



Closeout Guidance

Tribal Broadband Connectivity Program (TBCP) I and II

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DISCLAIMER:

This document is intended solely to assist recipients in better understanding the Tribal Broadband Connectivity Program and the requirements set forth in the Notice of Funding Opportunity (NOFO) for this program. 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.

NOTE:

*In 2024, the Office of Management and Budget (OMB) made a series of revisions to the Uniform Guidance (the 2024 Revisions). Generally speaking, the 2024 Revisions apply to new federal funding awards issued on or after October 1, 2024. However, federal award-granting agencies may elect not to apply the 2024 Revisions in their entirety to awards made before October 1, 2024. National Oceanic and Atmospheric Administration (NOAA) Grants Management Division (GMD) opted not to amend TBCP awards made prior to October 1, 2024, to incorporate the 2024 Revisions. **As a result, direct links to 2 CFR 200 regulations differ for TBCP I and II recipients and are available in footnotes throughout the Closeout Guidance.***

*In light of further guidance issued by OMB and the Council on Federal Financial Assistance (COFFA), NOAA GMD is implementing an OMB class exception authorized under its authority at 2 CFR 200.102(a) related to the equipment and unused supplies threshold that is applicable to awards applying the prior version of the Uniform Guidance. **The equipment and unused supplies threshold for TBCP I recipients is \$10,000 rather than the previous threshold of \$5,000.***

See Department of Commerce NOAA Acquisition and Grants Office Memorandum “Recent Changes in Implementation of 2 CFR 200 for Tribal Broadband Connectivity Program Funding Round One Award Recipients Regarding Equipment and Unused Supplies Threshold and Single Audit Threshold” (dated 8/21/2025) for additional information.

VERSION CONTROL LOG:

Date	Version	Version Name	Description	Author(s)
9/6/2023	V1	Closeout Guidance	Grants Online process	TBCP
7/1/2024	V2	Closeout Guidance	Amended to reflect eRA processes	TBCP
4/29/2025	V2.1	Closeout Guidance	Updated language in Closeout Documentation table	GMAC
9/3/2025	V3	Closeout Guidance	Clarified TBCP closeout requirements and added TBCP 2-specific requirements; updated TBCP I equipment or supplies threshold from \$5,000 to \$10,000 per Grants Office guidance	TBCP

1. CLOSEOUT PROCESS

Closeout is the process by which the National Telecommunications and Information Administration (NTIA) and the National Oceanic and Atmospheric Administration (NOAA) determine that recipients have completed all applicable administrative and financial requirements of their award. The eRA Commons system automatically makes a grant ‘ready for closeout’ by prompting the closeout link to appear on the eRA Commons Status screen when the Period of Performance (PoP) end date has passed.

Recipients are encouraged to submit their closeout documentation **as early as possible** to allow additional time for review and revision if needed. This ensures that all documents are completed and submitted prior to the end of the closeout period.

Per the TBCP Standard Award Conditions, subrecipients are required to submit all closeout reports to the pass-through entity no later than **90 calendar days** after their subaward’s PoP end date, which may be different than the recipient’s PoP end date. Recipients may request an extension to the closeout period (see 2 CFR § 200.344¹).

Per the Terms and Conditions of the TBCP awards, including the incorporated 2 CFR Part 200² requirements, recipients have **120 calendar days** after the end of their PoP to complete the closeout process. During this time, recipients work with their Federal Program Officer (FPO) to verify that they have completed all Standard and Specific Award Conditions (SAC) and submitted all federally-mandated final documentation.

¹ TBCP I: <https://www.ecfr.gov/on/2020-11-12/title-2/subtitle-A/chapter-II/part-200/subpart-D/subjectgroup-ECFR682eb6fbfabcd2/section-200.344>

