The cover features a central grey rectangular box containing the title. This box is surrounded by three overlapping circles of varying shades of grey, creating a layered, geometric effect. The background is white with faint, thin lines forming a triangular pattern.

ETA Closeout Handbook

**U.S. Department of Labor
ETA/OGM/DPRR**

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Purpose, Scope & Policy

Purpose The Office of Grants Management (OGM), Division of Policy, Review, and Resolution's, Closeout Handbook supplements DLMS-2, Chapter 800, Section 870. It is intended to serve as an internal document to provide administrative and technical guidance, as well as a management tool for control purposes. The detailed guidance provided herein will also assist staff in working independently to close out grants in a timely manner.

Scope ETA utilizes an automated Grant Closeout System (GCS) that allows ETA's expired grants and agreements to be processed electronically. The GCS allows ETA's recipients to download the closeout package via the internet, allows ETA closeout staff to communicate with recipients in a more efficient manner and substantially contributes to the more efficient closure of an increased number of expired grants and agreements.

This handbook assigns responsibility and prescribes procedures, instructions, form letters and forms to be utilized in closing out ETA grants and agreements. This handbook shall also provide a staff directory, closeout standard operating procedures, definitions of terms and a sample closeout package.

Policy It is ETA's policy to timely close out grants and agreements in accordance with DLMS-2, Chapter 800, Section 870. We shall administratively closeout grants when (1) the grantee is no longer in business; and (2) appropriation has expired. If there is a financial discrepancy between the final closeout expenditure amount and the federal payment amount, of \$15.00 or less, we shall make upward or downward adjustments accordingly. Any necessary adjustments will be made in the electronic reporting system.

ETA Closeout Regulations & Requirements

The Employment and Training Administration (ETA), Office of Grants Management, Division of Policy, Review, and Resolution, Closeout Unit shall accomplish the grant closure responsibility in accordance with the closeout regulations herein as well as that provided in the DLMS-2 Chapter 800. This handbook supplements DLMS-2, Chapter 800 -Section 870.

- Closeout regulations for Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments are found at 29 CFR Part 97.50, which states in part, "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 regulations 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 which states in part, "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."

In order to close expired grants and agreements timely, listed below are the required closeout documents the grantee must return to ETA within 90 days after the completion of the award.

State and local government recipients must complete and return the following documents:

- Final expenditure reports (marked "final")
- Closeout Financial Report
- Grantee's Release
- Government Property Close-out Inventory Certification and property inventory list, if applicable
- Indirect Cost Rate Agreement, if applicable

Non-governmental Recipients must complete and return the following documents:

- Grantee's Detailed Statement of Costs
- Final expenditure reports (marked "final")
- Closeout Financial Report
- Grantee's Release
- Grantee's Assignment of Refunds, Rebates, and Credits
- Government Property Close-out Inventory Certification

- and property inventory list, if applicable
- Indirect Cost Rate Agreement, if applicable
- Grant Closeout Tax Certification

Multiple Funding Sources Agreement Recipients must complete and return the following documents:

- Final expenditure reports (marked "final")
- Closeout Financial Report
- Grantee's Release

DOL **may** approve extensions for the submission of closeout packages when requested by a recipient. Grantees may request extensions online.

Systems & Reports Access

Before initiating the closeout process, all Resolution Specialists should be able to access the Payment Management System (PMS) and the EGrants System (EGrants). Access to these systems allows the Specialists to review and retrieve required data, download reports to complete the initial closeout letter and create a shopping cart to initiate action to de-obligate funds. In order to obtain access to these systems, a user identification account and password must be provided.

The Division of Financial Systems and Services (DFSS) will provide the application to be completed by the Resolution Specialist to receive a PMS User Identification. Your application will be forwarded to the Office of the Chief Financial Officer for processing. When approved, you will receive your PMS User ID and instructions for accessing the system and protecting the code. Please follow the instructions as outlined. You will only be allowed to “read only and print” any report.

The Office of Information Systems and Technology (OIST) will provide the new user access to EGrants after filling out the application located in the EGrants web portal. EGrants allows the user to view grant information, create the closeout modification, view financial reports, adjust closeout financial reports, send out closeout information and retrieve closeout forms and documents.

E-Procurement System (EPS) and E-Grants

The E-Procurement System (EPS) and EGrants are the primary systems utilized for the purpose of closing ETA grants.

EPS

The EPS is a web-based procurement system implemented with the goals of streamlining, standardizing, and automating the procurement process throughout DOL. The primary objectives of the EPS are to:

- (1) Enable all DOL component agencies to streamline procurement processes;
- (2) Reduce program office and administrative burden in the acquisition management process;
- (3) Support an integrated policy, planning, and budgeting process;
- (4) Ensure reliable and accurate department-wide procurement-related financial information; and
- (5) Lower purchasing costs.

The Closeout Unit utilizes the EPS to create a shopping cart to initiate action to de-obligate funds.

EGRANTS

The EGrants System is an electronic workflow tool for agencies within the Department of Labor (DOL). E-Grants was developed to capture agency-specific processes that occur throughout the grants lifecycle.

E-Grants integrates four existing systems that are used in the grants process: (1) EPS; (2) Grants.gov; (3) PMS and (4) Health and Human Services' Payment Management System (HHS PMS). E-Grants electronically links these systems to appropriately engage each phase of the grants lifecycle. The result is an electronic grants system that integrates multiple systems while capturing agency-specific data.

The Closeout Unit utilizes the E-Grants system to create a final closeout modification to execute a monetary de-obligation action.

Both systems are critical to the closeout process. After the Resolution Specialist has completed its financial reconciliation, a Procurement Action Request (PAR) is created utilizing EPS. The PAR is reviewed and approved by a Budget Analyst and the Closeout Grant Officer and a modification is created, utilizing EGrants, to finalize the procurement action.

Procedures for Accessing EPS and E-Grants to Perform Closeout

The procedures to access EPS and E-Grants are outlined below:

Resolution Specialist access to EPS

1. Select **E-Procurement** from ETA desktop
2. Enter your **Username** and **password**.
3. Click **New Grant De-obligation Cart**
4. Enter De-obligation Amount without the Dollar sign, comma, and negative sign
5. From the CFDA # drop-down list, select the appropriate code number/grant program type
6. In the Description box, type in closeout de-obligation and the grant number (For example: **Closeout Deob EM-14444-04-60**)
7. Next, click on **Create Grant De-obligation**
8. Rename the shopping cart name by replacing the user name to **Closeout Deob EM-14444**. **Do not delete the slash and the information after it**. Click the save button beside it.
9. Under the "Actions" selection, click the magnifying glass icon.
10. Click **Item Cost Distribution**
11. Edit the Cost Center Account Code by click the search icon in the **Distribution Preferences** grid.
12. On the **Account Code** screen, enter the accounting code in the following fields: **RCC**, Fiscal year (**FY**), **OBJ** Number, and **PI** number, and click **OK**.
13. Click the **save** button on next screen
14. Click the **approval preview** link (Make sure that the workflow goes through 4 processes). Click close afterwards.
15. Click **Print** on the shopping cart screen
16. Last, Click **Submit**

Closeout Grant Officer access to EPS

Upon an e-mail notification, the Closeout Grant Officer is notified that a de-obligation action is pending review and approval. The procedures outlined below are followed to review and approve the action.

