



# BROADBANDUSA

CONNECTING AMERICA'S COMMUNITIES

Broadband Technology Opportunities Program

## **Award Closeout Notification Package**

## **Public Computer Center (PCC) and Sustainable Broadband Adoption (SBA) Projects**

November 2012

Version 2.0

**National Telecommunications and Information Administration  
Broadband Technology Opportunities Program  
1401 Constitution Avenue, NW  
Washington, DC 20230**



## Closing out the BTOP Award Agreement

### Introduction to BTOP Award Closeout

Closeout is the process by which the National Telecommunications and Information Administration (NTIA) and National Institute of Standard and Technology (NIST) Grants Office determine that the recipient has completed all applicable administrative actions and all required work. The Federal Program Office (FPO) will work with the recipient to verify that it submits to NIST all mandatory final documentation that federal regulations require.

### Closeout Timeline

Under 15 C.F.R. §§ 14.71 and 24.50, all BTOP recipients must submit all final reports within 90 calendar days after the end date of an award.

| Timeline of the BTOP Award Closeout Process |  |
|---|--|
| 90 Days Prior to the Award End Date         | <ul style="list-style-type: none"> <li>■ This <i>Award Closeout Notification Package</i> notifies the recipient that the award period is nearing its award end date and outlines the schedule of activities that must be completed for the award to be closed out with the Department of Commerce. This package is meant to help prepare recipients with their closeout requirements.</li> <li>■ Upon receiving this <i>Award Closeout Notification Package</i>, recipients should begin to discuss the closeout requirements specific to their particular project with their FPO and Grants Specialist using the <i>Award Closeout Checklist for Recipients</i>, included on the following pages</li> </ul> |
| 30 Days Prior to Award End Date             | <ul style="list-style-type: none"> <li>■ The NIST Grants Office will formally notify recipients that their award is nearing the award end date and provide the closeout requirements.</li> </ul>   |
| Award End Date                              | <ul style="list-style-type: none"> <li>■ The award <b>end date</b> is the last day of the recipient's award period as noted in the original award agreement (Form CD-450) or as modified by an Award Amendment (Form CD-451) identifying an earlier, requested end date.</li> <li>■ On or within 30 calendar days prior to the award end date, the recipient will receive the Final Closeout Letter from the NIST Grants Office confirming the award end date.</li> </ul>  |
| Closeout                                    | <ul style="list-style-type: none"> <li>■ The closeout period begins immediately following the award end date and lasts for 90 calendar days. Closeout activities are limited to the preparation of final reports in accordance with Department of Commerce Standard Terms and Conditions, as instructed below.</li> <li>■ The award <b>closeout date</b> occurs 90 calendar days after the award end date. All final required documentation must be submitted no later than close of business on the award closeout date.</li> </ul>   |

NIST will issue a notification to the recipient when the award is closed.

After an award has been closed, recipients must retain all records relating to the award for three years from the date of submission of the accepted final expenditure report. In cases where litigation, claims, or audits are initiated prior to the expiration of the three-year period, records must be retained until completion or resolution of any issues associated with the award, or the end of the three-year retention period, whichever is later. Detailed record retention requirements can be found in 15 C.F.R. §§14.53 and 24.42.

### Resources

Refer to the following resources for additional information on the BTOP closeout procedures:

- 15 CFR § 14.71 – Closeout Procedures for Non-Profit and Commercial Entities and Institutions of Higher Education
- 15 CFR § 24.50 – Closeout for State, Local, and Tribal Entities
- Department of Commerce Office of Acquisition Management Updated Grants Manual, Chapter 12 – Award Close-out, available at [http://www.osec.doc.gov/oam/grants\\_management/policy/doc\\_grants\\_manual/default.htm](http://www.osec.doc.gov/oam/grants_management/policy/doc_grants_manual/default.htm)





## Broadband Technology Opportunities Program Award Closeout Checklist for PCC/SBA Recipients

The National Telecommunications and Information Administration (NTIA) developed the following checklist for recipients to use during the Broadband Technology and Opportunities Program (BTOP) Award Closeout process. The checklist will guide recipients through all three closeout phases:

- Preparing for Award Closeout
- Submitting all Required Documentation During Closeout
- Completing Award Closeout and Retaining Documentation

The checklist also provides guidance for those recipients requesting a closeout earlier than their award end date. Recipients that anticipate that the project will close at earlier than the award end date should follow steps A, B, and C outlined below in **Requesting an Early Closeout** before proceeding to step 1 of **Preparing for Award Closeout**.