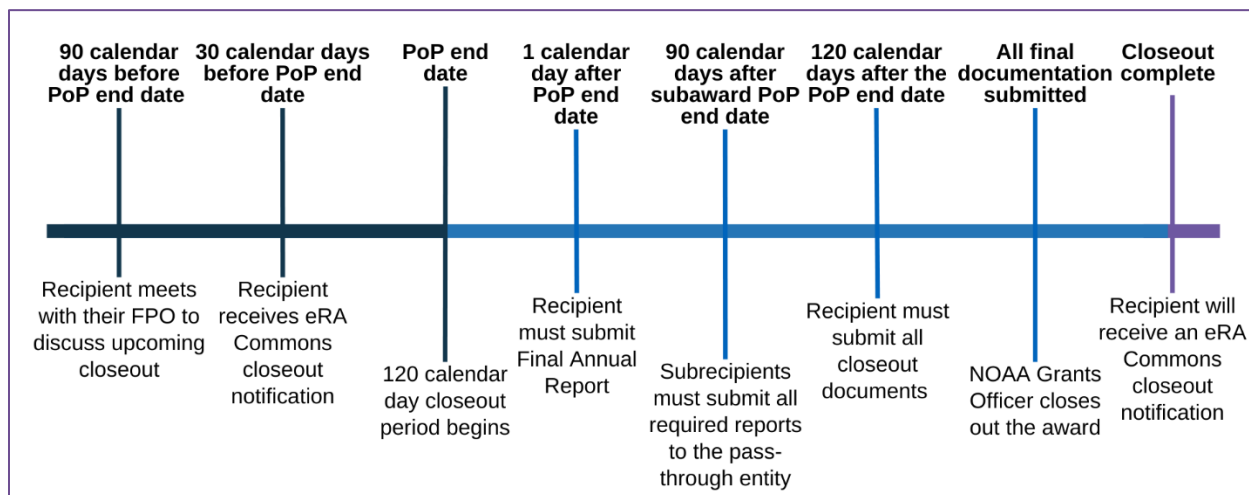
TBCP II: <https://www.ecfr.gov/on/2024-10-01/title-2/subtitle-A/chapter-II/part-200/subpart-D/subjectgroup-ECFR682eb6fbfabcd2/section-200.344>

² TBCP I: <https://www.ecfr.gov/on/2021-04-28/title-2/subtitle-A/chapter-II/part-200>

TBCP II: <https://www.ecfr.gov/on/2024-10-01/title-2/subtitle-A/chapter-II/part-200>



Figure 1: Closeout Timeline



1.1 EARLY CLOSEOUT

If a recipient completes all project goals prior to their PoP end date, the recipient may wish to terminate their award early. To end an award early, recipients must submit an early closeout request in eRA Commons.

To begin the early closeout process, a recipient should first discuss early closeout with their FPO and Grants Management Specialist (GMS). If both the FPO and GMS agree that an early closeout is appropriate, the recipient may submit a “Termination by Consent” Revision Request (RR) in eRA Commons. The “Termination by Consent” RR must include a written request for termination on Tribal letterhead and be signed by the recipient’s Authorized Organization Representative (AOR). The letter must contain the desired date of termination. The GMS will provide additional details on what should be included in the request. This written request is submitted within the “Justification Document” field of the Revision Request. In the RR “Description” field, include the modified end date that the recipient discussed with their FPO and GMS.

Once approved, the early termination will amend the official PoP end date to the newly requested end date. The amended end date will always fall on the last day of the month. Approved “Termination by Consent” RRs result in the generation of a new Notice of Award (NoA), sent to the recipient. Upon project completion, the recipient must follow all standard closeout procedures to close out the award.

2. REQUIREMENTS

TBCP recipients must follow the closeout requirements under 2 CFR § 200.344³. These requirements include:

- Submission of all financial and performance reports (see Table 1: Closeout Documentation);
- Liquidation of all financial obligations;
- Refunds for any unobligated cash balances; and
- Accounting for real and personal property.

All TBCP recipients must submit a:

- **Final Performance (Technical) Report** including all activities conducted during the award.
- **Final Annual Report** including narrative summaries of project activities.
 - Infrastructure Deployment project must include a full list of all Tribal Households, Businesses, and Community Anchor Institutions (CAIs) connected with TBCP funds.
- **SF-425 (Final Federal Financial Report)** encompassing all financial transactions that occurred during the life of the award.
- **SF-428 and SF-428-B (Tangible Personal Property Report)** showing the sum of equipment and/or supplies purchased with federal funds that will remain in the organization's possession.
 - All recipients with equipment (per-unit) or supplies (in aggregate) of \$10,000 or more to report are required to submit an **SF-428-S**.
- **SF-429 (Real Property Status Report)** showing whether grant funds were used to acquire or improve real property.

