Assistance to Firefighters Grants Programs Closeout Tutorial

October 2022

FEMA

Closeout Tutorial

- **What is a Closeout?**

  - What does it entail?

  - What is needed to complete the closeout?

  - What is FEMA looking for?

- Closeout Sections

  - Before you start.

  - How to complete each section?

  - How to submit forms for FEMA review?

Closeout Tutorial cont.

- Closeout Sections
  - Narrative Section
  - Award Cost Section
    - Step-by-Step Instructions
  - Equipment and Supplies Section
    - Step-by-Step Instructions
  - Final SF-425
    - Step-by-Step Instructions
  - Final Payment or Return Funds

What is the purpose of Closeout/Final Performance Report Process?

- Your closeout or final performance report is the summary of your activities throughout the period of performance (POP). It accounts for all expenses made with the federal share and matching funds.

- This report allows FEMA to validate that the grant funds have been spent on allowable cost and all requirements have been met.

- Lastly, the closeout allows FEMA to gauge the impact of the federal award to your organization, the community you serve, and your city, county, and state, on a national preparedness level.

- The closeout report is only available after the end of the period of performance (POP) and must be completed within 90 days once available.

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What Does it Entail?

- Electronic forms submitted within FEMA Grants Outcomes (GO) system after the end of your POP

  □ Can only be submitted by Authorized Organization Representative (AOR)

- Detailed Account of Expenses

  □ All invoices associated with the grant

  □ Proof of Payment (Cancelled Checks, Receipts, Bank Statements that show withdrawal of funds for purchased goods/services)

  □ Detailed Account of Training/Overtime/Coordination Hours

  □ Payroll Records

  □ Contracts

What Does it Entail?

- Detailed Account of Equipment or Residual Supplies valued over $5,000

  - Serial Numbers, value, condition and location of equipment valued over $5,000 (Includes vehicles, compressor/fill-stations, ALS defibrillators, LED signs, etc.)

- Detailed Account of Residual Supplies

  - Value of residual supplies if over $5,000 (pamphlets, disposable facemask, gloves, smoke/CO alarms, etc.)

Allowable Cost and Requirements

- Allowable

  - Did you purchase what was approved within your award package?

  - Do you have an approved amendment for any deviation from the approved cost, quantity, or items?

  - Were purchases made within the POP?

- Requirements

  - NFIRS information (for fire depts only)—FDID and the date you started reporting.

  - Proof of approved disposal for unsafe vehicles.

Impact of the Award

- Instances of lives saved

- Instances of property loss reduced

- Specific statues, laws, regulations, and standards your organization is now in compliance with due to grant funded goods or services

- Decrease in response times

- Recruitment enrollment increases

- Retention Increases

- Number of People Reached with educational/training efforts

- Significant reductions in types of calls

Before Starting Your Closeout Process

- Initiating the closeout process will prevent an organization from requesting amendments and immediate payments.

Initiate Closeout

Grant ID: EMW-2018-FG-107398

Before initiating closeout, you should complete all post-award activities and be ready to enter the closeout phase. In the closeout phase, any payments issued through FEMA GO will be issued after the FEMA review of your closeout report which may take some time, and the amendment feature will be disabled. If you have immediate cash needs, please submit a payment request prior to initiating closeout. If you need prior approval from FEMA on any outstanding issues, please submit an amendment request prior to initiating closeout. You will be able to return to the post-award phase if necessary to re-enable the FEMA GO payment and amendment features, but you will lose any work you have performed on your closeout report.

Confirm

✖ Cancel

Restore Grant to Post-Award State

You can restore your grant back to the post award phase any time prior to the closeout documents financial review approval. All information entered in the closeout forms will be cleared once restored.

Restore Grant to Post-Award State Grant Summary Page

Revert Grant to Post-Award State Warning

Revert grant to post award state

Grant ID: EMW-2018-FG-107398

By returning to the post-award phase, you will lose any work you have performed on your closeout report.

