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# Grant Closeout

## *Reconciling Grants at Closeout*

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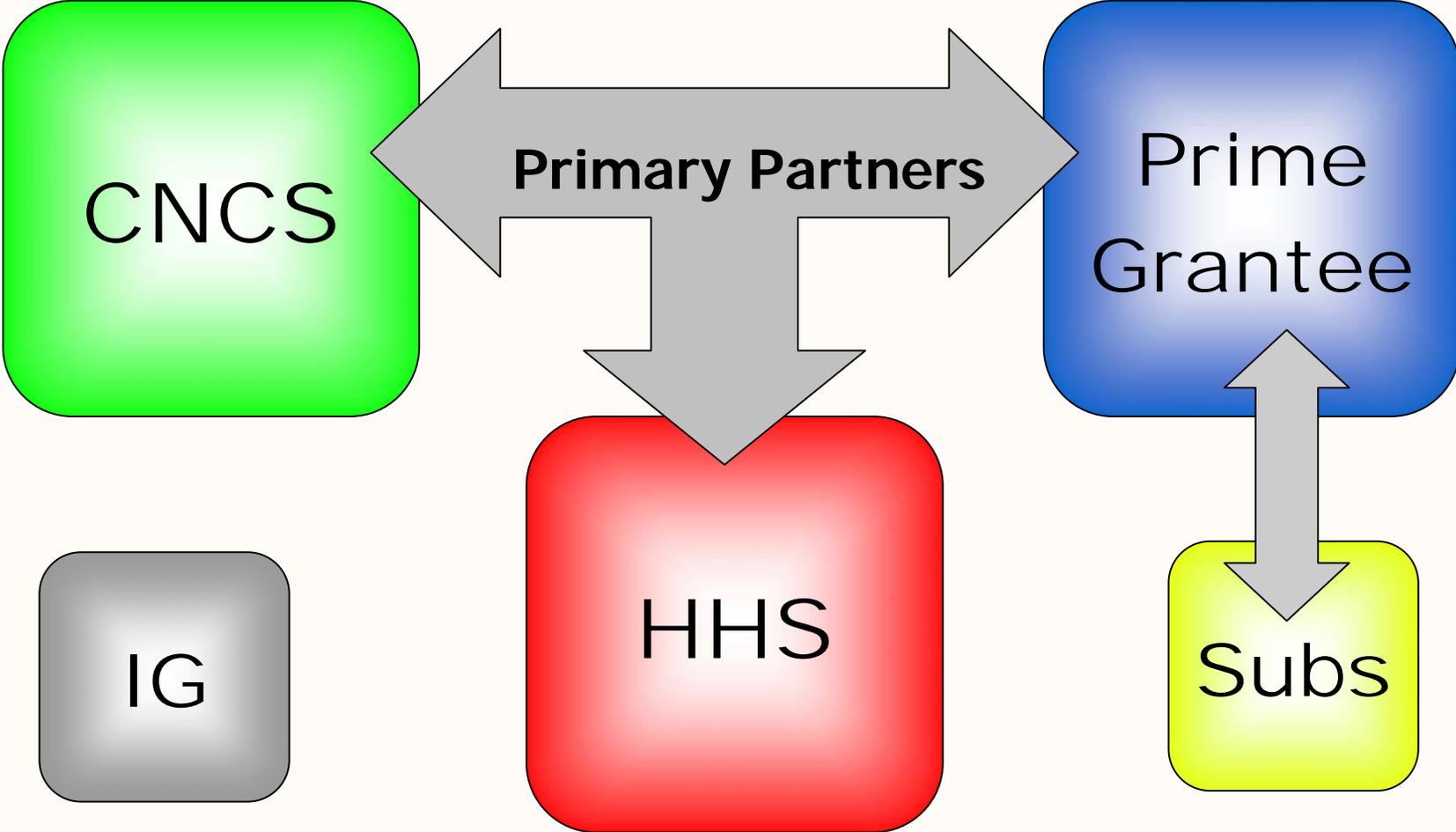
**Doug Lees, Grants Management Specialist, CNCS**

