

Tribal Broadband Connectivity Program

Closeout Guidance

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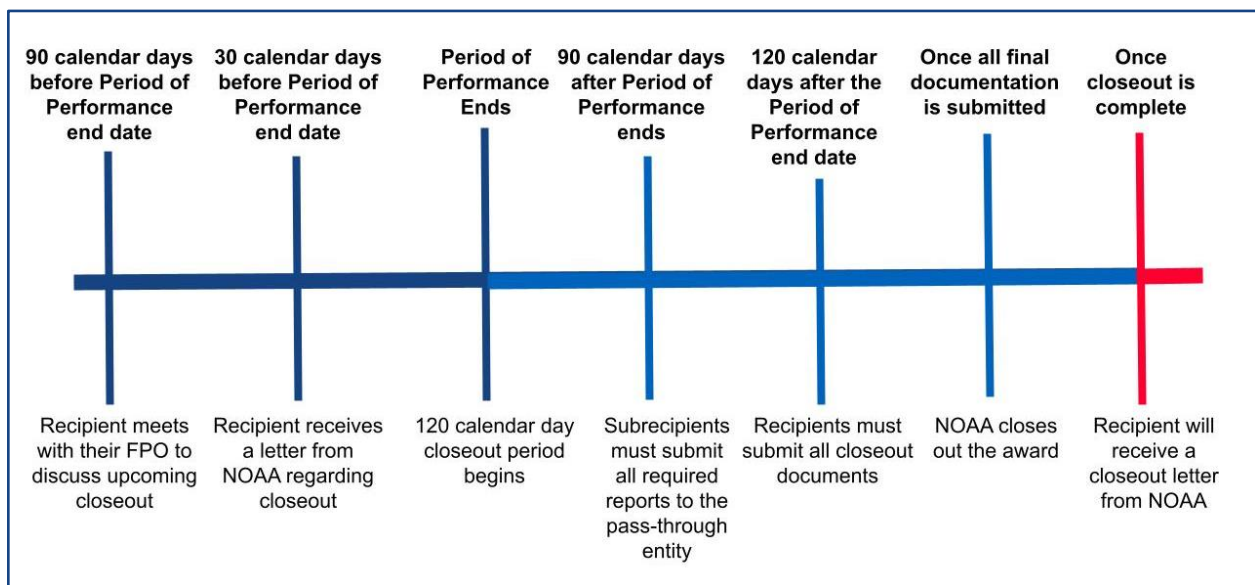
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1. Closeout Process

Closeout is the process by which NTIA and NOAA determine that recipients have completed all applicable administrative and financial requirements of their award.¹ The Grants Online (GOL) system will notify recipients of their upcoming closeout as well as the financial and performance report requirements. Per the terms and conditions of TBCP awards, including the 2 CFR Part 200 requirements incorporated therein, recipients have **120 calendar days** after the end of their period of performance to complete the closeout process. During this time, recipients work with their FPO to verify that they have completed all Standard and Specific Award Conditions (SACs) and submitted all Federally-mandated final documentation. Per the TBCP Standard Award Conditions, subrecipients must submit all closeout reports to the pass-through entity no later than **90 calendar days** after the period of performance end date. Recipients may request an extension to the closeout period (see 2 CFR § 200.344).

Figure 1: Closeout Timeline



1.1 Early Closeout

If a recipient completes all project goals prior to their period of performance end date, the recipient may wish to terminate their award early. To end their award early, recipients must submit an early closeout request in Grants Online.

To begin the early closeout process, a recipient should first discuss early closeout with their FPO and Grants Specialist (GS). If the FPO and GS agree that an early closeout is appropriate, the recipient may submit a “Termination by Consent” AAR in Grants Online. The “Termination by Consent” AAR must include a written request for termination (including the requested termination date and a justification) on Tribal letterhead, signed by the recipient’s Authorized

¹ This document is intended solely to assist recipients in better understanding the terms and conditions of their TBCP awards. This document does not and is not intended to supersede, modify, or otherwise alter applicable statutory or regulatory requirements, or the specific requirements set forth in the terms and conditions of TBCP awards. In all cases, statutory and regulatory mandates, and the requirements set forth in the terms and conditions of TBCP awards, shall prevail over any inconsistencies contained in this document.

