



Grant Closeout Process



Uniform Guidance vs. OMB Circulars



- Prior to the Uniform Guidance, requirements governing cost principles, administrative requirements and single audit requirements were found in eight separate OMB Circulars.
- In addition to the Uniform Guidance, recipients and subrecipients of a DOL award must adhere to 2 CFR 2900 found at www.ecfr.gov.

UNIFORM GUIDANCE

US DEPARTMENT OF LABOR - ETA GRANT RECIPIENTS

IMPLEMENTATION

AFTER December 26, 2014

	Administrative Requirements	Audit Requirements	Cost Principles
Governmental Organizations			
Indian Tribes			
Nonprofit Organizations			
Institutions of Higher Educations			
Commercial For-Profit Organizations **			
Foreign Public Entities and Foreign Organizations **			

2 CFR Part 200 and 2 CFR Part 2900*

* Technical corrections contained in the Federal Register dated September 10, 2015 allows a grace period of two fiscal years from the effective date of the Uniform Guidance to implement the procurement standards at 2 CFR 200.317 to 200.326.

** 2 CFR 2000.2 expands the applicability of the Uniform Guidance to commercial for-profit and foreign entities.

BEFORE December 26, 2014

	Administrative Requirements	Audit Requirements	Cost Principles
Governmental Organizations	29 CFR Part 97	29 CFR Part 96	2 CFR 225
Nonprofit Organizations	29 CFR Part 95	29 CFR Part 96	2 CFR 230
Institutions of Higher Educations	29 CFR Part 95	29 CFR Part 96	2 CFR 220
Commercial For-Profit Organizations **	29 CFR Part 95	29 CFR Part 96	48 CFR 31.2

The Uniform Guidance can be found at
<http://www.doleta.gov/grants/resources.cfm>

- Adopted on December 19, 2014, includes a limited number of exceptions approved by OMB to ensure consistency with existing policy and procedures.
- Expanded at 2 CFR 2900.2, the exceptions definition of non-Federal entity includes for-profit or commercial and foreign entities.
- Grant recipients and subrecipients of DOL funds that are commercial or for-profit entities or foreign entities must adhere to 2 CFR 200 and 2 CFR 2900.

Purpose and Introduction



Division of Policy, Review and Resolution Grant Closeout (DPRR) Grant Closeout Procedures



Process

Required Reports

Timelines

Course Topics



SECTION 1: What is Grant Closeout?



SECTION 2: Required Closeout Package



SECTION 3: Budget Requirements in Closeout



SECTION 4: Common Issues

Course Objectives



At the end of this course, you should be able to:

- Describe the Grant closeout process.
- List the personnel involved.
- Explain what is required in a Grant Closeout Package.
- Discuss common issues.





SECTION 1:

The Grant Closeout Process



What is Grant Closeout?



2 CFR 200.343

The completion of the grant life cycle.

Closeout is defined as the process by which the Federal awarding agency or pass-through entity determines that all applicable administrative and financial actions and all required work of the Federal award have been completed.

Grant Closeout Regulations



2 CFR 200.343

Closeout

- ✓ Actions to be taken in order to closeout process at end of period of performance

2 CFR 200.344

Post-closeout

- ✓ What may result from an audit or monitoring review

2 CFR 200.345

Collection of Amounts Due

- ✓ Defines monies due to Federal awarding agency
- ✓ Outlines steps that may be taken to assure repayment

Personnel Involved in Grant Closeout



Division of Policy, Review and Resolution (DPRR)

Located in Office of Grants Management (OGM)
of DOL-ETA

2 Policy Units

Audit and
Resolution Unit

Closeout Unit

1 Grant Officer

2 Grant Officers

5 Resolution
Specialists

Several
Resolution
Specialists –
closes up to
1,000 awards

Roles and Responsibilities



The closeout process involves the assistance of several parties with unique roles and responsibilities.

Federal Project Officer

- Responsible for providing follow-up information on grants

Closeout Specialist

- Responsible for document review/analysis
- Ensures compliance

ETA Property Officer

- Maintains records of the grant recipient's real property.

Closeout Grant Officer

- Certifies closeout documents
- Attests that all applicable administrative requirements have been satisfied

Timeline for Closing Out a Grant



Closeout Timeline

Track anticipated workload one year out.

60 days prior to the period of performance end date, the Closeout office verifies the end date with the operations grant officer.

Office of Information System and Technology (OIST) runs report each quarter to identify grants with approaching end dates.