Confirm

✖ Cancel

Closeout Sections

- Narrative

- Award Cost

- Equipment and Supplies Inventory

- Final SF-425

- Final Payment and Returned Funds

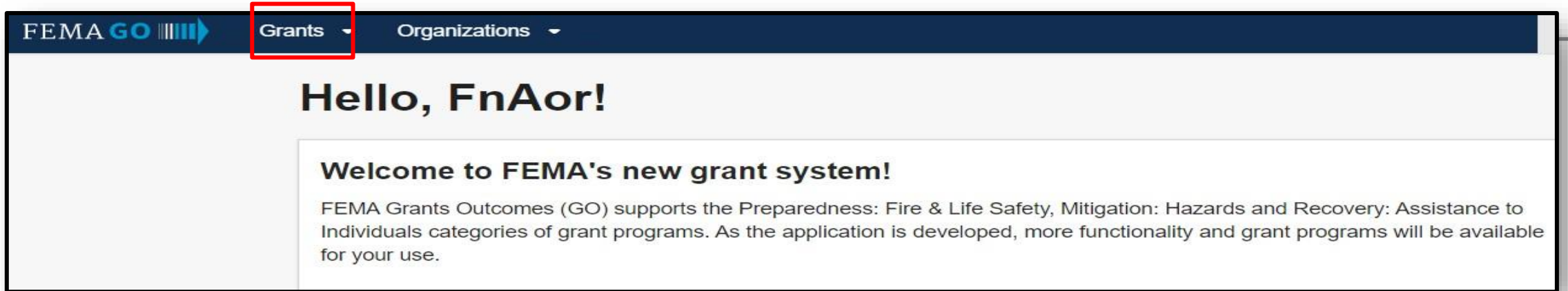# Steps to Complete the Closeout Sections
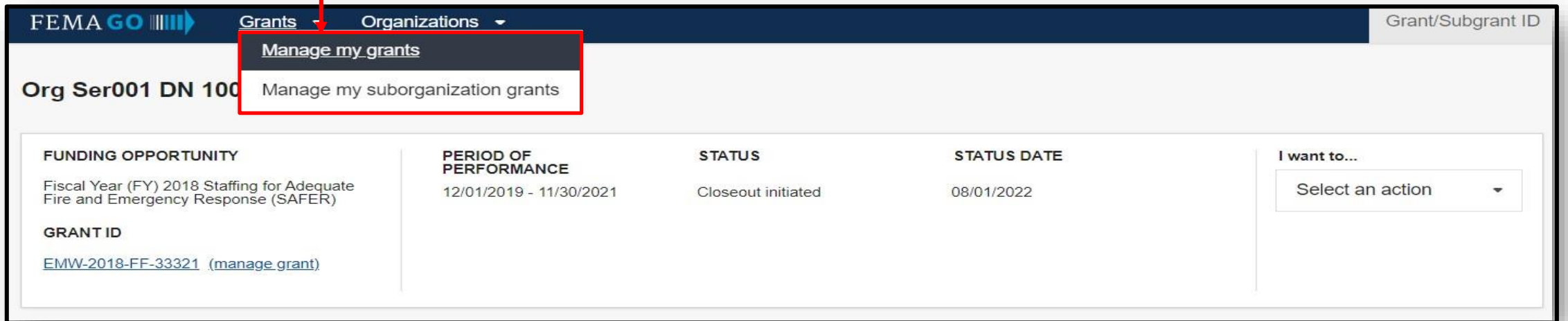
Navigation to Closeout Forms

❑ Select 'Grants'

❑ Select 'Manage my grants' from drop down menu

AOR Role: Initiate Closeout

❑ Select Initiate Closeout

FUNDING OPPORTUNITY	PERIOD OF PERFORMANCE	STATUS	STATUS DATE	I want to...
Fiscal Year (FY) 2018 Staffing for Adequate Fire and Emergency Response (SAFER)	12/01/2019 - 11/30/2021	Awarded accepted	08/01/2022	Select an action ▾
GRANT ID				**Request an amendment**
EMW-2018-FF-33321 (manage grant)				Submit performance progress report
FUNDING OPPORTUNITY	PERIOD OF PERFORMANCE	STATUS	STATUS DATE	Initiate Closeout

❑ Select Confirm

Initiate Closeout

Grant ID: EMW-2018-FF-33321

Before initiating closeout, you should complete all post-award activities and be ready to enter the closeout phase. In the closeout phase, any payments issued through FEMA GO will be issued after the FEMA review of your closeout report which may take some time, and the amendment feature will be disabled. If you have immediate cash needs, please submit a payment request prior to initiating closeout. If you need prior approval from FEMA on any outstanding issues, please submit an amendment request prior to initiating closeout. You will be able to return to the post-award phase if necessary to re-enable the FEMA GO payment and amendment features, but you will lose any work you have performed on your closeout report.

