



# NIST Recipient Closeout Guidance

NTIA GRANT PROGRAMS

(For awards made prior to October 1, 2024)

Version 1.1

National Telecommunications and Information Administration  
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## NOTE:

*This document is intended solely to assist recipients in better understanding NTIA grant programs and the requirements set forth in the Notice of Funding Opportunity (NOFO) for these programs. This document does not and is not intended to supersede, modify, or otherwise alter applicable statutory or regulatory requirements, the terms and conditions of the award, or the specific application requirements set forth in the NOFO. In all cases, statutory and regulatory mandates, the terms and conditions of the award, the requirements set forth in the NOFO, and follow-on policies and guidance, shall prevail over any inconsistencies contained in this document.*

# 1.0 INTRODUCTION

## 1.1 BACKGROUND

The Infrastructure Investment and Jobs Act (IIJA) and Consolidated Appropriations Act (CAA) programs under the National Telecommunications and Information Administration's (NTIA) Office of Internet Connectivity and Growth (OICG) are designed to expand access to broadband Internet to promote digital inclusion activities, and to spur greater adoption of broadband in unserved and underserved areas of the United States. These programs provide funding for the construction of broadband infrastructure and the deployment of broadband services to households and businesses.

The issuance and management of NTIA grants is guided by the Department of Commerce (DOC) [Grants and Cooperative Agreements Manual](#) (DOC Grants Manual), DOC [Financial Assistance Standard Terms and Conditions](#), and all other applicable laws, regulations, and requirements. Compliance and regulatory requirements are identified, documented, and communicated to recipients through Standard and Specific Award Conditions (collectively, SACs). Recipients that fail to comply with SACs (e.g., breaking ground without environmental clearance, drawing funds for unallowable expenditures, etc.) are in violation of their award requirements and [2 CFR Part 200](#).

Proper award closeout is required for all DOC financial assistance awards, including for those issued by NTIA. An award expires at midnight local time for the recipient on the date that is listed on the last approved amendment (Form CD-451) as the "Extend Period of Performance To" date or on the original Financial Assistance Award document (Form CD-450) as the "Period of Performance." General procedures for award closeout are contained in [2 CFR § 200.344](#) (Closeout) and [§ 200.345](#) (Post-closeout adjustments and continuing responsibilities).

## 1.2 PURPOSE

The purpose of the NTIA Grants Program NIST Recipient Closeout Guidance is to inform recipients of the award closeout process, including the closeout timeline, documentation requirements, and other relevant policies related to the closing out of NTIA grant awards.

This guidance document applies to all NTIA grant programs authorized by CAA and IIJA that are administered by the National Institute of Standards and Technology (NIST) Financial Assistance Agreements Management Office (FAAMO) or other organizations assisting NTIA in administering its grant programs, except for the Broadband Equity, Access, and Deployment (BEAD), Digital Equity Capacity Grant Program, and Digital Equity Competitive Grant Program.<sup>1, 2, 3</sup>

This document does not and is not intended to supersede, modify, or otherwise alter applicable statutory or regulatory requirements, the terms and conditions of the award, or the specific application requirements set forth in the NOFO. In all cases, statutory and regulatory mandates, the terms and conditions of the award, the requirements set forth in the NOFO, and follow-on policies and guidance, including existing [DOC Grants and Cooperative Agreements Manual](#) (Grants Manual) requirements, or other Departmental Administrative Orders (DAOs) and Federal Circulars, shall prevail over any inconsistencies contained in this document.

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<sup>1</sup> This Guidance does not apply to grant programs administered by the National Oceanic and Atmospheric Administration (NOAA) (i.e., Tribal Broadband Connectivity Program).

<sup>2</sup> This Guidance does not apply to the BEAD Program; closeout guidance for this grant program will be issued at a later date.

<sup>3</sup> This Guidance does not apply to awards made after October 1, 2024, including the Digital Equity Capacity Grant Program and the Digital Equity Competitive Grant Program; closeout guidance for these grant programs will be issued at a later date.

## 2.0 AWARD CLOSEOUT PROCESS

Closeout is the process by which NTIA and NIST determine whether recipients have completed all applicable administrative and financial requirements of their award. Per the terms and conditions of NTIA awards, including the 2 CFR Part 200 requirements incorporated therein, recipients have up to 120 calendar days after the end of their period of performance (PoP) to submit final reporting documentation (see [2 CFR § 200.344\(a\)](#)). A subrecipient must submit all reports (financial, performance, and other reports as required by a subaward) to the recipient no later than 90 calendar days after the conclusion of the period of performance of the subaward (or an earlier date as agreed upon by the recipient and subrecipient).