Recipients should review the process with their BTOP FPO leading up to and during the quarter preceding the award end date.

|                |  |
|----------------|--|
| Recipient:     |  |
| Award Number:  |  |
| Project Title: |  |

| Activity  | Associated Documents   | Submission Method                                    | Status |                          |     |                          |
|---|--|--|--------|--------------------------|-----|--------------------------|
|   |  |  | Done   | Date                     | N/A |                          |
| <b>Requesting an Early Closeout (Only Applicable if Project to Close at least Two Quarters Early)</b> |  |  |        |                          |     |                          |
| A   | Discuss project status and possibility of early closeout with BTOP FPO                           | BTOP Award Closeout Checklist for PCC/SBA Recipients | N/A    | <input type="checkbox"/> |     | <input type="checkbox"/> |
| B   | Determine with FPO an appropriate amended end date for project (i.e. 3/31, 6/30, 9/30, or 12/31) | BTOP Award Closeout Checklist for PCC/SBA Recipients | N/A    | <input type="checkbox"/> |     | <input type="checkbox"/> |
| C   | Submit an Award Amendment (CD-451) for an amended award end date                                 | CD-451   | PAM    | <input type="checkbox"/> |     | <input type="checkbox"/> |
| <b>Preparing for Award Closeout (One Quarter Preceding the Award End Date)</b>                        |  |  |        |                          |     |                          |
| 1   | Discuss closeout process and award end date with BTOP FPO  | BTOP Award Closeout Checklist for PCC/SBA Recipients | N/A    | <input type="checkbox"/> |     |                          |





| Activity   |   | Associated Documents   | Submission Method                                     | Status                      |      |                          |
|--|---|--|---|-----------------------------|------|--------------------------|
|  |   |  |   | Done                        | Date | N/A                      |
| 2  | Verify that all funds necessary for project completion have been obligated before the end date  | None   | N/A   | <input type="checkbox"/>    |      |                          |
| 3  | Verify that all project activities have been or will be completed before the award end date   | None   | N/A   | <input type="checkbox"/>    |      |                          |
| 4a   | Audits<br>For-Profit Recipients: Prepare for Program-Specific Audit, which must be submitted to OIG, NIST and your FPO within 90 calendar days after the award end date | Program-Specific Audit Documentation   | Directly to FPO and Office of Inspector General (OIG) | <input type="checkbox"/>    |      |                          |
| 4b   |   | All Other Recipients: Prepare for Single Audit due on regularly scheduled audit submission date <sup>1</sup> | Single-Audit Documentation                            | Federal Audit Clearinghouse |      |                          |
| 5  | If applicable to your award, submit federal interest filings (UCC-1, Covenants of Use, and Attorney's Certification) for all personal and real property <sup>2</sup>    | UCC-1 filings, Covenants, and Attorney's Certification   | PAM   | <input type="checkbox"/>    |      | <input type="checkbox"/> |
| <b>Submitting all Required Documentation during Closeout (Within 90 Days Following Award End Date)</b> |   |  |   |                             |      |                          |
| 6  | Final Federal Financial Report (FFR-425)—covering expenses incurred during the last quarter of the project and during closeout  | FFR <sup>3</sup>   | PAM   | <input type="checkbox"/>    |      |                          |

<sup>1</sup> Single-Audits (OMB Circular A-133) are not necessarily due during closeout, but must be submitted per the recipient's normal A-133 audit submission frequency (within nine months after the end of any financial year in which the recipient expends \$500,000 or more in Federal funds).

