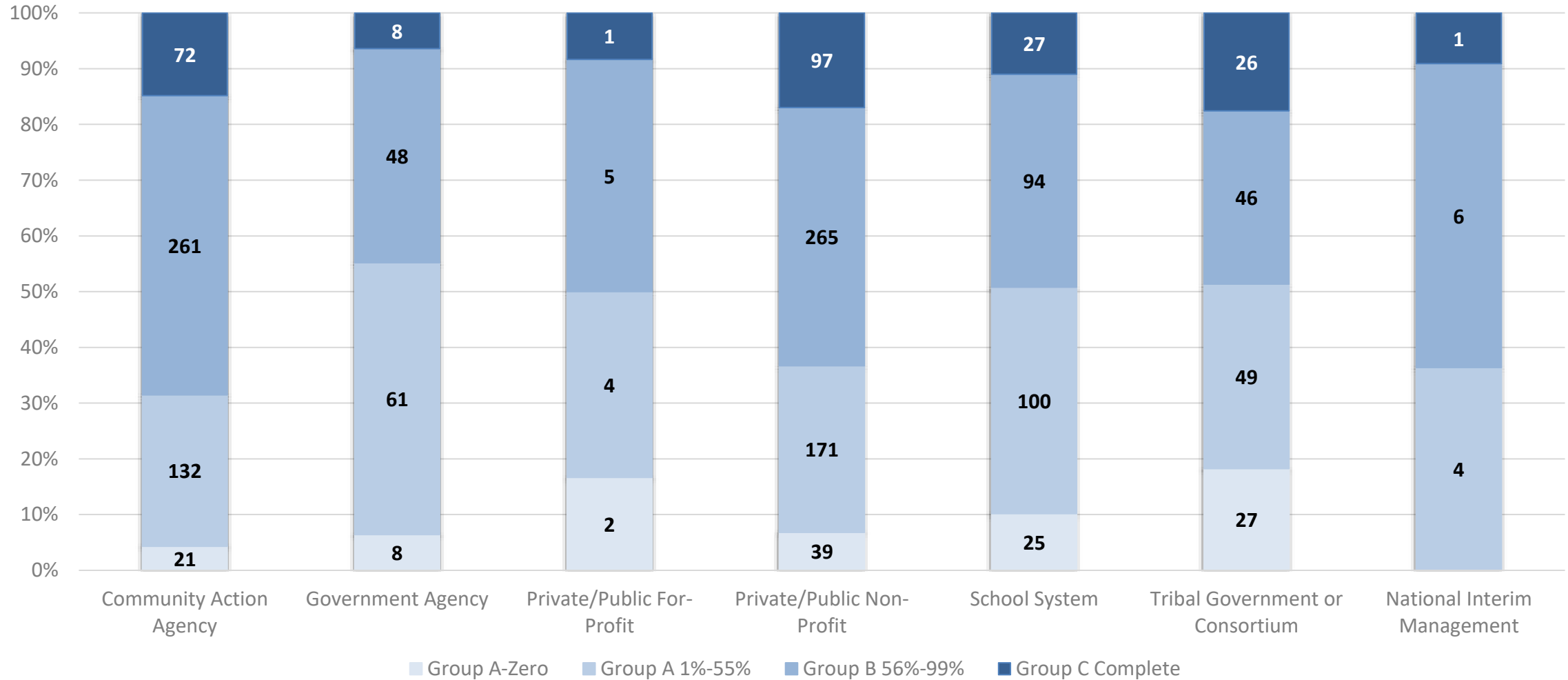
# COVID Response Funds Drawdown Status— ARP