During this time, Federal Program Officers (FPOs) and NIST work directly with recipients to verify whether they have completed all SACs and submitted all Federally mandated reports and other final documentation. Then, NIST must make every effort to complete closeout actions no later than one year after the end of the period of performance.

See *Figure 1* and *Table 1* for an overview of the award closeout timeline.

Figure 1 - Award Closeout Timeline

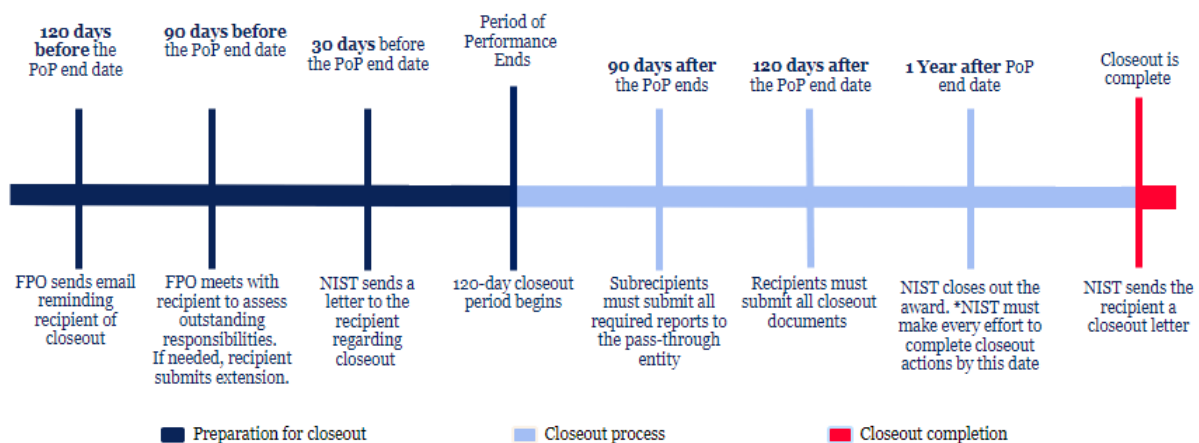


Table 1 - Award Closeout Standard Timeline

Timeframe*	Milestone
120 Calendar Days <u>Before</u> PoP End Date	FPO sends reminder email to recipient notifying them that their grant closeout is approaching.

90 Calendar Days <u>Before</u> PoP End Date	FPO meets with recipient to assess their outstanding SACs and financial and programmatic responsibilities.  FPO assists recipient with requesting an extension to the period of performance, if needed. If permitted by statute, the recipient may submit a request for an extension of the award period not later than ninety (90) calendar days before the end of the award period.
30 Calendar Days <u>Before</u> PoP End Date	NIST sends a letter to the recipient outlining the specific documents required for the closeout process and any associated deadlines and submission instructions.
90 Calendar Days <u>After</u> PoP End Date	Subrecipient(s) (if applicable) submit to the recipient all financial, performance, and other reports as required by the terms and conditions of the grant award.
120 Calendar Days <u>After</u> PoP End Date	Recipient submits a final Federal Financial Report (i.e., SF-425), final Performance (Technical) Report, Tangible Personal Property Reports (SF-428, SF-428B, SF-428S (if applicable)), and Real Property Status Report (SF-429) (if applicable) within 120 calendar days after the end of the project.
90 Calendar Days <u>After</u> Submission of final SF-425	NIST notifies the Finance/Accounting Officer to deobligate the unobligated balance of funds not disbursed to the recipient. If deobligation occurs, the recipient will receive an award amendment document (i.e., CD-451). <sup>4</sup>
Within 1 Year <u>After</u> PoP End Date	When a recipient or subrecipient completes all closeout requirements, the Federal awarding agency or pass-through entity must make every effort to complete closeout actions no later than one year after the end of the period of performance ( <a href="#">2 CFR § 200.344(g)</a> ). Upon satisfaction of all terms and conditions of the award, NIST closes out the award in GMIS. As applicable, the FPO uploads any remaining documents and/or resolves any closeout fields in the NTIA Grants Portal (NGP) or SharePoint.

*\*The above timeframes are not inclusive of any requested and approved time extensions.*

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<sup>4</sup> Award closeout deobligation is a unilateral amendment and does not require signature from the recipient for closeout.

