



# Program Closeout Frequently Asked Questions (FAQ)

For Consolidated Appropriations Act (CAA) Grant Recipients with National Institute of Standards and Technology (NIST) Financial Assistance Agreements Management Office (FAAMO) as their Grants Office

National Telecommunications and Information Administration  
1401 Constitution Ave., NW Washington, DC 20230



# CONTENTS

Frequently Asked Questions.....	4
General .....	4
Closeout Reports .....	5
Closeout Costs & Drawdowns.....	5
Property, Equipment, and Supplies.....	6
Forms.....	8

## NOTE:

*This document is intended solely to assist grant recipients of the Connecting Minority Communities Pilot Program (CMC) and the Broadband Infrastructure Program (BIP) successfully fulfill the requirements set forth in the award terms and conditions, including the Notices of Funding Opportunity (NOFOs), 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 an award, or the specific application requirements set forth in the NOFOs. In all cases, statutory and regulatory mandates, the terms and conditions of an award, the requirements set forth in the NOFO, and follow-on policies and guidance, shall prevail over any inconsistencies contained in this document.*

# FREQUENTLY ASKED QUESTIONS

This document contains a compilation of several common questions and considerations which may arise during the federal award closeout process. Please review the answers and resources shared to ensure familiarity with the required steps to successfully prepare for the award closeout period.

**Note:** The recent changes to the Uniform Guidance (effective October 1, 2024), including changes to the threshold for equipment and supplies, do not apply to CMC or BIP awards made before October 1, 2024. Grant recipients in programs that were awarded prior to October 1, 2024, should adhere to the previous Uniform Guidance definitions of equipment (see [2 CFR 200.1 “Equipment”](#)) and supplies (see [2 CFR 200.1 “Supplies”](#)) that use a threshold of \$5,000 per unit.

On January 15, 2025, the Council on Federal Financial Assistance (COFFA) issued supplemental guidance related to the implementation of the Uniform Guidance 2024 revisions. This guidance provides notice of an Office of Management and Budget (OMB) exception allowing existing awards applying the prior version of the Uniform Grants Guidance to use the revised equipment and unused supplies threshold of \$10,000 rather than the previous threshold of \$5,000 ([see COFFA guidance](#)). If the recipient would like to request the ability to utilize the new Uniform Guidance threshold of \$10,000 per unit for equipment and supplies, the recipient must submit their request in writing to their Grants Specialist (GS) for approval and copy the Federal Program Officer (FPO) on the request. This Frequently Asked Questions (FAQ) document references the Uniform Guidance requirements for awards made prior to October 1, 2024, including the equipment and supplies threshold of \$5,000.

## GENERAL

***Q: Can grant recipients begin the closeout process before their Period of Performance (PoP) end date?***

A: Grant recipients can request an early closeout if their project goals and programmatic requirements are fulfilled. Grant recipients should discuss this option with their assigned Federal Program Officer (FPO), and the National Institute of Standards and Technology (NIST) Grants Specialist. Grant recipients must send a formal request to [UGAM@nist.gov](mailto:UGAM@nist.gov).

***Q: Can a grant recipient receive an extension to the closeout period? If so, how does one request an extension?***



A: Grant recipients may request an extension to the 120-calendar-day closeout period. It is advised that grant recipients request an extension to their closeout period within the 120-calendar-day period, as requests after the 120-calendar-day period are delinquent in their timing and are rarely approved. Grant recipients should first discuss the extension request with their FPO. The grant recipient's Authorized Organizational Representative must submit an extension request to NIST via [closeout@nist.gov](mailto:closeout@nist.gov), with their assigned FPO copied, and must include justification for the extension request. If approved, the NIST Financial Assistance Agreements Management Office (FAAMO) will email their approval to the grant recipient.

## CLOSEOUT REPORTS

*Q: Where can grant recipients find the closeout report templates?*

A: The Federal Financial Report (SF-425) and the Tangible and Real Property Forms (SF-428, SF-428-B, SF-428-S, and SF-429) are available for download at [Grants.gov](https://www.grants.gov). Instructions for these forms are also available on the site. Grant recipients should use the same template from previous semi-annual Performance (Technical) Reports to complete the final Performance (Technical) Report. This form can be found on the [Broadband USA Technical Assistance Hub](#).

*Q: Can grant recipients submit final reports and forms via email in a zip folder?*

A: Grant recipients must submit all closeout reports by email to [closeout@nist.gov](mailto:closeout@nist.gov) with the assigned FPO copied. Grant recipients can submit reports in a zip folder but may need to resubmit reports if the NIST Grants Specialist or the FPO is unable to access the files.

## CLOSEOUT COSTS & DRAWDOWNS

*Q: What costs can grant recipients incur during the 120-day closeout window?*

A: Grant recipients can incur certain administrative costs, such as salaries of administrative personnel, during the 120-calendar-day closeout window. Per the [Department of Commerce \(DOC\) Standard Terms & Conditions](#), reasonable, necessary, allowable, and allocable administrative award closeout costs are authorized for a period of up to 120 calendar days following the conclusion of the PoP. Award closeout costs are strictly associated with closeout activities and typically limited to the preparation and submission of final progress, financial, and other required project audit reports, and the liquidation of outstanding financial obligations, unless otherwise approved in writing by the Grants Officer. All other programmatic and financial activities must cease at the end of the grant PoP.