OIST report compared against information in E-Grants Closeout System.

Closeout Specialist sends notification letter to recipient no less than 15 days prior to expiration.

Recipient must submit Final ETA-9130 Form for last quarter within 45 calendar days after expiration. Checks Line 6 as "Final."

Timeline for Closing Out a Grant



Closeout Timeline

Approximately 70-75 calendar days after expiration, Closeout Specialist sends follow-up reminder to recipient to submit all documents.

2 CFR 200.343(a)

Recipient must submit all remaining closeout documentation 90 calendar days after expiration.

Compliance and reconciliation review 91+ calendar days after expiration. Correct, adjust, or reconcile information in question.



Knowledge Check



Question 1



Closeout is the process by which the Federal awarding agency determines that all administrative, financial actions, and required work of the award have been completed.

- ☒ A) True
- ☐ B) False

Submit

Clear

Question 1 - Feedback



The answer is True.

During Closeout, the Federal awarding agency determines if all administrative, financial actions, and required work of the award are complete.



Question 2



Recipients are required to submit the Final ETA-9130 Report within 6 months of the period of performance end date.

- ☐ A) True
- ☒ B) False

Submit

Clear

Question 2 - Feedback



The answer is False.

Within 45 calendar days of the period of performance end date, recipients are required to submit the final ETA-9130 Report.





SECTION 2:

Required Closeout Package



Closeout Reports – Government Grant Recipients



Governmental Grant Recipients are required to submit the following reports:

Final ETA-9130
Form

Closeout 9130
Report

Grantee's
Release

Government Property
Close-out Inventory
Certification
(with inventory list if
applicable)

Grantee Submittal of
Close-out Documents

Closeout Reports – Non-Government Grant Recipients



Non-Governmental Recipients are required to submit the following forms:

Final Quarter 9130

Closeout 9130 Report

Grantee's Detailed Statement of Cost with NICRA and breakdown

Grantee's Release

Grantee's Assignment of Refunds, Rebates and Credits

Government Property Close-Out Inventory Certification with inventory lists (if applicable)

Grantee's Close-Out Tax Certification

Grantee Submittal of Close-out Documents

Systems Required for Closeout Staff



HHS PMS

Health and Human
Service's Payment
Management System
– draw from/return
funds

CITS

Closeout Inventory
Tracking System –
tracks grants in
closeout

NCFMS

New Core Financial
Management System
– ETA's accounting
system

E-Grants

Houses grant awards,
ETA 9130 and
Closeout 9130
Reports and Closeout
Packages

AMS

Acquisition
Management System
– Creates grant
obligations

Notification Letters



This email is to notify you that your grant AD229121255A53 with the Employment and Training Administration (ETA) will expire/expired on 06/30/2013.

If you agree with the expiration date, as specified at 29 CFR 97.40(b)(1), 97.41(b)(1), 97.50(b), you are required to submit electronically all the closeout forms in your specified closeout package in the Grant Closeout System (GCS) no later than 90 days from the expiration date.

NOTE: After you have completed the final expenditure report(s) Form 9130, you must certify the closeout financial report(s) as well.

The Grant Closeout System (GCS) is accessed via the following URL:

http://www.etareports.doleta.gov/CFDOCS/grantee_prod/reporting/index.cfm

Please enter the password assigned to you for your financial reporting to log into your Financial Reporting System home page, and then click on the Grant Closeout System menu on this page to go to the GCS system.

You will receive the Grant Closeout System End User's manual in another email shortly. Please use the End User's Manual and the Closeout Instructions posted in the Grant Closeout System to assist you in doing your closeout reporting.

Inquiries should be directed to Ed

Sincerely,

A handwritten signature in black ink, appearing to read "Ed", is located at the bottom left of the letter.

SAMPLE

End User Manual



Dear Grantee,

Please find the Grant Closeout System (GCS) End User's Manual in the attachment and use it to assist you in doing your closeout reporting in the GCS system. the URL for GCS system is:

https://www.etareports.doleta.gov/CFDOCS/grantee_prod/reporting/index.cfm

Inquiries should be directed to the Resolution Specialist.



Submission Confirmation Letters



From: etareporting.auto-email@dol.gov [<mailto:etareporting.auto-email@dol.gov>]

Sent:

To:

Cc:

Subject: Submission confirmation of Closeout Report



Please do not respond to this message!!!

This is an automatic confirmation that data for
Closeout Report

Grant Number: ADXXXXXXXXXXXX

Has been successfully submitted on:

And is now certified.