## 2.1 EARLY CLOSEOUT

Recipients may request an early closeout to their award's period of performance if desired and if eligible. Recipients must first discuss early closeout with their FPO and NIST Grants Specialist to determine eligibility. The FPO and NIST Grants Specialist will consider whether the recipient completed all project goals and requirements prior to their requested period of performance end date. If both the FPO and NIST Grants Specialist agree that early closeout is appropriate, recipients submit a formal closeout request to NIST via [UGAM@nist.gov](mailto:UGAM@nist.gov), with their assigned FPO cc'd.

## 2.2 EXTENSION REQUESTS

Recipients may request an extension to the 120-day closeout period. It is advised that recipients request an extension to their closeout period within the 120-day period; requests after the 120-day period are rarely approved. Recipients should first discuss the extension request with their FPO. Recipients submit an extension request to NIST via [closeout@nist.gov](mailto:closeout@nist.gov), with their assigned FPO cc'd. The request must be submitted by the Authorized Organizational Representative (AOR) and must include justification for the extension request. If approved, NIST FAAMO will email their approval to the recipient.



## 3.0 DOCUMENTATION REQUIREMENTS

At award closeout, all recipients must submit:

1. A final Performance (Technical) Report that includes all activities conducted during the award;
2. A final Federal Financial Report (SF-425) that encompasses all financial transactions that were incurred during the life of the award;
3. A Tangible Personal Property Report (SF-428, and attachments SF-428-B and SF-428-S, as applicable), documenting the purchase of grant-funded equipment or supplies of \$5,000 or greater; and
4. A Real Property Status Report (SF-429), as applicable, documenting any grant funds used to acquire or improve real property. If it is unclear whether any of the personal or real property forms are applicable to a given recipient's award, the recipient will work with NIST to confirm.

Recipients should submit all final closeout documents to NTIA and NIST within 120 calendar days after the period of performance end date. To accommodate this timeline, any subrecipients are required to submit their final performance reports to the recipient within 90 calendar days after the period of performance end date. FPOs track submission of final closeout reports and assist the recipient in requesting a time extension from NIST, if needed.

Table 2 provides a summary of each required closeout report.

Table 2: Award Closeout Documentation

Document Type	Description
Final Performance (Technical) Report	<p>The final Performance (Technical) Report <u>must be completed by all recipients</u> and should be cumulative of all activities conducted by the Recipient.</p> <p>Note: A recipient may submit a final Performance Technical Report in lieu of an interim Semi-Annual Report that may be due at the end of the period of performance (e.g., in lieu of submitting a Semi-Annual Report for the last semi-annual or other reporting under an award, a Recipient may submit a final (cumulative) performance report covering the entire award period).</p>

Document Type	Description
<b>Final Federal Financial Report (Form SF-425)</b>	<p>The final SF-425 <u>must be completed by all recipients</u> and should include all financial transactions that occurred during the life of the award, including any extension periods.</p> <p>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.</p> <p>Note: A recipient may submit a final financial report in lieu of an interim SF-425 that may be due at the end of the period of performance (e.g., in lieu of submitting a financial report for the last semi-annual or other reporting under an award, a recipient may submit a final (cumulative) financial report covering the entire award period).</p>
<b>Tangible Personal Property Report (Form SF-428)</b>	<p>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.</p> <p>The SF-428 <u>must be completed by all recipients</u>. If recipients have no items of equipment or supplies to report, they are to write a comment in Section 8 of the form stating, <i>"No items of equipment meeting the \$5,000 threshold and no unused supplies have a residual value of \$5,000.00 or more to report."</i></p>
<b>Tangible Personal Property Report Final Report (Form SF-428-B)</b>	<p>The SF-428-B is required to provide property information in connection with an award closeout and <u>must be completed by all recipients</u>. If recipients did not use project funds to purchase equipment, in Question 1, they must mark Option D: "None of the above."</p> <p>Please note that 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.</p>
<b>Tangible Personal Property Report Supplemental Sheet (Form SF-428-S)</b>	<p>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.</p> <p>Please note that, 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.</p>

Document Type	Description
	If not applicable, recipients are <u>not required to submit</u> a SF-428S.
<b>Real Property Status Report Form (SF-429)</b>	<p>The SF-429 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.</p> <p>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.</p> <p>If not applicable, recipients are <u>not required to submit</u> a SF-429.</p>

## 3.1 FINAL PERFORMANCE (TECHNICAL) REPORT

Recipients must submit a final Performance (Technical) Report within 120 calendar days after the expiration of the period of performance. Subrecipients (if applicable) are required to submit their final performance report to the recipient within 90 calendar days, unless an extension has been granted.