American Rescue Plan Act (ARP) Drawdown

Group A-Zero    Group A 1%-55%    Group B 56%-99%    Group C Complete

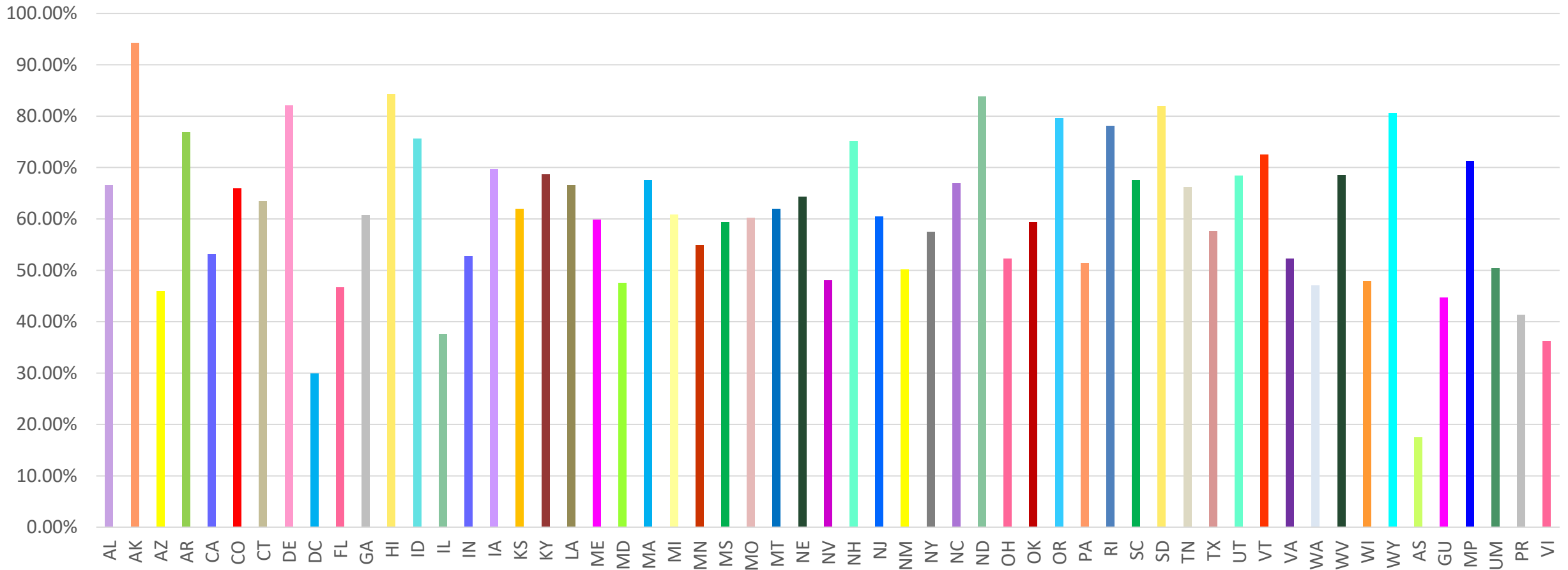


# ARP Act Drawdown Groups by Organization Type



# ARP Drawdown by State and Territories

States and Territories



# Closeout Requirements & Expectations



# Closeout Requirements

- In accordance with 45 CFR § 75.381, HHS/ACF will close-out the Federal award when it determines that all applicable administrative actions and all required work of the Federal award have been completed by the grant recipient.
- Closeout Letters are sent at least 30 days before the end of the project period
- Upon receipt of *Closeout Letter*:
  - ✓ Establish a receipt date for your subrecipients/contractors to submit closeout data, final reports, and final claims that allows sufficient time to prepare and submit your own final reports.

ADMINISTRATION FOR CHILDREN & FAMILIES  
700 C Street, S.W. Washington, DC 20019 | www.acf.hhs.gov

July 26, 2020

Name: **BOB CHAIR**  
Address:  
Street Address:  
City, State, Zip:

Grant Number: **XXXXXXXXXX**  
Project Period: **MM/DD/YYYY - MM/DD/YYYY**

Dear **Board Chair**:

Our records indicate that the above-referenced grant will end on **Month, Day, Year**. In accordance with the terms and conditions of your award and closeout procedures under 45 CFR § 75.381, you are required to submit final reports for the project period. These reports include the SF-425 and SF-PPP, as well as the SF-428-B and SF-429-C, where applicable. Instructions for submission of these reports are included below. Forms and instructions may be found at <https://www.grants.gov/web/grants/forms/ppts-grant-awarding-forms.html>. For additional information, please refer to the [ACF HHS.GOV Project Reporting](https://www.acf.hhs.gov/fund-annual-reporting) webpage.

Unless the Administration for Children and Families (ACF) notifies in extension, your agency must liquidate all obligations incurred under the federal award no later than 90 days after the end date of the project period, as specified in the terms and conditions of the federal award. Your agency must promptly refund any balances of unobligated cash that the Payment Management System (PMS) paid in advance of cost and that are not subjected to be kept by your agency for use in other projects. See 45 CFR § 75.103 for requirements regarding unobligated amounts that become delinquent debts. Since this is the final year of this grant, all funds that are unobligated revert to the US Treasury.

You are reminded that you are responsible for the timely closeout of any (statewide) and/or contract(s) under the grant as well as the resolution of any claims so that you are able to meet the closeout requirements. You should establish a receipt date for your subrecipients/contractors to submit closeout data, final reports, and final claims that allows you sufficient time to prepare and submit your own final reports.

