



U.S. Department of Labor

Employment & Training Administration

Directing business, adults, youth, dislocated workers, and workforce professionals to training and employment services.



FINANCIAL REPORTING Guidelines For ALL ETA PROGRAMS

Presented By:

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LEARNING OBJECTIVES

U.S. DOL ETA
Financial Status Report
Instructions

(Basic Instructions for ETA – 9130)

- BASIC FINANCIAL REPORTING REQUIREMENTS
- INTRODUCING THE ETA-9130
- PROGRAM-SPECIFIC REPORTING REQUIREMENTS

LEARNING OBJECTIVES

- DETAILED COVERAGE OF ETA-9130
- EMPHASIS ON ACCRUAL REPORTING
- ON-LINE REPORTING

10. Transactions
Federal Cash :
a. Cash Receipts
b. Cash Disbursements
c. Cash on Hand (line a minus b)
Federal Expenditures and Unobligated Balance:
d. Total Federal funds authorized
e. Federal share of expenditures

BASIC FINANCIAL REPORTING REQUIREMENTS

- DOL REGULATIONS
 - 29 CFR 97.41
 - 29 CFR 95.52
- OTHER PROGRAM-SPECIFIC REGULATIONS
- GRANT AGREEMENT SPECIFICATIONS
- FINANCIAL COOPERATIVE AGREEMENTS

THE ETA 9130

- Required for all Financial Reports
- To Be Used For **ALL** ETA Programs
- Contains **Program-Specific Data** Elements

REMEMBER....

- CURRENT PROGRAM RULES AND REGULATIONS HAVE **NOT** CHANGED
- ONLY THE FINANCIAL REPORTING FORMATS HAVE CHANGED

TRANSITION TO ETA 9130

- Quarter Ending September 30, 2007
- All Other Reporting Formats Became Obsolete
- Migration of Data into the New System was Expected to be Seamless, but it was not. But all the edit issues have been corrected.

FOCUS OF THIS SESSION

**USE OF ETA-9130 FORM IS FOR ALL
DISCRETIONARY PROGRAMS:**

NATIONAL FARM WORKER

HIGH-GROWTH

COMMUNITY-BASED JOB TRAINING

FAITH-BASED

YOUTHBUILD

FOCUS OF THIS SESSION

Continue

USE OF ETA-9130 FORM IS FOR ALL
DISCRETIONARY PROGRAMS:

YOUTH OFFENDER

EARMARKS

PRISONER RE-ENTRY

SCSEP OLDER WORKERS

(Senior Community Service Employment Program)

ETA - 9130 REPORTING BASICS

- **BASIS** - Accrual
- **FREQUENCY** – Quarterly
- **DUE** – **45 Days** after each quarter ends
for **ALL** ETA Programs
- **REPORTS DUE DATES**–
May 15, August 15, November 15, and February 15

ETA 9130 REPORTING BASICS

- **Final Report** – Due 45 days after grant end or expiration of funds (whichever comes first)
- **Closeout Report** – Due 90 days after grant end (triggered by DOL acceptance of Final Report)
- **Transmission Method** – ETA on-line reporting system

HIGHLIGHTS OF ETA 9130



- **NEW** Federal Cash Section
- **NEW** Total Administrative Expenditures Line
- **NEW** Additional Expenditure Data Required Section
- **Re-Ordering** of Many Line Items Currently Required on SF 269

US DOL ETA FINANCIAL REPORT

The report for 12/31/2008 is DOL Accepted as of 02/17/2009 (accepted by amorris)

