



**Department of Energy**  
Washington, DC 20585

**WEATHERIZATION PROGRAM NOTICE 17-5**  
**EFFECTIVE DATE: July 27, 2017**

**SUBJECT:** CLOSEOUT PROCEDURES FOR GRANTS UNDER THE WEATHERIZATION ASSISTANCE PROGRAM

**PURPOSE:** To issue guidance to Grantees for closeout of grants funded under the Department of Energy's (DOE) Weatherization Assistance Program (WAP).

**SCOPE:** The provisions of this guidance apply to Grantees or other entities named in the Notification of Grant Award as the recipients of financial assistance under the WAP. This guidance applies to all WAP activity funded through formula WAP grants.

**LEGAL AUTHORITY:** Title IV, Energy Conservation and Production Act, as amended, authorizes DOE to administer the WAP. **All grant awards closed out under this Program shall comply with all applicable laws including, but not limited to, the WAP statutory authority (42 U.S.C 6861-6873); WAP regulations at 10 CFR 440 and [2 CFR 200](#).**

**BACKGROUND:** Closeout is the process by which DOE determines that all applicable administrative actions and all required work under the award have been completed. The process includes verifying that the following have been accomplished at the expiration of the acquisition or assistance instrument:

1. All terms and conditions have been fulfilled;
2. All property issues such as inventory, equipment and vehicles have been resolved;
3. All patents and data issues, including intellectual property issues, have been resolved;
4. All required reports and other deliverables have been submitted to DOE; and
5. All required financial data and related information, including reconciliation of and/or resolution of, have occurred.

When all conditions have been met and the final cost has been determined, final payment can be made to the recipient and the award instrument may be closed out. Closeout of awards should occur within a reasonable period of time after the completion date of the award or date of termination. In the event a final audit has not been performed prior to the closeout of the grant, DOE reserves the right to recover appropriate amounts after fully considering the recommendations on disallowed costs resulting from the final audit.

Closeout requirements applicable to financial assistance recipients are contained in [2 CFR 200](#). Within 90 days after the expiration or termination of a financial assistance award, the recipient must submit all financial, performance and other reports required by the award terms and conditions.

As a reminder, the Performance and Accountability for Grants in Energy (PAGE) is the official grants management and reporting system for the Office of Weatherization and Intergovernmental Program (OWIP). PAGE provides DOE and Grantees with the ability to electronically submit and manage grant performance and financial information online. It also serves as the repository for final fiscal and programmatic reports used for closeout.

When closing out a grant, Grantees must address a variety of management and administrative areas with their Subgrantees. Closeout procedure exists for each of these areas at either the Federal or Grantee level, or both. The DOE Grant Specialist and DOE Project Officer will assist each Grantee agency with all applicable closeout procedures.

Compliance with these procedures is mandatory. Closeout topics below include, but are not limited to, the following as applicable to each grant award:

- Final Progress Report (i.e., PAGE Quarterly Performance Report)  
Submit electronically to <https://www.page.energy.gov/default.aspx>
- Final Federal Financial Report: (PAGE SF-425 Quarterly Financial Report)  
Submit electronically to <https://www.page.energy.gov/default.aspx>. If final costs do not match cumulative payments, then a corresponding draw needs to be made through ASAP.
- Please submit all applicable Annual and Semi-Annual Reports  
Submit electronically to <https://www.page.energy.gov/default.aspx>
- Please submit final Historic Preservation Report  
Submit electronically to <https://www.page.energy.gov/default.aspx>
- Property Certification (SF-428) forms below:  
Please have an individual with sufficient grant authority submit by email to the Project Officer SF-428 Property Certification. The form consists of the cover sheet (SF-428) and three attachments to be used as required: Annual Report, SF428-A; Final (Award Closeout) Report, SF-428-B; and a Disposition Request/Report, SF-428-C. A Supplemental Sheet, SF-428S, may be used to

provide detailed individual item information. SF428-S, (Supplemental to provide inventory of vehicles and/or equipment values over \$5,000) to your identified Project Officer.