Table 1: Closeout Documentation

Document Type	Description	Applicable to:
Final Performance (Technical) Report	The Final Performance (Technical) Report should be cumulative of all activities conducted by the recipient. For example, if a recipient's PoP is 1/1/2023-12/31/2025: • The recipient's last semi-annual Performance (Technical) Report is due on 10/30/2025 for the reporting period	All TBCP Recipients

³ TBCP I: <https://www.ecfr.gov/on/2020-11-12/title-2/subtitle-A/chapter-II/part-200/subpart-D/subjectgroup-ECFR682eb6fbfabcd2/section-200.344>

TBCP II: <https://www.ecfr.gov/on/2024-10-01/title-2/subtitle-A/chapter-II/part-200/subpart-D/subjectgroup-ECFR682eb6fbfabcd2/section-200.344>

Document Type	Description	Applicable to:
	4/1/2025-9/30/2025. The recipient's Final Performance (Technical) Report is due 120 calendar days after the PoP end date on 4/30/2026 for the reporting period 1/1/2023-12/31/2025 (the entire period of performance).	
Form SF-425 (Final Federal Financial Report)	The Final SF-425 should include all financial transactions that occurred during the life of the award. The "Requires Closeout" Status screen will appear for the recipient in eRA Commons after the PoP has ended. The Final SF-425 details all financial transactions from award inception through completion, including costs that may be incurred during closeout (<i>i.e.</i>, wrap-up activities such as paying salaries). The Final SF-425 may not include any unliquidated obligations or cash on hand.	All TBCP Recipients
Final Annual Report	The Final Annual Report should include narrative summaries of project activities and, if an Infrastructure Deployment project, include a full list of all Tribal Households, Businesses, and Community Anchor Institutions (CAIs) connected with TBCP funds in Addendums A-C. Annual Reports are due one year after the PoP start date, and annually thereafter. The Final Annual Report is due one day after the PoP end date. Due to No-Cost Extensions (NCEs), the PoP end date might not end on a year increment. In this case, the recipient must submit a Final Annual Report covering the months since their last Annual Report was due. For example, a recipient received a NCE and has a PoP of 1/1/2022 – 6/30/2024 (one year, six months). - Their first Annual Report is due 1/1/2023 (one year). - At closeout, their Final Annual Report covering 1/1/2024 – 6/30/2024 (six months) is due 7/1/2024.	All TBCP Recipients

Document Type	Description	Applicable to:
Form SF-428 (Tangible Personal Property Report)	The SF-428 forms are for per-unit equipment acquisition and/or an aggregate value of supplies of \$10,000 or greater purchased with federal funds that will remain in the organization's possession. If the organization does not have equipment or supplies acquired or remaining at the threshold of \$10,000 or greater, complete the cover page and SF-428-B. In Line #6 check the box "Final (Award Closeout Report (SF-428-B) and mark "No" in Line #7. If you do have equipment or supplies acquired or remaining that is at the threshold of \$10,000 or greater, complete the cover page, SF-428-B, and SF-428-S.	All TBCP Recipients
Form SF-428-B (Tangible Personal Property Report Final Report)	The SF-428-B must be completed by all recipients. 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 this form.	All TBCP Recipients
Form SF-428-S (Tangible Personal Property Report Supplemental Sheet)	The SF-428-S must be completed by recipients with a residual inventory of equipment (per-unit) or unused supplies (in aggregate) exceeding the threshold of \$10,000.	TBCP Recipients with equipment/supplies of \$10,000 or greater to report
Form SF-429 (Real Property Status Report)	This is a standard report used by recipients of federal financial assistance to request agency instructions on real property (Attachments B and C) that was/will be provided as Government Furnished Property (GFP) or acquired (<i>i.e.</i>, purchased or constructed) in whole or in part under a federal financial assistance award. 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.	All TBCP recipients must complete the SF-429 Cover Letter. TBCP recipients that acquired or improved real property must also complete either form SF-429-B or SF-429-C.