Organization Representative (AOR). The termination request should include the modified end date that the recipient discussed with their FPO and GS.

Once approved, the early termination will amend the official period of performance end date to the new requested end date. The amended end date will always fall on the last day of a month. Upon project completion, the recipient must follow all standard closeout procedures to close out the award.

2. Requirements

TBCP recipients must follow the closeout requirements under [2 CFR § 200.344](#). These requirements include:

- Submitting all financial and performance reports (see Table 1: Closeout Documentation);
- Liquidating all financial obligations;
- Refunding any unobligated cash balances; and
- Accounting for real and personal property.

All TBCP recipients must submit a Final Performance (Technical) Report that includes all activities conducted during the award, an SF-425 that encompasses all financial transactions that occurred during the life of the award, and an SF-428. All recipients with equipment or supplies of \$5,000 or more to report are required to submit an SF-428-S and an SF-428-B. TBCP Infrastructure Deployment projects that used grant funds to acquire or improve real property are required to submit an SF-429.

Table 1: Closeout Documentation

Document Type	Description	Applicable to:
Final Performance (Technical) Report	The final Performance (Technical) Report should be cumulative of all activities conducted by the recipient. GOL will generate this report requirement one day after the period of performance end date. Note that since the Performance (Technical) Reports are cumulative, the final report should mirror the information in the recipient's last semi-annual Performance (Technical) Report.	All TBCP recipients
Form SF-425 (Final Federal Financial Report)	The final SF-425 should include all financial transactions that occurred during the life of the award. GOL will generate this report one day after the period of performance end date. The final SF-425 details all financial transactions from award inception through completion, including costs that may be incurred during closeout (i.e., wrap-up activities such as paying salaries). The final SF-425 may not include any unliquidated obligations or cash on hand.	All TBCP recipients
Form SF-428 (Tangible Personal Property Report)	The SF-428 forms are for equipment acquisition and/or an aggregate sum of supplies of \$5,000 or greater that was purchased with Federal funds and will remain in the organization's possession.	All TBCP recipients

Document Type	Description	Applicable to:
Form SF-428-B (Tangible Personal Property Report Final Report)	The SF-428-B must be completed by recipients with a residual inventory of equipment or unused supplies exceeding \$5,000 in total aggregate value. Please note. if the institution wants to transfer tangible property to a different award, they must ask for permission. This can be found under section 2a of the form.	TBCP recipients with equipment/ supplies of \$5,000 or greater to report
Form SF-428-S (Tangible Personal Property Report Supplemental Sheet)	The SF-428-S must be completed by recipients with a residual inventory of equipment or unused supplies exceeding \$5,000 in total aggregate value. Please note, under section 2b. option (i) "Request unconditional transfer of title with no further obligation to the Federal Government" is NOT an allowable option. This is an error on the form.	TBCP recipients with equipment/ supplies of \$5,000 or greater to report
Form SF-429 (Real Property Status Report)	This is a standard report used by recipients of Federal financial assistance to report real property status (Attachment A) or to request agency instructions on real property (Attachments B and C) that was/will be provided as Government Furnished Property (GFP) or acquired (i.e., purchased or constructed) in whole or in part under a Federal financial assistance award. This includes real property that was improved using Federal funds and real property that was donated to a Federal project in the form of a match or cost share donation. This report is to be used for awards that establish a Federal Interest on real property.	Infrastructure Deployment recipients that acquired or improved real property with TBCP funds

2.1 Final Performance (Technical) Report

TBCP recipients must submit a final Performance (Technical) Report. This report uses the same template as the semi-annual Performance (Technical) Reports. Recipients indicate that this is the final Performance (Technical) Report by checking the “Yes” box in the General Information section.