1. Select E-Procurement
2. Select ETA closeout PAR – in the drop down box
3. Click approval Inbox
4. Select applicable close-out action(s) based on the appropriate staff assignments
5. Select approve
6. Select approve again

After the Closeout Grant Officer approves the EPS action, the Specialist will receive an email confirmation. Once the Specialist receives the confirmation, they prepare the closeout de-obligation modification in E-Grant.

The Resolution Specialist access to E-Grants to create the final closeout modifications

1. From ETA Desktop, select E-Grants
 2. Select **Grant Award** tab from item bar
 3. Click on **Add New / Search Grant**
 4. Next, from Required Fields tab, type in grant number (e.g., 14725), and click **Go**
- * On the next screen, make sure that the Current Amount (in Dollars) is correct *
5. Click **ADD NEW MOD** button
 6. From Grant Officer field, select appropriate supervisor
 7. From the **Specialist Name** field, select your name from the drop-down arrow
 10. From **Effective Date** field, select the current date
 11. From **MOD Start Date** field, enter the POP begin date
 12. From **MOD End Date** field, enter the POP end date
 13. From **MOD Type** field, select "14-Closeout" from drop-down arrow
 14. From **PAR Number** field, click **select**
 15. From PAR Search Result Screen, enter the appropriate shopping cart name (PAR). Enter "Closeout – 01" for modifications with zero de-obligations
 16. Below the Available Amount field on the next screen, enter the de-obligation amount in the Transaction Amount box, beginning with a negative sign (-)
 17. Enter the appropriate PMS EIN Account #
 18. Under **Remarks**, type "Final closeout action per submitted reports"
 17. Click **Save**
 18. Under the new modification, click **Add Document** and attach the accounting checklist.
 18. Click **Submit**
 19. Click **Submit** again.

Closeout Grant Officer access to E-grants

Upon receipt of the closeout documents, including the *payment folder*, the Closeout Grant Officer will follow the procedures outline below to review and approve action.

1. Click E-Grants
2. Click Login
3. Click grant award
4. Select close-out related activities
5. Select submit
6. Select OK
7. Click close

After the Closeout Grant Officer approves the modification in E-Grants, he/she returns the folder(s) to the specialist. The Resolution Specialist will:

1. Place a copy of the modification in the folder
2. Forward copy of modification to the closeout database administrator
3. Send final closeout letter after email notification of certified grant is received
4. Email grant officer that final letter was sent
5. Forward copy of final letter to the closeout database administrator to update CITS
6. Place copy of final letter in folder
7. Forward the folder(s) to OGCM file room

The Closeout Inventory Tracking System (CITS)

The CITS was created to ensure that those grants and agreements that are eligible for closeout are closed timely and in accordance with closeout procedures. Key dates in the CITS include the following:

1. **Expiration Date** – end date for activities associated with the grant.
2. **Staff Assign Date** – date case is assigned to resolution specialist to begin the closeout process
3. **Sent Date** – date the closeout package is sent to the grantee.
4. **Closeout Documents Received** – date the closeout documents are returned to ETA.
5. **Date Forwarded to DFSS** – date a case is processed and forwarded to DFSS for certification.
6. **Date Returned from DFSS** – date DFSS certifies a case and returns it to closeout
7. **Date Closed** – date grantee is notified that closeout process is completed.

The key dates in the CITS are logged in manually by the database administrator staff or the Resolution Specialist.

Maintaining CITS

1. Specialist updates CITS periodically by providing the following Information:
 - Date package sent;
 - Date package received;
 - Date of expiration;
 - Amount to be de-obligated; and
 - Current status.
2. As part of their daily duties and responsibilities, the specialist updates the activity change by indicating the following, as applicable:
 - Date closeout documents are due ETA;
 - New expiration date if no cost extension is granted;

- New submittal date if extension granted to submit closeout documents after due date;
- Date grantee expects final rates, if available;
- Date grantee expects provisional indirect rates;
- Need to provide calculation for indirect cost claimed;
- Need to Draw down;
- Need to Return Refund to ETA – notice letter sent;
- Need to wait for Refund to Reflect in PMS;
- Need for Federal Project Officer (FPO) recommendation to approve budget overage;
- Date Performance Certification forwarded to FPO;
- Issued Initial FD – provide due date;
- Issued No Document Letter – provide due date;
- Issued Notice Letter – provide due date;
- In Litigation;
- Debt Collection Status;
- Issued final rate letter – provide due date;
- Discrepancy between PMS and FSR;
- System Problems;
- Final report not accepted by region; and
- Final report not marked final by grantee.

ETA CLOSEOUT PROCESS

According to the DLMS Handbook, grants and agreements should be closed within 12 months of the grant's expiration date. The following outlines the major activities in the closeout process:

- The Closeout Unit consults with the Office of Grants Management (OGM) as well as the Program Offices to verify expired grants and agreements that were identified as being ready for closure.
- New cases are added to update ETA's closeout inventory tracking system (CITS) and assigned to a Resolution Specialist for closure.
- The Resolution staff sends an electronic closeout package to the grantee community (via the Grant Closeout System) for completion. Completed documents must be returned, electronically, within 90 days from receipt of requests or 90 days of expiration or termination.
- The Resolution staff conducts a financial analysis to determine obligations, costs, and federal payment balance. During this timeframe, the Resolution Specialist also obtains applicable clearances relating to property and performance.
- Once a financial reconciliation is reached and internal certifications are completed, a final closeout modification is created by the Resolution staff for grants in E-Grants, while closeout documents are assembled manually for inter-agency agreements, to be certified by the Closeout supervisor, and forwarded to the Division of Financial Systems and Services (DFSS) for a financial certification.
- After the financial certifications are received from DFSS, the Resolution staff issues preliminary settlement notification letters to the grantee informing them that the grant has been officially closed by ETA.
- Complete Closeout packages are uploaded in Egrants.

ROLES AND RESPONSIBILITIES

Administrative Support Staff shall:

1. Review the GCS to identify expired grants and agreements ready for closure.
2. Record expired/expiring cases in the CITS for tracking purposes.
3. Track and maintain adequate controls of expiring and closed procurements
4. Verify modification actions in E-Grants and notify staff of grants that have been certified.

Resolution Specialists shall:

1. Ensure that a closeout notification is sent prior to the expiration date. If the case is assigned after the expiration date, a closeout notification will be sent within an adequate period of time. At the appropriate time, obtain the payment folder from OFAS file room to initiate the closeout process.

If the grantee does not report on line, the initial closeout letter should be sent by facsimile and the instructions and applicable forms should be sent by e-mail. The Federal Project Officers (FPO) should receive a courtesy copy of the initial letter.