2.1 FINAL PERFORMANCE (TECHNICAL) REPORT

TBCP recipients must submit a Final Performance (Technical) Report in the “Requires Closeout” Status screen. Recipients will receive the Final Performance (Technical) Report template via email from tbcp@ntia.gov. The “Final Report” question is marked “Yes” automatically.

Figure 2: Final Performance (Technical) Report Template

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:
	UEI Number:		Yes
	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):

Recipients must also indicate that the Performance (Technical) Report is for closeout when they submit it in eRA Commons by selecting “Yes” in the Final Report section.

For the Final Performance (Technical) Report, ensure:

- The reporting period reflects the PoP.
- The Final Report box reflects Yes.
- Section 14 (Maximum available speed upon project completion) is completed for Infrastructure Deployment projects.

2.2 FINAL FEDERAL FINANCIAL REPORT

Recipients complete the Final Federal Financial Report (FFR) also known as Form SF-425, within the eRA Commons “Requires Closeout” Status screen. 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” (see Figure 3).

Figure 3: Final Federal Financial Report Template

6. Report Type	
☐	Quarterly
☐	Semi-Annual
☐	Annual
☒	Final

The due date and status for the final FFR are based on the project period end date as follows:

- *Pending*: If the FFR is not submitted and it is within 120 days of the PoP end date.

- *Due*: If the FFR is not submitted and it is between the PoP end date and 120 days past the PoP end date.
- *Late*: if the FFR is not submitted and is over 120 days past the PoP end date.

For additional information, refer to the [eRA Commons User Guide](#) “Closeout Status for DOC Awards” section (page 645 of the User Guide dated 7/17/2025).

2.3 TANGIBLE PROPERTY

Tangible property is made up of equipment and supplies. Ideally, TBCP-funded property is to remain in use for its estimated useful life for the purposes of the award under which it was acquired for.

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 \$10,000 or greater, and that has a useful life of more than one year. See the definition of equipment at 2 CFR § 200.1⁴ and the equipment property standards in [2 CFR 200.313](#).

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 a way that was allowable under the award. If the equipment is no longer needed and will not be used, recipients should coordinate disposition of the equipment with the NOAA Grants Office. See [2 CFR § 200.313\(e\)](#).

Supplies are tangible personal property other than those that fall within the definition of equipment. See the definition of supplies at 2 CFR § 200.1⁵. 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 if it is used in a way that was allowable under the award. The use of TBCP-funded supplies beyond these limited parameters may be subject to disposition requirements. See [2 CFR § 200.314](#).

If there is a residual inventory of unused supplies with an aggregate value of \$10,000 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 current market value of the supplies (see 2 CFR § 200.313 (e)(2)⁵ for the calculation methodology).

⁴ TBCP I: <https://www.ecfr.gov/on/2020-11-12/title-2/part-200/section-200.1>

TBCP II: <https://www.ecfr.gov/on/2024-10-01/title-2/part-200/section-200.1>

⁵ TBCP I: <https://www.ecfr.gov/on/2020-11-12/title-2/part-200/section-200.313>

TBCP II: <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR8feb98c2e3e5ad2/section-200.313>



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

2.3.1 TANGIBLE PROPERTY FORMS

Form SF-428 (Tangible Personal Property Report) 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 TBCP recipients are required to complete the SF-428 and SF-428-B, but only recipients with equipment or supplies of \$10,000 or greater to report must complete the SF-428-S.

The Tangible Property forms are to be completed for all government property and equipment purchased using grant funds costing \$10,000 or more per unit, or unused supplies exceeding \$10,000 in aggregate. If the organization plans to keep the equipment for its original intended purpose, please check option D in Box 1 then add a comment in Box 3 stating the intention to keep the equipment. Also note, if equipment functions as a single unit to complete one task, then it is all considered equipment.

Form SF-428-B (Tangible Personal Property Report Final Report) provides a final property report for closeout of the TBCP 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 the awarding agency for residual unused supplies. Please note, if the institution wants to transfer tangible property to a different award, they must ask for permission. This can be found on the SF-428-B under section 2a.

Form SF-428-S (Tangible Personal Property Report Supplemental Sheet) provides detailed individual item information in connection with required reports of tangible personal property.