<sup>2</sup> UCC-1 filings, security interest covenants, and attorney's certifications are required for projects that have acquired or improved real and personal property, in whole or in part, under a BTOP award. Recipients should review the Federal Interest Fact Sheet at [http://www2.ntia.doc.gov/files/fact\\_sheet\\_federal\\_interest\\_082510\\_v2\\_1.pdf](http://www2.ntia.doc.gov/files/fact_sheet_federal_interest_082510_v2_1.pdf) and contact their FPO for additional information.

<sup>3</sup> SF-425 can be located at [http://www.whitehouse.gov/sites/default/files/omb/assets/grants\\_forms/SF-425.pdf](http://www.whitehouse.gov/sites/default/files/omb/assets/grants_forms/SF-425.pdf).





| Activity | Associated Documents   | Submission Method                   | Status               |                          |     |                          |
|----------|--|-------------------------------------|----------------------|--------------------------|-----|--------------------------|
|          |  |                                     | Done                 | Date                     | N/A |                          |
| 7        | Final Budget Information—Non-Construction Programs (SF-424A), accounting for all award activities and expenditures during closeout   | Final SF-424A <sup>4</sup>          | PAM                  | <input type="checkbox"/> |     |                          |
| 8        | Final Performance Progress Report (PPR)—covering the last quarter of the project up to award end date  | Final PPR                           | PAM                  | <input type="checkbox"/> |     |                          |
| 9        | Final Annual Progress Report (APR)—covering the final calendar year of the project up to award end date  | Final APR                           | PAM                  | <input type="checkbox"/> |     |                          |
| 10       | Final American Recovery and Reinvestment Act (ARRA) Report   | Final ARRA Report                   | FederalReporting.gov | <input type="checkbox"/> |     |                          |
| 11       | Tangible Personal Property Report (SF-428, SF-428B, SF-428S), where applicable   | SF-428 and attachments <sup>5</sup> | PAM                  | <input type="checkbox"/> |     | <input type="checkbox"/> |
| 12       | Real Property Status Report (SF-429), where applicable   | SF-429 <sup>6</sup>                 | PAM                  | <input type="checkbox"/> |     | <input type="checkbox"/> |
| 13       | List of materials and/or products created, acquired, or developed using BTOP funds, including (but not limited to): studies, publications, curriculum, significant outreach campaign materials, etc. | None                                | PAM                  | <input type="checkbox"/> |     | <input type="checkbox"/> |
| 14       | If applicable, submit any final requests for reimbursement (Final Invoice) from the Automated Standard Application for Payments (ASAP) System  | Final ASAP Reimbursement Request    | ASAP                 | <input type="checkbox"/> |     | <input type="checkbox"/> |

Remember: Recipients are responsible for retaining all documentation related to a BTOP project until the later of three years following the completion date of the project's closeout or until the resolution of any related litigation, claims, or audits.

<sup>4</sup> SF-424A can be located at <http://apply07.grants.gov/apply/forms/sample/SF424A-V1.0.pdf>.

<sup>5</sup> SF-428 and attachments can be located at [http://www.whitehouse.gov/omb/grants\\_forms/](http://www.whitehouse.gov/omb/grants_forms/).

<sup>6</sup> SF-429 can be located at [http://www.whitehouse.gov/omb/grants\\_forms/](http://www.whitehouse.gov/omb/grants_forms/).