2. Contact the recipient within an adequate period of time to verify receipt of the closeout notification; offer technical assistance, and remind recipient to submit their calculation of indirect cost charged to the grant, if applicable.
3. For non-governmental grantees, obtain performance certification from the FPO prior to the return of closeout documents. If FPO's performance certification and/or comments are unfavorable, bring to the attention of the Closeout Grant Officer. There may be a need to handle performance issues prior to closeout.
4. For non-governmental grantees, obtain property certification. If the grantee reports property or equipment with a fair market value of \$5000 or more, per unit, require a list of the property/equipment and electronically forward it to Closeout Grant Officer for handling.
5. As appropriate, perform complete financial reconciliation of grant funds to include verification of Grantee's adherence to stated match requirement and administrative cost limitation.

6. Issue a "no document" letter to the grantee, if closeout documents are not received within 90 days of the recipient's receipt of DOL's request. A copy is sent to the FPO.
7. Issue a "Notice" letter, at the appropriate time, to ensure that missing closeout documents are received, including refund checks. A copy of the "Notice" letter should be forwarded to the program office – attention FPO.
8. Ensure that the recipient does not owe ETA any funds before informing the recipient to draw down additional funds. Coordinate with the Office of Financial and Administrative Services (OFAS) to determine if the recipient has a debt with ETA. If there is no debt and a final payment is due the recipient, recipient should be informed verbally and by mail to drawdown the additional funds.
9. Transmit refund checks to OFAS within 24 hours after receipt.
10. Follow de-obligation procedures.
11. Prepare the preliminary notification letter to the grantee. A copy of the notification is forward to the database administrator to update CITS, placed in the payment folder, and a copy forward to the FPO. The date of this letter becomes the official "closed" date.
12. Track and maintain adequate controls to ensure that, barring unusual circumstances beyond the control of the Specialist, all open cases are closed within 12 months, and in accordance with the DLMS handbook.
13. Issue initial and final determinations if the recipient has not satisfied the request of the "Notice or No Document" letters, there is noncompliance with match requirement or other performance issues are identified by the FPO. Once an initial determination has been issued, a final determination must be issued, whether or not the matter has been resolved. A copy of the initial and final determinations should be placed in the payment folder with a courtesy copy provided to the Regional/National Office Administrator as well as the FPO.
14. Prepare a memorandum transmitting the debt to OFAS, at the appropriate time, if the recipient fails to exercise their appeal rights. A copy of the final FD must be attached. The recipient's file is placed in suspense until the debt is paid in full, closeout documents are received or revised.

Closeout Grant Officer/Supervisor

1. Review the CITS with the Closeout Inventory Specialist, at least monthly, for accuracy, i.e., expiration date, sent date, status.
2. Assign cases to staff to begin the closeout process at the appropriate time.
3. Meet with the staff monthly to discuss the status of open cases and provide assistance, as necessary.
4. Follow up with staff to make sure that immediate action required as a result of the monthly meeting is completed.
5. Provide technical assistance to grantees, FPOs, and other Regional and National Office staff.
6. Review and approve de-obligation shopping carts via EPS.
7. Review completed financial reconciliation and certifications for accuracy, forward property/equipment lists to property officer for property disposition instructions and approve/reject closeout de-obligations in E-Grants.
8. Make closeout adjustments, on an as needed basis, in the closeout reporting system.
9. Issue closeout determinations, as necessary.

ETA's Property Officer

If property purchased by the recipient has a current per unit fair market value of \$5,000 or more, the recipient must identify and report that property during closeout process.

The property officer is responsible for determining if DOL will exercise its right to take title to any reported property purchased by the recipient with grant funds; providing the recipient with detailed disposition instructions; and certifying to the Grant Officer that disposition of property has been made and documented.

Disposition of real property, equipment and supplies are subject to 29 CFR 97.31, 97.32 and 97.33 for governmental recipients and 29 CFR 95.32, 95.33, 95.34 and 95.35 for non-governmental recipients.

Federal Project Officer (FPO)

The federal Project Officer is responsible for coordinating actions taken with the Grant Officer and other DOL officials throughout the closeout period; providing guidance and direction to the recipient in preparing closeout documents to ensure timeliness and accuracy of closeout information furnished by the recipient; and performing a review of the final financial data to determine whether costs incurred are reasonable and consistent with project performance.

The FPO is also responsible for reporting to the Grant Officer any issues relating to:

- Performance – determine that performance is satisfactory and results are consistent with established goals; and that all fiscal, program, and other reports have been completed on schedule.
- Problems that could delay closeout – review and provide to Grant Officer all available monitoring, field visit and audit reports to identify findings that could delay closeout and require the development of a closeout determination.

Within 120 days after expiration of the grant, or if a closeout extension is granted, 30 days from the revised deadline, the FPO transmits all grant files that have not been placed in GEMS, to the Closeout Unit.

Closeout Correspondence

In order to ensure effective communication with our recipients and to appropriately document the grant file, the correspondence below should be prepared, as necessary.

- “No Document” letter, via GCS– informs the grantee that they have not submitted closeout documents to ETA within the timeframe specified in the initial closeout letter or did not request an extension.
- “Notice” letter, via GCS – informs the grantee that closeout document submission was incomplete.
- Draw down letter (manual) - when the grantee’s final expenditures exceed the federal payment amount, this letter informs the grantee that a draw down should be made for the additional funds.
- Debt Transmittal Memorandum (manual) – this memorandum should be completed and forwarded to the DFSS to establish a debt after a final determination has been issued to a grantee. The attachment to this memorandum will be a copy of the final determination. The payment folder will remain with the specialist until the debt is collected by DFSS.
- Memoranda to the file – documents unilateral/administrative closures and other issues encountered during closeout.

Extensions

All required closeout documents must be submitted to ETA within 90 calendar days after the date of completion of the award. If the grantee needs additional time to submit all required closeout documents, an extension may be granted.

If a Grantee requests an extension to submit closeout documents after the due date, the grantee must complete their request via GCS. The specialist should review the GCS to confirm that the request was made and alert the Grant Officer of the extension request. If approved, the RS updates CITS to reflect the new due date. If the grantee does not make a formal request for an extension, the specialist should follow prescribed closeout procedures.

Refunds

In accordance with 29 CFR 97.51(b) for governmental recipients and 29 CFR 95.72(a) for nongovernmental recipients, the closeout of a grant/agreement does not affect the recipient's obligation to return any funds due to DOL as a result of refunds, corrections (e.g. indirect cost adjustment based on negotiation of a final rate) or other transactions. In addition, both 29 CFR 97.50(d) and 29 CFR 95.71(d) require recipients to promptly refund any balances of unobligated funds that is not authorized to be retained by the recipient for use in other projects.

If the grantee returns funds (refund) after the grantee submits its final expenditure report, the grantee must revise their previously submitted final report online. If the grantee is unable to revise the report, the specialist will refer the grantee to OIST for assistance.

Post closeout refunds, rebates and credits do not require that a grant be reopened or that revised closeout documents be submitted. These types of refunds can occur months or years after a grant has been closed. This is considered a miscellaneous receipt and any action required is the responsibility of DFSS.

Refunds should be returned in the same manner in which they are received. Refunds received by mail should be forwarded to DFSS with all appropriate information to be posted to the appropriate account(s).

Closeout Administrative Adjustment(s)

All grantees reporting in E-Grants must complete the "Closeout Report". This will be the official expenditure report to close expired grants and agreements. The FPO is required to accept the final expenditure report on-line. Any significant discrepancies between the on-line final expenditure report and the closeout report should be brought to the attention of the FPO.

