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# Tribal Broadband Connectivity Program Closeout

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Version 1.0

This slide deck is intended solely to assist recipients in better understanding the terms and conditions of their TBCP awards. This slide deck 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 slide deck.



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# CLOSEOUT PROCESS AND TIMELINE

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# Closeout Process



- **What is closeout?**
  - The process by which NTIA and NOAA determine that a recipient has completed all administrative and financial requirements of their award.
- **How long is the closeout period?**
  - 120 calendar days after the end of a recipient's period of performance.
- **What happens during closeout?**
  - Recipients submit all final grant documentation. They also work with their Federal Program Officer (FPO) and Grants Specialist (GS) to verify that all award conditions have been satisfied.
- **What do subrecipients (not contractors or consultants) have to do during closeout?**
  - Subrecipients must submit all closeout reports to the pass-through entity (recipient) no later than 90 calendar days after the period of performance end date.
- **Can I request an extension to the closeout period?**
  - Yes, recipients can request an extension to the 120 calendar day closeout period (and must justify that request).



# How to request an extension to the closeout period?



- **When should I request an extension to my closeout period?**
  - It is advised that recipients request an extension to their closeout period within the 120 day closeout period. Requests after that period are rarely approved.
- **How do I request an extension to my closeout period?**
  - After the award period ends recipients will no longer have access to the **Create Award Action Request** link on Grants Online. Instead, recipients will use the **Request Extension to Closeout** link on Grants Online.
- **How do I know if I received an extension?**
  - Grants Online will notify the recipient of the approval or rejection of their request.



# Preparing for Closeout



As recipients prepare for closeout they should:

1.

Discuss closeout process and period of performance end date with their TBCP FPO.

2.

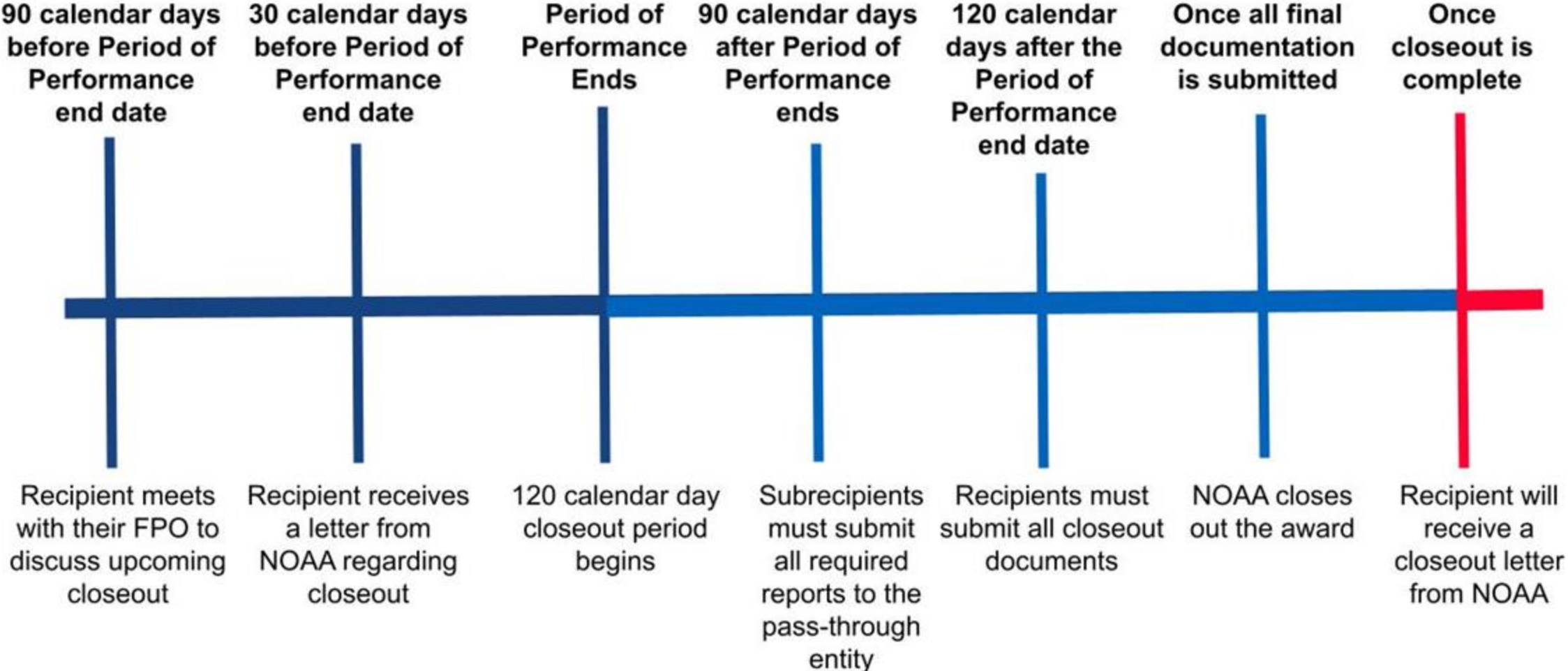
Verify that all funds necessary for project completion will be obligated, meaning committed to a programmatic activity, by the period of performance end date.

