

## Appendix 4: CSBG Carryover and Closeout

### Carryover Report

When CAAs receive their allocation of CSBG funds, they have the rest of that federal fiscal year to spend the funds, plus an additional federal fiscal year, before the funds are recaptured by IHCD and eventually by HHS. If a CAA has not spent all of their funds by the end of the first federal fiscal year (by September 30), any funds left to be spent in the second year are considered **Carryover Funds**.

Carryover Funds must be tracked separately from funds spent in the first federal fiscal year for reporting purposes (specifically Module 1 of the Annual Report).

For that purpose, if a CAA does not spend all of their funds by September 30 in the contract's first year, they are required to complete a carry-over report that separates what they spent in the first federal fiscal year from what is remaining to be spent in the second federal fiscal year. IHCD staff will then use the report to create new budget line items on the award in IHCDOnline for CAAs to claim against.

The Carryover Report has no other impacts on IHCD or CAA operations; CAAs should not worry about having carryover after September reflecting negatively on their agency.

**To submit the Carryover Report**, please do the following:

1. Submit your last claim for all funds expended between January 1 and September 30 by November 15.
2. Submit a Carryover Report to [csbg@ihcd.in.gov](mailto:csbg@ihcd.in.gov) after the last claim for September is submitted.
3. Once IHCD receives and approves the Carry-Over Report, the carry-over budget lines will be set up.

A step-by-step guide on the carryover process is provided below

**STEP 1:** Submit your last claim for expenditures from January 1 - September 30 in IHCDOnline by November 15. Below is an example of a CAA that would have carryover:

A CSBG award agreement in the amount of \$269,087.32 with the following final claim amounts:

|  |              |
|--|--------------|
| <i>Total admin claims</i>                                | \$28,256.81  |
| <i>Total agency provided services claims</i>             | \$119,980.55 |
| <i>Admin balance becomes the admin carry-over amount</i> | \$14,743.19  |
| <i>Direct services balance becomes carry-over amount</i> | \$106,106.77 |

## Indiana Housing Online Management System

[Summary](#) | [Claim](#) | [Claim Status](#) | [Supporting Documentation](#) | [Receivables](#)

### Claim Summary

**TS99-99CSBG**

**Claim Receipt: 229184**

**IHCDA**

**Transaction Type: Grantee Payment**

**Vendor:**

[Rectangular Snip](#)

The claims summary displays the information about previous and existing claims for this award. You can see the budget breakdown for the award, previous draws against line items, and the remaining amount for each line item. If your award is not restricted by budgeted line items, you will see all available line items for your award. If your award requires claims against individual buildings, you will see a list of those buildings along with the line items associated with those buildings. To modify the current claim, click on the 'Claim' link above.

**Award Amount: \$269,087.32**

### CSBG -

| Line Item                 | Budget              | Previous Claim | Current Claim       | Total Claim         | Balance to Claim    | Previous ROF  | Current ROF   |
|---------------------------|---------------------|----------------|---------------------|---------------------|---------------------|---------------|---------------|
| Admin                     | \$43,000.00         | \$0.00         | \$28,256.81         | \$28,256.81         | \$14,743.19         | \$0.00        | \$0.00        |
| Agency Provided Ser...    | \$226,087.32        | \$0.00         | \$119,980.55        | \$119,980.55        | \$106,106.77        | \$0.00        | \$0.00        |
| <b>Group Total</b>        | <b>\$269,087.32</b> | <b>\$0.00</b>  | <b>\$148,237.36</b> | <b>\$148,237.36</b> | <b>\$120,849.96</b> | <b>\$0.00</b> | <b>\$0.00</b> |
| <b>Claimed Percentage</b> |                     |                |                     |                     | <b>55.09%</b>       |               |               |

### Totals

|                           | Budget              | Previous Claim | Current Claim       | Total Claim         | Balance to Claim    | Previous ROF  | Current ROF   |
|---------------------------|---------------------|----------------|---------------------|---------------------|---------------------|---------------|---------------|
| <b>Total - All Groups</b> | <b>\$269,087.32</b> | <b>\$0.00</b>  | <b>\$148,237.36</b> | <b>\$148,237.36</b> | <b>\$120,849.96</b> | <b>\$0.00</b> | <b>\$0.00</b> |
| <b>Claimed Percentage</b> |                     |                |                     |                     | <b>55.09%</b>       |               |               |

By pressing the button on this screen, I hereby certify that any information submitted into the Indiana Housing Online Management System by me is true, accurate, and complete. I understand that any information, documentation, etc., submitted by me is related to programs that are funded with federal and state funding sources, and any false claims, statements, documents, falsifications, or concealment of material fact(s), may be prosecuted under applicable federal and state laws and may result in criminal and/or civil penalties.