The Closeout Grant Officer is authorized to make cost adjustments up to \$15.00 to facilitate closeout, if the grantee fails to make the necessary adjustment.

Procedures for closeout administrative adjustments:

Once the grantee submits their final expenditure report and the FPO accepts the report, the Specialist will:

1. Go into E-Grants and pull up the Closeout report under the "Closeout" tab
2. Check any discrepancy between the Closeout report and PMS
3. If there is a discrepancy of \$15 or less, the Closeout Specialist can make the necessary adjustment
4. Enter the adjustment amount in the Remarks section
5. Save the Closeout report
6. Inform the Grant Officer to accept the reports (This is also true for Closeout reports that do not require adjustments)

The Closeout Grant Officer shall:

1. Go into E-Grants and pull the Closeout report under the "Closeout" tab
2. Review the report
3. Accept the report

Closeout Budget Realignment

ETA encourages the grantee to request budget realignments prior to the expiration of the grant. In many instances; however, this is not done. Therefore, this becomes the responsibility of the Closeout Unit. It is no longer the awarding Grant Officer's responsibility to complete a modification after grant expiration. The process to allow the grantee to realign its current budget, after expiration, is outlined below:

The grantee must provide a written justification that is forwarded to the program office (FPO). Based on this justification, and their knowledge of the grantee's performance and related cost factors, the FPO will determine if the reason(s) to adjust the budget, at that time, is allowable, sufficient and appropriate. After the justification has been received, reviewed, and accepted, the FPO will send an email to the Resolution Specialist recommending that the new/realigned budget figures are utilized to close the grant. The specialist will file the email notification in the official closeout file and close the grant accordingly.

Budget Line Item Flexibility – Exception

According to grant agreements, “flexibility is allowed within the grant’s budget (except wages, salaries and fringe benefits), provided no single line item is increased or decreased by more than 20%. Changes in excess of 20% and any change to wages, salaries and fringe benefits, and indirect cost rates must receive prior written approval from the Grant Officer”

At times, during the closeout process, the Resolution Specialist may encounter instances where personnel costs are slightly different from that stated in the grant agreement. In these cases, flexibility shall be allowed with adequate justification and approval from the Federal Project Officer. The supporting documentation shall be placed in the official closeout file. This allowance must not result in an increase in the total cost of the grant.

Unilateral/Administrative Closure

A Grant Officer may authorize a unilateral/administrative closeout of a grant or agreement when any of the following conditions exist:

1. All attempts to obtain final closeout documents from the recipient have failed;
2. The accounting records for the affected year of appropriation have been closed and the records retention period has expired;
3. The recipient is no longer in existence; and
4. A final determination for collection of funds has been issued and transmitted to the Finance Office.

The official grant file shall be documented to explain the reason(s) for unilateral/administrative closeout.

Temporary Suspension

A grant cannot be closed until all issues have been resolved. The following may cause delays and subsequently prevent timely closures. In these instances, grant closures are placed in a "suspense" status.

1. Unresolved Audit Issues
2. Under Investigation & OIG Review
3. Indirect Cost Rate Agreement unresolved
4. Prior Debts & Debt Collection issues

Final Determination/Decision

- If the grantee has not provided required closeout documents as requested nor complied with the "No Document or Notice" request, the Specialist shall contact the FPO and document the files of this contact. If documents are not received after FPO notification, the specialist should inform the closeout supervisor that a Determination should be contemplated. In this notification, be certain to mention if the dollar amount to be disallowed is \$1 million or more.

When the Grant Officer issues an Initial Determination, a Final Determination must be issued whether or not the matter has been resolved.

When a Final Determination has been issued, the grantee has 21 days after receipt to appeal the final decision. If the grantee does not appeal and a debt remains to be collected, the specialist has 7 work days to transmit the debt to DFSS to start the debt collection process. A copy of the Final Determination should accompany the transmittal memorandum to DFSS.

- If a Determination is issued to a state grantee, in the amount of \$1 million or more, the Division Chief will notify the Administrator by telephone or e-mail that a closeout determination is contemplated, the reason(s) and the dollar amount. The Administrator may want to contact the grantee to give notice of this determination. The Administrator and the FPO will be provided a copy of the FD.
- If a need for an Initial Determination arises from poor performance, issues surrounding a monitoring report or issues otherwise identified by the program or Regional Office, verify that the following procedures are followed:
 1. An email that outlines the issues is sent to the Division Chief, Division of Policy, Review and Resolution, with a copy to the Director of OGM and the FPO.
 2. A packet is assembled for OGM/DPRR/Closeout Unit that includes:
 - Summary of issues
 - Request for determination and the basis for the request
 - Relevant Regional correspondence to Grantee
 - Relevant grantee Responses
 - Monitoring Reports
 - Copies of Invoices
 - Copies of other grantee materials that support the case

-Copies of other grantee materials that support the case

3. The final packet is reviewed and signed by the Regional Administrator and forwarded to OGM.

NOTE: In all instances mentioned above, the closeout must be placed in suspense and a Senior RS will proceed with the formulation of an initial determination.

Closing Inter-Agency Agreements

An Inter-Agency Agreement is an Agreement between the U.S. Department of Labor and another Federal Agency.

The only document required to close an Interagency Agreement is a performance certification, certified by the Federal Project Officer.

The Resolution Specialist is allowed 7 working days to forward, to the Grant Officer, the documents listed below.

- Grant Closeout Record (GCR);
- Performance Certification;
- Accounting Checklist;
- PMS Query; and
- Payment Folder.

Note: If your PMS query does not balance, please consult your supervisor.

Closing Multiple Funded Agreement

Multiple fund source agreements include: Wagner-Peyser Act (W-PA), Unemployment Insurance (UI), Workforce Investment Act (WIA) Formula, WIA Title I – National Emergency Grants (NEG) and Trade Adjustment Assistance (TAA) Annual Cooperative Financial Agreement which includes NAFTA training funds. These multiple fund source agreements include two or more fund sources whereby funds will be fully expended at different times and the expiration date will vary.

The closure of these agreements shall commence after all fund sources have been fully expended or funds expired. Within 90 days from the date of expiration or date of receipt, the Specialist will send an electronic notification to the grantee in accordance with the timeframe outlined in Section 2. The notification will include the documents below and request that the final expenditure report for each project be completed in ETA's reporting system and marked final.

- Initial closeout letter
- Grantee's Release

After the Grantee's Release and all final expenditure reports are received, reviewed, and a financial reconciliation completed, the specialist will assemble all closeout documents listed below and forward to supervisor:

- Checklist
- PMS Report
- Closeout Final Report

Grantee's Closeout Forms

The forms listed below will be sent to the grantees via the grant closeout system.

Financial Report

- This form must be completed to reflect the cumulative amount incurred since the inception of the grant period. In order to download the reporting form, the grantee must mark the last quarter final, complete the closeout link that appears in box 6, and the FPO must accept the report.
- This form will be downloaded from the E-grants system for the formula and non-formula grants, as well as the Agreements.