<p>1. <u>Federal Agency and Organizational Element to Which Report is Submitted</u> DOL / ETA</p>	<p>2. <u>Federal Grant or Other Identifying Number Assigned By DOL</u> AA171330855A37 <u>AA171332F0</u></p>	<p>OMB Approval No 1205-0461 Expires 11/30/2009</p>		
<p>3. <u>Recipient Organization (Name and complete address including ZIP code)</u></p> <p>US DEPARTMENT OF LABOR 61 FORSYTH STREET (SW) ROOM 6M12 ATLANTA, GA. 30303</p>				
<p>4a. <u>DUNS Number</u> 809581762</p>	<p>4b. <u>EIN</u> 561611847</p>	<p>5. <u>Recipient Account Number or Identifying Number</u> Recipient Account Number or Identifying Number</p>	<p>6. <u>Final Report</u> Yes No</p>	<p>7. <u>Basis of Accounting</u> Accrual</p>
<p>8. <u>Project/Grant Period</u> From: 04/01/2008 To: 06/30/2011</p>			<p>9. <u>Reporting Period End Date</u> 12/31/2009</p>	

10. Transactions:	Previous Period	This Period	Cumulative
Federal Cash: (DOL records reflect total quarter end cumulative drawdown's of \$ 5,210,674.11 for all components of this subaccount.)			
a. <u>Cash Receipts</u>	1,000,000.00	4,210,674.11	5,210,674.11 HARD EDIT
b. <u>Cash Disbursements</u>	1,000,000.00	4,210,674.11	5,210,674.11
c. <u>Cash on Hand (line a minus b)</u>	0	0	0
Federal Expenditures and Unobligated Balance:			
d. <u>Total Federal funds authorized</u> (Available balance for this subprogram is \$7,859,270.00)			7,859,270.00 HARD EDIT
e. <u>Federal share of expenditures</u>	1,000,000.00	4,210,674.11	5,210,000.00
f. <u>Total administrative expenditures</u>	600,000.00	185,000.00	785,927.00
g. <u>Federal share of unliquidated obligations</u>			0
h. <u>Total Federal obligations (sum of lines e and g)</u>			5,210,000.00
i. <u>Unobligated balance of Federal funds (line d minus h)</u>			2,649,270.00

Recipient Share:

j. <u>Total recipient share required</u>	200,000		200,000
k. <u>Recipient share of expenditures</u>			75,000
l. <u>Recipient share of unliquidated obligations</u>			0
m. <u>Total recipient obligations (sum of lines k and l)</u>			75,000
n. <u>Remaining recipient share to be provided (line j minus m)</u>			125,000

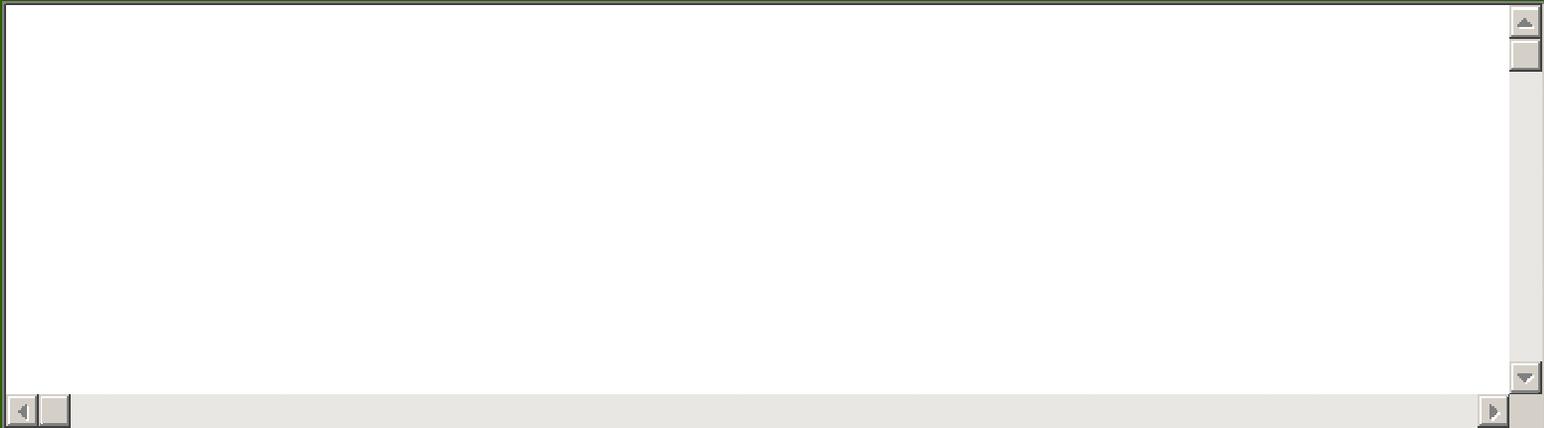
Program income:

o. <u>Total Federal program income earned</u>	0	5000	5000
p. <u>Program income expended in accordance with the addition method</u>	0	3000	3000
q. <u>Unexpended program income (line o minus line p)</u>	0	2000	2000

11. Additional Expenditure Data Requirements:

11. Additional Expenditure Data Requirements:	
a. Other Federal Funds Expended	100,000

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.



13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all expenditures and unliquidated obligations are for the purposes set forth in the award documents.

a. Typed or Printed Name and Title

Andre Morris

c. Telephone Area code, number and extension)

404-302-5321

d. Email address:

morris.andre@dol.gov

b. Signature of Authorized Certifying Official

Andre Morris

e. Date Report Submitted

04/16/2009

Save Report before certifying

Please enter your assigned pin number to certify the report

HIT SUBMIT

FEDERAL CASH

- **10.a. Cash Receipts**
 - tied to PMS drawdowns
- **10.b. Cash Disbursements**
 - checks, cash, advances to subs
- **10.c. Cash on Hand**
 - 10.a. minus 10.b.



FEDERAL EXPENDITURES AND UNOBLIGATED BALANCE



- **10.d. Total Federal Funds Authorized**
 - Grant Award

- **10.e. Federal Share of Expenditures**
 - Cash Disbursements PLUS Goods/Services Received but Not Paid

FEDERAL FUNDS AUTHORIZED

- Pre-entered for most ETA grants for first reporting quarter
- EXCEPTION – WIA Formula Program

FEDERAL EXPENDITURES AND UNOBLIGATED BALANCE

■ 10.f. Total Administrative Expenditures

- **NEW** line item

- That Portion of 10.e.(expenditures)

Attributable to Administrative Costs

- Follow Appropriate Guidance on Administrative vs. Program Costs

ADMINISTRATIVE COST LIMITATIONS

- Set Forth in Most ETA Grant Agreements

Admin cap is 10%

- New **Line Item 10.f.** Identifies Administrative Portion of Total Federal Expenditures
- New Line Item Provides Ability to **Assess Compliance** with Administrative Limitation

ADMINISTRATIVE COSTS

- **NOT REQUIRED TO BE BROKEN OUT FOR SOME ETA PROGRAMS/GRANTS**
- **PROGRAM RULES HAVE NOT CHANGED**
- **ADMINISTRATIVE EXPENDITURES LINE 10.f. WILL BE GRAYED OUT (as applicable)**

FEDERAL EXPENDITURES AND UNOBLIGATED BALANCE

- **10.g. Federal Unliquidated Obligations**
-10.h.(Obligations) minus 10.e. (Expenditures)
- **10.h.Total Federal Obligations**
-10.e.(Expend.) plus 10.g.(Unliquid. Oblig.)
- **10.i. Unobligated Balance of Federal funds**
- 10d.(Authorized) minus 10.h.(Obligations)

RECIPIENT SHARE



- **10.j. Total Recipient Share Required**
 - to meet match requirements
- **10.k. Recipient Share of Expenditures**
 - non-DOL/non-Federal expenditures incurred for purposes of subject grant
- **10.l. Recipient Share of Unliquidated Obligations**
 - $10.m.(\text{obligations}) - 10.k.(\text{expenditures})$

RECIPIENT SHARE



- **10.m. Total Recipient Obligations**
 - 10.k.(expend.) plus 10.l.(unliquid. oblig.)