- Award Documentation  
Please ensure that the latest award modification has been accepted in Fedconnect.  
<https://www.fedconnect.net>
- Closeout Guidance and Forms:
  - WPN 17-6: Property Acquired Under the Weatherization Assistance Program (WAP) Including Vehicle and Equipment Purchases  
<https://energy.gov/eere/wipo/weatherization-program-guidance>
  - WPN 12-10: Guidance for Returning Interest Paid  
<https://energy.gov/sites/prod/files/2015/12/f27/WAP-WPN-12-10.pdf>

#### **GUIDANCE:**

DOE has established a “performance period end date” for WAP grant awards consistent with the project period end date of the grant award. The project period end date is specified in the award documents of each grant award.

Grantees must instruct their Subgrantees to closeout their respective subgrants according to standard Grantee terms and conditions and their own state requirements prior to beginning the process of closing their WAP grants with DOE. It is essential that all Subgrantee activities be accurate and completely reported so that Grantee closeout reports reflect the full extent of activities and expenditures.

As always, Grantees must adhere to the appropriate sections of OMB’s [2 CFR Part 200](#) when addressing closeout issues. DOE strongly recommends that Grantees begin the process of closing out Subgrantees as soon as funds are expended and activities are completed. This will help expedite the closeout process. The [2 CFR 200](#) Financial Assistance Regulations and other related information can be found at the following web link:

[https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)

**Note: All funds in any WAP grant that remain unexpended after all closeout activities for the grant are completed will be de-obligated by the DOE Contracting Officer for the grant.**

## Specific Policy Areas:

### **1.0 GENERAL WEATHERIZATION ACTIVITIES**

Grantees are advised that any weatherization work must be completed and inspected, and all necessary monitoring and follow-up activities must be completed, by the performance period end date of the grant. If costs are incurred after the performance period, these costs must be covered by another funding source. The only exception is minimal administrative costs that may be incurred within 90 days after the performance period end date for closeout and final reporting.

**1.1 MONITORING:** Grantees must complete all monitoring activities as stipulated in their approved State Plan. In order to utilize WAP funds for this purpose, all monitoring activities must be completed by the grant end date. If Grantees are unable to meet the monitoring expectations identified in their plan after said date, then these activities must be paid for with new appropriated funds.

**1.2 CALL-BACKS:** WPN 11-3, *Policy Regarding the Use of DOE Program Funds to Pay for Call-Back/Add-On Work after Reported to DOE as a Completed Unit*, provides the method to address this issue.

Warranty work associated with the installation of materials or measures, such as heating, ventilation and air conditioning (HVAC) work done under contract, must be provided by the contractor who performed the installation. It is important that this requirement be communicated in writing to all contractors performing work in the closing months of the award.

In the case of direct hire crew work, both the work and the quality control inspection must be performed in ample time for the crew to return and provide any corrective actions prior to the dwelling unit being reported to DOE as a completion. The callback policy guidance can be located at: <https://energy.gov/eere/wipo/downloads/wpn-11-3-policy-regarding-use-doe-program-funds-pay-call-backadd-work-after>.

### **1.3 MULTIFAMILY WEATHERIZATION:**

Grantees and Subgrantees are reminded that multifamily weatherization projects generally require significant lead time before the actual weatherization work begins and often take longer than most other types of units to complete.

DOE recommends that large multifamily buildings have appropriate project procurement lead time. Multifamily projects should be completed and inspected by the performance end date. If any multifamily project is incomplete at the end date of the performance period, only those costs incurred prior to the performance period end date may be charged to WAP grant. Multifamily policy guidance can be found on the EERE web site located at

<https://energy.gov/eere/wipo/downloads/wpn-16-5-multifamily-weatherization>.