# Participants: Getting to Know You!

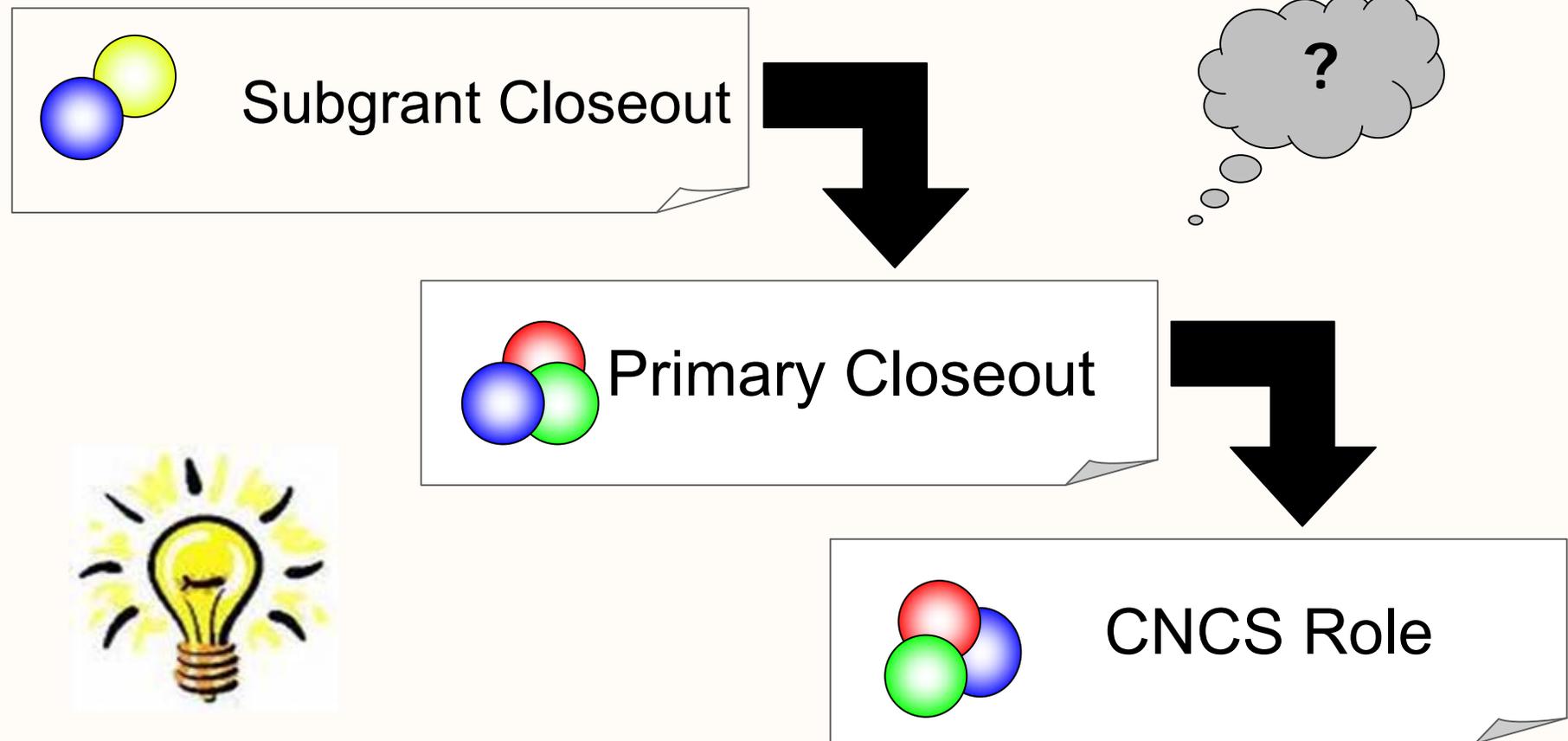
- CNCS Staff?
- Prime Grantee? Subgrantee?
- AmeriCorps? Senior Corps?  
Learn & Serve?
- Fiscal Officer? Program Officer? Agency Administrator?
- New to CNCS grants? Been there, done that?