Confirm

✖ Cancel

Before initiating closeout, you should complete all post-award activities and be ready to enter the closeout phase

FEMA

Validate Status of Closeout

❑ After confirmation, grant is then 'Pending submission'

Narrative Instructions

Please provide a brief narrative on the intended objectives of your award compared to the actual accomplishments. Please include the following in your narrative:

- ☐ A summary of the qualitative accomplishments resulting from your award;

- ☐ A calculation of the cost for any accomplishment that can be quantified (i.e. amount of money spent per unit of accomplishment);

- ☐ An explanation of the reasons why any established goals were not met;

- ☐ An analysis and explanation of any cost overruns or high unit costs; and

- ☐ Any additional information that you deem necessary to explain your accomplishment of the award and its established goals.

What to Include in Narrative Section

- Summary of purchases*

- List of projects or equipment that were not successfully completed/purchased*

- Impact of award*

- Description of residual supplies*

- Copies of invoices to support purchases *

- Proof of purchase (Recommended)

  - (Canceled checks, receipts, bank statements showing withdrawal of funds for purchase)

* Required for Closeout Approval

Narrative Section

Narrative

Please provide a brief narrative on the intended objectives of your award compared to the actual accomplishments. Please include the following in your narrative:

- a summary of the qualitative accomplishments resulting from your award
- a calculation of the cost for any accomplishment that can be quantified (i.e. amount of money spent per unit of accomplishment)
- an explanation of the reasons why any established goals were not met
- an analysis and explanation of any cost overruns or high unit costs
- any additional information that you deem necessary to explain your accomplishment of the award and its established goals

Please provide a brief narrative on the intended objectives of your award compared to the actual accomplishments.

❑ Insert information from prior two slides in your narrative response.

Please include any attachments that are required to explain your answer to the narrative question above. (optional)

Maximum File Size:
1074.79MB

Accepted File Types:
.pdf, .doc, .docx, .xls, .xlsx, .jpg

⬆ Upload from your computer

Filename	Date uploaded	Description

❑ Attachments are optional for submission of closeout. But some documents are required for closeout approval.

Award Costs Instructions

- Use this section to report the actual costs of grant-funded activities.

- Report total costs **(include Federal Share plus Non-Federal Share)** that were spent on award activities. The breakdown of the federal and non-federal resources will be displayed on the final Federal Financial Report.

- All awarded activities and costs are listed from your approved grant.

- If there were any other grant-funded costs that are not listed below, please add them using the blue "Add" buttons on the right. (taxes, shipping, unlisted hardware, installation fees, etc.).

Award Cost Activity

❑ Clicking the arrow will open the Activity to display line items

Award costs

> ℹ **Instructions**
>
> - Use this section to report the actual costs of grant-funded activities.
> - Report total costs that were spent on award activities. The breakdown of the federal and non-federal resources will be accounted for on the final Federal Financial Report.
> - All awarded activities and costs are listed below from your approved grant.
> - If there were any other grant-funded costs that are not listed below, please add them using the blue "Add" buttons on the right.

Review and enter the actual costs for each of the recipient's activity below.

Grand total: $672.0000

Program area: Operations and safety

▶ ❗ **Activity: Personal Protective Equipment (PPE)**   Total: $672.00 | Actual total: $0

Award Cost Line Item

❑ Clicking the arrow on the line item will open the line item in which you enter the actual cost paid

Grand total: $672.0000

Program area: Operations and safety

❶ **Activity: Personal Protective Equipment (PPE)**

Total: $672.00 | Actual total: $0

＋ Add an item

Cost Items

▸ ❶ **Item: Eye Protection**   **Total: $672.00 | Actual total: $0**

Entering Actual Cost for Line Items

❑ Here you will enter the actual quantity and actual cost

❶ Item: Eye Protection Total: **$672.00** | Actual total: **$0**

Eye Protection

Description

goggles

Quantity	Unit price	Total
32	21.00	
		$672.00

Actual quantity	Actual unit price	Actual Total
		$0.00

Budget class

Equipment

Annual Cost for SAFER Hiring Awards

☐ Here you will enter the actual annual cost for SAFER hiring awards.