Detailed Statement of Costs

- This form indicates that ETA funds were spent in accordance with the cost categories or ETA's approved budget.
- Applicable to nongovernmental recipients/grantees.

Grantee's Release

- The purpose of this form is to relieve ETA of any future financial obligations.
- The amount should be the same as the reported costs reflected on the 9130 and the amount reported on the detailed statement of costs "cumulative costs" column.
- Applicable to all grants and agreements.

Grantee's Assignments of Refunds, Rebates, and Credits

- This form documents the recipient's certification that any refunds, rebates, and credits received after closure will be returned to ETA.
- Applicable to all non-governmental grants.

Government Property Close-out Inventory Certification

- The purpose of this form is to account for any property, whether purchased with ETA funds or not.
- The recipient must certify to Item No. 1 or 2 and return. If recipient certifies to number 1, an inventory list must be submitted.
- Applicable to formula and non formula grants.

Grantee's Closeout Tax Certification

- The purpose of this form is to certify that all required taxes are paid in the city, state, county in which the recipient operated ETA's program.
- Applicable to all non-governmental recipients.

Grantee Submittal of Closeout Form

The recipient will check appropriate boxes to indicate completed closeout documents included in the closeout package.

- Applicable to all grants.

Internal Closeout Forms

Grantee Performance Certification

- The Federal Project Officer utilizes this form to certify the grantee's compliance with required regulations, procedures, and the terms and conditions of the grant agreement.

Accounting Checklist

- Records the results of the financial reconciliation. This form becomes the official closeout document to assist DFSS in their certification.

ETA Check Transmittal Form

- The Specialist utilizes this form to transmit all incoming checks to DFSS within 24 hours after receipt.

Findings and Determination (Cost Deviation)

- This form is used to authorize payment of excess costs under specific cost categories of the budget where total amount obligated for the project has not been exceeded.

APPENDICES

Closeout Staff Directory

Grant Officer

Lorraine Daniels (202) 693-3336

Resolution Specialists (Federal Staff)

Annie Hunt (202) 693-3392
Avery Malone (202) 693-3115
Anu Mathew (202) 693-3254
Joe Mathew (202) 693-2988

Resolution Specialists (Contract Staff)

John Beisheim (202) 693-2603
Mary Caulley (202) 693-3424
Harvey Droke (202) 693-3944
Edward Ducut (202) 693-3305
Amy Zarick (202) 693-2630

DLMS-2 Chapter 800

870 CLOSEOUT PROCEDURES

871 Purpose. To provide policies and procedures for the Closeout of Department of Labor (DOL) contracts, grants, and agreements.

872 Authority. This section is issued in accordance with:

- a. The Federal Property and Administrative Services Act of 1949, as amended (40 U.S.C. 471).
- b. Federal Procurement Regulations (FPR) (41 CFR 1-1.4).
- c. Department of Labor Procurement Regulations (DOLPR) (41 CFR 29-1.4 and 41 CFR 29-70.212).
- d. ATTACHMENT L Office of Management and Budget (OMB)' Circular No. A-102, "UNIFORM ADMINISTRATIVE REQUIREMENTS FOR GRANTS-IN-AID TO STATE AND LOCAL GOVERNMENTS."
- e. ATTACHMENT K, OMB Circular No. A-110, "GRANTS AND AGREEMENTS WITH INSTITUTIONS OF HIGHER EDUCATION, HOSPITALS, AND OTHER NONPROFIT ORGANIZATIONS."

873 Definitions. The following definitions apply:

- a. Closeout is the process by which a DOL contracting' or grant officer determines that all applicable administrative actions concerning a contract, grant, or agreement (with the possible exception of audit which may' be performed after closeout) have been completed by the contractor or the grant or agreement recipient and by the responsible DOL Agency, after expiration of the period of performance of the contract, grant or agreement.
- b. Contracting or grant officer is the individual. formally delegated authority to enter into and administer contracts or grants on behalf of the Government and to make related findings and determinations within the limitations of authority delegated to him or her as shown on the appointment notification.
- c. Government authorized representative (GAR) is the program manager designated by the contracting or grant officer to act as the contracting or grant officer's representative in overseeing technical performance and providing liaison between the contractor or recipient and the DOL. (In the various Agencies of the

DOL, the GAR may also be called the "project officer," "contracting officer's representative (COR)," "contracting officer's technical representative (COTR)," or "Federal Representative (FR)."

874 Policy. To ensure that all DOL contracts, grants, and agreements are closed out in a timely and orderly manner.

875 Responsibilities

a. The Assistant Secretary for Administration and Management (ASAM) is responsible for overall procurement authority. The ASAM has delegated procurement and grant officer authority in DLMS 2, Section 813, to officials identified in paragraph "b" below.

b. The DOL Agency Heads, and other officials identified in DLMS 2, Section 813 or officers acting in their behalf, are responsible for:

(1) Designating contracting and grant officers. These designations shall be in the form of delegations of contracting and/or grant officer authority, by name, - with an informational copy of the delegation sent to the ASAM, Attn: Office of Grants and Procurement Policy, in accordance with DLMS 2, Section 813c. In no event shall any Agency Head delegate contracting or grant officer authority in excess of the authority delegated to the Agency Head.

(2) Establishing closeout units responsible for closing out Agency contracts, grants or agreements, as referred by Agency contracting or grant officers...

c. The Director, Office of Grants and Procurement Policy, Office of the Comptroller for the Department, Office of the Assistant Secretary for Administration and Management, are responsible for developing and publishing guidelines, policies, and regulations for DOL procurement and grant operations; and for reviewing procurement and grant operations for conformance with published requirements.

d. The closeout unit, where one has been designated as specified in b (2) above is responsible for closing out Agency contracts, grants, and agreements for its Agency (see Section 876).

e. The contracting or grant officer is responsible for closing the contract out, or seeing to it that the contract, grant, or agreement is closed out by the closeout unit if one has been designated. The contracting or grant officer may designate a contract or grant specialist under his or her supervision as the closeout specialist with continuing responsibility for closeouts of all awards made in that office; or alternatively, may assign each contract, grant, or agreement upon award, to a contract or grant specialist in the office, who shall be responsible for administration including closeout.

f. The official responsible for closeout, whether the contracting or grant officer as specified in (e) above, or the closeout unit, as specified in (d) above, is responsible for:

- (1) Overseeing the timely closeout of the contract, grant, or agreement;
- (2) Coordinating activities at closeout with the following specialists:
 - (a) The program official who has been designated GAR for the contract, grant, or agreement;
 - (b) The responsible certifying officer (head of the office responsible for payments);
 - (c) The Assistant Inspector General for Audit, Office of the Inspector General (for cost-reimbursement contracts and grants, and as otherwise appropriate);
 - (d) The responsible property officer if the award provides for property;
 - (e) Legal staff of the Office of the Solicitor, as necessary.
- (3) Scheduling and monitoring closeout activities to avoid or eliminate backlogs and to complete the closeout process within time frames established in paragraph 877, below.
- (4) Approving financial reports submitted by the contractor or recipient, verifying the existence of available funds, and assuring prompt delivery of financial reports and other fiscal documents to the payments office.
- (5) Reviewing closeout documentation and, upon completion of all necessary actions, certifying that the contract, grant, or agreement is closed out as of the certification date.
- (6) Providing or obtaining training in closeout procedures as needed by contract or grant specialists with closeout responsibilities.
- (7) Submitting any closeout activity reports required by higher authority.