## **2.0 WEATHERIZATION INVENTORY OF VEHICLES, EQUIPMENT, AND MATERIALS**

Grantees and Subgrantees must follow the terms and conditions of the award, state procurement requirements, the appropriate section(s) of [2 CFR Part 200](#), and the DOE Financial Regulations regarding the disposition of vehicles, equipment, and materials in order to properly closeout the grants. Please refer to the FAQs posted on the DOE web site for specific citations contained in [2 CFR 200](#) related to disposition regulations.

**2.2 EQUIPMENT:** As a general rule, DOE will not approve the purchase of any equipment with a purchase price of greater than \$5,000 at the very end of the period of performance. Grantees and Subgrantees will be required to use existing equipment to meet the production needs at the end of the performance period. Any request to purchase equipment as a result of extenuating circumstances will be addressed on a case-by-case basis by the Project Officer.

### **§200.33 Equipment.**

*Equipment* means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000. See also §§200.12 Capital assets, 200.20 Computing devices, 200.48 General purpose equipment, 200.58 Information technology systems, 200.89 Special purpose equipment, and 200.94 Supplies.

**2.3 MATERIALS:** Grantees and Subgrantees should not purchase inventory or materials in bulk for homes that cannot be completed prior to the performance period end date. Material balances should follow state and federal disposition requirements per [2 CFR 200.313](#), [2 CFR 200.439](#), WPN 17-6.

**CONCLUSION:** The Weatherization network has achieved a high level of performance in delivering on the goals of the Program. The network can be proud of these achievements.

Now begins the orderly process of closing out WAP grants. DOE strongly encourages Grantees to review the relevant citations and guidance.

If you need additional information is needed please contact the appropriate Contracting Officer, Grant Specialist, or DOE Project Officer.



Anna Maria Garcia  
Director  
Office of Weatherization and Intergovernmental Program  
Energy Efficiency and Renewable Energy

Attachment: SF428 Suite

**TANGIBLE PERSONAL PROPERTY REPORT**  
**SF- 428**

		Page	of Pages
1. Federal Agency and Organization Element to Which Report is Submitted <b>Department of Energy (DOE)</b>	2. Federal Grant or Other Identifying Number Assigned by Federal Agency <b>DE-EE000</b>	3a. DUNS	3b. EIN
4. Recipient Organization (Name and complete address including zip code)		5. Recipient Account or Identifying Number	
6. Attachment (Check applicable) <input type="checkbox"/> Annual Report (SF-428-A) <input type="checkbox"/> Final (Award Closeout) Report (SF-428-B) <input type="checkbox"/> Disposition Report/Request (SF-428-C)		7. Supplemental Sheet <input type="checkbox"/> Yes <input type="checkbox"/> No	
8. Comments			
9a. Typed or Printed Name and Title of Authorized Certifying Official		9c. Telephone ( <i>area code, number, extension</i> )	
		9d. Email address	
9b. Signature of authorized Certifying Official		9e. Date report submitted ( <i>Month, Day, Year</i> )	
		10. Agency use only	

## Instructions for Tangible Personal Property Report: SF-428

The estimated annual public reporting burden for the collection of information on this form and its attachments is estimated to average 2.75 hours per respondent, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0043), Washington, DC 20503.

This is a standard form to be used by awarding agencies to collect information related to tangible personal property (equipment and supplies) when required by a Federal financial assistance award. The form consists of the cover sheet (SF-428) and three attachments to be used as required: Annual Report, SF428-A; Final (Award Closeout) Report, SF-428-B; and a Disposition Request/Report, SF-428-C. A Supplemental Sheet, SF-428S, may be used to provide detailed individual item information.

### **A. General Instructions:**

Tangible personal property means property of any kind, except real property, that has physical existence. It includes equipment and supplies. It does not include copyrights, patents or securities. For convenience, throughout this form and its attachments, the term property will be synonymous with tangible personal property. The terms equipment and supplies will be used when referring to specific requirements.

