CCI Closeout Training

Broadband Technology Opportunities Program (BTOP)

WASHINGTON, DC
April 25, 2013
Agenda

1. Presentation on CCI Closeout Process
   - Aimee Meacham, Director, BTOP Program Services

2. Q&A
   - Aimee Meacham, Director, BTOP Program Services
   - Jennifer Lane, Attorney-Advisor, Federal Assistance Law Division
   - Alan Conway, Branch Chief, NOAA Grants Management Division
   - Larry Jenkins, Grants Officer, NOAA Grants Management Division
Objectives

- Define Closeout and Stakeholder Roles
- Understand the Timing Related to Closeout Activities
- Identify Recipient Closeout Requirements and Closeout Documents
What is Closeout?

- Closeout is the process of ensuring that all funded project activities are complete and that recipients have met all requirements imposed by applicable laws, regulations, Office of Management and Budget (OMB) circulars, and award terms and conditions.
- Recipients can facilitate the closeout process by:
  - Demonstrating completion of funded project activities
  - Understanding all administrative and legal requirements
  - Completing and submitting closeout materials in a timely manner within the closeout period
Closeout Points of Contact

- **NOAA Grants Specialist**
  - Serves as the recipient’s main point of contact throughout the closeout process, ensuring the proper submission of documents, addressing issues with document preparation, and serving as a resource for recipient concerns
  - Performs final award reports and documentation review and evaluation

- **NTIA Federal Program Officer (FPO)**
  - Initiates closeout discussion, reviews, and requirements with the recipient; FPO remains active throughout the closeout process
  - Conducts preliminary review of draft award reports and documentation

- **Closeout Analyst**
  - Supports the Grants Specialist and FPO in working with the recipient to facilitate the closeout process
Closeout

- FPO initiates closeout discussion with recipient
- FPO sends recipient closeout notification e-mail and links to the BTOP website with corresponding material
- FPO and recipient determine if no-cost extension is necessary

60 days prior

- Recipient initiates a PAM – Other Request (POR)
- If applicable, recipient initiates ‘No Cost Extension – Prior Approval Required’ AAR in Grants Online (GOL) and submits required documents

30 days prior

- Recipient receives award end date notice
- Recipient prepares to stop all project activities by the award end date

Award End Date

- Recipient submits final closeout documentation
- Program Office reviews Programmatic information and recommends approval to the Grants Office, via PAM
- Costs related to closeout activities may be funded by the grant after the award end date

90 days post

- Grants Office completes final closeout review, initiates deobligation actions, if needed
- Recipient provides additional information requested by the Grants Office
- Grants Office notifies Program Office and recipient that the award is closed out
Prior to Award End Date

- FPOs will notify recipients of their upcoming award end dates and provide links to supplemental documentation that is posted on the BTOP website. This includes a checklist outlining the activities that must be completed for the award to be closed out.

- Recipients should begin to discuss the closeout requirements specific to their particular projects with their FPO.

- Recipients should also submit all required Federal Interest documentation to the appropriate State office(s) during the closeout period; and attach a scanned copy of this documentation to the final closeout documentation package. “Federal Interest documentation” refers to filings that establish the government’s financial interest in substantial assets purchased or built with grant funds.

- Recipients should complete any budget modification AARs prior to the award end date, if applicable.
FPOs will send recipients the closeout notification memo (via email) which includes standard language regarding the closeout process, a link to the Closeout Notification Package, and the Special Award Condition (SAC) Checklist.
Recipients will use the SAC Checklist to self-certify that they have complied with all BTOP award terms and conditions

* The completed SAC checklist must be signed by the recipient's Authorized Organization Representative (AOR)
How Does a Recipient Complete and Submit Closeout Materials?

- Recipients are encouraged to work with their Grants Specialist, FPO and Closeout Analyst as they prepare closeout documents.
- Recipients must upload the quarterly PPR and APR in their respective report packages in PAM, just as they have done throughout the Program.
  - The Final PPR for the award must be submitted by the recipient through Grants Online (GOL).
- Recipients should continue to submit quarterly and Final FFRs in GOL.
- Additional closeout documents should be attached to a PAM – Other Request (POR) by the end of the 90 day closeout period (e.g., UCC-1 filings).
- Recipients should anticipate and plan for closeout-related costs. Allowable costs during the closeout period include such activities as preparing necessary closeout documents, conducting required audits, and making payments on invoices for costs of project work completed and/or billed prior to the award end date.
Recipients must submit the appropriate closeout documents before an award can be considered for closeout