18 U.S.C. § 1001, "Fraud and False Statements," provides among other things, in any matter within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States, anyone who knowingly and willfully: (1) falsifies, conceals, or covers up by any trick, scheme, or device a material fact; (2) makes any materially false, fictitious, or fraudulent statement or representation; or (3) makes or uses any false writing or document knowing the same to contain any materially false, fictitious, or fraudulent statement or entry; shall be fined under this title, and/or imprisoned for not longer than five (5) years. I also understand that Authority Online usernames and passwords should not be shared. Please register for a username if you do not have your own.


[Delete Claim](#)

[Submit Claim](#)

[Print Receipt](#)

[Claim Details Report](#)

**STEP 2:** Submit Carryover Report by November 15. After the final claim is made for September expenses, the CAA would submit a carry-over report to [csbg@ihcda.in.gov](mailto:csbg@ihcda.in.gov). Below is a sample Carryover Report using the same numbers from the above example:

|   |                                      |  |  |
|---|--------------------------------------|--|--|
| CSBG CARRY-OVER<br>2021                       |                                      |  |  |
| Agreement Term: <del>11/2021</del><br>9/30/22 |                                      |  |  |
| Carryover Report<br>Deadline: 11/15/2021      |                                      |  |  |
| Closeout Deadline:<br>11/15/2022              |                                      |  |  |
| Grant Agreement Number:                       | Final Regular 2021 Claim<br>Number:  | Date Approved by IHCDA:  |  |
| CS-021-                                       |                                      |  |  |
| Sub-Grantee Name:                             |                                      |  |  |
|   |                                      |  |  |
| Summary of Expenditures (must match claims)   |                                      |  |  |
| 1   | 2                                    | 3  | 4  |
| Line Item Categories                          | Regular Budget (1/1/21 -<br>9/30/21) | Regular Expended<br>Amount (1/1/21 - 9/31/21)                                      | Carry-Over Amounts<br>(1/1/21 - 9/30/21) |
| Administration                                | \$ 43,000.00                         | \$ 28,256.81   | \$ 14,743.19                             |
| Direct Program/Service                        | \$ 226,087.32                        | \$ 119,980.55  | \$ 106,106.77                            |
| <b>TOTAL</b>                                  | <b>\$ 269,087.32</b>                 | <b>\$ 148,237.36</b>   | <b>\$ 120,849.96</b>                     |

Once both steps are completed and the Carryover Report is approved, IHEDA will set-up CSBG Carryover budget lines on your award and edit the CSBG budget lines down to what was spent from the start of the award term on January 1 until September 30. Any remaining funds (the balance) will be moved to “CSBG Carryover” lines. Below is an example using the amounts provided above.

Return To Programs Listing
Summary | Claim | Claim Status | Supporting Documentation | Receivables

**Awards**

- Award Info
- Claim List
- Create Claim
- Manage Award Job Hours
- Manage Program Income

**Services**

- Contract Info
- Claim List
- Create Claim
- Manage Contract Job Hours

My Profile

**Claim Summary**  
**TS99-99CSBG**  
**Claim Receipt: 229184**  
**IHCDA**  
**Transaction Type: Grantee Payment**  
**Vendor:**

The claims summary displays the information about previous and existing claims for this award. You can see the budget breakdown for the award, previous draws against line items, and the remaining amount for each line item. If your award is not restricted by budgeted line items, you will see all available line items for your award. If your award requires claims against individual buildings, you will see a list of those buildings along with the line items associated with those buildings. To modify the current claim, click on the 'Claim' link above.

