



BROADBANDUSA

CONNECTING AMERICA'S COMMUNITIES

Award Closeout Guidance

State Broadband Initiative (SBI) Projects

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Version 1.8

**National Telecommunications and Information Administration
State Broadband Initiative
1401 Constitution Avenue, NW
Washington, DC 20230**



Closing out the SBI Award Agreement

Introduction to SBI Award Closeout

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

Closeout Timeline

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

Timeline of the SBI Award Closeout Process	
90 Days Prior to the Award End Date	<ul style="list-style-type: none"> ■ 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. ■ 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.
30 Days Prior to Award End Date	<ul style="list-style-type: none"> ■ The NIST Grants Office will formally notify recipients that their award is nearing the award end date and provide the closeout requirements.
Award End Date	<ul style="list-style-type: none"> ■ 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 (Form CD-451).
Closeout	<ul style="list-style-type: none"> ■ 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. ■ The award closeout date 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.

Upon receipt, NIST and NTIA will review all final documentation. 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 SBI 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 (March 2013), available at [http://www.osec.doc.gov/oam/grants_management/policy/documents/FINAL%20Master%20DOC%20Grants%20Manual%202013%20\(03.01.13\)_b.pdf](http://www.osec.doc.gov/oam/grants_management/policy/documents/FINAL%20Master%20DOC%20Grants%20Manual%202013%20(03.01.13)_b.pdf) (starting on page 80).





Award Closeout Checklist for SBI Recipients

The National Telecommunications and Information Administration (NTIA) developed the following checklist for recipients to use during the State Broadband Initiative (SBI) 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**

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

Recipient:	
Award Number:	

	Activity	Associated Documents	Submission Method	Status		
				Done	Date	N/A
Preparing for Award Closeout (One Quarter Preceding the Award End Date)						
1	Discuss closeout process and award end date with SBI FPO	SBI Award Closeout Checklist for Recipients	N/A	<input type="checkbox"/>		
2	Verify that all funds necessary for project completion will be obligated by the end date	None	N/A	<input type="checkbox"/>		
3	Verify that all project activities will be completed by the award end date	None	N/A	<input type="checkbox"/>		
4	All Other Recipients: Prepare for Single Audit due on regularly scheduled audit submission date¹	Single-Audit Documentation	Federal Audit Clearinghouse	<input type="checkbox"/>		
Submitting all Required Documentation during Closeout (Within 90 Days Following Award End Date)						
5	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"/>

¹ 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).





Activity	Associated Documents	Submission Method	Status			
			Done	Date	N/A	
6	Final Performance Progress Report (PPR)—covering all activities and expenses of the project through the last quarter of the award	PPR	PAM	<input type="checkbox"/>		<input type="checkbox"/>
7	Final Federal Financial Report (SF-425)—covering all expenses including those incurred during the last quarter of the project and during closeout	FFR	PAM	<input type="checkbox"/>		
8	Initiate Closeout AAR, including all the final documentation listed below and any other additional documents requested by NTIA or NIST					
9	Final Budget Information—Non-Construction Programs (SF-424A), accounting for all award activities and expenditures during closeout	Final SF-424A ²	Closeout AAR in PAM	<input type="checkbox"/>		
10	Tangible Personal Property Report (SF-428, SF-428B, and if applicable an SF-428S)	SF-428 and attachments ³		<input type="checkbox"/>		
11	Real Property Status Report (SF-429)	SF-429 ⁴		<input type="checkbox"/>		
12	If applicable, submit Federal interest filings (UCC-1) for all equipment where required by NIST ⁵	UCC-1 filings		<input type="checkbox"/>		<input type="checkbox"/>
13	Patent Report	NIST Patent Report		<input type="checkbox"/>		

² SF-424A can be located at <http://www2.ntia.doc.gov/compliance#closeout>.

³ SF-428 and attachments can be located at <http://www2.ntia.doc.gov/compliance#closeout>.

⁴ SF-429 can be located at <http://www2.ntia.doc.gov/files/sf-429.pdf>.