# Grant Closeout Partners



# Session Roadmap



# Coordinate & Communicate

## Work with Subgrantees

- Review reports submitted by subgrantees  
*Do they agree with the records over the 3 years?*
- Take care of advances or over-payments  
*Does everything agree to the dollar?*



## Communicate with prime grantee accounting staff

- Reconcile subgrantee FFRs to prime grantee accounting data  
*Do the amounts agree with HHS draws?*
- Review / prepare prime grantee final FFR for submission

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# Finalize it all!!!

Coordinate due dates between the subgrantees, prime grantee, and CNCS

- Submit prime grantee reports to CNCS
  - ❑ Equipment Inventory Form (or email certification statement)
  - ❑ Unused or Residual Supplies (or email certification statement)
  - ❑ Subgrant Closeout certification form (or email certification statement)
  - ❑ Final Prime Grantee FFR
  
- Due date is 90-days after the grant cycle ends

**Double-check grant number, start & end dates,  
authorized amounts!**

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# Grantee Responsibilities

## Key Steps to successful closeout:

- Close subgrants
- Review outlays: costs reasonable, allowable, accurate; adequate match
- Submit final FFR\* & certifications
- Reconcile FFR\* to PSC-272 (HHS-PMS) report

\* FFR not required for Education Award grants



**Deadline: 90 Days after award end**

# Review Grant Outlays

- Cumulative over the entire award period
- Match adequate & documented
- Costs reasonable, allowable, accurate per OMB Circulars
- Payments to subgrantees equal total subgrant spending per their final FFRs



Complete correcting journal entries to  
resolve problems

# Submit Final FFR via eGrants

Check before submission:

- ✓ Project period start & end dates
- ✓ Authorized federal funding level
- ✓ Match percentages
- ✓ Final FFR checkbox marked

***Is report Complete, Correct & Reliable?***



# HHS Connection: “272” Report

*HHS Payment Management System (PMS) is the “bank” for CNCS grant funds. Grantees submit quarterly report PMS-272 showing expenditures-to-date, by grant award.*

## **At closeout, cash balance must be \$0**

- Reported expenditures on 272 must equal FFR
- Total draws per HHS-PMS must equal FFR outlays
- CNCS monitors 272 reports online to ensure zero cash balance. Unspent funds are deobligated.

# Closeout Reconciliation

**CNCS**

Award Amount  
- FFR Outlays  

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Award Surplus

**HHS**

Award Amount  
- Net Draws  

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Available

**Grantee**

Net Draws  
- FFR Outlays  

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\$ 0.00

**HHS NET DRAWS = FFR OUTLAYS**

**AWARD SURPLUS = HHS AVAILABLE = CNCS DEOBLIGATION**

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# Submit Certification Statements

## Three statements required

1. Subgrant closeout complete
2. Residual equipment – over \$5,000 current value per item
3. Residual or unused supplies – over \$5,000 total value



# Certification Forms



Paper forms available from CNCS website

[http://www.nationalservice.gov/forms/06\\_1204\\_ac\\_isa\\_closeout.pdf](http://www.nationalservice.gov/forms/06_1204_ac_isa_closeout.pdf)



email or fax completed forms or certification statements to your assigned CNCS grants officer

# No-Cost Extensions

- File written request 30 days before end of grant award period; provide explanation
- Adds time only – no additional funds are approved
- Intent is programmatic, not fiscal



Repeated extension requests affect “risk rating” at  
CNCS . . . Potential affect on future funding!