Preliminary Settlement Letters



Dear Grantee:

This letter is to notify you that the Department of Labor has closed grant number **ADXXXXXXXX** and no further costs may be charged to this grant. The total amount of allowed Federal costs ~~xx~~ the time of closeout is **###-###-####**. At this time, no action is required by your organization. As specified at 29 CFR 97.51, this closeout does not affect:

- 1) ETA's right to disallow costs and recover funds on the basis of a later audit or other review; or
- 2) Your obligation to return any funds due to the Federal Government as a result of later refunds, corrections, or other transactions; or
- 3) Your responsibilities for retention and access requirements, real property and equipment management, and audit requirements, as specified at 29 CFR 97.42, 97.31, 97.32, and 97.26 respectively.

Inquires regarding this closeout may be directed to **###-###-####** or **###-###-####**.


Sincerely,

A handwritten signature in black ink, appearing to be "Stephen H. ...", is located below the "Sincerely," text.

SAMPLE

Elements of the Grant Closeout Package Non-Governmental



**U.S. Department of Labor**

Home
Help
Edit

HOME | BUDGET | PAR | PRE-AWARD | GRANT AWARD | FINANCIAL REPORTING | CLOSE OUT | CLOSE OUT PACKAGE | REPORTS | GEMS

EGRANTS - ETA > CLOSE OUT PACKAGE > ACCEPT PACKAGE

[CLOSEOUT HOME](#) • [VERIFY GRANT](#) • [ASSIGN CASE](#) • [ACCEPT PACKAGE](#) • [APPROVE EXTENSION](#) • [TRACK STATUS](#)

Accept Package	<h2>Closeout Package For Non-Governmental Recipients</h2> <ul style="list-style-type: none">➔ Grantee's Detailed Statement of Costs➔ Grantee's Release➔ Grantee's Assignment of Refunds, Rebates and Credits➔ Grantee's Government Property Close-Out Inventory Certification➔ Grantee's Close-Out Tax Certification➔ Grantee Submittal of Close-Out Documents
Save and Accept Record	
Save Comments Only	
Grant Status	
Home	
Admin	
Reports	

Final Reports, Property, and Settlement of Accounts due no later than 90 calendar days after grant expires

Elements of the Grant Closeout Package

Governmental



The screenshot displays the U.S. Department of Labor's EGRANTS - ETA system. The header includes the Department of Labor logo and the text "U.S. Department of Labor". Below the header is a navigation bar with tabs: HOME, BUDGET, PAR, PRE-AWARD, GRANT AWARD, and FINANCIAL REPORTING. The main content area shows a breadcrumb trail: EGRANTS - ETA > CLOSE OUT PACKAGE > ACCEPT PACKAGE. Below this is a horizontal menu with options: CLOSEOUT HOME, VERIFY GRANT, ASSIGN CASE, ACCEPT PACKAGE, and APPROVE EXTENSION. On the left side, there is a vertical menu with the following items: Accept Package (highlighted), Save Comments Only, Grant Status, Home, Admin, and Reports. To the right of the vertical menu, the text "Closeout Package For Governmental Recipients" is displayed, followed by three red arrows pointing to the following items:

- ➔ Grantee's Release
- ➔ Government Property Close-Out Inventory Certification
- ➔ Grantee Submittal of Close-Out Documents

These documents are due no later than 90 calendar days after grant expires unless an extension has been approved by the Closeout Unit.



4a. <u>DUNS Number</u> 127347115	4b. <u>EIN</u> 916001088	5. <u>Recipient Account Number or Identifying Number</u> E6811 H35A3/ B3/ AD	6. <u>Final Report</u> Yes	7. <u>Basis of Accounting</u> Accrual
8. <u>Project/Grant Period</u> From: 07/01/2012 To: 06/30/2013			9. <u>Reporting Period End Date</u> 06/30/2013	
10. Transactions:		Previous Period	This Period	Cumulative
Federal Cash: (DOL records reflect quarter end cumulative drawdowns of \$ 1,022,835.71)				
a. <u>Cash Receipts</u>		708,937.08	313,898.63	1,022,835.71
b. <u>Cash Disbursements</u>		708,937.08	313,898.63	1,022,835.71
c. <u>Cash on Hand (line a minus b)</u>		0.00	0.00	0.00
Federal Expenditures and Unobligated Balance:				
d. <u>Total Federal funds authorized</u>				1,310,603.00
e. <u>Federal share of expenditures</u>		1,017,854.26	227,298.88	1,245,153.14
f. <u>Total administrative expenditures</u>		112,205.29	10,228.85	122,434.14
g. <u>Federal share of unliquidated obligations</u>				0.00
h. <u>Total Federal obligations (sum of lines e and g)</u>				1,245,153.14
i. <u>Unobligated balance of Federal funds (line d minus h)</u>				65,449.86
Recipient Share:				
j. <u>Total recipient share required</u>		145,622.56	0.00	145,622.56
k. <u>Recipient share of expenditures</u>		182,134.29	50,922.74	233,057.03
l. <u>Recipient share of unliquidated obligations</u>		30,982.16	-30,982.16	0.00
m. <u>Total recipient obligations (sum of lines k and l)</u>		213,116.45	19,940.58	233,057.03
n. <u>Remaining recipient share to be provided (line j minus m)</u>		0.00	0.00	0.00