3. AWARD CLOSEOUT CHECKLIST

Recipients should utilize Table 2: Award Closeout Checklist throughout the Award Closeout process. The checklist guides recipients through the following phases of closeout:

- Preparing for award closeout;
- Submitting all required documentation during closeout; and
- Completing award closeout and retaining documentation.

The checklist also provides guidance for recipients that request an early closeout. Recipients that plan to request an early closeout should follow steps A, B, and C, outlined in the Requesting an Early Closeout portion of the checklist, before proceeding to step 1 of *Preparing for Award Closeout*.

Table 2: Award Closeout Checklist

Activity	Associated Documents	Submission Method	Status		
			Done	Date	
Requesting an Early Closeout					
A	Discuss project status and possibility of early closeout with TBCP FPO and GMS.	N/A	N/A		
B	Determine an appropriate amended PoP end date for project with assigned FPO and GMS.	N/A	N/A		
C	Submit a Termination by Consent RR in eRA Commons.	Revision Request	eRA Commons RR		
Preparing for Award Closeout					
1	Discuss closeout process and PoP end date with TBCP FPO.	N/A	N/A		
2	Verify that all funds necessary for project completion will be obligated by the PoP end date.	N/A	N/A		
3	Verify that all project activities will be completed by the PoP end date.	N/A	N/A		
Submitting all Required Documentation During Closeout (Within 120 Days of the PoP End Date)					
4	Final Annual Report • Reporting Period: <i>varies by PoP end date</i> • Due Date: <i>PoP end date + 1 calendar day</i> • Conformed signature accepted	Final Annual Report (OMB Control No. 0660-0047)	Submit as a RR labelled “Other” in eRA Commons		
5	Final Performance (Technical) Report • Reporting Period: <i>PoP start date – PoP end date</i> • Due Date: <i>PoP end date + 120 calendar days</i>	TBCP Performance (Technical) Report (OMB Control No. 0660-0047)	Submit within the “Requires Closeout” Status screen under “Initiate Final Progress		

Activity	Associated Documents	Submission Method	Status	
			Done	Date
Conformed signature accepted	(TBCP will send template directly to recipient)	Report” in eRA Commons		
6 Final Federal Financial Report (Form SF-425) - Reporting Period: <i>PoP start date – PoP end date</i> - Due Date: <i>PoP end date + 120 calendar days</i> - Wet signature required	SF-425	Submit within the “Requires Closeout” Status screen under “Additional Documents > Cross-Service Bureau FFR” in eRA Commons		
7 Tangible Personal Property Report (Form SF-428) Wet signature required	SF-428	Submit within the “Requires Closeout” Status screen under “Additional Closeout Documents” in eRA Commons		
8 Tangible Personal Property Report Final Report (Form SF-428-B)	SF 428-B	Submit within the “Requires Closeout” Status screen under “Additional Closeout Documents” in eRA Commons		
9 Real Property Status Report (Form SF-429) Wet signature required	SF-429	Submit within the “Requires Closeout” Status screen under “Additional Closeout Documents” in		

Activity	Associated Documents	Submission Method	Status	
			Done	Date
		eRA Commons		
TBCP Recipients with equipment/supplies of \$10,000 or greater to report:				
10	Tangible Personal Property Report Supplemental Sheet (Form SF-428-S)	SF-428-S	Submit within the “Requires Closeout” Status screen under “Additional Closeout Documents” in eRA Commons	

4. BILLING AND DEOBLIGATION

The recipient and their subrecipients and contractors cannot charge for work conducted or incur programmatic costs for federal reimbursement after the PoP end date.

Reasonable, necessary, allowable, and allocable administrative award closeout costs are authorized during the 120-calendar day closeout period. In accordance with [DOC Financial Assistance Standard Terms and Conditions dated 11/12/2020](#) (TBCP I) and [DOC Financial Assistance General Terms and Conditions dated 10/1/2024](#) (TBCP II), closeout activities are limited to the preparation of final performance, financial, property, and required project audit reports, unless otherwise approved in writing by the Grants Officer.

4.1. TWO PERCENT CAP ON ADMINISTRATIVE COSTS

Costs associated with closeout are considered administrative expenses. Per the SACs, TBCP recipients cannot spend more than two percent (2%) of grant funds on 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.