Figure 2: Final Performance (Technical) Report Template

OMB Control No. 0660-0047 Expiration Date: 07/31/2025

TRIBAL BROADBAND CONNECTIVITY PROGRAM PERFORMANCE (TECHNICAL) REPORT			
GENERAL INFORMATION			
GENERAL	Recipient Organization:	Award Identification Number:	
	Recipient Street Address:	Report Submission Date (MM/DD/YYYY):	
	City, State, Zip Code:	Final Report:	Yes <input checked="" type="checkbox"/>
	DUNS/UIE Number:		No <input type="checkbox"/>
	Period of Performance Start Date (MM/DD/YYYY):	Period of Performance End Date (MM/DD/YYYY):	
	Report Period Start Date (MM/DD/YYYY):	Report Period End Date (MM/DD/YYYY):	

Recipients must also indicate that the Performance (Technical) Report is for closeout when they submit it in Grants Online by selecting “Yes” in the Final Report section.

Figure 3: Final Performance (Technical) Report in Grants Online

Reporting Period * 10/01/2015-03/31/2016	Due Date 04/30/2016	Final Report <input checked="" type="radio"/> Yes <input type="radio"/> No
Recipient Principal Investigators/Project Directors: Nothing found to display. Submitting?		

2.2 Final Federal Financial Report

Recipients complete the Final Federal Financial Report (FFR) within Grants Online. The report form SF-425 generates in Grants Online one day after the period of performance end date. The final FFR is cumulative and should include all financial transactions that occurred during the life of the award, including any closeout costs. In question 6. Report Type, recipients should check the box for “Final”.

Figure 4: Final Federal Financial Report

6. Report Type	
<input type="checkbox"/>	Quarterly
<input type="checkbox"/>	Semi-Annual
<input type="checkbox"/>	Annual
<input checked="" type="checkbox"/>	Final

2.3 Tangible Property

TBCP-funded property is ideally to remain in use for its estimated useful life for the purposes of the award under which it was acquired for.

Equipment is tangible personal property with a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000 and that has a useful life of more than one year. See definition of equipment in 2 CFR § 200.1. Following closeout, recipients may continue to use TBCP-funded equipment for the purpose of their award throughout the useful life of the property as long as it is used in compliance with the previously approved historical and environmental assessments and scope. If the equipment is no longer needed and will not be used, recipients should coordinate disposition of the equipment with the NOAA Grants Office. See 2 CFR § 200.313.

Supplies are tangible personal property other than those that fall within the definition of equipment. See definition of supplies in 2 CFR § 200.1. A reasonable amount of undeployed supplies may be retained to support the maintenance of TBCP-funded facilities. Further use of undeployed supplies is only permitted to complete previously approved TBCP routes and only if implemented in accordance with previously approved environmental and historic preservation assessments. The use of TBCP-funded supplies beyond these limited parameters may be subject to disposition. See 2 CFR § 200.314.

If there is a residual inventory of unused supplies with an aggregate value of \$5,000 or greater at closeout, then the recipient may:

1. Use the supplies on another Federally-sponsored project or program,
2. Dispose of those supplies and compensate NTIA for its Federal share of sale proceeds, or
3. Retain the supplies for the recipient's non-Federal use and compensate NTIA for the Federal share of the fair market value of the supplies (see [2 CFR § 200.313 \(e\)\(2\)](#) for the calculation methodology).

For TBCP-funded property that was replaced or upgraded before the end of the item's useful life, the recipient must request permission from the Grants Office to dispose of the replaced equipment.

2.2.1 Tangible Property Forms

Form SF-428 (Tangible Personal Property Report) collects information related to tangible personal property (equipment and supplies). The form consists of the cover sheet (SF-428) and attachments, to be completed as needed. All TBCP recipients are required to complete the SF-428, but only recipients with equipment or supplies of \$5,000+ to report must complete attachments SF-428-B and SF-428-S.

Form SF-428-B (Tangible Personal Property Report Final Report) provides a final property report for closeout of the TBCP award. The SF-428-B allows recipients to request specific disposition of Federally-owned property and acquired equipment. The form also provides a means for calculating and transmitting appropriate compensation to the awarding agency for residual unused supplies.

Form SF-428-S (Tangible Personal Property Report Supplemental Sheet) provides detailed individual item information in connection with required reports of tangible personal property.

3. Award Closeout Checklist

The Closeout Checklist is for recipients to use during the TBCP Award Closeout process. The checklist guides recipients through the following phases of closeout:

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

The checklist also provides guidance for recipients that request an early closeout. Recipients that plan to request an early closeout should follow steps A, B, and C, outlined in the Requesting an Early Closeout portion of the checklist, before proceeding to step 1 of Preparing for Award Closeout.