Property may be provided by the awarding agency or acquired by the recipient with award funds. Federally-owned property consists of items that were furnished by the Federal government.

Recipients of Federal assistance awards may be required to provide Federal awarding agencies with information concerning property in their custody annually, at award closeout or when the property is no longer needed. Specific requirements will vary based on award provisions, the type of property (equipment or supplies) and whether the property is Federally-owned. This reporting form and its attachments are intended to assist recipients to provide necessary information when it is required.

**1. Federal Agency and Organizational Element to Which Report is Submitted.** Enter the name of the Federal agency and the agency organization element identified in the award document or as otherwise instructed by the agency. The organizational element is a sub-agency within a Federal agency. For example, the Air Force Office of Scientific Research (AFOSR) is an organizational element within the Department of Defense.

**2. Federal Grant or Other Identifying Number Assigned by Federal Agency.** Enter the Federal grant, cooperative agreement or other Federal financial assistance award instrument number or other identifying number assigned to the Federal financial assistance award.

**3a. DUNS.** Enter the recipient organization's Data Universal Numbering System (DUNS) number or Central Contract Registry extended DUNS number. The DUNS number is also referred to as the Universal Identifier.

**3b. EIN.** Enter the recipient organization's Employer Identification Number (EIN) as assigned by the Internal Revenue Service.

**4. Recipient Organization.** Enter the name and complete address, including zip code, of the recipient organization.

**5. Recipient Account or Identifying Number.** Enter the account number or other identifying number assigned to the award by the recipient. This number is for the recipient's use and is not required by the Federal agency.

**6. Attachment.** Check the applicable line to indicate the type of attachment being submitted. Use the Annual Report, SF-428-A, when required to provide annual inventory listings of Federally-owned property. Use the Final Report, SF-428-B, when required to provide property information in connection with the closeout of an award. Use the Disposition Request/Report, SF-428-C, when required to request disposition instructions for or to report the disposal of Federally-owned property or acquired equipment, at any time other than award closeout (i.e., during the award period or after award closeout as long as the Federal government retains an interest in the item).

**7. Supplemental Sheet.** Check the applicable block to indicate whether a Supplemental Sheet is attached. Recipients may use the SF-428S or equivalent document such as a computer print out to provide required detailed individual item information.

**8. Comments.** Provide any explanations or additional information in this block. Attach additional sheets if necessary.

**9a. Typed or Printed Name and Title of Authorized Certifying Official.** Enter the full name and title of the recipient representative authorized to sign this report.

**b. Signature of Authorized Certifying Official.** Original signature of the recipient's authorized certifying official.

**c. Telephone.** Enter the telephone number of the individual listed in Line 9a.

**d. Email address.** Enter the email address of the individual listed in 9a.

**e. Date report submitted.** Enter the date the report is submitted to the Federal agency.

**10. Agency use only.** This section is reserved for Federal agency use only.

**TANGIBLE PERSONAL PROPERTY REPORT**  
**Final Report SF-428- B**

Federal Grant or Other Identifying Number Assigned by Federal Agency (Block 2 on SF-428).

**DE-EE000**

**1. Report** (Select all that apply)

- a.  Federally-owned Property (List on Supplemental Sheet SF-428S or recipient equivalent and complete Section 2a below.)
- b.  Acquired Equipment with acquisition cost of \$5,000 or more for which the awarding agency has reserved the right to transfer title (List on Supplemental Sheet SF-428S or recipient equivalent and complete Section 2b below.)
- c.  Residual Unused Supplies with total aggregate fair market value exceeding \$5,000 not needed for any other Federally sponsored programs or projects. (Complete Section 2c below)
- d.  None of the above

**2. Complete relevant section(s)**

**For Agency Use Only**

- 2a. Federally-owned Property**  
*(Select one or more.)*
- (i)  Request transfer to Award \_\_\_\_\_
  - (ii)  Request Federal Agency disposition instructions
  - (iii)  Other *(Provide detail in Block 3 or attach request)*

Agency response to requested disposition of Federally owned property:

- (i) Recipient request approved \_\_\_ denied \_\_\_
- (ii) Dispose in accordance with attached instructions \_\_\_\_.