Closeout Financial Report



4a. <u>DUNS Number</u> 127347115	4b. <u>EIN</u> 916001088	5. <u>Recipient Account Number or Identifying Number</u> E6811 H35A3/ B3/ AD	6. <u>Final Report</u> Yes	7. <u>Basis of Accounting</u> <input checked="" type="checkbox"/> Accrual
8. <u>Project/Grant Period</u> From: 07/01/2012 To: 06/30/2013			9. <u>Reporting Period End Date</u> 06/30/2013	

10. Transactions:	Cumulative ETA 9130	Cumulative Closeout	Cumulative Closeout Adjustment
Federal Cash:			
a. <u>Cash Receipts</u>	1,022,835.71	1,257,461.02	1,257,461.02
b. <u>Cash Disbursements</u>	1,022,835.71	1,257,461.02	1,257,461.02
c. <u>Cash on Hand (line a minus b)</u>	0.00	0.00	0.00
Federal Expenditures and Unobligated Balance:			
d. <u>Total Federal funds authorized</u>	1,310,603.00	1,310,603.00	1,310,603.00
e. <u>Federal share of expenditures</u>	1,245,153.14	1,257,461.02	1,257,461.02
f. <u>Total administrative expenditures</u>	122,434.14	114,833.32	114,833.32
g. <u>Federal share of unliquidated obligations</u>	0.00	0.00	0.00
h. <u>Total Federal obligations (sum of lines e and g)</u>	1,245,153.14	1,257,461.02	1,257,461.02
i. <u>Unobligated balance of Federal funds (line d minus h)</u>	65,449.86	53,141.98	53,141.98
Recipient Share:			
j. <u>Total recipient share required</u>	145,622.56	145,622.56	145,622.56
k. <u>Recipient share of expenditures</u>	233,057.03	248,173.34	248,173.34
l. <u>Recipient share of unliquidated obligations</u>	0.00	0.00	0.00
m. <u>Total recipient obligations (sum of lines k and l)</u>	233,057.03	248,173.34	248,173.34
n. <u>Remaining recipient share to be provided (line i minus m)</u>	0.00	0.00	0.00

Liquidation of Obligations



New expenses



are prohibited

In closeout, recipients are only allowed to liquidate accrued expenditures.

At closeout, line 10g, "Federal share of unliquidated obligations" on the Final 9130 and Closeout 9130 Reports must be zero.

Recipients may not charge staff time to work on closeout of grant after POP end date.

Compliance – Drawdowns, Admin Costs and Match



4a. DUNS Number 127347115	4b. EIN 916001088	5. Recipient Account Number or Identifying Number E6811 H35A3/ B3/ AD	6. Final Report Yes	7. Basis of Accounting <input checked="" type="checkbox"/> Accrual
8. Project/Grant Period From: 07/01/2012 To: 06/30/2013			9. Reporting Period End Date 06/30/2013	
10. Transactions:	Cumulative ETA 9130	Cumulative Closeout	Cumulative Closeout Adjustment	
Federal Cash:				
a. Cash Receipts	1,022,835.71	1,257,461.02	1,257,461.02	
b. Cash Disbursements	1,022,835.71	1,257,461.02	1,257,461.02	
c. Cash on Hand (line a minus b)	0.00	0.00	0.00	
Federal Expenditures and Unobligated Balance:				
d. Total Federal funds authorized	1,310,603.00	1,310,603.00	1,310,603.00	
e. Federal share of expenditures	1,245,153.14	1,257,461.02	1,257,461.02	
f. Total administrative expenditures	122,434.14	114,833.32	114,833.32	
g. Federal share of unliquidated obligations	0.00	0.00	0.00	
h. Total Federal obligations (sum of lines e and g)	1,245,153.14	1,257,461.02	1,257,461.02	
i. Unobligated balance of Federal funds (line d minus h)	65,449.86	53,141.98	53,141.98	
Recipient Share:				
j. Total recipient share required	145,622.56	145,622.56	145,622.56	
k. Recipient share of expenditures	233,057.03	248,173.34	248,173.34	
l. Recipient share of unliquidated obligations	0.00	0.00	0.00	
m. Total recipient obligations (sum of lines k and l)	233,057.03	248,173.34	248,173.34	
n. Remaining recipient share to be provided (line i minus m)	0.00	0.00	0.00	