Recipients must ensure that the total costs incurred for indirect costs, plus the total costs incurred for direct administrative costs, does not exceed two percent (2%) 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. A recipient’s failure to abide by the two percent cap on

administrative costs will result in a 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 § 200.346⁶).

4.2 DEOBLIGATION

Before the 120-calendar day closeout period ends, the recipient must request all final costs through the Automated Standard Application for Payment (ASAP) platform. The Final FFR must reflect all expenditures, so it is recommended that recipients make their final drawdown as soon as possible to allow additional time to complete the final closeout reports.

NOAA will deobligate any remaining funds and close out the award after the final reports are submitted (see [Table 1: Closeout Documentation](#) for a full list of required 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, eRA will send a letter informing the recipient that all requirements have been satisfied and the award is closed.

5. RECORD RETENTION

Recipients are required to maintain certain documentation pertinent to their TBCP award for a period of three years in accordance with 2 CFR § 200.334⁷ (Retention requirements for records). The retention period starts the day the recipient submits their final FFR. Supporting documentation, financial records, and other documents may be subject to future review.

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.

Table 3 lists documentation TBCP recipients are advised to retain after closeout; this list is not exhaustive.

Table 3: Record Retention Documents

Record Retention Documents
Award Package
Annual Reports

⁶ TBCP I: <https://www.ecfr.gov/on/2020-11-12/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR1b58ad86a04a1d3/section-200.346>

TBCP II: <https://www.ecfr.gov/on/2024-10-01/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR1b58ad86a04a1d3/section-200.346>

⁷ TBCP I: <https://www.ecfr.gov/on/2020-11-12/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR4acc10e7e3b676f/section-200.334>

TBCP II: <https://www.ecfr.gov/on/2024-10-01/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR4acc10e7e3b676f/section-200.334>



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

6. FREQUENTLY ASKED QUESTIONS

Q: When are final reports due?

A: The Final Annual Report is due one day after the PoP ends. The Final Federal Financial Report (SF-425), Final Performance (Technical) Report, SF-428, and SF-429 are due 120-calendar days after the PoP end date. Per 2 CFR § 200.344⁸, NOAA may extend the closeout period if the recipient requests and provides justification for the extension. Extensions to closeout can be requested for up to 90 calendar days.

Q: Will I need to submit a Final Performance (Technical) Report?

A: Yes, closeout requirements include a Final Performance (Technical) Report that is due within 120 calendar days of the recipient's PoP end date.

Q: What is the difference between the last semi-annual Performance (Technical) Report and the Final Performance (Technical) Report?

A: Performance (Technical) Reports are cumulative, so the Final Performance (Technical) Report should build off the last submitted semi-annual Performance (Technical) Report. In the Final Performance (Technical) Report, recipients should check "Yes" in the Final Report field of the General Information section, input the PoP as the reporting period, and complete section 14.

Q: May I incur costs after the PoP end date?

A: After the PoP 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 (Technical), Financial, and audit reports, and administrative costs related to the completion of these reports. Total administrative costs may not exceed two percent (2%) of the grant amount.

Q: Should the final FFR only cover the period through the PoP end date or should it include closeout-related costs?

A: The Final FFR should reflect all expenditures, including any closeout-related costs. The Final FFR should not reflect any unliquidated obligations or remaining share due to the recipient. Recipients should submit their Final FFR with their other closeout documents within the 120-calendar day closeout period.

⁸ TBCP I: <https://www.ecfr.gov/on/2020-11-12/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR4acc10e7e3b676f/section-200.334>

TBCP II: <https://www.ecfr.gov/on/2024-10-01/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR4acc10e7e3b676f/section-200.334>



Q: We didn't purchase any tangible property using TBCP funds. Do I still need to complete the SF-428?

A: Yes. All TBCP recipients are required to complete the SF-428 and SF-428-B even if the recipient did not use project funds to purchase equipment. Recipients with equipment or supplies of \$10,000 or greater to report must also complete SF-428-S.

Q: We didn't purchase any real property using TBCP funds. Do I still need to complete the SF-429?

A: Yes. All TBCP recipients are required to complete the SF-429 even if the recipient did not use project funds to purchase real property. If the recipient did not buy any real property, then only the SF-429 cover page needs to be completed. If real property was purchased, then the cover page, SF-429-B, and SF-429-C must be completed.