- **10.n. Remaining Recipient Share to Be Provided**
 - 10.j.(required) minus 10.m.(obligated)

What's Required on the 424A Budget Forms?

- Only required match is shown on the SF-424a
- Do not include leveraged resources on the SF-424a
- Amounts shown on SF-424
 - Considered as match
 - If not met, may lead to disallowance cost or grant reduction





PROGRAM INCOME

- 10.o. Total Fed. Program Income **Earned**
- 10.p. Program Income **Expended**
- 10.q. **Unexpended** Program Income

PROGRAM INCOME METHOD

- **ADDITION** – for all ETA programs
- Must be earned as result of allowable grant activity
- Added to grant to further eligible program objectives

PROGRAM INCOME ACCOUNTABILITY

- **NET** – Line 10.o. reflects Total PI Earned minus costs incurred to generating it
 - ** No cost reported on line 10.e.
- **GROSS** – Line 10.o. reflects 100% of PI earned
 - ** Costs incurred to generating it were charged to the grant on line 10.e.

ADDITIONAL EXPENDITURE DATA REQUIRED

- **New Section 11**
- **11.a. Other Federal Funds Expended**
- Now required for **ALL** ETA programs if “other” **Federal** funds are expended for same purpose for which subject grant was awarded

OLDER WORKER PROGRAM

- 11.a. Other Federal Funds Expended
- 11.b. Administration – Headquarters
- 11.c. Administration – Local
- 11.d. Enrollee Wages and Fringe Benefits
- 11.e. Other Enrollee Expenditures

NATIONAL FARMWORKER JOBS PROGRAM

- 11.a. Other Federal Funds Expended
- 11.b. Related Assistance Expenditures
- 11.c. Other Program Services Expenditures

TRANSITION from ETA - 9126

INDIAN AND NATIVE AMERICAN PROGRAM

- 11.a. Other Federal Funds Expended
- 11.b. Employment Services Expenditures
- 11.c. Training Services Expenditures
- 11.d. Other Program Services Expenditures

TRANSITION from ETA - 9080

NATIONAL EMERGENCY GRANTS PROGRAM

- Use ETA - 9130 Basic Format
- Only Additional Data Element Required
11.a. Other Federal Funds Expended
- A Separate ETA-9130 Will Be Required for Each Funding Source of Each Project (see NEG reporting instructions)

TRANSITION from ETA-9099

ACCRUAL REPORTING WHY?

- Required for **ALL ETA** Programs
- Provides More Reliable Data
- Cash Basis Understates True Spending
- **Failure to Report on Accrual Basis May Result in Loss of Funds**

ACCRUAL ACCOUNTING

WHAT DOES IT MEAN?

- Transactions Are Recognized In Accounting Period In Which They Occur
- Revenue Is Recognized When Received Or Earned
- Expense Is Recognized When Incurred
 - May Be Cash Disbursement
 - May Be Delivery of Goods/Services

ACCRUED EXPENDITURES

CASH DISBURSEMENTS

PLUS

GOODS AND SERVICES RECEIVED
BUT NOT YET PAID FOR

Examples of cost to be ACCRUED

- Salaries of Employees



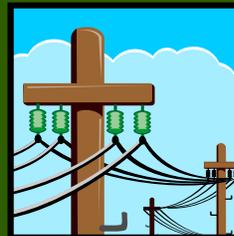
- Training



- Travel Expenses



- Public Utilities



WHAT ARE NOT ACCRUALS?