Administrative Costs

Pursuant to 20 CFR 667.210(b), grantees are advised that there is a 13.5% limitation on administrative costs on funds administered under this grant. In no event, may administrative costs exceed 15% of the total award amount. The cost of administration shall include those disciplines enumerated in 20 CFR 667.220(b) and (c).

Application for Federal Assistance SF-424		Version 02
16. Congressional Districts Of:		
*a. Applicant: All	*b. Program/Project: All	
17. Proposed Project:		
*a. Start Date: 07/1/2012	*b. End Date: 06/30/2013	
18. Estimated Funding (\$):		
*a. Federal	\$1,310,603	
*b. Applicant	4,206	
*c. State		
*d. Local		
*e. Other	141,415	
*f. Program Income		
*g. TOTAL	1,456,224	

Compliance – Drawdowns, Admin Costs and Match



4a. <u>DUNS Number</u> 127347115	4b. <u>EIN</u> 916001088	5. <u>Recipient Account Number or Identifying Number</u> E6811 H35A3/ B3/ AD	6. <u>Final Report</u> Yes	7. <u>Basis of Accounting</u> <input checked="" type="checkbox"/> Accrual
8. <u>Project/Grant Period</u> From: 07/01/2012 To: 06/30/2013			9. <u>Reporting Period End Date</u> 06/30/2013	
10. Transactions:			Cumulative ETA 9130	Cumulative Closeout
				Cumulative Closeout Adjustment
Federal Cash:				
a. <u>Cash Receipts</u>		1,022,835.71	1,257,461.02	1,257,461.02
b. <u>Cash Disbursements</u>		1,022,835.71	1,257,461.02	1,257,461.02
c. <u>Cash on Hand (line a minus b)</u>		0.00	0.00	0.00
Federal Expenditures and Unobligated Balance:				
d. <u>Total Federal funds authorized</u>		1,310,603.00	1,310,603.00	1,310,603.00
e. <u>Federal share of expenditures</u>		1,245,153.14	1,257,461.02	1,257,461.02
f. <u>Total administrative expenditures</u>		122,434.14	114,833.32	114,833.32
g. <u>Federal share of unliquidated obligations</u>		0.00	0.00	0.00
h. <u>Total Federal obligations (sum of lines e and g)</u>		1,245,153.14	1,257,461.02	1,257,461.02
i. <u>Unobligated balance of Federal funds (line d minus h)</u>		65,449.86	53,141.98	53,141.98
Recipient Share:				
j. <u>Total recipient share required</u>		145,622.56	145,622.56	145,622.56
k. <u>Recipient share of expenditures</u>		233,057.03	248,173.34	248,173.34
l. <u>Recipient share of unliquidated obligations</u>		0.00	0.00	0.00
m. <u>Total recipient obligations (sum of lines k and l)</u>		233,057.03	248,173.34	248,173.34
n. <u>Remaining recipient share to be provided (line j minus m)</u>		0.00	0.00	0.00

Match – 10
j
Total Match
- 10 k

Compliance – Indirect Costs



NEGOTIATED INDIRECT COST RATE AGREEMENT NONPROFIT ORGANIZATION

ORGANIZATION:

National Asian Pacific Center on Aging
Seattle, WA

DATE: May 23, 2012

FILE REFERENCE: This
replaces the agreement dated:
August 26, 2011

The rates approved in this agreement are for use on grants, contracts, and other agreements with the Federal Government to which 2 CFR §230 applies (OMB Circular No. A-122), subject to the conditions in Section II, A, below. The rates were negotiated by the National Asian Pacific Center on Aging and the U.S. Department of Labor in accordance with the authority contained in Attachment A, Section E, of the Circular.