**Award Amount: \$269,087.32**

**CSBG Carryover -**

| Line Item                 | Budget              | Previous Claim | Current Claim | Total Claim   | Balance to Claim    | Previous ROF  | Current ROF   |
|---------------------------|---------------------|----------------|---------------|---------------|---------------------|---------------|---------------|
| Admin - Carryover         | \$14,743.19         | \$0.00         | \$0.00        | \$0.00        | \$14,743.19         | \$0.00        | \$0.00        |
| Agency Provided Ser...    | \$106,106.77        | \$0.00         | \$0.00        | \$0.00        | \$106,106.77        | \$0.00        | \$0.00        |
| <b>Group Total</b>        | <b>\$120,849.96</b> | <b>\$0.00</b>  | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$120,849.96</b> | <b>\$0.00</b> | <b>\$0.00</b> |
| <b>Claimed Percentage</b> |                     |                |               |               |                     | 0%            |               |

**CSBG -**

| Line Item                 | Budget              | Previous Claim | Current Claim       | Total Claim         | Balance to Claim | Previous ROF  | Current ROF   |
|---------------------------|---------------------|----------------|---------------------|---------------------|------------------|---------------|---------------|
| Admin                     | \$28,256.81         | \$0.00         | \$28,256.81         | \$28,256.81         | \$0.00           | \$0.00        | \$0.00        |
| Agency Provided Ser...    | \$119,980.55        | \$0.00         | \$119,980.55        | \$119,980.55        | \$0.00           | \$0.00        | \$0.00        |
| <b>Group Total</b>        | <b>\$148,237.36</b> | <b>\$0.00</b>  | <b>\$148,237.36</b> | <b>\$148,237.36</b> | <b>\$0.00</b>    | <b>\$0.00</b> | <b>\$0.00</b> |
| <b>Claimed Percentage</b> |                     |                |                     |                     |                  | 100%          |               |

**Totals**

|                           | Budget              | Previous Claim | Current Claim       | Total Claim         | Balance to Claim    | Previous ROF  | Current ROF   |
|---------------------------|---------------------|----------------|---------------------|---------------------|---------------------|---------------|---------------|
| <b>Total - All Groups</b> | <b>\$269,087.32</b> | <b>\$0.00</b>  | <b>\$148,237.36</b> | <b>\$148,237.36</b> | <b>\$120,849.96</b> | <b>\$0.00</b> | <b>\$0.00</b> |
| <b>Claimed Percentage</b> |                     |                |                     |                     |                     | 55.09%        |               |

By pressing the button on this screen, I hereby certify that any information submitted into the Indiana Housing Online Management System by me is true, accurate, and complete. I understand that any information, documentation, etc., submitted by me is related to programs that are funded with federal and state funding sources, and any false claims, statements, documents, falsifications, or concealment of material fact(s), may be prosecuted under applicable federal and state laws and may result in criminal and/or civil penalties.

18 U.S.C. § 1001, "Fraud and False Statements," provides among other things, in any matter within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States, anyone who knowingly and willfully: (1) falsifies, conceals, or covers up by any trick, scheme, or device a material fact; (2) makes any materially false, fictitious, or fraudulent statement or representation, or (3) makes or uses any false writing or document knowing the same to contain any materially false, fictitious, or fraudulent statement or entry; shall be fined under this title, and/or imprisoned for not longer than five (5) years. I also understand that Authority Online usernames and passwords should not be shared. Please register for a username if you do not have your own.

Delete Claim
Submit Claim
Print Receipt
Claim Details Report

Please note that once the CSBG Carryover line items are set up, the CAA will not be able to make claims on the regular CSBG budget lines.

The CAA can then continue to make claims on a monthly basis until all carryover funds are expended, submitting budget modifications as needed, using the process outlined in the Guide to CSBG Agreements, Budgets and Amendments.

## Close-out Report

CAAs have until September 30 of the second year that the CSBG grant agreement covers to spend all of that agreement’s funds. Once all funds have been expended, including Carryover, CAAs must make the final claim and submit the Closeout Report by November 15 of the second year of their agreement to access 2021 funding. For example, 2021 awards would submit their Closeout Report by November 15, 2022.

The completed Close-out Report should be emailed to [CSBG@ihcda.in.gov](mailto:CSBG@ihcda.in.gov). Once the Close-out Report is received, IHCD A will approve and email a copy of the Approved Close-out Report back to the CAA.

IHCDA requires the following items in addition to confirmation of what a CAA spent on Admin and Direct Program expenses:

1. The total direct program expenses must be broken down by the programs that were supported by CSBG funds. When a CAA provides the list of programs and the amount that went to each program, the total should match the Direct Program amount provided in the table above.
  - TIP 1: please include the name of the state or federal program somewhere in the program title you list in this table. Ex: If your “Housing” program is actually your agency’s HCV program, please put “HCV,” “HCV Supplement,” or “Housing (HCV).”
  - TIP 2: if your agency normally combines two federal or state programs under one title, please separate them for this report. Ex: if your agency’s “Housing” program includes HCV and Weatherization, please list those separately on this report.
2. Agencies must identify any program income that was earned during the period that the CAA was claiming against the relevant award.