The final Performance (Technical) Report uses the same template as the semi-annual Performance (Technical) Reports. If applicable, recipients indicate that this is the final Performance (Technical) Report by selecting “Yes” in the Final Report row of the General Information section (if applicable).

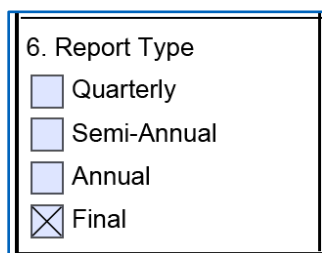
## 3.2 FINAL FEDERAL FINANCIAL REPORT (SF-425)

Recipients must submit a final Federal Financial Report (i.e., SF-425) within 120 calendar days after the expiration of the period of performance.

The final Federal Financial Report uses the same template as the SF-425 template used for semi-annual reporting. Recipients indicate that this is the final SF-425 by

checking the “Final” box for Question 6: Report Type. See *Figure 2* for a visual representation of this field.

**Figure 2: Final Federal Financial Report**



6. Report Type

☐ Quarterly

☐ Semi-Annual

☐ Annual

☒ Final

### 3.2.1 CLOSEOUT COSTS

The final SF-425 is cumulative and should include all financial transactions that occurred during the life of the award, including any closeout costs. Reasonable, necessary, allowable, and allocable administrative award closeout costs are authorized for a period of up to 120 calendar days following the end of the period of performance. For this purpose, award closeout costs are those strictly associated with close-out activities and are typically limited to the preparation of final progress, financial, and required project audit reports, unless otherwise approved in writing by the Grants Officer. A recipient may request an extension of the 120-day closeout period, as provided in [2 CFR § 200.344](#) (Closeout).

No costs shall be incurred or funds obligated for any purpose pertaining to the program scope of work after the program expiration date. The closeout related costs incurred during the 120-day closeout period following the expiration date can be claimed in the final invoice. Allowable closeout activities are limited to the preparation of final reports, such as the following administrative activities:

- Costs related to the preparation of financial and/or audit reports (e.g., SF-425, SF-428, SF-429).
- Preparation or curing of the final Performance (Technical) Report and any other required programmatic reports
- Final drawdowns to pay bills/invoices (the activities described in the invoices must have occurred during the period of performance to be allowable)

## 3.3 TANGIBLE AND REAL PROPERTY FORMS

Grant funded property is ideally to remain in use for its estimated useful life for the purposes of the award under which it was acquired (see [2 CFR § 200.313](#)).

**Equipment** is tangible personal property with a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the recipient 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](#)). Following closeout, recipients may continue to use grant 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. When no longer needed for the original program or project, the equipment may be used in other activities supported by NTIA under [2 CFR 200.313\(c\)](#). If the equipment is no longer needed and will not be used, recipients should coordinate disposition of the equipment with NIST (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 C.F.R. § 200.1](#)). A reasonable amount of undeployed supplies may be retained to support the maintenance of grant funded facilities. Further use of undeployed supplies is only permitted to complete previously approved program routes and only if implemented in accordance with previously approved environmental and historic preservation assessments. The use of grant 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:

- Use the supplies on another Federally sponsored project or program,
- Dispose of those supplies and compensate NTIA for its Federal share of sale proceeds, or
- 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 (per 2 CFR § 200.314, see [2 CFR § 200.313\(e\)\(2\)](#) for the calculation methodology).

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

The **Tangible Personal Property Report (SF-428)** 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 recipients are required to complete the SF-428. However, if recipients have no items of equipment or supplies to report, they are to write a comment in Section 8 of the form stating, "No items of equipment meeting the \$5,000 threshold and no unused supplies have a residual value of \$5,000.00 or more to report." See *Figure 3* for a visual representation of this field.