<table>
<thead>
<tr>
<th>Document</th>
<th>Due Date Prior to</th>
<th>Submission vehicle</th>
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</thead>
<tbody>
<tr>
<td>Final ARRA</td>
<td>10-14 days after end of quarter</td>
<td>FederalReporting.gov</td>
</tr>
<tr>
<td>Final FFR (SF-425)</td>
<td>90 days after award end date</td>
<td>GOL</td>
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<tr>
<td>Quarterly PPR</td>
<td>30 days after award end date</td>
<td>PAM</td>
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<tr>
<td>Final PPR</td>
<td>90 days after award end date</td>
<td>GOL</td>
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<tr>
<td>Final APR</td>
<td>90 days after award end date</td>
<td>PAM</td>
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<tr>
<td>Final SF-424C with actuals</td>
<td>90 days after award end date</td>
<td>PAM attached to POR</td>
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<tr>
<td>SAC Checklist</td>
<td>90 days after award end date</td>
<td>PAM attached to POR</td>
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<tr>
<td>Patent/Copyright Statement</td>
<td>90 days after award end date</td>
<td>PAM attached to POR</td>
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<tr>
<td>SF-428 tangible personal property report</td>
<td>90 days after award end date</td>
<td>PAM attached to POR</td>
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<tr>
<td>SF-429 real property report</td>
<td>90 days after award end date</td>
<td>PAM attached to POR</td>
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<tr>
<td>Federal Interest documents (e.g., UCC filings and/or Covenant of Purpose, Use, and Ownership)</td>
<td>90 days after award end date</td>
<td>PAM attached to POR</td>
</tr>
<tr>
<td>Program-Specific Audit (if applicable)</td>
<td>90 days after closeout period</td>
<td>PAM attached to POR (if submitted prior to closeout) or after closeout email Grants Specialist and send to DOC OIG</td>
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</tbody>
</table>
ARRA Report

- The ARRA report must be submitted within 14 days after the end of the quarter
- ARRA report must be marked as “Final” and 100% complete project status
- Funds received should match expenditures
- All vendors and subrecipients from previous reports must be included; report is cumulative
- Recipients should consult their Grants Specialists if any excess funds remain
- If a recipient draws Federal funds during the closeout period, the final ARRA report must be submitted during the next reporting cycle
- Submit via federalreporting.gov
Final FFR (SF-425)

- The FFR details all financial transactions from award inception to the completion of the award, including allowable costs that may be incurred during closeout.
- Only one SF-425 is submitted during the 90 day closeout period, this will include expenditures for the final quarter of the award period, costs related to closeout activities, and/or final invoices for work completed during the award period.
- Final FFR may not include any unliquidated obligations.
- Line C (cash on hand) should be zero.
- Submit via GOL.
Quarterly and Final PPRs

- The quarterly PPR should describe the recipient’s cumulative performance against project indicators for the final quarter (or portion thereof), using the same process and definitions as prior quarterly reports.

- Recipients should mark the PPR that covers the time period between the last quarterly report and the award end date as “Final”.

- Recipients should submit the quarterly PPR via PAM on or no later than the regular schedule, but will have a chance to modify the report up until the end of the 90 day closeout period.

- Once the quarterly PPR is approved in PAM by NTIA, recipients should take the approved PPR PDF from PAM and upload it to the GOL package labeled “Performance Progress Report - FINAL” to satisfy GOL’s final report requirements.
Final APR

- A Final APR should be completed using the same process and definitions as prior annual reports and include the APR addendum and .kmz file.
- A recipient must submit an APR for every year the award was active.
- If the award end date falls within 2013, the recipient will submit an APR for 2013 and will mark it as final.
- If the award end date is 1/30/2014, the recipient will submit an APR for 2013 and an APR for 2014, marking the 2014 APR as final.
- Submit via PAM (report package)
PAM Other Request (POR)

- The Final Closeout POR should be created as a PAM Other Request package and should specify in the description that the attached documents are being submitted for closeout.

- All file descriptions should be noted as “Final” in PAM.

- Please include a list of documents under Section 8 in the POR.

Sample Not for Submission
Final SF-424C

- Recipients submit a Final SF-424C detailing actual expenditures from award inception to the completion of the grant period, inclusive of closeout costs incurred after the award end date.
- The SF-424C totals should align with the total Federal expenditures and total match contributions (non-Federal expenditures) listed in the Final FFR and PPR.
- Submit via PAM (POR)
Property Management and Disposition

- According to the Uniform Administrative Requirement (UAR), title to equipment and supplies vests in the recipient upon acquisition and it must conduct an inventory every two years as long as the equipment has value over $5,000. Recipients maintain this inventory for their records (i.e., they do not need to submit it to NTIA or NOAA)

- However, recipients may be required to compensate the Government if they choose to sell or use acquired property for non-Federally sponsored programs. This includes:
  - Equipment with a per-unit current fair market value of $5,000 or more
  - Supplies with an aggregate residual unused value of $5,000 or more
  - Real property (e.g., land, land improvements, structures)

- Fair Market Value can be determined based on the purchase price and depreciation schedule maintained by the recipient
SF-428

- Recipients account for BTOP-funded tangible personal property by completing a SF-428, SF-428B, and SF-428S
- All recipients must submit a SF-428 cover sheet and Attachment B
- If there is no tangible property to report, recipients should write “Not Applicable” under Section 8.
- A supplemental sheet, SF-428S, may be necessary to provide detailed information for each item
- Submit via PAM (POR)
The SF-428B is used during award closeout to allow recipients to request a disposition of acquired property.

Recipients select all applicable options in Section 1 and complete the corresponding questions 2a-2c.