3.

Verify that all project activities will be completed by the period of performance end date.



# Closeout Timeline



# Timeline of Responsibilities

Recipient/Subrecipient	Timeline
<p>Recipient requests an extension to the period of performance, <b>if needed</b>.</p>	<p><b>90 calendar days before period of performance end date</b></p>
<p>If no extension is requested, recipient meets with their FPO to assess outstanding Standard and Specific Award Conditions and financial and programmatic responsibilities.</p>	<p><b>90 calendar days before period of performance end date</b></p>
<p><b>- Period of Performance Ends -</b></p>	
<p>Subrecipients submit all required reports (all financial, performance, and other reports as required by the terms and conditions of the Federal award per 2 CFR § 200.344) to the pass-through entity.</p>	<p><b>Up to 90 calendar days after period of performance end date</b></p>
<p>Recipient submits all closeout documents. Per 2 CFR § 200.344, NOAA may extend the closeout period if the recipient requests and justifies the extension.</p>	<p><b>Up to 120 calendar days after the period of performance end date</b></p>



# EARLY CLOSEOUT

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- **What are the requirements for closing out early?**
  - Recipients must first discuss early closeout with their FPO and GS.
  - Recipients must also complete all project goals prior to their period of performance end date in order to request an early closeout.
- **What is the timeline for closing out early?**
  - Recipients must submit an early closeout request in Grants Online (GOL) at least one quarter in advance of their current period of performance end date.

# How to Closeout Early?



- Once the recipient has discussed early closeout with their FPO and GS and they agree that an early closeout is appropriate, the recipient may submit a “Termination by Consent” Award Action Request (AAR) in Grants Online.
  - The “Termination by Consent” AAR must include a written request for termination on Tribal letterhead, signed by the recipient’s Authorized Organization Representative (AOR).
- Once approved, the early termination will amend the official period of performance end date to the new requested end date.

A screenshot of the "Termination by Consent" form in Grants Online. The title is "Termination by Consent - NA20GOT9980231". Below the title is a note: "Note: The Attachments link does not appear until the document is successfully saved." The form includes a "Termination Date" section with dropdown menus for "Month" (set to "January"), "Year" (set to "2020"), and "Day" (set to "31"). Below this is a large text area for "Justification\*" which is currently empty. A "Spell Check" button is located at the bottom right of the justification area. At the bottom of the form are "Save" and "Cancel" buttons.

# CLOSEOUT REQUIREMENTS

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# Closeout Requirements



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

Refunding any unobligated cash balances

Submitting all financial and performance reports

Liquidating all financial obligations

Accounting for real and personal property



# **CLOSEOUT DOCUMENTATION**

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# Closeout Documentation Overview

Document Type	Applicable to
<b>Final Performance (Technical) Report</b>	All TBCP recipients
<b>Form SF-425 (Final Federal Financial Report)</b>	All TBCP recipients
<b>Form SF-428 (<a href="#">Tangible Personal Property Report</a>)</b>	All TBCP recipients
<b>Form SF-428-B (<a href="#">Tangible Personal Property Report Final Report</a>)</b>	TBCP recipients with equipment/supplies of \$5,000 or greater to report
<b>Form SF-428-S (<a href="#">Tangible Personal Property Report Supplemental Sheet</a>)</b>	TBCP recipients with equipment/supplies of \$5,000 or greater to report
<b>Form SF-429 (<a href="#">Real Property Status Report</a>)</b>	Infrastructure Deployment recipients that acquired or improved real property with TBCP funds

# Final Performance (Technical) Report



TBCP recipients must submit a final Performance (Technical) Report that is cumulative of the entire period of performance.

