8.6 CLOSEOUT

The requirement for timely closeout is generally a recipient responsibility. However, NIH may initiate unilateral closeout if a recipient does not provide timely accurate closeout reports or dose not respond timely to NIH requests to reconcile discrepancies in grant records. Failure to submit timely and accurate closeout documents may affect future funding to the organization. Failure to correct recurring reporting problems may cause NIH to take one or more actions that may include, but are not limited to, corrective actions, withholding or further awards, suspension or termination. NIH will close out a grant as soon as possible after the end date of the period of performance (no later than 270 days after the project period end date) if the grant will not be extended or after termination as provided in 45 CFR Parts 75.371 through 75.373. Closeout includes ensuring timely and accurate submission of all required reports and adjustments for amounts due the recipient or NIH. Closeout of a grant does not automatically cancel any requirements for property accountability, record retention, or financial accountability. Recipients generally must retain financial and programmatic records, supporting documents, statistical records, and all other records that are required by the terms of the grant, or may reasonably be considered pertinent to a grant, for a period of 3 years from the date the annual FFR is submitted. (See 8.4.2 Record Retention and Access, for further information). Following closeout, the recipient remains obligated to return funds due as a result of later refunds, corrections, or other transactions, and the Federal government may recover amounts based on the results of an audit covering any part of the period of grant support.

Recipients must submit a final FFR, final progress report, and Final Invention Statement and Certification within 120 calendar days of the end of the period of performance (project period). The reports become overdue the day after the 120 calendar day period ends.

8.6.1 Final Federal Financial Report

A final FFR is required for any grant that is terminated, any grant that is transferred to a new recipient, or any award, including awards under SNAP, which will not be extended through award of a new competitive segment.

Recipients are required to electronically submit the final FFR through the eRA Commons. The final FFR must cover the period of time since the previous FFR submission or, for awards under SNAP, the entire competitive segment or as much of the competitive segment as has been funded before termination. Final FFRs must indicate the exact balance of unobligated funds and may not reflect any unliquidated obligations. There must be no discrepancies between the Federal share of expenditures reported on the final FFR and the net cash disbursements reported to PMS on the Transactions section of the FFR. Unobligated funds must be returned to NIH or must be reflected by an appropriate accounting adjustment in accordance with instructions from the GMO or from the payment office. Final cash transaction reports, as specified by PMS, must be submitted to that office. It is the recipient's responsibility to reconcile reports submitted to PMS and to the NIH awarding IC. Withdrawal of the unobligated balance following completion date or termination of a grant is not considered an adverse action and is not subject to appeal (see Administrative Requirements—Enforcement Actions—Recovery of Funds).

When the submission of a revised final FFR results in additional claims by the recipient, NIH will consider the approval of such claims subject to the following minimum criteria:

The recipient must indicate why the revision is necessary and explain and implement internal controls that will preclude similar occurrences in the future.

The charge must represent otherwise allowable costs under the provisions of the grant.

There must be an unobligated balance for the budget period sufficient to cover the claim.

The funds must still be available for use.

NIH must receive the revised final FFR within 60 days of its original due date.

8.6.2 Final Progress Report

A final progress report is required for any grant that is terminated and any award that will not be extended through award of a new competitive segment. If a competitive renewal (Type 2) application has been submitted, whether funded or not, the progress report contained in that application may serve in lieu of a separate final progress report. Otherwise, a final progress report should be prepared in accordance with the requirements in the Final Progress Report Instructions found on the NIH Forms and Applications website and any specific requirements set forth in the terms and conditions of the award. In addition to the standard requirements detailed in those Instructions, recipients should also report additional information required by the awarding IC in program-specific final progress report instructions. Final Progress Report Instructions for SBIR/STTR Phase II Final Progress Reports are in Section C. of the Final Progress Report Instructions.

The final progress report also should address the following when applicable:

- Report on the inclusion of gender and minority study subjects (using the gender and minority inclusion table as provided in the PHS 2590).
- Where appropriate, indicate whether children were involved in the study or how the study was relevant for conditions affecting children (see Public Policy Requirements and Objectives—Inclusion of Children as Subjects in Clinical Research).
- Describe any data, research materials (such as cell lines, DNA probes, animal models), protocols, software, or other information resulting from the research that is available to be shared with other investigators and how it may be accessed.
- Publications that were authored or co-authored by the PD/PI and arose from the award must include the NIH Manuscript Submission reference number (e.g., NIHMS97531) or the PubMed Central (PMC) reference number (e.g., PMCID234567) for each article. If the PMCID is not yet available because the Journal submits articles directly to PMC on behalf of their authors, indicate "PMC Journal - In Process." A list of these Journals is posted at: http://publicaccess.nih.gov/submit_process_journals.htm .
- Any other specific requirements set forth in the terms and conditions of the award must also be addressed in the final progress report.

8.6.3 Final Invention Statement and Certification

The recipient must submit a Final Invention Statement and Certification (HHS 568), whether or not the funded project results in any subject inventions, and whether or not inventions were previously reported. The HHS 568 must list all inventions that were conceived or first actually reduced to practice during the course of work under the project, and it must be signed by an AOR. The completed form should cover the period from the original effective date of support through the completion date or termination of the award, and it should be submitted to the NIH awarding IC. If there were no inventions, the form must indicate “None.” For certain programs (activity codes = C06, , D42, D43, D71, DP7, G07, G08, G11, K12, K16, K30, P09, P40, P41, P51, R13, R25, R28, R30, R90, RL5, RL9, S10, S14, S15, U13, U14, U41, U42, U45, UC6, UC7, UR2, X01, X02, Ts, and Fs), the Final Invention Statement and Certification is not currently required. For questions, the recipient should contact NIH awarding IC for specific instructions. When invention reporting is required, the HHS 568 does not relieve the responsible party of the obligation to assure that all inventions are promptly and fully reported directly to the NIH, as required by terms of the award. Copies of the HHS 568 form are available on the iEdison Web site at http://iEdison.gov and at http://grants.nih.gov/grants/forms.htm.

8.6.4 Submission of Closeout Documents

Use of the Closeout feature in the eRA Commons is strongly encouraged. Submission of non-financial closeout documents (such as the final progress report and HHS 568 Final Invention Statement and Certification) not submitted through the eRA Commons may be e-mailed as PDF attachments to the NIH Central Closeout Center. Paper copies of the final progress report and HHS 568 may be faxed or mailed to the NIH Central Closeout Center at the contact information provided in Part III.