876 Closeouts Unit. A closeout unit is a group of contract specialists, accountants, and auditors designated by the Agency Head as specified in 875(b) above. The authority of such a unit may vary; and the Agency Head may, when deemed appropriate, designate an individual serving with the closeout unit, as contracting or grant officer for assigned closeouts. When this is done, the individual serving with the closeout unit may be delegated authority to take all necessary administrative closeout actions normally undertaken by the contracting or grant officer. Such delegations shall be made only to individuals who can

qualify for selection under the Code of Federal Regulations in 41 CFR 1-1.404-1. The designating instrument shall state clearly the extent of and limitations on authority delegated. When closeout responsibility is assigned to a closeout unit independent of the grant or procurement office, the closeout unit will maintain liaison with the responsible grant or procurement office throughout the closeout process.

877 Time Frames for Closeout. Special circumstances may exist which delay closeout, such as a closeout following termination or a closeout where litigation or an appeal is pending. Unless such a circumstance exists, the contracting or grant officer shall close out a contract, grant, or agreement as soon as possible after completion (as defined in the DLMS 2-7, "HANDBOOK -- CLOSEOUT OF CONTRACTS, GRANTS, AND AGREEMENTS"). Closeout should be accomplished within the following periods after completion:

- a. Firm fixed-price contracts -- 6 calendar months (except for contracts for automatic data processing (ADP)).
- b. All other contracts -- 18 calendar months.
- c. Grants and agreements -- 12 calendar months.

878 Closeout Procedures. Detailed procedures and forms needed for closing out and retiring official records for small purchases, fixed-price contracts, cost-reimbursement contracts, and grants or agreements are included in DLMS 2-7, "HANDBOOK -- CLOSEOUT OF CONTRACTS, GRANTS, AND AGREEMENTS."

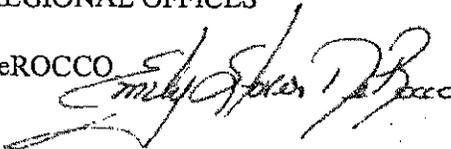
Appendix C

EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210	CLASSIFICATION Closeout Procedures
	CORRESPONDENCE SYMBOL OFAM
	DATE June 30, 2005

EMPLOYMENT AND TRAINING ORDER NO. 3-05

TO: NATIONAL AND REGIONAL OFFICES

FROM: EMILY STOVER DeROCCO
Assistant Secretary



SUBJECT: Closeout Procedures for ETA Expired Grants, Agreements, and National Office Contracts

1. **Purpose.** To provide closeout procedures to be followed by the national and regional offices involved in the closeout process.

2. **Authority.**

- a. 29 CFR Part 97, Uniform Administrative Requirements for Grants and Cooperative Agreements to States and Local Governments.
- b. 29 CFR Part 95, Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-profit Organizations, Foreign Governments and with Commercial Organizations, Organizations under the Jurisdiction of Foreign Governments, and International Organizations.
- c. 48 CFR 4.804, Closeout of Contract Files.

3. **References.** Employment and Training Order (ETO) No. 1-03, dated April 17, 2003; Training and Employment Information Notice No. 24-99, dated June 14, 2000; ETO No. 1-91, dated April 29, 1991; and ETO No. 1-92, dated February 26, 1992.

4. **Background.** This ETO replaces ETO No. 1-91, and includes procedures to close all grants, agreements, and contracts awarded by the Office of Grants and Contract Management (OGCM) of the Office of Financial and Administrative Management (OFAM) in the national office. The revised closeout procedures outlined in this ETO will enable the national office to close all expired grants, agreements, and contracts in a timely manner. The requirements for closeout

REVISIONS Employment and Training Order No. 1-91	EXPIRATION DATE Continuing
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found in 29 CFR Part 97 for those grants with governmental organizations, 29 CFR Part 95 for non-governmental grants, and 48 CFR 4.804 for contracts constitute the basis upon which the national office will close out expired grants, agreements, and contracts when it determines that all applicable administrative actions and all required closeout requests have been satisfied.

5. Scope. In regard to the closeout of expired contracts, this ETO focuses on the closure of contracts awarded and administered in the national office. These contracts include cost reimbursable, Job Corps national training, firm fixed-price, and architectural and engineering (A&E). For all Job Corps regional contracts that expired prior to October 1, 2000, the OGCM, Division of Resolution and Appeals, Closeout Unit has a responsibility to close in accordance with closeout procedures. The Office of Job Corps has the responsibility to close all regional Job Corps contracts that expired on or after October 1, 2000, in accordance with Job Corps closeout procedures. In addition, this ETO sets forth established policies and procedures to closeout expired grants and agreements.

As technology improves, ETA will utilize more innovative means to better serve ETA's recipients and improve the overall closeout process. OGCM is working with the Office of Performance and Technology to create, develop, and implement an electronic closeout module. The closeout module will: (1) allow ETA's recipients to download the closeout package via the Internet; (2) allow ETA to communicate with recipients in a more efficient manner; and (3) allow expired grants, agreements, and contracts to be closed in a timelier and more effective manner. ETA anticipates implementation in 2005. However, the closeout procedures outlined in section 13(b) will continue to remain in effect subsequent to the implementation of the electronic closeout module.

6. Policy. The closeout authority for all ETA grants, agreements, and contracts remains in the national office with the exception of regional Job Corps contracts that expired after October 1, 2000. OGCM will close all expired or terminated grants, agreements, and contracts awarded and administered in the national office, including those grants and agreements with previous regional office Grant Officer authority, and will close expired or terminated grants, agreements, and contracts in accordance with the closeout procedures set forth in this ETO. A grant or contract that is in litigation, under appeal, or has not had all of its termination actions completed will not be closed. Once a settlement agreement is reached and termination action completed, closeout will proceed.

7. Responsibility. In order to have consistency in the closure of ETA's expired grants, agreements, and contracts, the role(s) of each office in this process must be specified. Those offices with a closeout responsibility include the: Office of Policy Development and Research (OPDR); Office of Workforce Investment (OWI); Office of Workforce Security (OWS); Office of National Programs (ONP); Office of National Response (ONR); Office of Job Corps (OJC); Office of Apprenticeship Training, Employer and Labor Services (OATELS); Office of Field Operations (OFO); and OFAM/OGCM.

8. **Regulations (Grants/Contracts).** The closeout regulations at 29 CFR 97.50 (governmental grants) and 29 CFR 95.71 (non-governmental grants) set forth the closeout requirements for all grants. The closeout regulations require the submittal of all financial, performance, and other required reports within 90 days after the expiration or termination of the grant, or when funds are exhausted.