- Use the same template as previous semi-annual Performance (Technical) Reports.
- Indicate that this is the final Performance (Technical) Report by checking the “**Yes**” box in the General Information section.

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/UEI 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):	





# Final Performance (Technical) Report - Grants Online



Submit the final Performance (Technical) Report by attaching it in Grants Online as a Progress Report.

- Indicate that the report is for closeout by selecting “Yes” in the Final Report section.

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



# Final Federal Financial Report (SF-425)



Recipients complete the Final Federal Financial Report (FFR) within Grants Online.

- The report form SF-425 generates in Grants Online one day before 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”.

A screenshot of a form titled "6. Report Type" is shown. It contains four radio button options: "Quarterly", "Semi-Annual", "Annual", and "Final". The "Final" option is selected, indicated by an 'X' inside the radio button. A red rectangular box highlights the "Final" option and its corresponding radio button.

# TANGIBLE PROPERTY OVERVIEW

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# What is Tangible Property?



## What qualifies as equipment?

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 C.F.R. § 200.1.

## What qualifies as supplies?

Supplies are tangible personal property other than those that fall within the definition of equipment. *See* definition of supplies in 2 C.F.R. § 200.1.



# What is Equipment?



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.

- **Can equipment continue to be used 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.
- **What if equipment is no longer needed and will not be used?**
  - Recipients should coordinate disposition of the equipment with the NOAA Grants Office.
- **What to do with TBCP-funded property that was replaced or upgraded?**
  - The recipient must request permission from the Grants Office to dispose of the replaced equipment.



# What are Supplies?



- **What should recipients do with residual inventory of unused supplies ?**
  - If the residual inventory has 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).
- **Can supplies continue to be used following closeout?**
  - 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.



# TANGIBLE PROPERTY REPORTS

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# SF-428 (Tangible Personal Property Report)



**TANGIBLE PERSONAL PROPERTY REPORT**  
**SF- 428**

OMB Number: 4040-0018  
Expiration Date: 11/30/2024

1. Federal Agency and Organizational Element to Which Report is Submitted		
[Redacted]		
2. Federal Grant or Other Identifying Number Assigned by Federal Agency	3a. UEI	3b. EIN
[Redacted]	[Redacted]	[Redacted]
4. Recipient Organization (Name and complete address including zip code)		
Recipient Organization Name: [Redacted]		
Street1: [Redacted]		
Street2: [Redacted]		
City: [Redacted]	County: [Redacted]	
State: [Redacted]	Province: [Redacted]	
Country: USA: UNITED STATES	ZIP / Postal Code: [Redacted]	
5. Recipient Account or Identifying Number	6. Attachment (Check applicable)	7. Supplemental Sheet
[Redacted]	<input type="checkbox"/> Annual Report (SF-428-A) <input type="checkbox"/> Final (Award Closeout) Report (SF-428-B) <input type="checkbox"/> Disposition Report/Request (SF-428-C)	<input type="checkbox"/> Yes <input type="checkbox"/> No
8. Comments		
[Redacted] <input type="button" value="Add Attachment"/> <input type="button" value="Delete Attachment"/> <input type="button" value="View Attachment"/>		
9a. Typed or Printed Name and Title of Authorized Certifying Official		
Prefix: [Redacted]	First Name: [Redacted]	Middle Name: [Redacted]
Last Name: [Redacted]	Suffix: [Redacted]	
Title: [Redacted]		
9b. Signature of Authorized Certifying Official		
[Redacted]		
9c. Telephone (area code, number, extension)		
[Redacted]		
9d. E-Mail Address		
[Redacted]		
9e. Date report submitted (MM/DD/YYYY)	10. Agency use only	
[Redacted]		

## Who has to complete this form?

- All TBCP recipients.