- Obligations for Which Goods or Services **HAVE NOT** been received 
- Orders placed for which goods or Services **HAVE NOT** been received or paid
- Performance Contracts in which benchmarks **HAVE NOT** been achieved

NOTE

ALL ACCRUED EXPENDITURES
ARE OBLIGATIONS

BUT

NOT ALL OBLIGATIONS
ARE ACCRUED EXPENDITURES



- UNDELIVERED ORDERS -UNPAID



**UNLIQUIDATED
OBLIGATIONS**

- DELIVERED ORDERS - UNPAID
- DELIVERED ORDERS - PAID



**ACCRUED
EXPENDITURES**

REQUIRED DATA SOURCES FOR FINANCIAL REPORTING

- Accounting System
- Accrual Worksheets to Convert From Cash to Accrual
- Subgrantee Reports



ON-LINE REPORTING SYSTEM

- Program-specific Software with Required Data Elements Provided to Grantees
- Pop-up Instructions Embedded for Quick and Easy Reference

ACCESSING REPORTING SYSTEM

- Follow Instructions in Transmittal Letter or As Otherwise Provided By ETA
- Provide Requested Reporting Contact Information
- An E-Mail Is Sent to Primary Contact With Password and PIN



ON-LINE REPORTING

- **Password** Issued to Access System
- **PIN** Issued to Certify Data
- Instructions Link Provides Information on How to Use System

ON-LINE REPORTING

- Mandatory Quarterly Submission
- **Modifications Can Be Made Requiring Re-Certification of Report and notification to the FPO is required**
- After 2 Quarters of Data Are Accepted by Federal Project Officer, 1st of 2 Quarters Will Lock, (i.e. 9/30, 12/30, 3/31 The 9/30 is Locked)

DATA INTEGRITY

- Grantees Are in Charge of Data
- Incomplete or Erroneous Data and/or Late Submittal of Reports Impacts ETA's Financial Credibility
- *Further Funding for ETA Programs is Contingent Upon Grantee spending funds effectively and reporting on an accrual bases*

REPORTING CONTACTS

- **Initial Contact** – Federal Project Officer
- **Content of ETA-9130**
- **On-Line Reporting System - Password and PIN is :**

Andre Morris- morris.andre@dol.gov

or 404-302-5321



*U.S. Department of Labor
Employment and Training Administration*

HOW TO PREPARE FOR GRANT CLOSEOUT



*U.S. Department of Labor
Employment and Training Administration*

What To Do Before Your Grant Expires

Notify the Closeout Unit and your FPO 90 days prior if you are requesting a no cost extension

If you have received a no cost extension, you must notify the closeout unit: (202) 693-3305

Determine if an audit will be required/
or conducted during the closeout period

EMAIL INITIAL LETTER

April 16, 2009

Ms. Jane Doe
Director
DELCO WIB
1234 Evercrest
Springfield, IL 62701

Reference:	Grantee:	DELCO WIB
	Grant Number:	AN-11621-01-60
	Grant Period:	06/30/00-07/01/01
	Obligation:	\$ 75,000.00
	Federal Payment:	\$ 60,674.00

Dear Ms. Doe:

This is to notify you that your grant with the Employment and Training Administration (ETA) expired on July 1, 2001. If your grant has not expired due to a no-cost extension, please disregard this notice and forward a copy of the modification approving the extension by facsimile at (202) 693-3362.

If you agree with the expiration date, as specified at 29 CFR 97.40(b)(1), 97.41(b)(4), and 97.50(b), you are required to submit all final reports, both program and financial closeout no later than 90 days from the expiration of the grant. The following closeout documents are to be submitted by facsimile or mail by October 01, 2001.

The Grant Closeout System (GCS)

Primary System Functions

- Identify grants eligible for closeout
- Verify grants for closeout reporting
- Assign grant closeout cases
- Email notification of grant closeout
- Approve closeout extensions
- Accept closeout packages
- Process closeout grants
- Track closeout document status

INTRODUCTION

ETA grants require adherence to regulations in *29 CFR Part 97* for governmental grants and *29 CFR Part 95* for nongovernmental grants, which establish administrative requirements, including financial management standards and closeout standards.

These requirements and principles should be followed for closeout, with particular attention to avoiding cost overruns and deficits.