### Glossary of BTOP Closeout Terms and Definitions

| Terms   | Definitions  |
|---|--|
| <b>Award Action Request (AAR) to Amend Award and/or End Date</b>    | Recipient initiates an AAR by submitting a request to GOL with relevant supporting documentation for early closeout or project modification (expansion utilizing cost savings, de-scoping).  |
| <b>Award Closeout Date</b>  | The date, 90 calendar days after the award end date, when all of the recipient's closeout documentation must be submitted.   |
| <b>Award Closeout Notification Package</b>                          | This package, sent to recipients approximately 90 days prior to the end of an award period. It notifies the recipient that the award period is nearing its end date and outlines the schedule of activities that must be completed for the award to be closed out with the Department of Commerce. It also provides a checklist to aid recipients in the closeout process.           |
| <b>Award End Date</b>   | The award end date is the last day of the recipient's award period as noted in the original award agreement (Form CD-450) or as modified by an Award Amendment Request (AAR or Form CD-451) requesting an earlier end date.  |
| <b>Closeout Completion Letter</b>                                   | Letter from the Grants Office to the recipient confirming the completion of the award closeout process.  |
| <b>Closeout Period</b>  | The closeout period begins immediately following the award end date, during which the recipient must submit all required documentation, perform any final financial accounting of a BTOP award, and receive final review by NTIA and the applicable Grants Office.   |
| <b>Covered BTOP Property</b>  | Property acquired, with the exception of supplies, by BTOP funds associated with a construction project.   |
| <b>Federal Interest</b>   | The undivided, equitable, revisionary interest held by NTIA in all Covered BTOP Property—equal to the share of NTIA's participation in the project. To secure the Federal Interest, recipients and subrecipients must properly execute and record documentation in the appropriate jurisdiction recognizing the Interest and putting others on public record notice of the Interest. |
| <b>Federal Share</b>  | The share of Covered BTOP Property that should be recorded as the Federal Interest. The share is the percentage of the then current fair market value of the property that is attributable to NTIA's participation in the BTOP project.  |
| <b>Final A-133 Audit Report</b>                                     | For nonprofits, state, tribal, and local government or universities that hit their \$500,000 federal funding trigger, a final A-133 single audit report must be submitted for BTOP purposes within 30 calendar days of receiving it from the auditor, and no later than nine months after the end of the recipient's fiscal year.  |
| <b>Final American Recovery &amp; Reinvestment Act (ARRA) Report</b> | This report accounts for all project activities to program end date and must be marked "final."  |





| Terms   | Definitions  |
|---|--|
| <b>Pre-Closeout Letter</b>  | The Grants Office prepares a Pre-Closeout Letter and sends it to the recipient on or within 30 calendar days prior to the Award End Date. The Pre-Closeout Letter will identify the award end date and the date before when a recipient must submit all required documentation, as the date 90 calendar days after the project's award end date.                 |
| <b>Final Performance Progress Report (PPR)</b>  | The final Performance Progress Report includes both the quarterly and annual PPR forms. On each form the recipient should select "yes" in response to the question, "Is this the last report of the award period?" Additionally, the final PPR should describe the recipient's performance against project indicators from award inception to the closeout date. |
| <b>Final Program-Specific Audit Report</b>  | For commercial and for-profit entities that have received a BTOP award greater than \$100,000, recipients must submit their final program-specific audit within 90 calendar days following the award end date to the DOC Office of Inspector General.  |
| <b>SF-424A Final Budget and Expenditure Comparison for Non-Construction Projects</b>                      | This report details actual expenditure by budget category for PCC/SBA projects from award inception to the completion of the grant period, inclusive of closeout costs incurred after the award end date.  |
| <b>SF-424C Final Budget and Expenditure Comparison for Construction Projects</b>                          | This report details actual expenditure by budget category for CCI projects from award inception to the completion of the grant period, inclusive of closeout costs incurred after the award end date.  |
| <b>SF-425 Final Federal Financial Report (FFR)</b>  | This report details all financial transactions from award inception to the completion of the award, including administrative costs that may be incurred during closeout. The Final FFR SF-425 may not include any unliquidated obligations.  |
| <b>SF-428 Tangible Personal Property Report</b>   | Recipients and sub-recipients must account for BTOP-funded equipment. This includes all equipment purchased at a cost of \$5,000 or greater and aggregate materials and supplies ending inventory valued at \$5,000 or more. Items with a current fair market value of \$5,000 or more must also be listed   |
| <b>Uniform Administrative Requirements—15 CFR 14, 15 CFR 24</b>   | The Uniform Administrative Requirements, outlined in the Code of Federal Regulations (CFR), help guide the implementation of the grants. 15 CFR Part 14 applies to institutions of higher education, hospitals, other nonprofits, and commercial entities, while 15 CFR Part 24 applies to state, local, and tribal governments.                                 |
| <b>Uniform Commercial Code (UCC-1) Filings, Security Interest Covenants, and Attorney's Certification</b> | Recipients and sub-recipients with awards that include a construction component are required to record the Federal Interest in Covered BTOP Property and provide an attorney's certification that this interest has been properly protected.   |