Submit via PAM (POR)
### SF-428 Attachment S

- The SF-428S is used by recipients to provide detailed information on individual items.
- Grantees who checked “Yes” to Question 7 on the SF-428S or selected option 1b on the SF-428B should complete Attachment S or submit an equivalent document.
- Submit via PAM (POR)

#### Tangible Personal Property Report

<table>
<thead>
<tr>
<th>Serial Number (x)</th>
<th>Acq. Date (y)</th>
<th>Description of Item (z)</th>
<th>Loc. Code (k)</th>
<th>Acq. Cost (l)</th>
<th>Dep. Cost (m)</th>
<th>Inv. Req. (n)</th>
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</table>
Recipients account for real property (e.g., land or improvements) by completing a SF-429.

All recipients must submit a SF-429 cover sheet even if there is no real property to report.

Only those who purchased/improved real property using BTOP funds or contributed it as match must complete the SF-429A.

Submit via PAM (POR)
### SF-429 Attachment A

- The SF-429A allows recipients to provide the requested information in section 13-18 of Attachment A for each parcel of real property reported.
- Submit via PAM (POR)

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#### Section 13-18 of SF-429 Attachment A

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
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<tbody>
<tr>
<td>13.1</td>
<td>Address of Real Property (describe and include assets including zoning information)</td>
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<tr>
<td>13.2</td>
<td>Land Use or Access:</td>
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<tr>
<td>13.3</td>
<td>Other Property Information:</td>
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<tr>
<td>13.4</td>
<td>Real Property Ownership Type:</td>
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<tr>
<td>13.5</td>
<td>Real Property Cost:</td>
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<td>13.6</td>
<td>Federal Share:</td>
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<tr>
<td>13.7</td>
<td>Non-Federal Share:</td>
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<tr>
<td>13.8</td>
<td>Total (sum of Federal and Non-Federal Shares):</td>
</tr>
<tr>
<td>13.9</td>
<td>Federal Share as Percent of Total Cost:</td>
</tr>
</tbody>
</table>

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**Sample Not For Submission**
Final Patent Report

- The Final Patent Report is included as an attachment in the PAM (POR)
- NOAA will accept a letter on the recipient’s letterhead, signed by the AOR, stating an invention or patent was not made under the award
Federal Interest - Covenant Of Use And Ownership

- NTIA retains an undivided equitable reversionary interest in all real or personal property that recipients and subrecipients acquire or improve using Federal or match funds, for the entire useful life of the property.

During the duration of the Federal Interest, recipients cannot sell or transfer assets without prior Grants Office approval or use the property for non-BTOP purposes without prior approval.

Recipients with a Security Interest SAC have to submit documentation, such as:

- Covenant of Purpose to document the Federal Interest in real property
- UCC-1 to document the Federal Interest in fixtures or personal property other than supplies
- Attorney Certification that documents were properly executed and filed in accordance with state law
Program Specific Audit (For-Profit recipients only)

- Commercial and for-profit entities may have to submit a program specific audit if the recipient received a BTOP award greater than $100,000.
- A copy of the Audit Report must be submitted within 90 days following the closeout date to the DOC Office of the Inspector General (OIG) and in PAM (POR).
- For-profit entities required to do a program-specific audit during the closeout period may pay for those audit expenses using BTOP funds.
After NTIA reviews and submits closeout documentation, NOAA conducts a final review and takes the remaining steps to close the grant

- NOAA Grants Office will perform financial reconciliation and notify the recipient that the award has been satisfactorily closed
- If applicable, the Grants Office prepares a Deobligation Memo and submits it to the NTIA Budget Office
- Recipients must maintain records relating to the grant for at least three years after the recipient submits its final federal expenditure report
- Recipients must continue to comply with any ongoing audit and property management requirements
Early Closeout

- A recipient may want to terminate its award early after completing all project goals.
- To initiate the process, a recipient should initiate a “Termination for Convenience” AAR and attach a letter from the recipient’s AOR requesting that the award terminate early. Once approved, this action will amend the award end date to the new requested end date. Upon project completion, the recipient will need to send all final closeout materials to its Grants Specialist, FPO, and Closeout Analyst to close out the award.
  - Amended award end dates will always fall on the last day of the quarter.
- Recipients wanting to terminate their awards early should submit their requests in GOL.
What happens after the award closes?

After the award is closed, recipients must continue to:

- Use BTOP-funded equipment for the purposes under the award
- Retain grant file and related records for at least three years
- Complete an inventory of grant-funded equipment at least every two years and for the useful life of the equipment
- Update UCC-1 filings every five years
Additional Resources

- **15 CFR § 14.71** – Closeout Procedures for Non-Profit and Commercial Entities and Institutions of Higher Education

- **15 CFR § 24.50** – Closeout Procedures for State, Local, and Tribal Entities


- Closeout documents are available on NTIA’s website under Award Closeout Requirements at [http://www2.ntia.doc.gov/compliance](http://www2.ntia.doc.gov/compliance)

- Additional guidance on completing closeout forms is available on the [BTOP Collaboration Wiki](http://www2.ntia.doc.gov/compliance)
Questions