The specified reports should be submitted as follows:

- 1) Financial Reports:
  - a) SF-425 Federal Financial Report (FFR) – submit online via the PMS no later than **Month, Day, Year**. Your FFR marked as "final" must indicate the exact balance of unobligated funds and may not include any unexpended obligations.



# Financial and Performance Reports Required

Final reports **required** as part of the closeout process:

- ✓ **SF-425**
  - *Payment Management System*
- ✓ **SF-428B**
  - *GrantSolutions*
- ✓ **SF-429A**, if applicable
  - *On-Line Data Collection System*
- ✓ **SF-PPR**
  - *GrantSolutions*

Federal Financial Report		OMB Number: 4040-0014 Expiration Date: 03/01/2022	
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 FTR Attachment)	
3. Recipient Organization (Name and complete address including ZIP code)			
Recipient Organization Name:			
Street1:			
Street2:			
City:		County:	Province:
State:		ZIP / Postal Code:	
Country: USA: UNITED STATES			
4a. DUNS Number:	4b. EIN:	5. Recipient Account Number or Identifying Number (To report multiple grants, use FTR Attachment)	
6. Report Type		7. Basis of Accounting	
<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	
		8. Project/Grant Period	
		From: To:	
		9. Reporting Period End Date:	
10. Transactions		Continued	
(Use lines a-c for single or multiple grant reporting)			
Federal Cash (To report multiple grants, also use FTR attachment)			
a. Cash Receipts:		0.00	
b. Cash Disbursements:		0.00	
c. Cash on Hand (line a minus b):		0.00	
(Use lines d-f for single grant reporting)			
Federal Expenditures and Unobligated Balance:			
d. Total Federal funds authorized:		0.00	
e. Federal share of expenditures:		0.00	
f. Federal share of unobligated obligations:		0.00	
g. Total Federal share (sum of lines e and f):		0.00	
h. Unobligated balance of Federal Funds (line g minus g):		0.00	
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	
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 or line n):		0.00	





# Standard Form SF-428B, and if applicable, SF-428S

- ✓ Recipients are required to provide Tangible Personal Property Report SF-428 and SF-428B, and if needed, SF-428S, **on the same date** the final SF-425 Federal Financial report is due.
  - Please review the chart in the Federal Financial Report (SF-425) section of these reporting requirements for the due date.
- ✓ **Scan and upload completed copies of the SF-428 reports** to the specified folders in the Grant Notes section of GrantSolutions.
- ✓ **Available at:** <https://www.grants.gov/web/grants/forms/post-award-reporting-forms.html>

The image shows a screenshot of the 'TANGIBLE PERSONAL PROPERTY REPORT' form, specifically the 'Final Report SF-428B'. The form is titled 'TANGIBLE PERSONAL PROPERTY REPORT' and 'Final Report SF-428B'. It includes a section for 'General Information' and a section for 'Reporting Agency Information'. The 'Reporting Agency Information' section contains several checkboxes and text boxes for providing details about the reporting agency's status and the nature of the property being reported.

The image shows a screenshot of the 'FEDERAL FINANCIAL REPORT' form, specifically the 'Final Report SF-425'. The form is titled 'FEDERAL FINANCIAL REPORT' and 'Final Report SF-425'. It includes a table with columns for 'LINE NUMBER', 'DATE', 'AMOUNT', 'PERCENTAGE', 'REMARKS', and 'TOTAL'. The table is currently empty, with only the header row visible.



# Standard Form (SF)-429B, A for HA, HE, HN Grants

- ✓ The submission of the **SF-429 Attachment A No Property report** is not required for CRRSA and ARP grant awards where there is no covered real property.
- ✓ If funds from this award are used for any purpose requiring a **45 CFR Part 1303 application** (purchase, construction, major renovation), submission of applicable SF-429 with supporting documentation is required.
- ✓ **A SF-429 Attachment B and/or Attachment C is required** upon approval of the 1303 application for purchase, construction, major renovation, and/or encumbrance.
  - Recipients with covered real property must submit reports at least annually on the status of real property in which OHS holds a Federal interest.