***Q: Can grant recipients make drawdowns during the closeout period?***

A: Yes, grant recipients can draw down funds during the 120-calendar-day closeout period and must request all final costs through the Automated Standard Application for Payment (ASAP) before the closeout period ends. To ensure that the final SF-425 reflects all expenditures, grant recipients should complete their final drawdown promptly to allow for sufficient time to finalize closeout reports. NIST deobligates any remaining funds and closes out the award after the recipient submits the final reports. When the award is closed, ASAP will not permit any further transactions and recipients may not submit or replace reports.

## PROPERTY, EQUIPMENT, AND SUPPLIES

***Q: How should grant recipients calculate the value of residual property?***

A: Grant recipients should calculate the value of residual property by reviewing all procurement documentation to determine the aggregate value of the supplies in question, or by using the market value of the equipment or property.

Per [2 CFR 200.334](#), grant recipients must retain records related to the purchased equipment, supplies, or property after grant closeout to validate the reported information for a period of three years from the date of submission of the final expenditure report. There are several exemptions to grant recipient retention requirements that can be found in [2 CFR 200.334\(a\)-\(f\)](#).

***Q: Can grant recipients transfer grant-funded supplies and equipment to another federal grant during the closeout period to continue the use of the supplies and equipment after closeout?***

A: It may be possible for grant recipients to use a residual inventory of unused supplies or equipment for other federal awards.

**Equipment:** 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. According to [2 CFR 200.313\(c\)\(1\)](#), equipment must be used by the non-federal entity in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and the non-federal entity must not encumber the property without prior approval of the federal awarding agency. The federal awarding agency may require the submission of the applicable common form for equipment. When no longer needed for the original program or project, the equipment may be used in other activities supported by the federal awarding agency, in the following order of priority:



(i) Activities under a federal award from the federal awarding agency which funded the original program or project, then

(ii) Activities under federal awards from other federal awarding agencies. This includes consolidated equipment for information technology systems.

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\(e\)](#)).

**Supplies:** If the grant recipient has residual inventory of unused supplies with an aggregate value over \$5,000 at closeout, then the grant recipient may:

- Use the supplies on another federal award,
- Dispose of those supplies and compensate NTIA for its federal share of sale proceeds, or
- Retain the supplies for the grant recipient's non-federal use and compensate NTIA for the federal share of the fair market value of the supplies (reference [2 CFR § 200.314](#), see [2 CFR § 200.313\(e\)\(2\)](#) for the calculation methodology).

The grant recipient does not need to report residual supplies valued at \$5,000 or less in the aggregate, or for equipment with a current fair market value of \$5,000 or less per unit.

In accordance with [2 CFR § 200.313](#), when original or replacement equipment acquired under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the non-federal entity must request disposition instructions from the federal awarding agency.

***Q: For reporting purposes, should grant recipients report on installed networks, wireless access points, and classroom equipment; only uninstalled equipment; or both installed and uninstalled equipment?***

A: Grant recipients should report on all installed networks, wireless access points, classroom equipment, or uninstalled equipment that meets the definition of equipment as defined in [2 CFR 200.1](#) (i.e. having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes, or \$5,000<sup>1</sup>).

---

<sup>1</sup> As noted previously in these FAQs, if the recipient would like to request the ability to utilize the new Uniform Guidance threshold of \$10,000 per unit for equipment and supplies, the recipient must submit their request in writing to their GS for approval and copy the FPO on the request..



***Q: Are laptops purchased for grant projects considered supplies, and must grant recipients submit a form for excess supplies if there are unused laptops at the close of the grant period?***

A: Per the definitions in 2 CFR 200.1, laptops and computers are supplies. Grant recipients need to report laptops purchased for the grant project on the SF-428 (Tangible Personal Property Report) and must report residual inventory of \$5,000 or more on the SF-428-B (Tangible Personal Property Final Report). Generally, equipment is defined in [2 CFR 200.1](#) as having a useful life greater than one year and are valued greater than \$5,000, while supplies are defined as having a value less than \$5,000 (useful life is not a consideration for supplies).

## FORMS

***Q: If materials, supplies, and equipment were contributed as match, are the SF-428 forms required from subrecipient(s)?***

A: Yes. Grant recipients must report any materials, supplies, or equipment contributed to the project as an in-kind cost-match on the SF-428, SF-428-B (as applicable), and SF-428-S (as applicable). In-kind contributions should be treated as purchased equipment, supplies, or materials.

***Q: If a grant recipient did not purchase any tangible property using grant funds, must they complete the SF-428?***

A: Yes. Grant recipients must complete the SF-428 even if they did not use project funds to purchase tangible property. These grant recipients need not submit the SF-428-B or SF-428-S. See Section 3.3 of the [Closeout Guidance](#) for more information.

***Q: Do subrecipients need to submit SF-428 forms for property purchased with NTIA grant funds?***

A: Yes, subrecipients must also complete SF-428 forms for all property purchased with NTIA grant funds. Please note grant recipients are responsible for providing disposition instructions to their subrecipients consistent with the requirements described in [2 CFR 200.313\(e\)](#) and [200.311\(c\)](#). The grant recipient's completed SF-428-S should only request disposition instructions for those items the grant recipient owns.

***Q: During the SF-429 portion of the Closeout Webinar, used fiber was an example of real property. How does NTIA define "used fiber"?***

A: Used fiber refers to fiber that has been installed as part of a network, either buried, aerial, or underwater. Used fiber is considered real property because, through the installation process, it has been permanently affixed to land and/or buildings. Grant





recipients that have used/installed fiber as part of their NTIA project must complete the SF-429 during closeout.