❶ Position: New, Additional Firefighter(s)   **Total: $899,999.91 | Actual total: $0**

New, Additional Firefighter(s)

Benefits funded
The description goes here.

Number of firefighters	Annual Salary	Annual Benefits	Total per firefighter
3	$80,000.00	$19,999.99	$99,999.99

YEARLY TOTAL $899,999.91

3 YEAR TOTAL $899,999.91

Actual overall total spent year #1

[   ] $

Actual overall total spent year #2

[   ] $

Actual overall total spent year #3

[   ] $

Actual 3 year total

$0.00

Validate the Actual Cost

❑ Once you enter quantity and cost, the actual cost total will reflect for each line item completed.

Item: Eye Protection   Total: $672.00 | Actual total: $672.00

Eye Protection

Description

goggles

Quantity	Unit price	Total
32	21.00	$672.00

Actual quantity	Actual unit price	Actual Total
32	$21.00	$672.00

Budget class

Equipment

Equipment and Supplies Inventory Instructions

- Equipment that has a current value of over $5,000. FEMA will provide instructions for the disposition of this equipment after you no longer need it.

- Unused supplies with a value of over $5,000 and that are not needed for any other federal grant. You will need to pay FEMA back for its share of these supplies.

- If you did not purchase unused supplies or equipment values over $5,000, please answer "None of the above" to the question below.

- For additional information, see 2 CFR Parts 200.213 and 200.314.

Equipment and Supplies Inventory Options

❑ Select whether you have equipment valued over $5000, unused supplies valued over $5000, both, or none of the above.

Additional questions appear if the 1st and/or 2nd options are selected.

Equipment and supplies inventory

ⓘ Instructions

Report the following grant purchases:

- Equipment that has a current value of over $5,000. FEMA will provide instructions for the disposition of this equipment after you no longer need it.
- Unused supplies with a value of over $5,000 and that are not needed for any other federal grant. You will need to pay FEMA back for its share of these supplies.
- If you did not purchase unused supplies or equipment values over $5,000, please answer "None of the above" to the question below.
- For additional information, see 2 CFR Parts 200.213 and 200.314.

Which of the following do you want to report? (Select all that apply)
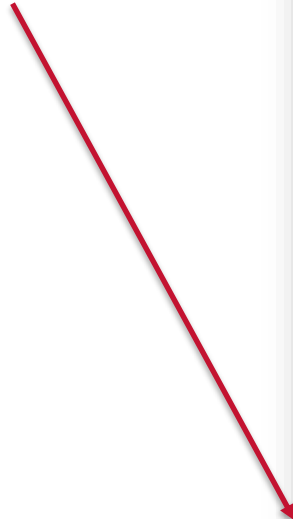
☐ Equipment acquired under the grant with a current value of over $5000
☐ Unused supplies with a value of over $5000 that are not needed for the continuation of this program or any other federal grant your organization has

☐ None of the above

Add Equipment Inventory Items

❑ Select link to add equipment items.

Equipment inventory summary

ℹ **Instructions**
Use the table below to describe any individual pieces of equipment acquired under your award that have a current value of over $5000. Use the following guidelines to complete the table:

- Serial # or ID #: Enter the manufacturer's serial number, model number, Federal stock number, national stock number, or other identification number.
- What is the condition of the item?
  - Excellent: Property that is new condition or unused condition and can be used immediately without modification or repairs.
  - Usable: Property that shows some wear, but can be used without significant repair.
  - Repairable: Broken property that can be economically repaired.
  - Salvage: Broken property that is more valuable than scrap, but repair or rehabilitation is impractical and /or uneconomical.
  - Scrap: Property that has no value except for its basic material content.

