

## Digital Opportunity Grants: Program Closeout FAQs

### 1. When do program activities have to end?

All programmatic activities should be completed by Sept. 30, 2026. This includes all direct services such as digital skills classes, device distribution, outreach, training, and other grant-funded work. No new program activities may occur after this date.

If completing programmatic activities by Sept. 30 creates a hardship for your organization, please contact your program and finance officer to receive guidance on continuing work beyond Sept. 30.

### 2. Does the grant end on Sept. 30?

No, the period of performance ends Dec. 31, 2026. Program delivery ends earlier so there is enough time for reporting, review, and closeout. Administrative and closeout costs may be incurred after **Sept. 30, 2026**.

If completing programmatic activities by Sept. 30 creates a hardship for your organization, please contact your program and finance officer to receive guidance on continuing work beyond that date. Programmatic costs can be charged, if they are tied to existing commitments, documented on the award timeline, and no new work is initiated.

### 3. What is the deadline to request a timeline or budget revision?

Grantees may submit timeline or budget revisions up until **July 31, 2026**.

### 4. When is the final payment drawdown? What costs should be included?

Sept. 1–4 is the payment drawdown window. This final drawdown should reflect only administrative costs related to closeout. The request may include:

- Remaining programmatic costs for work completed by September 30, 2026, and estimated administrative and closeout costs you expect to incur **Oct. 1 – Dec. 31, 2026**, including applicable indirect costs.
  - If your organization needs to complete programmatic activities beyond Sept. 30, programmatic costs may still be charged as long as they are tied to existing commitments, documented on the award timeline, and no new work is initiated.
- The final finance report submitted on Jan. 8, 2027, will reflect your final known costs plus any remaining closeout costs that will be incurred by Dec. 31. All costs must be included in the September final drawdown.

### 5. What are administrative and closeout related costs?

Administrative and closeout related costs must be directly associated with closing out the grant. Examples include:

- Preparing final programmatic and financial reports
- Reconciling grant expenses
- Reviewing and closing out subrecipient costs (if applicable)
- Organizing records for retention
- Accounting or finance support related to closeout
- Audit costs
- Finalize and report key performance indicators

- Facility costs incurred during the closeout period for space used to complete required grant closeout activities
- Storage costs incurred during closeout period to support required components such as record retention, or disposition of grant related materials.
- Personnel costs necessary to complete required grant closeout activities:
  - Closeout processes- gather/organize documentation to support compliance with policies, procedures, internal controls, federal and state requirements, proof of payment
  - Gather/organize documentation to outline program successes, challenges and best practices for internal and external communication and to ensure future program sustainability
- Technology subscription services (hotspots, data usage, wireless services, etc.)

**6. How do we estimate closeout costs for the September drawdown?**

Estimates should be based on planned effort. You should:

- Identify the specific staff who will work on closeout process
- Estimate the number of hours each role will spend on closeout in October, November, and December
- Apply actual hourly rates (or salary-to-hour equivalents) and fringe
- Add any other direct closeout costs (e.g., accounting support)
- Apply your approved indirect cost rate, if applicable

**7. Can we charge indirect costs during closeout?**

Yes. You may apply it to allowable direct administrative and closeout costs incurred Oct. 1 – Dec. 31, 2026.

**8. Can we charge internet or connectivity services (i.e., hotspots, wireless service, data usage) beyond Sept. 30?**

Yes. These services are allowable costs and can be charged in the final quarter.

**9. Can we request additional funds after September if our closeout costs change?**

- All anticipated closeout costs should be included in the September payment request and reconciled through final reporting.
- If actual allowable closeout costs exceed the September estimate, NCDIT may consider payment of documented costs on a case-by-case basis during closeout.

**10. What if our actual closeout costs are less than what we estimated?**

Any portion of the payment that is not expended must be returned as part of the final reconciliation.

**11. What if our actual closeout costs are more than what we estimated?**

If actual allowable closeout costs exceed the September estimate, NCDIT may consider payment of documented costs on a case-by-case basis during closeout.