U.S. Department of Labor
Employment and Training Administration

THE REGULATIONS

ETA IS REQUIRED TO CLOSE ALL CONTRACTS
AND GRANTS IN ACCORDANCE WITH:

29 CFR 97.50 – closeout requirements for State,
Local and Federally Recognized Indian Tribal
Governments

29 CFR 95.71 – closeout requirements for Nonprofit
Organizations.



*U.S. Department of Labor
Employment and Training Administration*

Close-Out Definitions

A process by which DOL determines that all financial requirements and applicable administrative actions have been completed by the recipient

The closeout process includes expired or terminated contracts and grants

Within 90 Days after the expiration/termination of the contract/grant, all financial, performance and other required documents must be received



*U.S. Department of Labor
Employment and Training Administration*

DEFINITIONS (continued)

TOTAL OBLIGATION

Amount for which the grant is written

TOTAL FEDERAL PAYMENTS

Amount issued to grantee by Payment Management System (PMS) or treasury check

TOTAL FINAL COSTS

Money Reported by grantee for actual costs under a particular grant

Closeout Package For Governmental Recipients

Closeout requirements and Uniform Administrative Requirements for Grants to State and Local Governments are found in *29 CFR Part 97.50*, which states:

“Within 90 days after the expiration or termination of the grant, the grantee must submit all financial, performance, and other reports required as a condition of the grant.”

The forms and documents are included in the closeout package for governmental recipients.

Closeout Package For Non- Governmental Recipients

Closeout requirements for Grants with Institutions of Higher Education, Hospitals, and Other Non-profit Organizations and with Commercial Organizations under the jurisdiction of Foreign Governments, and International Organizations are found in *29 CFR Part 95.71*, which states:

“Recipients shall submit, within 90 calendar days after the date of completion of the award, all financial, performance, and other reports as required by the terms and conditions of the award.”

Closeout Package Documents

The forms or documents in the closeout package for Grantees will include:

Final expenditure reports (ETA 9130);

- Grantee's Release;
- Grantee's Assignment of Refunds, Rebates, and Credits;
- Governmental Property;
- Indirect Cost Rates, if applicable;
- Grantee Submittal of Closeout Documents;
- Grant Closeout Tax Certification.

Grant CloseOut System- Welcome - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Back Forward Stop Refresh Home Search Favorites Home Mail Print Word Pad Internet Options

Address http://www.etareports.doleta.gov/cfdocs/egrants_reporting/egrants_closeout/pre_welcome.cfm?Rcip_No=86398&w2w Go Links >>

eta EMPLOYMENT AND TRAINING ADMINISTRATION UNITED STATES DEPARTMENT OF LABOR  **GRANT CLOSEOUT SYSTEM**

Friday, 2 May Log out

Select a grant number:

Done Local intranet

Start |  Inbox - Microsoft Outlook |  FW: Close Out for the R... |  Microsoft PowerPoint - [... |  Grant CloseOut Syste... << 10:18 AM

Grant CloseOut System- Welcome - Microsoft Internet Explorer

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Address http://www.etareports.doleta.gov/cfdocs/egrants_reporting/egrants_closeout/welcome.cfm? Go Links >>

ALERT

CLOSEOUT 

Announcement

Package

Grant Status

Closeout Extension

No Cost Extension

Welcome to ETA's Grant CloseOut System

ETA Closeout Procedures

The Employment and Training Administration (ETA), Office of Grants and Contract Management, Division of Resolution and Appeals, Closeout Unit has a responsibility to close all expired grants, contracts, and agreements in accordance with the cited closeout regulations herein.

[ETA's Grant CloseOut System](#)

- Closeout requirements for Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments are found at 29 CFR Part 97.50 states, "Within 90 days after the expiration or termination of the grant, the grantee must submit all financial, performance, and other reports required as a condition of the grant."
- Closeout requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-profit Organizations and with Commercial Organizations under the jurisdiction of Foreign Governments, and International Organizations are found at 29 CFR Part 95.71 states, "Recipients shall submit, within 90 calendar days after the date of completion of the award, all financial, performance, and other reports as required by the terms and conditions of the award."
- Closeout requirements for contracts are found at 48 CFR 4.804-1(a)(3) states, "Files for contracts requiring settlement of indirect cost rates should be closed within 36 months of the month in which the contracting officer receives evidence of physical completion."