# Closeout Confirmation

Confirm Award Closeout



CNCS issues written notice to grantee when award is officially closed:

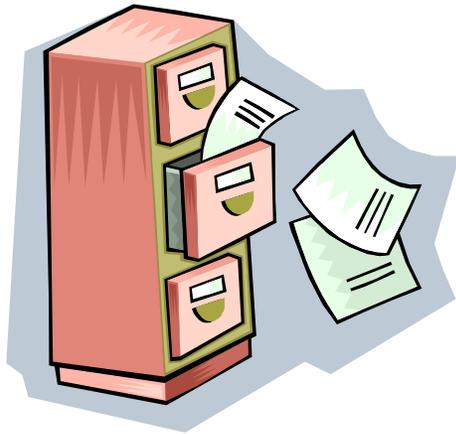
- ✓ All programmatic requirements met
- ✓ Required reports & certifications received
- ✓ Federal outlays = Federal draws
- ✓ Unused grant funds deobligated

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# Retain Records for Audit

Three years from submission  
date of final FFR\*

\*Or closeout documents for Education Award Program



Retention period extended if audit is  
pending, in progress, or unresolved  
findings

Your state retention guidelines may be longer . . . Check  
before you toss!

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## Other Notes & Reminders

### Some prime grantees use a fiscal agent

- Does NOT diminish grantee fiduciary responsibilities
- Agency Director and authorized representatives bear responsibility
- DOES require additional coordination: who signs closeout documents, ongoing communication

When in doubt . . . contact your Grants Officer!

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# Cash Balance Reconciliation

*Once you determine the correct amount of outlays through reconciliation of your accounting records, your Grants Officer can help you determine the course:*

## **Do I need to draw funds?**

If SF-272 reported outlays are higher than the amount of funds drawn, you will need to either revise the 272 (possibly the final FFR), or draw down the outstanding funds.

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# Cash Balance Reconciliation

## **Do I need to write a check, or do a Reverse Draw?**

If the amount of funds drawn exceeds the outlays reported on the 272 and final FFR, you may need to revise the two reports, or write a check to the Dept. of HHS to reconcile the award. Include the grant number with the check.

A Reverse Draw may be used when HHS has credited the funds drawn from one CNCS account to another. The funds must be deducted from the incorrect account and credited to the correct one or “Reversed.”

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# Cash Balance Reconciliation

**Do I need to do a revised final FFR, or draw funds and submit a revised 272?**

If the final FFR lists FEDERAL outlays greater than both the amount reported on the 272 and funds drawn.....

....Consult your accounting reconciliation for exact outlays. That will tell you which reports or actions need to be taken.

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# CNCS Closeout Notices

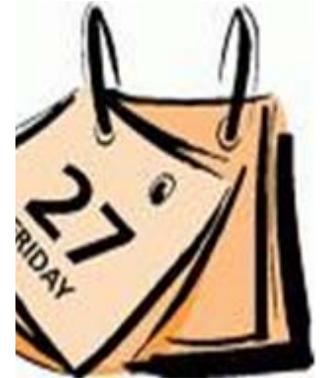
30 DAYS PRIOR

**AWARD END**

1 DAY AFTER

91 DAYS AFTER

- Expiration Advance Notice
- No-Cost Extension Tickler
- Reconciliation Reminder
- Expiration Notification
- Closeout Instructions
- Non-Compliance Notice



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# Final Progress Report Eliminated

(Except Learn & Serve)



Program officers now will review progress reports via eGrants to determine programmatic success.

**Learn & Serve grantees must still submit a final progress report!**

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# E-mail Certification

To: My Favorite Grants Officer  
From: Your Favorite Executive Director  
Subject: Closeout Certification for Grant  
07ABCST001



MFGO,

This email certifies that the Closemefast Commission has no residual Supplies or Equipment purchased with grant funds, with a value of \$5000 or more. We also certify that all sub-awards have been closed successfully.

Thank you,  
YFED

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I close . . . U close . . . **We Close!**

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**Questions?**



Final Questions  
& Comments



**Other Best Practices?**

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