# Reporting Requirements for HA, HE, HN Grants (SF-429)

Budget Period	Annual	Annual
April 1, 2021 – June 30, 2022	Attachment to the Annual SF-425 in PMS by 7/30/2022	
April 1, 2021 – March 31, 2023	Attachment to the Annual SF-425 in PMS by 7/30/2022	SF-429A in the On-Line Data Collection System by 4/30/2023
July/August 1, 2021 – June 30, 2023	Attachment to the Annual SF-425 in PMS by 10/30/2022	SF-429A in OLDC by 7/30/2023
July 31, 2021 – July 30, 2023	Attachment to the Annual SF-425 in PMS by 10/30/2022	SF-429A in OLDC by 7/30/2023
August 1, 2021 – June 30, 2023	Attachment to the Annual SF-425 in PMS by 10/30/2022	SF-429A in OLDC by 7/30/2023
September 1, 2021 – August 31, 2023	Attachment to the Annual SF-425 in PMS by 10/30/2022	SF-429A in OLDC by 10/30/2023

C5 and C6 share an SF-429. If real property is acquired, constructed or renovated with either funds, the SF-429 is required.



# Reporting Requirements for HA/HE/HN Grants (Performance Progress)

[www.acf.hhs.gov](http://www.acf.hhs.gov)

- ✓ Grants
  - ✓ Post-Award Requirements
  - ✓ Discretionary Grants
  - ✓ Reporting

## ✓ § 75.342 Monitoring and reporting program performance.

(b) ***Non-construction performance reports.*** The HHS awarding agency must use standard, OMB-approved data elements for collection of performance information (including performance progress reports, Research Performance Progress Report, or such future collections as may be approved by OMB and listed on the OMB Web site).

- ✓ Terms and conditions for award included requirement of submission of a Performance Progress Report (PPR)



# Head Start Enterprise System Resources

Resources

## Resources

Program Information

Financials

Account Management

GrantSolutions

[Expand All](#) | [Collapse All](#)

**PPR Guidance for HA-HE-HN Awards**

[Hide Details](#)

- GrantSolutions User Guide Grant Recipient Process: Performance Progress Report (PDF, 04/13/2022)
- ACF Performance Progress Report: Appendix B – Program Indicators Crosswalk (PDF, 04/13/2022)



# GrantSolutions Submission

## Login

**NEW Recipient Login Requirement:** Recipients now need to access GrantSolutions through the Login.gov button below using their Login.gov credentials.

Grantors should continue accessing GrantSolutions through their PIV card using the AMS or Login.gov buttons below.

Login using any of the following services

GrantSolutions Username:

GrantSolutions Password:

Submit

[Forgot username or password?](#)

OR

 LOGIN.GOV  
for Recipients & Grantors

 AMS for Grantors

## GrantSolutions Updates

Standard downtimes for security and system enhancements occur every Tuesday and Thursday from 9:00 pm ET until approximately 1:00 am ET on the following day.

Next Planned Downtimes:

Thursday, March 10, 2022

Additional Downtimes:

Friday, March 11 from 9:00 pm ET until Sunday, March 13 at 9:00 am ET

## Current Issues

2 Known Issues



# Budget Revisions



# Prior Approval of Budget Revisions

- Recipients (and on behalf of subrecipients) **are required to request prior written approval from ACF for budget and program plan revision(s)**
- In 45 CFR § 75.2, prior approval means *“written approval by an authorized HHS official evidencing prior consent before a recipient undertakes certain activities or incurs specific costs”*





# Common Examples of Budget Revisions

- **Change in scope or objective** of the project or program
- Unless described in the application and funded in the approved Federal awards, the **sub-awarding, transferring or contracting out** of any work under a federal award. *This does not apply to supplies, material, equipment or general support services*
- The need arises for **additional Federal funds** to complete a project
- **Significant rebudgeting** – transfer of direct cost of \$250,000 or 25% or more of total cost is the last approved award, whichever is less
- Purchase of **equipment**
- **Read your NOA Remarks.** If there are specified items in the Remarks, and you have spent more or less funds from that NOA on the item, you may need a budget revision



# Extensions



# Obligations and Liquidation

- **Obligations** means **orders placed for property and services, contracts and subawards made**, and similar transactions during a given period **that require payment during the same or a future period**.
  - **Example:** Signing a purchase order for playground equipment.
- **Unliquidated obligations** means, for financial reports prepared on a cash basis, **obligations incurred by the grant recipient that have not been paid (liquidated)**. For reports prepared on an accrual expenditure basis, these are obligations incurred by the grant recipient for which an expenditure has not been recorded.
  - **Example:** Placing an order for a bus that does not require final payment until the date of delivery.
- **Unobligated balance** means **the amount of funds authorized under a Federal award that the grant recipient has not obligated**. The amount is computed by subtracting the cumulative amount of the grant recipients unliquidated obligations and expenditures of funds under the Federal award from the cumulative amount of the funds that the Federal awarding agency or pass-through entity authorized the grant recipient to obligate.
  - **Example:** Funds remaining after taking account for all obligations.