Table 2: Award Closeout Checklist

Activity	Associated Documents	Submission Method	Status		
			Done	Date	
Requesting an Early Closeout					
A	Discuss project status and possibility of early closeout with TBCP FPO and GS.	N/A	N/A	<input type="checkbox"/>	
B	Determine with FPO and GS an appropriate amended period of performance end date for project	N/A	N/A	<input type="checkbox"/>	
C	Submit a Termination by Consent Award Action Request (AAR)	AAR	GOL	<input type="checkbox"/>	
Preparing for Award Closeout					
1	Discuss closeout process and period of performance end date with TBCP FPO	N/A	N/A	<input type="checkbox"/>	
2	Verify that all funds necessary for project completion will be obligated by the period of performance end date	N/A	N/A	<input type="checkbox"/>	
3	Verify that all project activities will be completed by the period of performance end date	N/A	N/A	<input type="checkbox"/>	
Submitting all Required Documentation During Closeout (Within 120 Days of the Period of Performance End Date)					
4	Final Performance (Technical) Report	TBCP Performance (Technical) Report (OMB Control No. 0660-0047)	Submit as a progress report in GOL	<input type="checkbox"/>	
5	Final Federal Financial Report	Form SF-425	Submit as a financial report in GOL	<input type="checkbox"/>	
6	Tangible Personal Property Report	Form SF-428 (expires 11/30/24)	Submit as an AAR in GOL	<input type="checkbox"/>	

Activity	Associated Documents	Submission Method	Status		
			Done	Date	
Only applies to TBCP recipients with equipment/supplies of \$5,000 or greater to report)					
7	Tangible Personal Property Report Final Report	Form SF-428-B (expires 11/30/24)	Submit as an AAR in GOL	<input type="checkbox"/>	
8	Tangible Personal Property Report Supplemental Sheet	Form SF-428-S (expires 11/30/24)	Submit as an AAR in GOL	<input type="checkbox"/>	
Only applies to Infrastructure Deployment recipients that purchased real estate property with TBCP funds					
9	Real Property Status Report	Form SF-429 (expire 02/28/25)	Submit as an AAR in GOL	<input type="checkbox"/>	

*Note that multiple tangible property forms can be submitted in GOL as one AAR.

4. Billing and De-Obligation

The recipient and their subrecipients and contractors cannot charge for work conducted or incur programmatic costs for Federal reimbursement after the period of performance end date.

Reasonable, necessary, allowable, and allocable administrative award closeout costs are authorized during the 120-day closeout period. In accordance with [DOC Financial Assistance Standard Terms and Conditions](#), closeout activities are limited to the preparation of final performance, financial, property, and required project audit reports, unless otherwise approved in writing by the Grants Officer.

4.1. Two Percent Cap on Administrative Costs

Costs associated with closeout are considered administrative expenses. Per the Standard Award Conditions, TBCP recipients cannot spend more than two percent (2%) of grant funds on administrative expenses. For this purpose, the two percent limitation on administrative expenses includes the combined total of indirect costs and direct administrative costs charged to an award.

Recipients must ensure that the total costs incurred for indirect costs, plus the total costs incurred for direct administrative costs, does not exceed two percent of the grant amount, regardless of any previously approved indirect cost rate the recipient and/or subrecipient(s) may have negotiated with a cognizant Federal agency. A recipient's failure to abide by the two percent cap on administrative costs will lead to the disallowance of award costs by the Grants Officer and may require the recipient to return a portion of the federal award funding to NTIA. See 2 CFR § 200.346.

Remember that the 2% cap applies to the total amount of Federal funds awarded, not spent.

4.2 De-obligation

Before the 120-day closeout period ends, the recipient must request all final costs through the Automated Standard Application for Payment (ASAP). The final FFR must reflect all expenditures, so it is recommended that recipients make their final drawdown as soon as possible to allow for more time to complete the final closeout reports.