Local intranet

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Grant CloseOut System - Microsoft Internet Explorer

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Address http://www.etareports.doleta.gov/cfdocs/egrants_reporting/egrants_closeout/noCostExtension.cfm? Go Links >>

eta EMPLOYMENT AND TRAINING ADMINISTRATION UNITED STATES DEPARTMENT OF LABOR

GRANT CLOSEOUT SYSTEM

Friday, 2 May Log out

NO COST EXTENSION CONFIRMATION

Grantee's Name and Address	Grant Number
..	PE152460660
Have you received an approved modification to extend the period of performance?	<input type="radio"/> Yes <input type="radio"/> No
If You Check Yes, Please Enter Extension Information.	
(Expected) Extended Expiration Date:	<input type="text"/> (mm/dd/yyyy)
Approved By:	<input type="text"/>
Approval Date(mm/dd/yyyy):	<input type="text"/> (mm/dd/yyyy)

Note: If you check "Yes", please FAX us the copy of the modification

Local intranet

Start | Inbox - Microsoft Outlook | FW: Close Out for the R... | Microsoft PowerPoint - [... | Grant CloseOut System... << 10:18 AM



Friday, 2 May

[Home Page](#) | [Instructions](#) | [Contact Us](#) | [Log out](#)

ALERT
CLOSEOUT
Announcement

- Package
- Grant Status
- Closeout Extension
- No Cost Extension

Closeout Forms for Governmental Recipients to Be Submitted Via GCS

- ➔ [Grantee's Release](#)
- ➔ [Government Property Close-Out Inventory Certification](#)
- ➔ [Grantee Submittal of Close-Out Documents](#)

NOTE: If you need to submit a different closeout package, please your specialist.



ALERT
 CLOSEOUT
 Announcement

[Back](#)

[Printer Friendly](#)

Not Submitted as of 05/02/2008

**U.S. DEPARTMENT OF LABOR
 Employment and Training Administration**

**Instructions to Grantee
 Submit original
 (with original signature)**

- Package
- Grant Status
- Closeout Extension
- No Cost Extension

GRANTEE'S RELEASE

Pursuant to the terms of Grant Number **PE152460660** and in consideration of the total incurred cost in the amount of \$ dollars which has been paid under the said grant to

**OIC OF BROWARD COUNTY, INC.
 2880 West Oakland Park Boulevard#210
 Ft. Lauderdale, FLORIDA, 33311**

hereinafter called the Grantee or to its assignees, if any, the Grantee, upon payment of the said sum by the UNITED STATES OF AMERICA hereinafter called the Government, does remise, release, and discharge the Government, its officers, agents, and employees of and from all liabilities, obligations, claims, and demands whatsoever under or arising from the said grant, except:



*U.S. Department of Labor
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CLOSEOUT INSTRUCTIONS

- 1. Sub-grant Contractor Closeout**
- 2. Financial Status Report**
- 3. Grantee's Release (Form ETA 3-103A)**
- 4. Grantee's Assignments of Refunds,
Rebates and Credits (Form ETA 3-107)**
- 5. Property Certification**
- 6. Unclaimed or Outstanding Checks**



**U.S. Department of Labor
Employment and Training Administration**

CLOSEOUT INSTRUCTIONS (continued)

- 7. All Refunds Due to DOL, even after
a Grant is Closed by ETA**
- 8. Grant Closeout Tax Certification
Statement (Form ETA 3-108)**
- 9. Grantee's Submittal of Closeout
Documents (Form ETA 3-105)**

QUESTIONS



- Addressed Throughout Session
- Set Up Individual Meetings With Trainers
- NOW...as time permits!!