



After-the Award Requirements

Introduction

This topic will address how to close out your grant at the end of the project period. The subject areas to be discussed in this area include:

- Submitting the required documentation and reports in both the EHBs and the PMS
- Returning unobligated funds to the DPM
- Completing and submitting a final audit

Award Closeout

Award Closeout process occurs following the expiration or the termination of the project period for a discretionary grant or cooperative agreement. The purpose of the closeout process is to ensure that all final reports are received and evaluated, allowable costs are determined, and amounts due to either the Federal Agency or to the recipient are determined and payment arrangements are made.

Recipient:

Preparation for closeout should begin 3 months prior to the end date of the grant in order to accurately forecast expenses and any adjusting entries can be made. A review of the initial NoA, the program guidance, and any emails received from the Program Office with specific closeout instructions must also be completed.

Within 90 days after the Project Period End Date or as indicated under the reporting requirement on the NoA, the recipient should complete the following activities:

- Reconcile financial expenditures by liquidating all obligations incurred for all budget categories
- Complete and submit the final FFR (SF 425) into EHB. A final FFR is required for any grant terminated, transferred to a new recipient, or any award at the end of the project period (or if comprised of multiple competitive segments, at the end of each competitive segment).
 - It must not include any unliquidated obligations.
 - It must account for all funds awarded within the grant document.
 - It must reconcile with PMS disbursement reporting.

Recipient - continued

- Complete and submit the final quarterly report in PMS



- Submit final progress/performance reports to HRSA for review and approval by the Program Office.
- Submit a final equipment list, if equipment was purchased under the grant
- Account for any real and personal property acquired with Federal funds
- Return any funds not expended or due as a result of refunds, corrections, or audits to the DPM. Refer to the www.dpm.psc.gov, Grant Recipient Info,
- Funding Requests for instructions.
- Complete and submit a final audit, if required.
- Refer to the HHS GPS, Record Retention and Access for additional information on competitive segments, litigation, financial management reviews, audits, exceptions and qualifications. Please refer to section 7 of this tutorial for record retention information.

Recipient - continued

Following closeout, the recipient remains obligated to return funds due as a result of later refunds, corrections, or other transactions, and the Federal government may recover amounts based on the results of an audit covering any part of the period of support.

HRSA may administratively recover funds paid to a recipient in excess of the amount to which the recipient is finally determined to be entitled under the terms and conditions of the award, including misspent funds or unallowable costs incurred. If the recipient does not pay back the funds in accordance with the demand by HRSA, which specifies the period of time for repayment, HRSA may collect the debt by:

- making an administrative offset against payments that would be due under other awards,
- withholding advance payments that would otherwise be due, or
- taking any other action permitted by statute.