**Figure 3 - Tangible Personal Property Report (SF-428)**

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				
2. Federal Grant or Other Identifying Number Assigned by Federal Agency		3a. UEI	3b. EIN	
4. Recipient Organization (Name and complete address including zip code)				
Recipient Organization Name:				
Street1:				
Street2:				
City:				
State:				
Country:				
ZIP / Postal Code:				
5. Recipient Account or Identifying Number		6. Attachment (Check applicable)		7. Supplemental Sheet
		<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				
<a href="#">Add Attachment</a> <a href="#">Delete Attachment</a> <a href="#">View Attachment</a>				

The **Tangible Personal Property Report, Final Report (SF-428-B)** provides a final property report for closeout of the 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 NTIA for residual unused supplies. All recipients are required to complete the SF-428-B. However, if recipients did not use project funds to purchase equipment, in Question 1, they must mark Option D: "None of the above." See *Figure 4* for a visual representation of this field.

Figure 4 - Tangible Personal Property Report Final Report (SF-428B)

<b>TANGIBLE PERSONAL PROPERTY REPORT</b>		OMB Number: 4040-0018
<b>Final Report SF-428-B</b>		Expiration Date: 11/30/2024
Federal Grant or Other Identifying Number Assigned by Federal Agency (Block 2 on SF-428).		
<div></div>		
<b>1. Report</b> (Select all that apply)		
<input checked="" type="checkbox"/>	a. Federally-owned Property (List on Supplemental Sheet SF-428S or recipient equivalent and complete Section 2a below)	
<input type="checkbox"/>	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).	
<input type="checkbox"/>	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).	
<input type="checkbox"/>	d. None of the above	

The **Tangible Personal Property Report Supplemental Sheet (SF-428S)** provides detailed individual item information in connection with required reports of tangible personal property. This supplemental sheet is not required, if not applicable.

The **Real Property Status Report (SF-429)** reports on the status of any real property purchased, constructed, or improved (i.e., major renovation) with federal funds, as well as on any real property claimed as a match for a grant award. This report is not required, if not applicable.

## 4.0 BILLING AND DEOBLIGATION

Reasonable, necessary, allowable, and allocable administrative award closeout costs are authorized for a period of up to 120 calendar days following the end of the period of performance. For this purpose, award closeout costs are those strictly associated with closeout activities and are typically limited to the preparation of final progress, financial, and required project audit reports, unless otherwise approved in writing by the NIST Grants Officer. A recipient may request an extension of the 120-day closeout period, as provided in [2 CFR § 200.344](#) (Closeout).

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. Only reasonable, necessary, allowable, and allocable administrative award closeout costs are authorized during the 120-day closeout period (i.e., when final reports are due).

### 4.1 DEOBLIGATION

Before the 120-day closeout period ends, the recipient must request all final costs through the Automated Standard Application for Payment (ASAP). The final SF-425 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.

If at the completion of an award period, the recipient has an unobligated balance of funds on hand, those funds shall be promptly returned to the Federal Government. If the funds are not returned by the recipient in a timely manner, an account receivable may be established and billed to the recipient. Interest, penalties, and administrative charges shall be assessed, as appropriate. Recipients with outstanding accounts receivable established (e.g., to collect unobligated funds) are subject to debt collection procedures (see Chapter 14, Section C, of the [DOC Financial Manual](#)).

NIST deobligates any remaining funds and closes out the award after the final reports are submitted (see *Table 2* for a full list of required final 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, NIST sends the recipient a closeout letter.



## 5.0 RECORD RETENTION

Recipients are required to retain certain documentation pertinent to their 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 federal financial report (i.e., SF-425). Supporting documentation, financial records, and other documents may be subject to future review.

[2 CFR § 200.334](#) lists a number of exceptions to the rule above. One such exception states that, in cases where litigation, claims, or an audit is initiated prior to the expiration of the three-year period, records must be retained until either completion of the action and resolution of any issues associated with it or the end of the three-year retention period, whichever is later. ([See 2 CFR § 200.334\(a\)](#)).

The documentation recipients are advised to retain after closeout includes, but may not be limited to, those listed below in *Table 3*.

**Table 3: Record Retention Documents**

Records Retention Documents
Award Package
Financial Records
Evidence of program accomplishments
Baseline/Initial Reports
Performance (Technical) Reports
Annual Reports
Annual Certifications
Documents related to SACs (e.g., EHP, HSR, etc.)
Audit follow-up records
Monitoring records
Written determinations and preapprovals between NTIA, NIST, and recipient

Records supporting all costs charged 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

## 6.0 RECIPIENT NON-COMPLIANCE

FPOs are responsible for monitoring recipient progress on completing all closeout activities, including timely submission of their final reporting documents. If a recipient is delinquent on their submission of final reports (i.e., within 120 calendar days after the end of the period of performance), the FPO should notify their Program Leadership, the GMAC Division, and NIST to determine whether any corrective actions are necessary.