APPENDIX A: GLOSSARY OF CLOSEOUT TERMS AND DEFINITIONS

Term	Definitions
Award Closeout Documents Due Date	The closeout documents due date occurs 120 calendar days after the PoP end date. The date is listed in the NOAA closeout letter.
Closeout Letter	The closeout confirmation letter is the letter from NOAA to the recipient confirming the award has been closed.
Closeout Period	The closeout period is a 120-calendar day window, which begins immediately following the PoP 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.
Equipment	Tangible personal property (including information technology systems) 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 \$10,000.
Period of Performance End Date	The PoP end date is listed on the recipient's most up-to-date NoA (revised or original).
Personal Property	Property other than real property. It may be tangible, having physical existence, or intangible.
Real Property	Land, including land improvements, structures, and appurtenances thereto, and legal interests in land, including fee interest, licenses, rights of way, and easements. Real property excludes moveable machinery and equipment.
Supplies	All tangible personal property other than those described in the definition of equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$10,000, regardless of the length of its useful life.

APPENDIX B: ADDITIONAL CLOSEOUT RESOURCES

Resource	Link
2 CFR Part 200.344 Closeout	TBCP I: 2 CFR Part 200.344 Closeout TBCP II: 2 CFR Part 200.344 Closeout
BroadbandUSA Website	BroadbandUSA
eRA Commons Closeout Status Information and Instructions	eRA Commons Closeout
eRA Commons Closeout – Additional Closeout Documentation	Closeout—Additional Closeout Documentation
eRA Commons Closeout – Final Progress Report (FPR)	Closeout—Final Progress Report (FPR)
Grants.gov Post-Award Reporting Forms	Post-Award Reporting Forms Grants.gov
TBCP Standard Award Conditions	Refer to the Terms and Conditions module in eRA Commons.
TBCP Specific Award Conditions	Varies by recipient, refer to the Terms and Conditions module in eRA Commons.
TBCP I: DOC Financial Assistance Standard Terms and Conditions	DOC Financial Assistance Standard Terms and Conditions - November 12, 2020
TBCP II: DOC Financial Assistance General Terms and Conditions	DOC Financial Assistance General Terms and Conditions - October 1, 2024

APPENDIX C: STANDARD AND SPECIFIC AWARD CONDITIONS

The following table lists examples of Standard and Specific Award Conditions which may be applied to recipients awarded under the [TBCP I Notice of Funding Opportunity](#) (NOFO) or [TBCP II NOFO](#).

Standard and Specific Award Conditions (SACs)	
Standard Award Conditions	
Annual Reports	Audit Requirements
Baseline Project Plan / Baseline Report	Consortium Awards (TBCP II)
Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms	Cybersecurity (TBCP II ID only)
Domestic Preference for Procurements (Buy American)	Environmental Assessment and Historic Preservation (ID only)
Financial Reporting	Human Subjects Research (HSR)
Initial Expenditure Plan (ID only)	Land, Easements, and Rights of Way (ID only)
Open Network Requirements (ID only)	Performance Reporting
Post Award Actions Requests	Prevention of Waste, Fraud, and Abuse
Prohibition on Use for Covered Communications Equipment or Services (ID only)	Project Management Conference (PMC)
Project Signage and Public Acknowledgments	Property Reports and Disposition
Property Trust Relationship and Public Notice for Filings for Grant-Acquired Property	Protection of Whistleblowers
Reporting Subawards and Executive Compensation	Revised Expenditure Plan (ID only)
Subgrantees	Supply Chain Risk Management (TBCP II ID only)
Tribal Employment Rights Ordinances	Two Percent Cap on Administrative Expenses

Standard and Specific Award Conditions (SACs)	
Examples of Specific Award Conditions ⁹	
Agency Review Designation	Contractual Restriction
Corrective Action Plan Submission	Delinquent Audit
Duplication of Funding	Post-Award NEPA Review Process (ID only)
Restriction on Equipment Purchase	Tangible Property Reporting and Disposition

⁹ This list of specific award conditions is non-exhaustive; the NOAA Grants Office may apply additional SACs to TBCP recipients.