**As of the 2021 program year**, IHCD A requires that for each program that receives CSBG funds, that the most recent annual budget for that program must also be provided. This way IHCD A can see the proportion of the program’s budget that CSBG supports. The entire program operating budget should be reported, not just administration or program costs, since all costs associated with a particular program are considered Direct Program Costs under CSBG rules.

Below is a sample Close-out Report showing that all funds have been expended and claimed.

|  |                            |                                 |
|--|----------------------------|---------------------------------|
| <b>CSBG CLOSE OUT 2021</b>   |                            |                                 |
| Agreement Term: 1/1/2021 - 9/30/22   |                            |                                 |
| Closeout Deadline: 11/15/2022  |                            |                                 |
| <b>Grant Agreement Number:</b>   | <b>Final Claim Number:</b> | <b>Date Approved by IHCD A:</b> |
| CS-021-  |                            |                                 |
| <b>Sub-Grantee Name:</b>   |                            |                                 |
|  |                            |                                 |

| Summary of Expenditures. Amounts should match what was reported in IHCDAOnline. |  |   |                       |         |
|---|--|---|-----------------------|---------|
| 1   | 2  | 3   | 4                     | 5       |
| Line Item Categories  | Regular Expended Amount (1/1/21 - 9/30/21) | Carryover Expended Amount (10/1/21 - 9/30/22) | Total Expended Amount | Percent |
| Administration (36% maximum allowed)  | \$53,241.00                                | \$8,947.00                                    | \$62,188.00           | 13.20%  |
| Direct Program/Service  | \$337,256.00                               | \$71,547.00                                   | \$408,803.00          | 86.80%  |
| <b>TOTAL</b>  | \$390,497.00                               | \$80,494.00                                   | \$470,991.00          |         |

| Summary of Direct Program/Service Costs. Total must match Direct Program/Service expended amount above and should include program administrative costs. |                       |                                     |                             |                                     |
|---|-----------------------|-------------------------------------|-----------------------------|-------------------------------------|
| 1   | 2                     | 3                                   | 4                           | 5                                   |
| Program Names (provide full names, not just acronyms)   | Final Expended Amount | Percent of Total CSBG Program Costs | Total Annual Program Budget | CSBG Percent of Total Program Costs |
| Program 1 HCV   | \$188,000.00          | 45.99%                              | \$600,000.00                | 31.33%                              |
| Program 2 After School  | \$67,551.00           | 16.52%                              | \$67,551.00                 | 100.00%                             |
| Program 3 Food Pantry   | \$37,940.00           | 9.28%                               | \$150,000.00                | 25.29%                              |
| Program 4 Senior Transportation   | \$27,000.00           | 6.60%                               | \$70,000.00                 | 38.57%                              |
| Program 5 Emergency Assistance  | \$10,000.00           | 2.45%                               | \$30,000.00                 | 33.33%                              |
| Program 6 Weatherization  | \$9,500.00            | 2.32%                               | \$550,000.00                | 1.73%                               |
| Program 7 Job Training  | \$68,812.00           | 16.83%                              | \$68,812.00                 | 100.00%                             |
| Program 8   |                       | 0                                   |                             | #DIV/0!                             |
| <b>TOTAL :</b>  | \$408,803.00          |                                     |                             |                                     |

| Program Income. Start date should be when 2021 grant opened in IHCDAOnline.  |        |
|--|--------|
| Program income earned during 2021 grant period.  | \$0.00 |
| <b>Certification</b>   |        |
| By signing this report, I certify to the best of my knowledge and belief that this report is true, complete, and accurate, and the expenditures, disbursements and cash receipts it represents are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812) |        |
| Signature of Person Certifying this Form:  |        |
| Name of Person Certifying this Form:   |        |
| Title:   |        |
| Email:   |        |

The next award will not be opened for claims until IHCD receives the Closeout Report for the current year. Therefore, it is important that the report is sent to [csbg@ihcda.in.gov](mailto:csbg@ihcda.in.gov) as soon as possible after the final claim is submitted in order for a CAA to have consistent access to CSBG funds.