State Broadband Initiative
Detailed Guidance on Completing Closeout Documentation

December 2014
Agenda & Objectives

Agenda

- Presentation of Closeout Process
- Overview of Closeout Documents
- Questions and Answers

Objectives

- Define Closeout and Stakeholder Roles
- Understand the Timing Related to Closeout Activities
- Provide Guidance for Completing Forms
Closeout Points of Contact

- NTIA Federal Program Officer (FPO)
  - Your FPO continues to be your first point of contact throughout the closeout process
  - We prefer you to email your closeout documents to your FPO for review BEFORE you submit anything in PAM

- NIST Grants Specialist
  - Performs final review and evaluation of reports and documentation
Standard Project Closeout Timeline

90 days prior

• FPO initiates closeout discussion with Grantees
• FPO sends Grantees closeout notification e-mail and links to the SBI website with corresponding material

30 days prior

• NIST sends Closeout letter detailing closeout requirements
• Grantee wraps-up remaining project activity and completes by the award end date

Award End Date*

• After FPO reviews documents, Grantee submits final closeout documentation via PAM within 90 days following the award end date
• 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, de-obligates unspent award funds
• Grantee provides additional information if requested by the Grants Office
• Grants Office notifies Program Office and recipient that the award is closed out

*Contact your FPO if you are considering ending your award before its scheduled end date
Prior to Award End Date

- FPOs will notify you of your upcoming award end date and provide links to closeout documentation posted on the SBI website. This information includes a checklist that must be completed for the closeout.

- Discuss your project’s closeout requirements with your FPO.

- Review and identify any intellectual property created as a part of your project, for example:
  - Annual reports
  - Training materials
  - Outreach materials
  - Planning documents
  - Research analysis
  - Data (no personally identifiable information)
    - Survey data
    - Address files as part of your approved project

- Watch for the official closeout letter from NIST, sent 30 days prior to project period end date.
Prior to Award end date: **Budget Amendment**

- Did your Q3 2014 PPR indicate that your project needs a budget amendment?
- If you have any questions on your project’s budget status, contact your FPO for guidance

**Immediate Budget Facts to Consider**

- If you are simply coming in under budget likely no issue
- If there are wide variances between (approx. 10% or greater) approved and actual budget line items contact your FPO
- Budget amendments must be complete to initiate close-out
How To Complete and Submit Closeout Materials

- Use email to review your closeout documents with your FPO
- Upload the final PPR and FFR in their respective report packages in PAM by their due date – April 30, 2015 for most grantees
- Attach closeout documents to the Final Closeout Award Action Request (AAR) and upload in PAM by the end of the 90 day closeout period
- You may use grant funds for closeout related costs. Allowable costs during the closeout period include 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
Submit the following documents for closeout

<table>
<thead>
<tr>
<th>Document</th>
<th>Submission vehicle</th>
<th>Due date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Final FFR (SF-425)</td>
<td>PAM</td>
<td>April 30, 2015</td>
</tr>
<tr>
<td>Final PPR</td>
<td>PAM</td>
<td>April 30, 2015</td>
</tr>
<tr>
<td>Final Closeout AAR</td>
<td>PAM</td>
<td>May 1, 2015</td>
</tr>
<tr>
<td>Final SF-424A with actuals</td>
<td>PAM attached to AAR</td>
<td></td>
</tr>
<tr>
<td>Patent Report</td>
<td>PAM attached to AAR</td>
<td></td>
</tr>
<tr>
<td>List of Intellectual Property acquired or developed using SBI funds</td>
<td>PAM attached to AAR</td>
<td></td>
</tr>
<tr>
<td>SF-428 &amp; SF-428B tangible personal property report (SF-428S if applicable)</td>
<td>PAM attached to AAR</td>
<td></td>
</tr>
<tr>
<td>SF-429 real property report</td>
<td>PAM attached to AAR</td>
<td></td>
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<tr>
<td>UCC-1 Filing (if applicable your FPO will contact you)</td>
<td>PAM attached to AAR</td>
<td></td>
</tr>
<tr>
<td>Intellectual Property Documents</td>
<td>PAM attached to POR</td>
<td></td>
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</tbody>
</table>
PPR and SF-425 Submission Deadlines

- For awards ending on January 31, 2015, final PPRs and SF-425s are due April 30, 2015

- All other closeout documents are due May 1, 2015 – 90 days after the award end date

- If you are considering ending your award before the award date contact your FPO
Overview of Closeout Documents
The FFR details all financial transactions from award inception to the completion of the award, including administrative costs that may be incurred during closeout.

This report will include expenses incurred in January 2015 and all close-out costs.

Final FFR may not include any unliquidated obligations.

Recipients should mark this “Final.”

The end date for most grants is January 31, 2015.
The Final PPR is a summary of the project’s performance against its milestones and objectives from inception to end using the detailed project plan as a guide.

Be sure to mark the report as “Final” by clicking YES.
Final Closeout AAR

- The Final Closeout AAR is created like previous AAR packages and specifies in the description that the attached documents are being submitted for closeout.
- All file descriptions should be noted as “Final” in PAM.
- Include a list of attached documents under Section 8 (Justification) in the AAR.
Final SF-424A

- Submit a Final SF-424A 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-424A totals must align with the total federal expenditures and total match contributions (non-federal expenditures) listed in the Final FFR and PPR.

Final Financial Reporting:
- All final financial figures must match across all forms including the final PPR, SF-425 and SF-424A.
The Final Patent Report is included as an attachment to the Closeout Letter sent by the Grants Office 30 days prior to award end date.