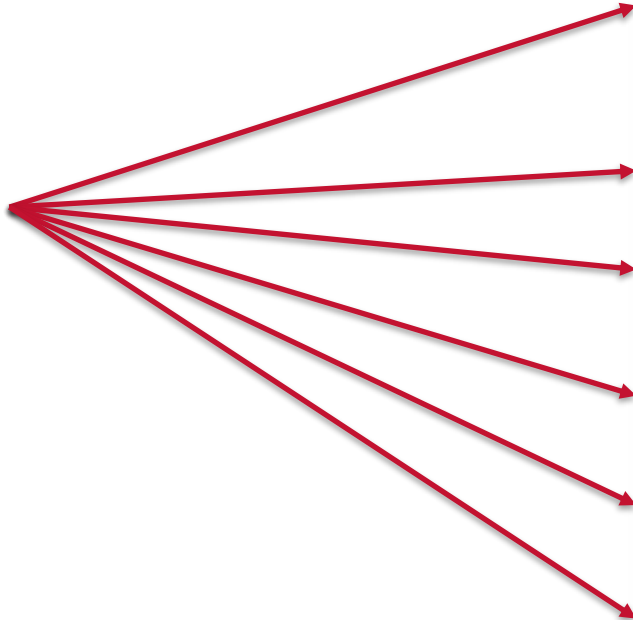| Description of Item	Serial # or ID #	Date acquired	Acquisition cost	Condition	Edit	Remove
You must have at least 1 item						

+ Add equipment or supply inventory

Equipment Inventory Pop Up Screen

☐ All fields must be completed to add equipment to inventory.

Add Equipment or supply inventory

Description of item

A response is required.

Serial # or ID #

Date acquired

mm/dd/yyyy

Acquisition cost

$

Condition

Select

Add item

✖ Cancel

Validate Equipment Inventory

Equipment inventory summary

> ℹ️ **Instructions**
> Use the table below to describe any individual pieces of equipment acquired under your award that have a current value of over $5000. Use the following guidelines to complete the table:
>
> - Serial # or ID #: Enter the manufacturer's serial number, model number, Federal stock number, national stock number, or other identification number.
> - What is the condition of the item?
>   - Excellent: Property that is new condition or unused condition and can be used immediately without modification or repairs.
>   - Usable: Property that shows some wear, but can be used without significant repair.
>   - Repairable: Broken property that can be economically repaired.
>   - Salvage: Broken property that is more valuable than scrap, but repair or rehabilitation is impractical and /or uneconomical.
>   - Scrap: Property that has no value except for its basic material content.

Description of Item	Serial # or ID #	Date acquired	Acquisition cost	Condition	Edit	Remove
Mask	000000000001	09/21/2022	$5,000.00	Usable	Edit	Remove

+ Add equipment or supply inventory

Add Supplies Inventory Value

Supplies inventory summary

Instructions
Report unused supplies that are not needed for the projects funded by this grant, or for any other federal grant.

What is the total value of unused supplies?

$

What is the basis for estimating this value?

○ Sale price
○ Estimate

❑ Enter a value for unused supplies and basis for estimation. Details regarding unused residual supplies should be included in the narrative of closeout.

Final SF-425 Instructions

- This section includes the final Federal Financial Report for your grant.

- Many of the fields have been pre-populated based on the data pulled from FEMA GO, the financial management system, and the actuals from the award costs section that you entered above.

- Verify that the information below matches your organization's financial records and complete the remaining required fields in the form below.

- If you have any questions about discrepancies, please contact your federal program or grants manager.

SF-425 Organization Information

- Questions1-4 & 6 are all prepopulated.

- Question 5 is optional. This is if your organization has a different tracking number than the award number.

Organization information

1. Federal agency and organizational element to which report is submitted? **FEMA**

2. Federal grant or other identifying number assigned by federal agency? **EMW-2020-FG-111651**

4a. UEI (includes EFT indicator): **UEI900020326**

4b. Employer Identification Number (EIN): **987654000**

Organization legal name: **Org Ser001 LN 20326**

Organization (doing business as) name: **Org Ser001 DBA 20326**

Mailing address: **20326 Org Ser001 Blvd Testington, TN 37201-**

Physical address: **20326 Org Ser001 Blvd Testington, TN 37201-**

5. ID Number

5. ID Number *Optional*

test

6. Report type **Final**

Agency and Grant number will pre-populate

Organization information will pre-populate

Optional entry for your organizational use →

SF-425 Accounting Type and Period of Performance

7. What is your organization's basis for accounting for recording transactions related to this reward?

○ Accrual basis of accounting (expenses recorded when they are incurred)

○ Cash basis of accounting (expenses recorded when they are paid)

Select one

❑ Select whether you have an accrual based (purchase order) type accounting or cash (Check, credit card etc.)