NOAA will de-obligate any remaining funds and close out the award after the final reports are submitted (see Table 1: Closeout Documentation for a full list of required documents). When the award has been closed, no further transactions will be permitted and no reports may be submitted or replaced. Once the closeout process is complete, NOAA will send the TBCP recipient a closeout letter.

5. Record Retention

Recipients are required to maintain certain documentation pertinent to their TBCP award for a period of three years in accordance with [2 CFR § 200.334](#) (Retention requirements for records). The retention period starts the day the recipient submits their final financial report. Supporting documentation, financial records, and other documents may be subject to future review.

In cases where litigation, claims, or an audit is initiated prior to the expiration of the three-year period, records must be retained until completion of the action and resolution of any issues associated with it or the end of the three-year retention period, whichever is later.

The documentation TBCP recipients are advised to retain after closeout includes but may not be limited to:

Table 3: Record Retention Documents

Records Retention Documents
Award Package
Financial Records
Evidence of program accomplishments
Baseline Reports
Performance (Technical) Reports
Annual Reports
Audit follow-up records
Monitoring records
Written determinations and preapprovals between NOAA/NTIA and TBCP recipient
Records supporting all cost charge to the award
Procurement records
Subawards issued by the recipient and all documentation supporting the management and oversight of the subawards

Final closeout letter
Record of reconciliation
Property disposition forms

6. Frequently Asked Questions

Q: When are final reports due?

A: 120 days after the period of performance end date. Per 2 CFR § 200.344, NOAA may extend the closeout period if the recipient requests and provides justification for the extension.

Q: Will I need to submit a final Performance Report?

A: Yes, closeout requirements include a final (closeout) Performance (Technical) Report that is due within 120 days of the recipient’s period of performance end date.

Q: What is the difference between the last semi-annual report and the final performance report?

A: Because the Performance Reports are cumulative, the information contained in the last semi-annual Performance (Technical) Report and final Performance (Technical) Report should be the same. In the final (closeout) Performance Report, recipients should check “yes” in the Final Report selection of the General Information section.

Q: May I incur costs after the period of performance end date?

A: After the period of performance end date, recipients may only incur costs related to grant-required closeout activities. Closeout activities are limited to the preparation of final reports, such as progress, financial, and audit reports, and administrative costs related to the completion of these reports. Total administrative costs may not exceed two percent of the grant amount.

Q: Should the final FFR cover the period through the period of performance end date only or should it include closeout-related costs?

A: The final FFR should reflect all expenditures, including any closeout-related costs. The final FFR should not reflect any unliquidated obligations or remaining share due to the recipient. Recipients should submit their final FFR with their other closeout documents within the 120-day closeout period.

Q: We didn’t purchase any tangible property using TBCP funds. Do I still need to complete the SF-428?

A: Yes. Please complete the SF-428 and SF-428-B even if the recipient did not use project funds to purchase equipment. On the SF-428-B, mark “None of the above”. Recipients are not required to submit the SF-428-S.

Appendix A: Glossary of Closeout Terms and Definitions

Term	Definitions
Award Closeout Documents Due Date	The closeout documents due date occurs 120 calendar days after the period of performance end date. The date is listed in the NOAA closeout letter.
Closeout Letter	The closeout confirmation letter is the letter from NOAA to the recipient confirming the award has been closed.
Closeout Period	The closeout period is a 120-day window, which begins immediately following the period of performance end date, during which the recipient must submit all required documentation, perform any final financial accounting of the award, and receive final review by NTIA and NOAA.
Period of Performance End Date	The period of performance end date is the last day of the recipient's award period on the recipient's CD-450 or, if the award has been amended, as modified by the most recent award amendment CD-451.

Appendix B: Additional Closeout Resources

Resource	Link
2 CFR Part 200.344 Closeout	https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR682eb6fbfabcde2/section-200.344
TBCP Standard and Specific Award Conditions	Refer to your award file in Grants Online
DOC Financial Assistance Standard Terms and Conditions (<i>dated November 12, 2020</i>)	https://www.commerce.gov/sites/default/files/2020-11/DOC%20Standard%20Terms%20and%20Conditions%20-%202012%20November%202020%20PDF_0.pdf
Broadband USA Website	https://broadbandusa.ntia.doc.gov/resources/grant-programs/tribal-broadband-connectivity-program