The form is a closeout requirement, however SBI does not expect to see any patented inventions.

Select Option 1 if there were no inventions.

Select Option 2 if there were inventions, list inventions in the corresponding report, upload the corresponding report to PAM.
Everyone must submit a SF-428 cover sheet even if there is no tangible property to report.

On the SF-428 cover sheet, check "Final" in Question 6.
  - "Not Applicable" in Question 8 if there is no property to report.
Everyone must submit a SF-428 Attachment B even if there is no tangible property to report.

On the Attachment B:
- Question 1: Select option “b” and/or “c” as applicable
- Question 2a: Leave blank
- Question 2b: Select option (ii)
- Question 2c: Complete this section
- If no property to report, select option 1d (none of the above)

- Recipients with equipment to report would check option 1b, complete section 2b selecting option (ii), and fill-in an SF-428S
- Recipients with unused supplies whose total aggregate FMV exceeds $5,000 AND who will not use those supplies for other Federally sponsored programs should check option 1c and complete section 2c
SF-428S: Additional form for recipients reporting equipment

- Attachment S is used to provide detailed information on individual items with a per-unit acquisition cost of $5,000 or more
- Only list equipment purchased with Federal funds
- If you selected option 1b on Attachment B, you must complete Attachment S or submit an equivalent document
SF-429 and SF-429A

- All recipients must submit a SF-429 cover sheet even if there is no real property to report.
- If a recipient does have property to report, both the SF-429 and Attachment A must be submitted.
- On the SF-429, fill-in Questions 1-7 with the appropriate information.
  - If there is property to report, select option A in Question 8.
  - If there is no property to report, leave Question 8 blank.
- For Question 9, if there is no property to report, write “No real property to report.”
- On the Attachment A, provide the requested information in Questions 13-18 for each parcel of real property purchased or contributed AND if significant improvements were made to land or buildings.
Federal Interest Requirement (UCC-1)

- NTIA will contact grantees who may be required to file a UCC-1 to complete their closeout package
**List of Intellectual Property**

- Upload a list of materials created, acquired, or developed using SBI funds, including studies, publications, curriculum, and/or work products (e.g., links on website).
- NTIA requests copies of these materials to be submitted as a POR in PAM during the close-out process.
- Information to include:
  - Category (i.e., planning / project management, research / evaluation, training, outreach, publications, or media).
  - Type (such as project plans, newsletters, for example).
  - Resource name.
  - Intellectual property description.
  - File format (such as, PowerPoint Word, website, Facebook, for example).
  - URL if applicable.
  - Author of the resource, contact name, and email address.

<table>
<thead>
<tr>
<th>Category</th>
<th>Type</th>
<th>Resource Name</th>
<th>Description</th>
<th>Format</th>
<th>URL</th>
<th>Author / Contact Name</th>
<th>Contact Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Planning / Project Management</td>
<td>Project Plans, Documents, etc.</td>
<td>Project Plans</td>
<td>Description of Planning Activities</td>
<td>Word, Excel, PDF</td>
<td>URL if applicable</td>
<td>Name of Author</td>
<td>Email of Author</td>
</tr>
<tr>
<td>Research / Evaluation</td>
<td>Research Reports, Case Studies, White Papers</td>
<td>Research Reports</td>
<td>Description of Research Findings</td>
<td>PDF, Word, Excel</td>
<td>URL if applicable</td>
<td>Name of Author</td>
<td>Email of Author</td>
</tr>
<tr>
<td>Training</td>
<td>Training Plans, Workshops, Manuals</td>
<td>Training Plans</td>
<td>Description of Training Opportunities</td>
<td>PDF, Word, Excel</td>
<td>URL if applicable</td>
<td>Name of Author</td>
<td>Email of Author</td>
</tr>
<tr>
<td>Outreach</td>
<td>Newsletters, Press Releases, etc.</td>
<td>Newsletters</td>
<td>Description of Outreach Activities</td>
<td>PDF, Word, Excel</td>
<td>URL if applicable</td>
<td>Name of Author</td>
<td>Email of Author</td>
</tr>
<tr>
<td>Report / Publications</td>
<td>Reports, Manuals, Guides</td>
<td>Reports</td>
<td>Description of Publications</td>
<td>PDF, Word, Excel</td>
<td>URL if applicable</td>
<td>Name of Author</td>
<td>Email of Author</td>
</tr>
<tr>
<td>Media</td>
<td>Websites, Videos, Podcasts, Social Media</td>
<td>Websites</td>
<td>Description of Media Content</td>
<td>HTML, PDF, Video</td>
<td>URL if applicable</td>
<td>Name of Author</td>
<td>Email of Author</td>
</tr>
</tbody>
</table>
Recipient Audit Responsibilities

A-133 Audits

- Recipients may be required to submit an A-133 audit after the award closes
- Recipients should submit their audit in accordance with their typical reporting timeline
- If there are audit findings or questioned costs the NIST Grants Office may follow-up with SBI award recipients
After the Program Office reviews and submits closeout documentation, NIST Grants Office conducts a final review and takes the remaining steps to close the grant

- NIST Grants Office will reconcile project finances and notify the recipient that the award has been satisfactorily closed.

- If a recipient has any remaining unused Federal funds, the Grants Office will de-obligate the unused balance of the award.

- 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.
After the award is closed, recipients must continue to:

- Use SBI-funded equipment for the purposes under the award
- Retain grant file and related records for at least three years
- Maintain an inventory of grant-funded equipment
- (If applicable) Update UCC-1 filings every five years for the estimated useful life of the equipment
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)
Questions