❑ Project/Grant Period is prepopulated. Contact your program specialist if the information is incorrect.

8. Project/Grant period

From	Project/Grant Period will pre- populate	02/01/2021
To		01/31/2022
9. Reporting period end date		01/31/2022

SF-425 Federal Cash Overview

- 10a Reflects the total of all cash disbursements from FEMA to the recipient by way of payment request. If this amount is incorrect, contact your program official.

- 10b Reflects the total of all actual expenses updated in the Award Cost section of the closeout form. If this amount is incorrect, return to the Award Cost section to identify the incorrect cost.

Federal cash overview

	$0
10a. Cash Receipts	
10b. Cash Disbursements (this is the federal share of what you spent based on the total cost of all your requests).	$39,238.09
10c. Total cash on hand	-$39,238.09

10c Reflects the potential balance owed to FEMA (+) or owed by FEMA (-). This amount will be verified after the forms are submitted to FEMA.

SF-425 Federal Expenditures and Unobligated Balance

10d. Reflects Federal Share Award Amount.

10e. Reflects Federal Share Spent via Award Cost.

10f. Reflects difference between 10d and 10e.

10g. Reflects total between 10e and 10f.

10h. Reflects the difference between 10d and 10g.

Federal expenditures and unobligated balance

10d. Total federal funds authorized	$39,238.10
10e. Federal share of expenditures	$39,238.09
10f. Federal share of unliquidated obligations	$0
10g. Total federal funds	$39,238.09
10h. Unobligated balance of federal funds	$0.01

SF-425 Recipient Share

10i. Reflects the recipient cost share based on Award Cost.

10j. Reflects the recipient cost share as applied via Award Cost

10k. Reflects the balance of recipient cost share to be paid based on the difference of 10i and 10j.

Recipient share

10i. Total recipient share required	$1,961.90
10j. Recipient share of expenditures	$1,961.91
10k. Remaining recipient share	$0

SF-425 Program Income

Additional questions only appear if the answer to this question is yes.

Program Income

Did your organization earn income as a result of the work performed under this grant?

- ● Yes
- ○ No

Select one

10l. Enter the amount of the federal share of program income earned. (Do not report any program income here that is allocated as part of the recipient's cost sharing amount listed above)

$ _____

How was your program income used?

- ○ To reduce the federal share of the total project costs
- ○ To add to the committed total project costs and was used for other eligible activities

10o. Unexpended program income (Auto-calculated by the program income information you provided above)

$0

SF-425 Indirect Expenses

Additional questions only appear if the answer to this question is yes.

Indirect Cost Pop Up Screen

❑ All fields must be completed to add expense to indirect cost.
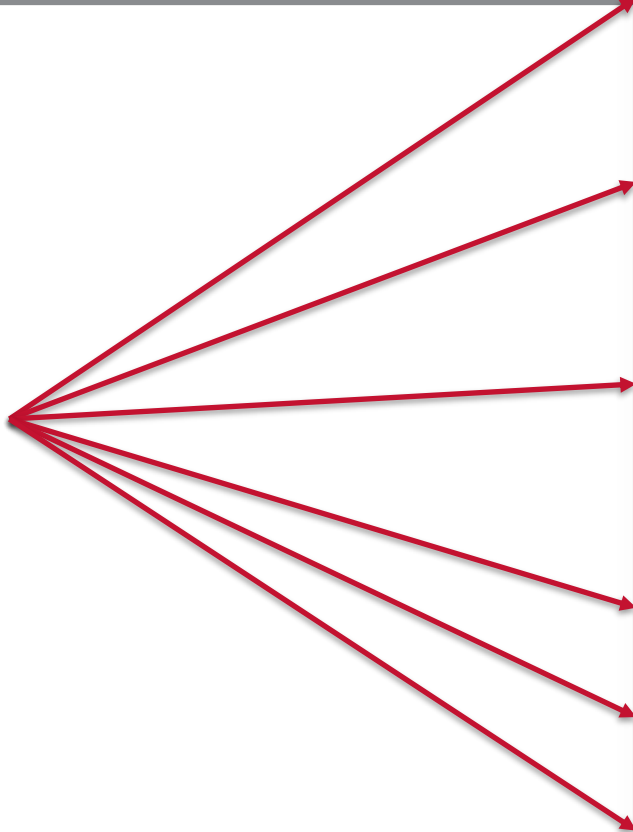
Add expense

11a. What type of rate is this?