SECTION I: RATES

<u>TYPE</u>	<u>EFFECTIVE PERIOD</u>		<u>RATE *</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
	<u>FROM</u>	<u>TO</u>			
Final	07/01/10	06/30/11	8.12%	All	All Programs
Provisional	07/01/11	06/30/12	9.18%	All	All Programs
Provisional	07/01/12	06/30/13	9.78%	All	All Programs

* BASE: Total direct costs excluding capital expenditures, renovations, and flow-through funds.

TREATMENT OF FRINGE BENEFITS:

Fringe benefits are specifically identified to each employee and are claimed in accordance with the employee's direct or indirect salary charge. The composition of fringe benefits is listed in the Special Remarks Section of this agreement.

Compliance – Budget and Costs



GRANTEE'S DETAILED STATEMENT OF COSTS

Grantee's Name and Address		Grant Number
NATIONAL ASIAN PACIFIC CENTER ON AGING 1511 THRID AVENUESUITE #914 SEATTLE, WASHINGTON, 98101		AD232281255A53
Cost Category	Grant Budget (1)	Cumulative Costs (2)
Salaries and Wages	251,069	219,656
Fringe Benefits	69,045	69,037
TOTAL PERSONNEL COSTS	320,114	288,693
Other Expenses: (Specify & list below)		
1. Travel	47,386	19,722
2. Supplies	9,600	5,952
3. Other	98,808	112,759
4. Contractual	5,093,573	5,171,604
5.	0	0
6.	0	0
7.	0	0
8. Indirect Cost	540,791	511,542
TOTAL OTHER EXPENSES	5,790,158	5,821,579
TOTAL GRANT COSTS	6,110,272	6,110,272



Knowledge Check



Question 1



Grant closeout documents are due no later than 90 calendar days after the grant's expiration.

- ☒ A) True
- ☐ B) False

Submit

Clear

Question 1 - Feedback



The answer is True.

Grant closeout documents are due no later than 90 calendar days after the grant's expiration, unless an extension has been requested and approved by the closeout unit.



Question 2



The GCS End User's Manual helps guide recipients through the closeout process.

- ☒ A) True
- ☐ B) False

Submit

Clear

Question 2 - Feedback



The answer is True.

The GCS End User's Manual is a resource to guide you through the closeout process and assist you with your closeout reporting in the GCS system.



Question 3



During the closeout phase, recipients are allowed to take on new obligations.

- ☐ A) True
- ☒ B) False

Submit

Clear

Question 3 - Feedback



The answer is False.

During the closeout phase, recipients are only allowed to liquidate accrued expenditures for allowable charges incurred during the grant period of performance – not NEW obligations.





SECTION 3: Budget Requirements in Closeout



Budget Realignment



- Recipient provides written justification to FPO
 - Formal Letter
 - Revised SF-424A
- FPO recommendation
- FPO sends justification to Closeout Specialist and documented in file

Performance Certification Form



Performance Certification Form

Grantee

ND Department of Human Services – Aging Services Division

Grant Number

Certification Date

9/26/2016

FPO/Respondent

Cynthia Green

General Instructions

A. Performance

Description

i

1. Describe, with outcome numbers, the grantee's planned and actual results for the following programmatic performance goals and deliverables, as described in the Statement of Work.

Outcomes

- a. Enrollment
- b. Training
- c. Certifications/Credentials
- d. Placements
- e. Retention
- f. OTHER:
- g. OTHER:

Plan	Actual	% of Plan
N/A	N/A	#VALUE!
N/A	N/A	#VALUE!
N/A	N/A	#VALUE!
54.00%	37%	69%
70%	75%	107%
		#VALUE!
		#VALUE!

i

2. Describe, with dollar amounts, the grantee's planned and actual results for the following fiscal goals and deliverables, as described in the Statement of Work.

Fiscal Performance

- a. Expenditures
- b. Administrative cost percent limitation
- c. Administrative cost amount
- d. Matching Requirements

Plan	Actual	% of Plan
\$221,344	\$221,344	100%
14%		
\$38,058	\$38,058	100%
\$57,936	\$57,936	100%

Sample Property Certification Form



SAMPLE

Grantee Equipment Declaration

This is a sample format for listing any equipment purchased using ETA federal funds with a per unit fair market value of \$5,000 or greater.