The closeout regulations for contract closeout at 48 CFR 4.804-1 require that:

- a. contracts using the simplified acquisition procedures be closed when the Contracting Officer receives evidence of receipt of property and final payment;
- b. firm fixed-price contracts other than those using simplified acquisition procedures be closed within six months after the date on which the Contracting Officer receives evidence of physical completion;
- c. cost reimbursable contracts including Job Corps national training contracts be closed within 36 months after the date on which the Contracting Officer receives evidence of physical completion. All Job Corps regional cost reimbursable contracts that expired prior to October 1, 2000, must be closed in accordance with Job Corps Order No. 86-7. Final indirect cost rates must be received to cover the entire period of the contract before the processing and closeout of a contract; and
- d. all other contracts be closed within 20 months after the Contracting Officer receives evidence of physical completion.

9. **Charges after the Expiration of a Grant/Contract.** When a funding period for incurring expenditures is specified (Workforce Investment Act (WIA), Trade, and Wagner-Peyser), the grantee/contractor may charge to the grant/contract allowable expenditures incurred during the funding period and any pre-award costs authorized by the Department of Labor. No additional costs may be incurred after the expiration or termination of the grant/contract. In addition, the grantee must liquidate the expenditures (pay bills) properly incurred during the award not later than 90 days after the end of the funding period (or as specified in a program regulation). The closeout Grant Officer may extend the 90-day timeframe at the request of the grantee. Any costs incurred after the expiration/termination of the grant are unallowable as direct costs.

When a funding period for incurring obligations is specified (e.g., Unemployment Insurance (UI) state administration and UI automation acquisitions), the grantee/contractor may charge to the grant/contract allowable expenditures resulting from obligations incurred during the funding period and any pre-award costs authorized by the Department. A grantee must liquidate (expend and pay bills) all obligations incurred under the award not later than 90 days after the end of the funding period (see 29 CFR 95.28 or 97.23). If necessary, the awarding Grant Officer may extend the grant agreement to allow a period of time sufficient to complete expenditure of the properly obligated funds. Once the period to liquidate obligations is over, no additional costs may be incurred under the grant.

Typical costs incurred after the expiration of a grant/contract which are considered to relate to the grant/contract, but are unallowable as direct costs, include but are not limited to the following examples:

- a. staff costs to perform closeout activities such as processing of invoices, adjustments of expenditures, reconciliation, property closeout, and preparation of final reports;
- b. costs related to staff reductions such as UI, severance pay, terminal leave, and miscellaneous costs related to health or life insurance, job search training, and printing;
- c. costs related to office closing such as penalties for lease terminations, service contract terminations, and transportation; and
- d. audit costs.

Ordinarily, allowance for these types of costs will have been included in the organization's indirect cost pool and funded through the application of the approved indirect cost rate(s). Record retention costs, including record storage and audit costs if not provided for in the indirect cost pool, may be prepaid during the funding period if permissible under grantee/contractor procedures.

10. Return of Funds. Funds in excess of the amount to which the grantee or contractor is entitled must be returned to ETA immediately. This section outlines the procedures to return such funds and allow ETA to make proper and timely accounting entries. In regards to contracts, all excess funds must be returned to ETA by check with a letter that provides the information outlined below.

In accordance with the grant closeout regulations, any funds paid to a grantee in excess of the amount to which the grantee is finally determined to be entitled under the terms of the award constitute a debt to the Federal government. In many instances, funds are returned to the ETA after:

- a. a grant has expired;
- b. a grant has been officially closed by ETA;
- c. an appropriation has expired; or
- d. an appropriation has been closed.

Grant funds drawn down via the U.S. Department of Health and Human Services (DHHS) Payment Management System (PMS) should be refunded to ETA via the PMS. If the grantee is unable to electronically return the funds because the appropriation authorizing the grant has closed or expired, the funds must be returned to ETA by check.

After the appropriation has been closed, all funds must be returned to ETA by check and not returned via PMS. The check(s) should be accompanied by a letter that provides the: (1) grant/contract number; (2) reason for the refund; (3) recipient name; (4) if applicable, PMS account number and sub-account number; (5) fiscal year or program year of funds; and (6) recipient employer identification number, to the following address:

U.S. Department of Labor/ETA
Office of Financial and Administrative Services
Division of Financial Systems and Services
200 Constitution Avenue, NW, Room N-4702
Washington, D.C. 20210

11. Return of Interest. Interest earned by a grantee from the ETA funds drawn down should also be sent to the ETA by check. The return of interest excludes interest earned as program income.

12. Closeout Procedures.

A. General Closeout Procedures. The Closeout Unit will closeout all expired grants, contracts, and agreements in accordance with the closeout regulations at 29 CFR Part 97 for governmental grants, 29 CFR Part 95 for non-governmental grants, and 48 CFR 4.804 for contracts. The regulations state that the recipient has 90 days after the expiration or termination of the grant to submit all financial, performance, and other reports required as a condition of the agreement. In regards to contracts, the contractor must submit all required documents upon receipt of their indirect cost rate(s) covering the entire period of the contract. In order to closeout expired cases, the Closeout Unit developed and implemented prescribed procedures to be followed accordingly. See closeout responsibilities outlined in Section 13(b) below.

B. Closeout Special Procedures.

1. State Formula/Allocation Programs. This section covers closeout of multiple fund source agreements with states that include the following program Annual Funding Agreements: Wagner-Peyser Act, UI, and WIA Formula. It also includes the Trade Adjustment Assistance Annual Cooperative Financial Agreement which, prior to Fiscal Year 2005, included the North American Free Trade Act training funds. These multiple fund source agreements include two or more fund sources where funds may be fully expended at different times and the expiration date may vary. See Attachment I of this ETO for programs awarded within a multiple fund source agreement. This list is subject to change.

Funds provided under this section must be expended in accordance with the terms and conditions of each specific Agreement. The Agreements are effective at the time of the award, are generally continuing, and expire in accordance with their maximum statutory life. However, the program expenditure periods are subject to the period indicated in the grant agreement. Upon notification that the agreement has expired

and is ready for closeout, the Closeout Unit will begin the closure process. The regional offices will be notified that the closeout process has begun. The Closeout Unit will retrieve copies of the final expenditure reports from the Enterprise Information Management System (EIMS) and conduct a financial reconciliation. Once a financial reconciliation has been completed and all other required closeout documents received, ETA will officially close the agreement.

2. **WIA National Emergency Grants (NEG) Master Agreements.** Current closeout procedures require funds provided under these agreements to be expended in accordance with the terms and conditions of each specifically approved grant award for NEG projects. The Master Agreement (MA) is effective at the time of the first NEG project award as indicated in the initial NEG project award letter and expires upon expiration of the last NEG project award provided under the MA. However, project expenditure periods are subject to the period indicated for each individual NEG project award, e.g., in a few instances a project may continue but a given incremental award provided may expire since it has reached the "life of funds" limitation. This agreement will be closed only when it has been determined that the last NEG project has been fully expended or funds expired and notice has been provided by the Division of Federal Assistance (DFA) that no further projects will be funded under the existing NEG MA. As of July 1, 2004, new NEG projects are no longer being funded under the existing NEG MA. Each new NEG grant project will have a separate grant agreement.