**12. When is the final programmatic report due?**

The final programmatic report is due Nov. 20, 2026. Grantees are welcome to submit the report earlier. This report should be a combination of activities for the grantee and all applicable subrecipients.

Grantees continuing programmatic activities beyond Sept. 30, 2026, should still submit the final programmatic report by the deadline and will have the opportunity to provide updates to the report once all activities are completed. Please reach out to your program officer for the process of updating your report.

### **13. When is the final finance report due?**

The final expenditure report and finance certification must be submitted together by Jan. 8, 2027. Grantees are welcome to submit the report earlier.

If you are charging expenses in the final quarter and will not receive the final bill until after the Jan. 8, 2027, reporting deadline, please contact your finance officer. Because the charges occur after the closeout period and additional funds cannot be expended at that point, grantees should estimate the anticipated final expense (i.e., final invoices or payroll) based on prior billing and payroll patterns and include it in the September 2026 payment request. If the estimate results in an overage, any remaining funds will need to be returned.

### **14. What is the finance certification sheet?**

The finance certification confirms one of the following:

- All awarded funds have been fully expended, or
  - A remaining balance must be returned and the amount owed is identified.
  - The certification must match the totals reported in the final expenditure report and represents your final financial attestation for the award.

Grantees will receive the template to review with their NCDIT finance officer before final signature is requested.

### **15. What is the timeline for closing out subrecipients?**

All subrecipients programmatic activities should conclude by Sept. 30, 2026. Final subrecipient invoices must be received, reviewed, and approved by the primary grantee by Oct. 30, 2026.

If a subrecipient is completing allowable programmatic activities during the final quarter, they can be closed out at a later date. Subrecipient closeout can be time-intensive and may require time for invoice review, documentation, and confirmation that all deliverables have been met. Please take this into consideration when planning your timelines, particularly if activities will continue into the final quarter.

Primary grantees should ensure all deliverables are completed and final invoices are received prior to closing out subrecipients.

If you have not already done so, please ensure your subrecipient agreements have been shared with your program and finance officer or uploaded to your grant portal.

### **16. Do costs have to be paid by Dec. 31, 2026, to be allowable?**

- No. Costs must be **incurred** by Dec. 31, 2026. Some costs, such as payroll earned in December but paid in January, may still be allowable if properly documented and incurred during the period of performance.
- **Example:** Staff work on grant closeout (final payroll, record retention, accounting close) during December. Payroll is processed in early January.

**17. How long is an organization required to keep grant records? How do we keep them?**

- All grant-related records must be retained for five years following receipt of the closeout letter. While the grant portal is used for submission and review, grantees are responsible for maintaining complete grant records within their own files for the required retention period.
  
- Grantees are encouraged to maintain a folder (electronic or paper) that includes final reports, financial documentation, supporting invoices, payroll records, and correspondence related to the grant. Records should be stored in a manner that allows them to be easily accessed if requested during the required retention period.

**18. What should our inventory sheet reflect?**

At a minimum, the inventory sheet should include:

- i. Date of purchase
- ii. Item description (e.g., laptop, tablet, hotspot)
- iii. Model and serial number (if applicable)
- iv. Quantity
- v. Distribution status
  - If distributed, the date of distribution and anonymized recipient

**19. What if my organization has not tracked equipment/inventory information?**

If you haven't been tracking this information, you can begin documenting from today forward. Start keeping inventory details for all new purchases and any future distributions.

For items already distributed or in circulation, record what you can confidently verify. When possible, reconstruct missing details using available sources such as:

- Purchase receipts or invoices
- Serial numbers on the physical devices
- Past distribution emails or sign-out logs
- Notes from staff involved in the distribution

If there are gaps, note them clearly so your finance and program officers understand what information could be verified. This demonstrates due diligence and transparency in the documentation process.

**20. Who should we contact if we have questions?**

Grantees should communicate with their assigned NCDIT program and/or finance officer as early as possible if they have questions or need to request accommodations related to closeout timing, reporting, or reconciliation.