In accordance with [2 CFR § 200.344](#), NIST closes out an award when they determine that the recipient has completed all applicable administrative actions and all required work of the Federal award. If the recipient fails to complete the requirements, including submitting all final, requested reports, NIST will take the following steps:

- NTIA and/or NIST FAAMO sends a request to the recipient for any missing reports not submitted within the 120-day closeout period;
- If the recipient fails to submit the requested reports, NTIA and NIST FAAMO proceeds to close out the award with the information available.

If the recipient does not submit requested final reports within one year of the period of performance end date, this constitutes material failure to comply, and the recipient may be subject to OMB-designated integrity and enforcement actions pursuant to [2 CFR § 200.339](#), including part (e), “withhold further Federal awards for the project or program.” Moreover, the failure to comply with the award’s closeout requirements may have a negative impact on future funding from the Department of Commerce. The Grants Officer, in consultation with the Program Office, is authorized to take appropriate actions if recipients fail to meet their obligations under awards. Proposed suspensions and terminations must be authorized by NTIA Federal Assistance Law Division (FALD) prior to execution. Adverse determinations and corrective action decisions should be determined on a case-by-case basis and be proportional to the noncompliance infraction, accounting for the severity of the noncompliance and number of previous attempts to remedy the situation.

### 6.1 CORRECTIVE ACTIONS

Corrective Actions are a grants administration function. NIST only closes out an award once the recipient has completed all applicable administrative actions of the award. All

corrective actions (i.e., material and non-material findings) must be resolved before the grant award can be closed.

While having an open Corrective Action does not alone mean that the recipient cannot apply for or receive future Federal funding from NTIA, in accordance with the provisions and regulations referenced above, a material corrective action for a recipient that results in award suspension or termination (i.e., placing the recipient in bad standing with the grant program) would mean the recipient cannot be awarded future NTIA funding. Further, it is up to NIST's discretion whether additional material findings that do not result in award suspension or termination warrant implementing [2 CFR § 200.339\(e\)](#). Recipients may still apply for additional funding opportunities, and be awarded, once the appropriate enforcement actions for award suspension and termination, and additional corrective actions warranting implementation of [2 CFR § 200.339\(e\)](#), are resolved in accordance with the Post-Award Corrective Action SOP.

# APPENDIX A: CLOSEOUT TERMS & DEFINITIONS

Term	Definitions
Award Closeout Documents Due Date	The due date for closeout documents occurs 120 calendar days after the period of performance end date. The date is listed in the NIST letter outlining the specific documents required for the closeout process.
Closeout Letter	The closeout confirmation letter is the letter from NIST 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 NIST.
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
<a href="#">2 CFR § 200.344: Closeout</a>
<a href="#">DOC Financial Assistance Standard Terms and Conditions</a> (dated November 12, 2020)
<a href="#">DOC Grants and Cooperative Agreements Manual</a> (dated April 20, 2021)
<a href="#">Broadband USA Website</a>
<a href="#">NIST Financial Assistance Reference Guide</a>

# APPENDIX C: FREQUENTLY ASKED QUESTIONS

Question	Response
When are final reports due?	Final reports are due by the end of the closeout period, 120 calendar days after the period of performance end date. Per <a href="#">2 CFR § 200.344</a> , NIST may extend the closeout period if the recipient requests and provides justification for the extension.
Is the recipient required to submit a final Performance (Technical) Report?	Yes, closeout requirements include a final Performance (Technical) Report that is due by the end of the closeout period, 120 calendar days after of the recipient's period of performance end date.
May recipients incur costs after the period of performance end date?	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 performance progress, financial, and audit reports, and administrative costs related to the completion of these reports.
Must the final SF-425 cover the period through the period of performance end date only, or must it include closeout-related costs?	The final SF-425 should reflect all expenditures, including any closeout-related costs. The final SF-425 should not reflect any unliquidated obligations or remaining share due to the recipient. Recipients should submit their final SF-425 with their other closeout documents within the 120-day closeout period.
If a recipient did not purchase any tangible property using grant funds, must they complete the SF-428?	Yes. Recipients should complete the SF-428 <b>and</b> SF-428-B even if the recipient did not use project funds to purchase equipment. These recipients are not required to submit the SF-428-S. See <a href="#">Section 3.3</a> for more information.