- 2b. Acquired Equipment** *(Select one or more.)*
- (i)  Request unconditional transfer of title with no further obligation to the Federal Government.
  - (ii)  Request Federal Agency disposition instructions

Agency response to requested disposition of acquired equipment::

- (i) Recipient request approved \_\_\_ denied \_\_\_
- (ii) Dispose in accordance with attached instructions \_\_\_\_

Authorized Awarding Agency Official

Signature:	Date:
Name:	Phone:
Title	Email

Note: If the awarding agency does not provide disposition instructions within 120 days the recipient may continue to use the equipment for Federally supported projects or dispose in accordance with the applicable property standards.

**2c. Reportable Residual Unused Supplies**

- (i)  Sale proceeds or  Estimate of current fair market value ..... \$ \_\_\_\_\_
- (ii) Percentage of Federal participation ..... \_\_\_\_\_ %
- (iii) Federal share ..... \$ \_\_\_\_\_
- (iv) Selling and handling allowance ..... \$ \_\_\_\_\_
- (v) **Amount remitted to the Federal Government**..... \$ \_\_\_\_\_

**3. Comments**

## Instructions for Final Report: SF-428 Attachment B

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### A. General Instructions:

This Attachment is to be used by recipients when required to provide a final property report for closeout of Federal assistance awards. The Attachment allows recipients to request specific disposition of Federally-owned property and acquired equipment. The attachment also provides a means for calculating and transmitting appropriate compensation to the awarding agency for residual unused supplies.

Requirements for final reporting are based on individual award provisions and the type of property. Generally, at the end of a Federal assistance award, recipients are required to:

- a. submit a report of Federally-owned property
- b. provide a listing of equipment items, with an acquisition cost of \$5,000 or more, when the awarding agency has reserved the right to transfer title to the equipment to the Federal Government or a third party.
- c. compensate the awarding agency for residual unused supplies with a total aggregate fair market value greater than \$5,000 that are not needed for any other Federally sponsored programs or projects.

**Federal Grant or Other Identifying Number Assigned by Federal Agency.** Enter the Federal grant, cooperative agreement or other Federal financial assistance award instrument number or other identifying number assigned to the Federal financial assistance award.

1. **Report.** Check applicable lines a-c to indicate the type of property that is being reported. Note: Federally-owned property includes items provided by the awarding agency, regardless of dollar value. Check line d to indicate no property to report, if the awarding agency requires a negative report.

2. Complete the relevant sections to correspond with the property reported in Block 1.

#### 2a. **Federally-owned Property.**

- (i) To request transfer of the property for use on a specific Federal award
- (ii) To request Federal agency disposition instructions for unneeded Federally-owned property
- (iii) To request a disposition other than (i) or (ii). For example, requests for transfer of title under authority of the Stevenson-Wydler Act.

#### 2b. **Acquired Equipment with acquisition cost of \$5,000 or more for which the awarding agency has reserved the right to transfer title.**

- (i) When statutory authority exists, the Federal awarding agency has the option to vest title to equipment acquired with award funds in the recipient with no further obligation to the Federal government and under conditions the Federal awarding agency considers appropriate.
- (ii) To request Federal agency disposition instructions for equipment acquired with award funds

2c. **Reportable Residual Unused Supplies.** Indicate whether the supplies have been sold or if they will be retained for use solely on non Federally-funded projects.