No.	Item Description	Serial No.	Acquisition Date	Purchase Price	Current Fair Market Value	Condition	Retain for Current Grant Purposes	Retain for Other Federally Sponsored Purposes	Retain for Non-Federal Use	Sell	Scrap
1											
2											
3											
4											
5											

GOVERNMENT PROPERTY CLOSE-OUT INVENTORY CERTIFICATION

GRANT NUMBER: AD232321255A36

1. I certify that the attached government property inventory list contains all property having a current per unit fair market value of \$5,000 or more where DOL reserves the right to take title.

Authorizing Grant Official
(Signature and Title)

10/29/2013

Date

2. I certify that no government property was purchased having a current per unit fair market value of \$5,000 or more. Therefore, we (grantee) have no further obligation to DOL.

PAUL WYCISK

Authorizing Grant Official
(Signature and Title)

10/29/2013

Date

Certified by: _____

Authorized Representative _____



Knowledge Check



Question 1



After the grant expires, the Federal Project Officer completes a Performance Certification Form to:

- ☐ A) Rate the performance of grant recipients
- ☐ B) Evaluate the closeout specialist
- ☒ C) Determine the success of the grant

Submit

Clear

Question 1 - Feedback



The correct answer is C.

The Performance Certification Form is used to determine the success of the grant award and is also useful for the department in making grant award decisions in the future.



Question 2



If equipment costing more than \$5,000 was purchased with grant funds, what document must also be submitted with the Property Certification Form?

- ☐ A) No other documents
- ☒ B) An inventory list
- ☐ C) A current price list

Submit

Clear

Question 2 - Feedback



The correct answer is B.

The recipient must submit an inventory list that includes all equipment costing more than \$5,000.





SECTION 4: Common Issues



Common Errors, Issues and Misunderstandings



Expenditure
amount
higher than
drawdown
amount –
must match

Completing
the
equipment
form
incorrectly

Misunderstan
d required
forms and
documents
that must be
submitted

Final
Closeout
9130 Report
may differ
from Final
ETA-9130
Report

Common Issues Which Delay Closeout



Refunds

9130 Issues

Indirect Cost Issues

Questioned and Disallowed Costs

Match Compliance

Budget Realignments

Refunds



2 CFR 200.343(d)

Requires the recipients to promptly refund any balances of unobligated cash that the Federal awarding agency or pass-through entity paid in advance or paid and that are not authorized to be retained by the non-Federal entity for use in other projects.

2 CFR 200.344

The closeout of a grant does not affect the recipients obligation to return any funds due to DOL as a result of refunds, corrections (such as indirect cost adjustments based on negotiation of a final rate) or other transactions.



Q

Is the grantee provided any information about closeout at the time of award?

New recipient trainings and webinars provide an overview of the closeout process. You may also ask questions at any time.

Q

Does marking "Yes" on Box 6 on any ETA-9130 Forms trigger the closeout process?

No. This does not trigger closeout. Our system does not allow for closeout earlier than six months prior to grant expiration.



Additional FAQs



Q

Grant ends June 30, when does the grantee need to submit the Final 9130?

All quarterly ETA-9130 Reports must be submitted 45 calendar days after quarter's end – so the June 30 report is due to ETA not later than August 14th.

Q

Grant ends June 30, when does the grantee need to submit the Closeout 9130?

The Closeout 9130 Report is due 90 calendar days after the period of performance end date, which would be September 28th.