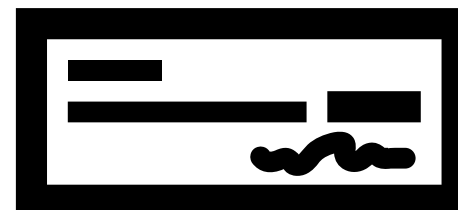


# Steps to Request a Liquidation Period Extension

Grant recipients may request a liquidation period extension in order to liquidate **obligated funds**.

Grant recipients requesting a liquidation period extension **must**:

- ✓ **Submit** in writing to ACF/OHS, via HSES Correspondence, within **30 calendar** days before the end of the liquidation period
- ✓ **Include** justification and explanation
- ✓ **Demonstrate** proof of obligated funds



Approved extensions to liquidate **are communicated to recipients via letter from Grants Management Officer.**

# Project Period Extensions

Grant recipients may request **an extension**

Grant recipients requesting an extension **must**:

- ✓ **Initiate a Low Cost Extension** application in HSES and include, at a minimum, the following:
  - Governing body or Tribal Council and Policy Council approvals and minutes
  - Narrative that justifies not fulfilling spenddown requirements
  - Narrative, inclusive of a timeline, that describes how the funds will be used
  - **Note:** Changes to use of funds across object class categories are not permitted as part of this request. Recipients wishing to make such changes must have prior approval of budget revisions.
- ✓ Submit an extension **request at least 30 days prior to the end of the budget period**



# Steps to Request a Project Period Extension

Project Period: 07/01/2021-06/30/2026 (60 months) Current Budget Period: 03: 12/01/2022-11/30/2023 Annual Funding Month: December

[Home](#) [Contacts](#) [Programs](#) [Delegates](#) [Correspondence](#) [Facilities](#) [Enrollment](#) [DRS](#) [Financials](#) [PIR](#) [Reviews](#) [Documents](#)

[Grant Applications](#) [Award Actions](#) [NoA Conditions](#)

Fiscal Year: 2023 Budget Period: 05CH012050-03: 12/01/2022-11/30/2023 Project Period: 07/01/2021-06/30/2026 Annual Funding Month: December



1. Go to *Financials* tab in HSES and click the *Grant Applications* tab

## Funding Guidance Letter

Type	Sent Date	Actions
Annual	5/24/22 5:29 PM	<ul style="list-style-type: none"><li>view</li><li>download</li></ul>

## Applications

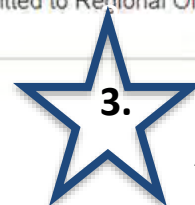
[Application Guide](#) | [Frequently Asked Questions](#)

Type	Dates	Application Status	Proposed Funding	Actions
Amendment 1: Budget Revision		Started by Grantee	<ul style="list-style-type: none"><li>Federal Total: \$0</li><li>Non-Federal Total: 0% \$0</li></ul>	<ul style="list-style-type: none"><li>view</li><li>submit</li><li>delete</li></ul>
Non-Competing Continuation	<ul style="list-style-type: none"><li>Due: 09/01/2022</li><li>Submitted: 09/01/2022</li><li>Revised: 11/28/2022</li></ul>	Submitted to Regional Office	<ul style="list-style-type: none"><li>Federal Total: [REDACTED]</li><li>Non-Federal Total: 0% \$0</li></ul>	<ul style="list-style-type: none"><li>view</li></ul>

[Add Amendment](#)



2. Scroll to the bottom and select *Add Amendment*



3. Scroll to **“Low Cost Extension”** and select *Add Amendment*.



# Steps to Request a Project Period Extension

1.

Back Edit

Summary SF424A SF424 Grantee Change Documents Reports Correspondence



4. Complete all applicable tabs and select *Submit*.

## Summary

Program Type	Federal			Non-Federal Share	Non-Federal Percentage	Total Budget
	Program Operations	TTA	Total			
Head Start	\$0	\$0	\$0		0%	\$0
Early Head Start	\$0	\$0	\$0		0%	\$0
<b>Total</b>	\$0	\$0	\$0	\$0	0%	\$0



Do not enter a dollar amount for this application.

[Hide Details](#)

## Status History

Date	Status	User	Comments
01/31/2023 03:53 PM, EST	Started by Grantee	[REDACTED]	[REDACTED]

## Notice of Award

Award Date NoA

## Programs

[Hide Details](#)



# Thank You!