Select ▼

11b. What is the indirect cost rate as stated in your organization's indirect cost share agreement?

%

11c. When does this rate apply?

Start date

mm/dd/yyyy 📅

End date

mm/dd/yyyy 📅

11d. Enter the amount of the base against which the rate(s) was applied

$

11e. Indirect cost amount charged $

11f. Of the amount charged, what is the federal share?

$

Add Expense

✖ Cancel

Remarks and Return Funds Warning

12. Remarks

Additional comments about your SF-425 report

Optional

⬅ Optional

- If the system determines there is a potential funds need to be returned to FEMA, you will receive the following warning. This can occur if the recipient share was not included in Award Cost or more federal funding was deposited than entered into the Award Cost, or other similar scenarios. No funds are due until a thorough review is completed after the closeout is submitted to FEMA.

ⓘ **Return of funds required**
Based on the values you have entered for your award costs, FEMA GO has identified that you may have to return funds to FEMA. If you need instructions on how to return funds to FEMA or have additional questions, please contact your federal program or grants manager.

FEMA

Sign and Submit

❑ Once all required fields are completed the Submit button will become available.

Sign and submit

☑ By signing this report, I FnAor LnAor certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3733 and 3801-3812).

Please enter your password.

[••••••••••••]

Submit

Closeout Review: Request for Information

- Following your submission to FEMA, your final performance report will undergo a programmatic, financial, and accounting review. During this time FEMA staff may submit a Request for Information (RFI).

- Request for Information

  - Is sent via email and available to view in FEMA GO

  - Unlock the closeout report to allow updates according to RFI

  - Must be resubmitted by the given deadline for closeout approval

RFI Email Example

RFI request: FY 2018 Assistance to Firefighters Grants grant number EMW-2018-FG-05262021144447675

This email is to inform you that RFI request for Grant number EMW-2018-FG-05262021144447675 has been issued for you to review and update. Please use the FEMA GO system to update and re-submit your RFI request by 2022-10-22T00:00:00. The FY 2018 Assistance to Firefighters Grants program office provided the following comments on your RFI request:

During the review of your closeout documents, we have found that you did not enter your cost share contribution to the Award Cost section of your final performance report. Please review the cost entered to ensure they match the amount charged to you by the vendor. The amount should refect exactly in your invoice and proof of payment submitted. Once this is updated you may resubmit

☐ Access RFI from Grant Summary Page. Select Continue request.

RFI Closeout Report

Request for Information: Closeout Report

⚠️ **Request for Information (RFI) status**
Please note that you have until **10/22/2022** to respond to this request. If the request for information is not returned in FEMA GO by the deadline, any current changes made in the request for information task will not be reported to FEMA.

Instructions:

1. Please address the findings listed below and complete the sections of the closeout report.

2. Provide any comments and additional documentation (if needed)

3. **Sign** and **submit** this RFI.

FEMA findings to be addressed:

During the review of your closeout documents, we have found that you did not enter your cost share contribution to the Award Cost section of your final performance report. Please review the cost entered to ensure they match the amount charged to you by the vendor. The amount should refect exactly in your invoice and proof of payment submitted. Once this is updated you may

RFI: Sign and Submit

Sign and submit your RFI

By signing this report, I FnAor LnAor certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3733 and 3801-3812).

Please enter your password.

Submit

Final Payments and Return of Funds

- Final Payment

  - If it is determined during the FEMA review that a payment is owed to the recipient, approval of the final performance report will initiate a final payment to the recipient. Closeout reviews may take more than a year to become final, so we recommend that you make your final payment request prior to initiating closeout.

- Return of Funds

  - If it is determined during the FEMA review that payment is owed to FEMA, staff will issue a Notice of Debt Letter to the recipient with instructions on repayment. The closeout will not be approved until payment has been received.

AFG Resources

Fire Grants Help Desk

- Help Desk: 1-866-274-0960

- AFGP Help Desk Hours: M-F 8 a.m. - 4:30 p.m., ET

- E- Mail: firegrants@fema.dhs.gov

- Website: https://www.fema.gov/grants/preparedness/firefighters