## What is this report used for?

- This report collects information related to tangible personal property (equipment and supplies).

## Where do I find this report?

- All tangible property report forms can be found on [grants.gov](https://grants.gov) and are linked on slide 14.





# Report SF-428-B (Tangible Personal Property Report Final Report)



## Who has to complete this form?

- 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.

## What is this report used for?

- This report collects information related to the tangible personal property a recipient has at the time of report closeout.

## Where do I find this report?

- All tangible property report forms can be found on [grants.gov](https://grants.gov) and are linked on slide 14.

**TANGIBLE PERSONAL PROPERTY REPORT**  
**Final Report SF-428-B**

OMB Number: 4040-0018  
Expiration Date: 11/30/2024

Federal Grant or Other Identifying Number Assigned by Federal Agency (Block 2 on SF-428).

**1. Report (Select all that apply)**

a. Federally-owned Property (List on Supplemental Sheet SF-428S or recipient equivalent and complete Section 2a below)

b. Acquired Equipment with acquisition cost of \$5,000 or more for which the awarding agency has reserved the right to transfer title (List on Supplemental Sheet SF-428S or recipient equivalent and complete Section 2b below).

c. Residual Unused Supplies with total aggregate fair market value exceeding \$5,000 not needed for any other Federally sponsored programs or projects (Complete Section 2c below).

d. None of the above

**2. Complete relevant section(s)**

	For Agency Use Only
<p><b>2a. Federally-owned Property (Select one or more).</b></p> <p><input type="checkbox"/> (i) Request transfer to Award</p> <p><input type="checkbox"/> (ii) Request Federal Agency disposition instructions</p> <p><input type="checkbox"/> (iii) Other (Provide detail in Block 3 or attach request)</p>	<p>Agency response to requested disposition of Federally owned property:</p> <p><input type="checkbox"/> (i) Recipient request approved    <input type="checkbox"/> denied</p> <p><input type="checkbox"/> (ii) Dispose in accordance with attached instructions:</p>
<p><b>2b. Acquired Equipment with current fair market value of \$5,000 or more:</b> (Select one or more and attach Supplemental Sheet SF-428S or recipient equivalent)</p> <p><input type="checkbox"/> (i) Acknowledge equipment acquired under this federal award will be retained for use as originally approved.</p> <p><input type="checkbox"/> (ii) Request Federal Agency disposition instructions.</p>	<p>Agency response to requested disposition of acquired equipment:</p> <p><input type="checkbox"/> (i) Recipient request approved    <input type="checkbox"/> denied</p> <p><input type="checkbox"/> (ii) Dispose in accordance with attached instructions:</p> <p>Authorized Awarding Agency Official:</p> <p>Signature: _____ Date: _____</p> <p>Name: _____ Phone: _____</p> <p>Title: _____ E-Mail: _____</p>

**2c. Reportable Residual Unused Supplies**

(i)  Sale proceeds or  Estimate of current fair market value ..... \$

(ii) Percentage of Federal participation ..... %

(iii) Federal share ..... \$

(iv) Selling and handling allowance ..... \$

(v) Amount remitted to the Federal Government ..... \$

**3. Comments**

FINAL REPORT ATTACHMENT TO SF-428 Agency Use Only



# REAL PROPERTY REPORTS

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# SF-429 (Real Property Report)

REAL PROPERTY STATUS REPORT SF-429  
(COVER PAGE)

Page: _____ of _____ Pages			
1. Federal Agency and Organizational Element to Which Report is Submitted:	2. Federal Grant(s) or Other Identifying Number(s) Assigned by Federal Agency(ies):		
3. Recipient Organization (name and complete address including zip code):			
4a. DUNS Number:	4b. EIN:	5. Recipient Account or Identifying Number:	6. Contact Person for this Report: Name: _____ Phone: _____ Email: _____ Fax: _____
7. Report End Date: (MM/DD/YYYY)			
8. Real Property Status Report – Attachments: [check the applicable block(s)]: <input type="checkbox"/> : Attachment A (General Reporting) attached <input type="checkbox"/> : Attachment B (Request to Acquire, Improve or Furnish) attached <input type="checkbox"/> : Attachment C (Disposition Request) attached			
9. Comments (attach additional sheets if necessary):			
10. Certification: I certify to the best of my knowledge and belief that all information presented in this report is true, correct and complete and constitutes a material representation of fact upon which the Federal government may rely.			
11a. Typed or Printed Name and Title of Authorized Certifying Official:		11c. Telephone (area code, number, extension):	
11b. Signature of Authorized Certifying Official:		11d. Email Address:	
11e. Date Report Submitted (MM/DD/YYYY):		12. Agency use only	