FPO Best Practices



Performance
Certification Form



Updating grantee
contact information
in E-Grants



Remind grantee of
required document
to be submitted



Prompt response to
questions and
approval requests





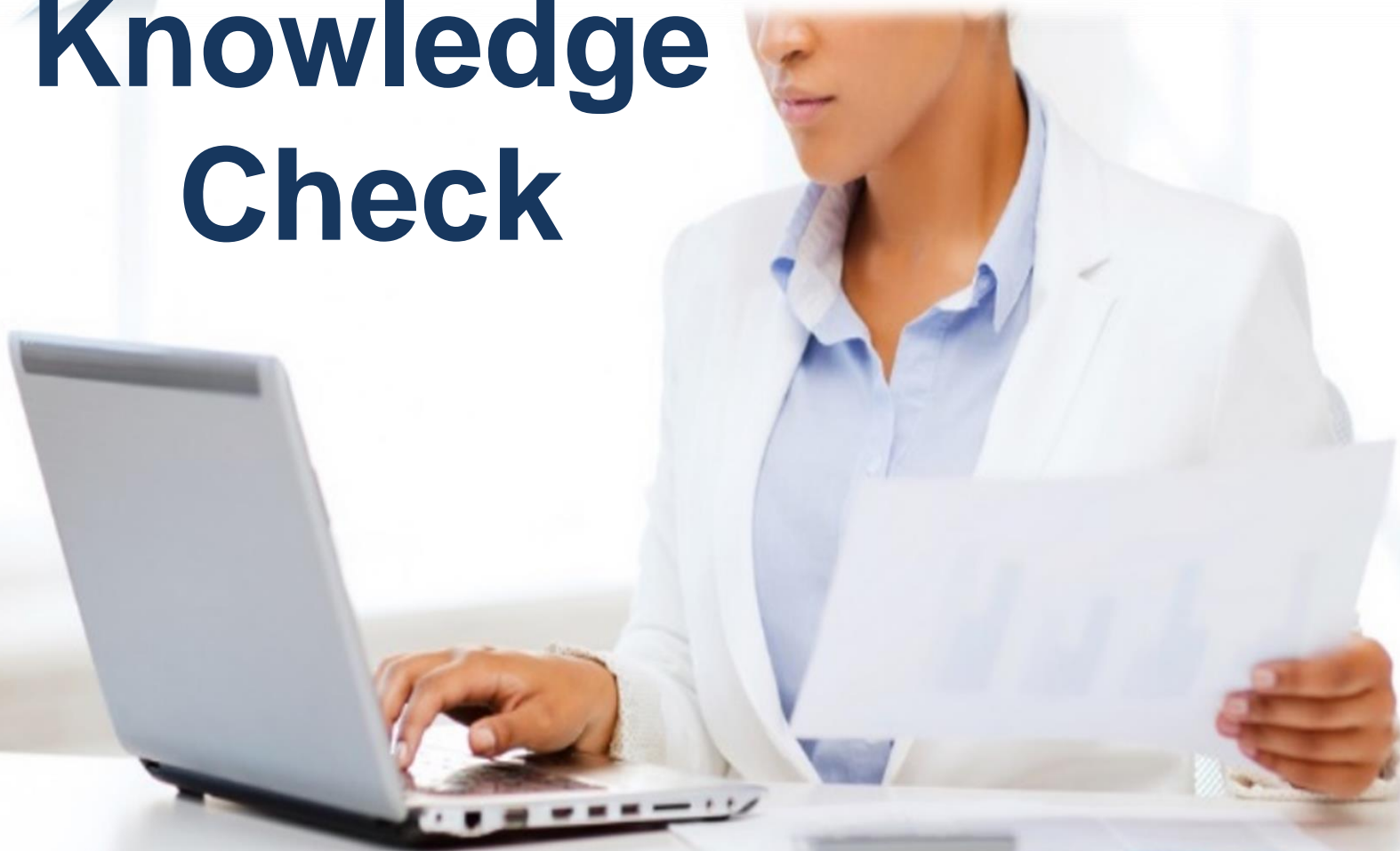
ETA staff members can answer questions and provide assistance!

Your Closeout Specialist's name, phone number and email address are noted in the Notification Letter!





Knowledge Check



Question 1



The Final Closeout Report may differ from the ETA-9130 Final Report.

- ☒ A) True
- ☐ B) False

Submit

Clear

Question 1 - Feedback



The answer is True.

This is a common misunderstanding. The Final Closeout Report, due 90 calendar days after the end of the grant period of performance, is different from the ETA 9130 Final Report that was submitted within 45 calendar days after the period of performance end date.



Question 2



You can you find the name and contact information for your Closeout Specialist in your Notification Letter.

- ☒ A) True
- ☐ B) False

Submit

Clear

Question 2 - Feedback



The answer is True.

During the closeout process, your Closeout Specialist is your best point of contact. That individual's name and telephone number and email address will be noted in the Notification Letter transmitted.





SUMMARY



Key Points by Lesson



Section 1: What is Grant Closeout?

- ✓ Regulations associated with grant closeout
- ✓ Units and personnel involved
- ✓ Timeline

Section 2: Required Closeout Package

- ✓ Grant Closeout Package contents
- ✓ Systems required for closeout
- ✓ Notifications and resources
- ✓ Financial reports



Key Points by Lesson



Section 3: Budget Requirements in Closeout

- ✓ Budget Realignment
- ✓ Performance Certification and Property Certification Forms

Section 4: Common Issues

- ✓ Errors and misunderstandings
- ✓ Frequently asked questions
- ✓ Best practices



Conclusion



This presentation is complete.