

SSVF Grant Closeout Requirements

The purpose of this guide is to provide an overview of the close out requirements to SSVF grantees. VA is responsible for notifying grantees of required final reports, deadlines for submitting reports, and where to submit reports. Grantees are responsible for adhering to all grant closeout requirements, including final reports and recordkeeping. Grantees must complete the closeout activities no later than 45 days after the grant term ends. Grantees are responsible for understanding the impact of approved extensions on closeout timelines. The SSVF Program Office has provided a webinar to grantees reviewing the closeout procedures:

<https://attendee.gotowebinar.com/recording/4582489980190627842>

Required Closeout Activities

I. *Final VA Repository Upload for FY 2018*

The final FY 2018 upload will reflect your grant performance for the entire year. Only data exported from HMIS and uploaded to the VA Repository will be considered in grantee performance evaluation. SSVF data requirements for FY 2018 remain in effect until the final upload. The final upload must be in the same HMIS CSV v5.1 format that grantee has been using all year. Grantees must ensure that their HMIS administrator and/or vendor are aware of the final reporting requirements. All data for the fiscal year must be entered into HMIS and exported by September 30 by the end of the day. This includes all client entries, all exits, all services, and all financial assistance. Grantees are responsible for uploading complete HMIS data for FY18 in the HMIS CSV v5.1 format into the VA SSVF Repository between September 25 and October 9.

II. *SSVF End of Year Program Certification (GIFTS Online Requirement)*

As grantees are familiar with the Quarterly Certification submission throughout the fiscal year, the SSVF Program Office has developed a modified version of the quarterly certification to allow grantees to report on the overall grant and meet the closeout requirements related to compliance with the Final Rule, SSVF grant agreement, and financial expenditure reporting. The timeline for completing the online requirement in the SSVF online grants management system (GIFTS) is below.

Extension Duration	Project End Date	Closeout Due Date
0-months	9/30/2018	11/14/2018
1-month	10/31/2018	12/14/2018

The *SSVF End of Year Program Certification* includes the sections grantees have completed throughout the fiscal year: Final Rule, Data Quality, Trainings/Webinars, and Expenditures and HHS Drawdowns. However, the Expenditures and HHS Drawdowns section has been expanded to include questions related to the following:

- grantee's completion of the Federal Financial Report (FFR) Financial Status Reports (FSR) within the HHS Payment Management System
- grantee's certification that all spending is compliant with OMB regulations
- grantee's certification that all audit and monitoring findings have been resolved (or grantee has communicated the status of the corrective action plan to VA SSVF Compliance Office)
- grantee's certification that that they will conduct the required independent audit, if applicable (refer to OMB SuperCircular A-133)

- grantee's certification of their understanding that the VA will recapture and/or deobligate unexpended funds 45 days after the project period end date, at which time all SSVF and HHS grant activity will officially close and funds will be returned to the U.S. Treasury

a. Financial Expenditure Report (Excel)

Grantees are required to complete an end of year **Financial Expenditure Report** (per budgeted line item on the approved budget) and attach to file to the online GIFTS form. This report must be completed using the VA provided Microsoft Excel template. Detailed instructions on the use of this template are provided within the Microsoft Excel workbook (non-VA approved versions will be returned to the grantee for revision). This form should be attached to your close out/End of Year certification requirement in the GIFTS grants management system. Note that this Excel file will be provided to grantees via email.

The Microsoft Excel Grantee Financial Expenditure Report contains two separate "worksheets" or "tabs": Tab 1 - Variance Report and Tab 2 - Spending by Subcontractor. The template grantees receive is customized with the grantee's name, grant award number (ID), and award amount.

An additional section of the *SSVF End of Year Program Certification* requires that grantees also report on the final amount of grant funds expended, the amount of funds voluntarily returned or swept due to being underspent, any additional funding received due to disaster relief, and to verify any remaining balance of grant funds (unspent) to be deobligated. Please note that the final expenditures reported within the certification form must match the final expenditures reported within the Microsoft Excel Financial Expenditure Report. These amounts should also be consistent with the final drawdowns in the HHS Payment Management System. *Please refer to the [SSVF General Guide for GIFTS Users.pdf](#) instructions on accessing online requirement forms in GIFTS.*

III. HHS Payment Management System (PMS) Drawdowns

Final payment requests (drawdowns) must be submitted within the HHS payment management system no later than 45 days after the end of the grant term. All funds drawn from the SSVF grant must have been used to support eligible costs incurred for the provision or coordination of services during FY 2018. Grantees must return any funds that were drawn and not used to pay allowable costs. Grantees are responsible for ensuring that final HHS PMS subaccount transfers (ADM, SER/TFA) have been submitted to VA in order to complete the last, final drawdown. All grantees have an active HHS Subaccount Transfer Request requirement that has been published in the GIFTS account for this purpose. This form allows grantees to submit a final request to the SSVF Program Office indicating the amount of funds to transfer within the various subaccounts.

IV. Federal Financial Report Financial Status Report (FFR FSR)

Grantees must submit the FFR Financial Status Report no later than 45 days after the end of the grant term. This is a Federal requirement. The HHS Payment Management System includes an electronic function for submitting FSR report, which can be accessed within PMS under the Disbursement menu. Please note that only the Financial Status Report portion of the FSR is required, not the Federal Cash Transaction Report. SSVF grant funds are categorized as Type B accounts within HHS PMS and only require an annual FSR submission. However, HHS PMS requires an FSR submission for each SSVF subaccount (ADM, SER, TFA). Please note that grantees are also certifying completion of the FSR within the GIFTS online *SSVF End of Year Program Certification*. The SSVF Program Office reviews and certifies report submissions within HHS. **Although the SER and TFA subaccounts were consolidated into the SER subaccount, if a grantee drew down funds from the TFA subaccount prior to the consolidation,**

all three FSRs need to be completed. If no funds were drawn from TFA prior to the consolidation, then the TFA FSR does not need to be completed.

V. *Audit Reports and Monitoring*

SSVF grantees are required to comply with OMB SuperCircular A-1 33, "Audits of States, Local Governments and Non-profit Organizations." SSVF grantees that expend \$750,000 or more in a year in federal awards must have an audit conducted in accordance with OMB SuperCircular A-133. If a grantee expends less than \$750,000 per year in federal awards, it is exempt from the audit requirements for that year. However, records must be available for review or audit by VA and/or the U.S. Government Accountability Office (GAO). VA may monitor and/or its Office of Inspector General (OIG) may audit any SSVF grant, even after the grant is closed. After grant closeout, VA retains its right to disallow costs and recover funds based on later audits or reviews. VA may require repayment by the grantee for any grant funds used for costs disallowed based on a monitoring or an audit.

VI. *Recordkeeping Requirement (Records Retention)*

Grantees must maintain program records in compliance with the record retention and access requirements in 38 CFR § 62.72. All information and records related to the grantee's use of SSVF funds must be retained for at least three years after the SSVF activities are completed. Sub-grantees must comply with the record retention requirements.