## Who has to complete this report?

- Infrastructure Deployment recipients that acquired or improved real property with TBCP funds.

## What is this report is used for?

- Attachment A: To report real property status.
- Attachment B and C: To request agency instructions on real property 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.

## Where do I find this report?

- This report form can be found on grants.gov and is also linked on slide 14.

# BILLING AND DE- OBLIGATION

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- **What costs are allowable during closeout?**
  - Only reasonable, necessary, allowable, and allocable administrative award closeout costs are authorized during the 120-day closeout period. These costs may include:
    - Costs related to accounting and reporting
    - Paying final invoices (the activities must have occurred during the period of performance to be allowable).
  - 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.
- **What qualifies as closeout activities?**
  - Per the [DOC Standard Terms and Conditions](#), closeout activities are typically limited to the preparation of final performance, financial, and required project audit reports, unless otherwise approved in writing by the Grants Officer.

# Two Percent Cap on Administrative Costs



- **Does the two percent cap on using grant funds on administrative expenses apply to closeout?**
  - Yes, costs associated with closeout are considered 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.
- **How do recipients calculate this?**
  - Recipients must ensure that the total costs incurred as indirect costs, plus the total costs incurred as direct administrative costs, do 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.
- **Enforcement**
  - 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.*



- **When should recipients stop drawing down funds?**
  - 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.
- **When will the award be closed out?**
  - NOAA will de-obligate any remaining funds and close out the award after the final reports are submitted. Once the funds are de-obligated, they will not be legally available for incurring new obligations.
- **What happens after the award has been closed?**
  - 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.

# RECORD RETENTION

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- **What records should be retained?**

- Recipients are required to retain certain documentation pertinent to their TBCP award in accordance with [2 CFR § 200.334](#).

- **How long should record be retained?**

- Recipients should retain the requisite documentation for a period of three years. 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.

- **Are there any exceptions?**

- 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.

# Record Retention continued

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

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

# RESOURCES

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# Closeout Terms and Definitions



Term	Definition
<p><b>Award Closeout Documents Due Date</b></p>	<p>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.</p>
<p><b>Closeout Letter</b></p>	<p>The closeout confirmation letter is the letter from NOAA to the recipient confirming the award has been closed.</p>
<p><b>Closeout Period</b></p>	<p>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.</p>
<p><b>Period of Performance End Date</b></p>	<p>The period of performance end date is the last day of the recipient’s award period as modified by the most recent award amendment CD-450.</p>



# Additional Closeout Resources



Resource	Link
<b>2 CFR Part 200.344 Closeout</b>	<a href="https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR682eb6fbabcde2/section-200.344">https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR682eb6fbabcde2/section-200.344</a>
<b>TBCP Standard and Specific Award Conditions</b>	Refer to your award file in Grants Online
<b>DOC Financial Assistance Standard Terms and Conditions (dated November 12, 2020)</b>	<a href="https://www.commerce.gov/sites/default/files/2020-11/DOC%20Standard%20Terms%20and%20Conditions%20-%2012%20November%202020%20PDF_0.pdf">https://www.commerce.gov/sites/default/files/2020-11/DOC%20Standard%20Terms%20and%20Conditions%20-%2012%20November%202020%20PDF_0.pdf</a>
<b>Broadband USA Website</b>	<a href="https://broadbandusa.ntia.doc.gov/resources/grant-programs/tribal-broadband-connectivity-program">https://broadbandusa.ntia.doc.gov/resources/grant-programs/tribal-broadband-connectivity-program</a>
<b>TBCP Closeout Guidance</b>	Link to be added once available





**THANK YOU**

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