- (i) Enter the total amount of sales proceeds or an estimate of the current fair market value if the supplies will be retained. Note: Fair market value means the best estimate of the gross sales proceeds if the property were to be sold in a public sale.
- (ii) Enter the percentage of Federal Government participation in the award under which the supplies were acquired.
- (iii) Enter the dollar amount of sales proceeds (or estimate of current fair market value) multiplied by the percentage of Federal Government participation listed in (ii).
- (iv) If the supplies were sold, enter the amount of selling and handling expenses. Enter zero if the supplies will be retained for use on non Federally funded projects.
- (v) Enter the amount of the Federal share in (iii) less the selling and handling expense listed in (iv). Indicate in Block 3 how the funds are being returned to the government (e.g., attached check made out to the Awarding Agency/U.S. Treasury or electronic remission).

3. **Comments.** Provide any explanations or additional information in this block. Attach additional sheets if necessary.

**Agency use only.** This section is reserved for Federal agency use only.

**TANGIBLE PERSONAL PROPERTY REPORT  
Supplemental Sheet SF-428S**

Federal Grant or Other Identifying Number Assigned by Federal Awarding Agency (Block 2 of SF-428) <b>DE-EE000</b>	Attachment Type ___ Annual Report  <u>  <b>X</b>  </u> Final (Award Closeout) Report  ___ Disposition Request/Report	Page	Of Pages
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**Complete one row for each item:**

	Award Number (a)	GP or ACQ (b)	Description of Item (c)	Identification Number (d)	Acq. Date (e)	Cond. Code (f)	Acq. Cost (g)	Disp. Req. (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

# Instructions for Tangible Personal Property Report: SF-428S

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## **A. General Instructions**

This is a standard form to be used by recipients to provide detailed individual item information in connection with required reports of tangible personal property under Federal assistance awards.

**Federal Grant or Other Identifying Number Assigned by Federal Agency.** Enter the Federal grant, cooperative agreement or other financial assistance award instrument number or other identifying number assigned to the Federal financial assistance award. If the Supplemental Sheet is submitted in connection with a Consolidated Annual Report Attachment, leave blank and enter individual award numbers in Column (a) for each item.

**Report Type.** Indicate the type of report Attachment for which the individual item information is being provided.

a. **Award Number.** For Consolidated Annual Report Attachments, enter the Federal grant, cooperative agreement or other Federal financial assistance award instrument number or other identifying number assigned to the Federal financial assistance award. For all other Report Attachments (i.e., Individual Annual, Final, and Disposition Request/Report) leave blank.

b. **GP or ACQ.** Enter GP if the item is Federally-owned property. Note: Federally-owned property consists of items furnished by the Federal Government for use on the award identified in Block 1 or Column a. Enter ACQ if the item was acquired with award funds.

c. **Description of Item.** Provide a brief description of the item.

d. **Identification Number.** Enter the manufacturer's serial number, model number, Federal stock number, national stock number, or other identification number.

e. **Acq. Date.** Enter the date the item was acquired by the recipient. For items furnished by the Federal Government, enter the date received by the recipient.

f. **Cond. Code.** Enter the applicable condition code from the following list:

<b><u>Code</u></b>	<b><u>Description</u></b>
1	Excellent. Property that is in new condition or unused condition and can be used immediately without modification or repairs.
4	Usable. Property which shows some wear, but can be used without significant repair.
7	Repairable. Property which is unusable in its current condition but can be economically repaired.
X	Salvage. Property which has value in excess of its basic material content, but repair or rehabilitation is impractical and/or uneconomical.
S	Scrap. Property which has no value except for its basic material content.

g. **Acq. Cost.** Enter the item acquisition cost.

h. **Disp. Req.** Indicate the type of disposition requested for each item by entering the corresponding number from Block 2 of the Final Report Attachment or Block 1 of the Disposition Request/Report Attachment. However, it is not necessary to enter this information when requesting the same disposition for all items of Federally-owned property or the same disposition for all items of Acquired Equipment (the disposition request indicated in the applicable Block(s) of the Final Report Attachment or the Disposition Request/Report Attachment will be sufficient). Not required for Annual Report Attachments.