⁵ UCC-1 filings are required for projects that have personal property, acquired in whole or in part under a SBI award, with a total fair market value of \$50,000 or more at closeout. Recipients should review the Federal Interest Fact Sheet at <http://www2.ntia.doc.gov/ManagementResources> and contact their FPO for additional information.





Activity	Associated Documents	Submission Method	Status		
			Done	Date	N/A
14 List and submit materials and/or products created, acquired, or developed using SBI funds ⁶	List of materials		<input type="checkbox"/>		<input type="checkbox"/>
<p>Remember: Recipients are responsible for retaining all documentation related to a SBI 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.</p>					

Glossary of SBI Closeout Terms and Definitions

Terms	Definitions
Award Closeout Date	The date, specified by NIST in the 90-Day Closeout Letter, that is 90 calendar days after the award end date, when all of the recipient's closeout documentation must be submitted.
Award Closeout Notification Package	This package, sent to recipients approximately 90 days prior to the end of an award period, notifying 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.
Award End Date	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. The recipient will receive a 90-Day Closeout Letter from NIST approximately 30 days prior to the award end date.
Closeout Confirmation Letter	Letter from the Grants Office to the recipient confirming the completion of the award closeout process.
Closeout Period	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 an SBI award, and receive final review by NTIA and the NIST Grants Office.
Federal Interest	The undivided, equitable, revisionary interest held by NTIA in all SBI property—equal to the share of NTIA's participation in the project. Please refer to the Federal Interest Requirements Fact Sheet at http://www2.ntia.doc.gov/ManagementResources for more information.

⁶ These materials may include (but are not limited to) studies, research and data collection (including Address File projects), publications, curriculum, and significant outreach campaign materials. Any recipient that has no materials or products to report should submit, in writing on letterhead bearing the recipient's name, a statement that the recipient has not developed any intellectual property under the SBI award.





Terms	Definitions
Final A-133 Audit Report	For nonprofits, state, tribal, and local government or universities that expend \$500,000 or more in federal funds in a year, a final A-133 single audit report must be submitted 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.
Final Performance Progress Report (Final PPR)	The Final PPR should be marked final and cover activities cumulatively through the last quarter of the project.
Patent Report	The Patent Report template is included in the 90-Day Closeout Letter distributed by NIST 30 days prior to the award end date.
Performance Progress Report (PPR)	Recipients are requested to submit a Final PPR within 90 days following the award end date. The recipient should select "yes" in response to the question, "Is this the last report of the award period?"
SF-424A Final Budget and Expenditure Comparison for Non-Construction Projects	This report details actual expenditures by budget category for SBI projects without a construction component from award inception to the completion of the grant period, including closeout costs incurred after the award end date.
SF-425 Final Federal Financial Report (FFR)	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.
SF-428 Tangible Personal Property Report	All Recipients and sub-recipients must submit a SF-428 and SF-428B even if there is no tangible property to report. If there are no items of equipment or supplies to report; write a comment in Section 8 of form SF-428 stating "no items of equipment meeting the \$5,000 threshold and no unused supplies have a residual value of \$5,000 or more to report," and only complete the top section of form SF-428 B and check 1.d. If recipients or sub-recipients purchased any equipment (with an acquisition cost of \$5,000 or greater), with SBI funds, list these in the SF-428S, in addition to completing the SF-428 and SF-428B. Additionally, if recipients have unused supplies with an aggregate fair market value of \$5,000 or more, list these in the SF-428S as well.
SF-429 Real Property Status Report	Recipients and sub-recipients must account for SBI-funded real property. This includes all property acquired or improved under the SBI award. If no real property has been acquired or improved using SBI funds, the recipient should indicate this in the comments section.
Uniform Administrative Requirements—15 CFR 14, 15 CFR 24	The Uniform Administrative Requirements, defined 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.
Uniform Commercial Code (UCC-1) Filings	Recipients and sub-recipients may be required to record the Federal interest in SBI-funded property and provide a certification that this interest has been properly protected if the aggregate current fair market value of all equipment purchased under the SBI award is \$50,000 or more. Please contact your FPO for more information.