Upon notification that an agreement has expired and is ready for closeout, the Closeout Unit will begin the closure process. The regional offices will be notified that the closeout process has begun. The Closeout Unit will retrieve copies of the final expenditure reports from the EIMS and conduct a financial reconciliation. Once a financial reconciliation has been reached and all other required closeout documents received, ETA will officially closeout the NEG MA.

NEG project awards funded on or after July 1, 2004, will be closed in accordance with the closeout procedures outlined in Section 13(b) below.

3. **Disaster Unemployment Assistance (DUA) Funds.** In regards to the closeout of the DUA funds, these funds are awarded by the Federal Emergency Management Agency (FEMA), administered by the Division of Budget, and are only available for the period of the declared disaster. The de-obligation of unexpended funds under UI Annual Funding Agreements will be completed in the national office. DUA closeout procedures are outlined in Section 13(d) below.

13. Office Responsibility.

- A. **The OGCM/DFA has the responsibility to:**

1. Notify the Closeout Unit at least 45 days prior to the expiration or termination date of the grant, contract, or agreement that a case is ready for closure. This notification should include all grants, contracts, or agreements administered and awarded by ETA.
2. Transmit all official files to the Closeout Unit.
3. Prepare the grant modification(s) to de-obligate unexpended excess DUA funds to be returned to FEMA, and forward a copy to the Division of Financial Systems and Services (DFSS) to execute the de-obligation of the excess DUA funds. A courtesy copy should be provided to the Closeout Unit as well as the Division of Budget and the appropriate regional office within 10 working days after execution.

B. The OGCM Division of Resolution and Appeals, Closeout Unit has the responsibility to:

1. Officially close ETA's expired or terminated grants, agreements, and contracts in accordance with prescribed closeout procedures and within the following timeframes:
 - a. firm fixed-price contracts other than those using simplified acquisition procedures to be closed within six months after the date on which the Contracting Officer receives evidence of physical completion;
 - b. contracts to be closed within 36 months after the date on which the Contracting Officer receives evidence of physical completion;
 - c. grants and agreements to be closed within 12 months of the expiration or termination of the grant or agreement; and
 - d. grants, agreements and contracts that are under appeal or in litigation will not be closed until such legal matters are resolved.
2. Identify and maintain an up-to-date electronic tracking system to inventory all expired grants, agreements, and contracts.
3. Ensure that closeout documents are available to ETA's recipients as required by the closeout regulations. Additional time may be given to the grantee/contractor to prepare all required closeout documents provided a written justification is submitted. Such extensions must be requested within 30 days after receipt of closeout notification.
4. Reconcile, balance, and make necessary adjustments within 15 days after receiving all required and completed closeout documents.
5. Forward DUA reconciled closeout documents to the Division of Budget to initiate the de-obligation process for the purpose of returning unexpended excess DUA funds to FEMA.

6. Issue an initial Findings and Determination (F&D) to initiate the process to establish a debt within 30 days if all required closeout documents are not received within the specified timeframe, the grantee has not resolved financial discrepancies in a timely manner, or an extension to submit required closeout documents after the due date has not been requested. Forward the financial closeout reconciliation to the DFSS to be certified and closed in DHHS PMS and the Department of Labor Accounting and Related Systems (DOLAR\$).
7. Complete "ETA Check Transmittal Form" in order to properly record all refunds in ETA's accounting system, and forward to DFSS for processing.
8. Notify all recipients by letter that ETA has officially closed the grant/contract. The letter will indicate "Preliminary Settlement" or "Notification of Closeout." The program office will receive a courtesy copy of the "Notification of Closeout" letter regarding closure.

C. Federal Project Officer (FPO) Responsibility (National and Regional):

A number of closeout procedural changes have occurred that limit the role of the regional office in the closeout process. The national office has the overall responsibility to close all expired grants, contracts, and agreements awarded by ETA. In order to closeout expired grants, contracts, and agreements effectively and efficiently, the role of the FPO is outlined below.

The FPO will:

1. Serve as the liaison for the national office Closeout Unit.
2. Comply with Training and Employment Information Notice 24-99 dated June 14, 2000 (Attachment II).
3. Review the reported expenditures in EIMS for assigned grants/contracts to ensure that Federal payments and drawdowns are equal.
4. Certify the "Certification for Grantee/Performance" form provided by the Closeout Unit. In order for a case to be closed, the Certification for Grant/Performance form must be completed as part of the closeout procedures. The FPO certifies that the grantee has satisfied the requirements of the award, including the receipt of an acceptable final report and any other deliverables specified in the award.
5. Recommend the approval or disapproval of post-closeout budget realignment. The procedure to adjust the approved budget after expiration or termination of the grant or contract involves the FPO review of the supporting documentation, which justifies any budget line item changes. When it has been determined by the Grant/ Contracting Officer that the budget realignment is approved, all action(s) will be retroactive based on the time of the request.

6. Transmit remaining official files 120 days after the expiration of the grant/contract to the Closeout Unit. If the submission period for closeout documents is extended, the remaining official files should be transmitted to the Closeout Unit 30 days after the revised closeout deadline. Remaining official files will include any correspondence to or from the recipient, notations to support the action taken, and/or recorded minutes of meetings related to decisions made. All files related to an expired case will be placed together in a centralized location for archival purposes in accordance with ETA's record schedule.

D. OFAM Division of Budget:

The Division of Budget will ensure that all unexpended DUA funds are returned to FEMA in a timely manner. These funds are awarded by FEMA and are available for the period of the declared disaster only. The Division of Budget's role is to review and process DUA activities/transactions for the purpose of tracking budgetary transactions. In addition, the Division of Budget determines the amount of unexpended DUA funds to be de-obligated and returned to FEMA. A Procurement Action Request (PAR) will be used to request that the unexpended DUA funds be de-obligated. Subsequently, the de-obligation process will be completed in the national office.

The closeout procedures to ensure that all DUA transactions have been completed expeditiously are outlined herein.

The Division of Budget will:

1. Review reconciled closeout documents provided by the Closeout Unit to ensure that the total of all transactions is final and balanced.
2. Recommend that the PAR is completed by OWS to reduce the obligation.
3. Approve the PAR to de-obligate unexpended excess DUA funds.
4. Forward the PAR to DFA to have a modification completed.
5. Prepare memorandum to DFSS requesting funds be returned to FEMA.
6. Prepare a negative agency allocation to complete the process.

E. OFAS Division of Financial Systems and Services (DFSS):

DFSS responsibility is to record, reconcile, and balance financial data for the various fund sources prior to the certification of final payments relating to the official closeout of all ETA expired grants, agreements, and contracts. Upon receipt of the complete reconciliation, DFSS will de-obligate any unexpended or expired funds.

The DFSS will:

1. Return the excess DUA funds to FEMA in a timely manner.
2. Record all final reconciled closeout transactions in DOLAR\$ within 30 work days after the package is received from the Closeout Unit.
3. When appropriate, reconcile the PMS and DOLAR\$ system for closure within 30 work days after the package is received from the Closeout Unit.
4. Record de-obligation of funds executed by DFA.
5. Close PMS sub-accounts immediately after reconciliation is reached.
6. Post refunds to the appropriate accounts when received by ETA.
7. Certify that financial settlement has been completed, including final payments.
8. Notify the Closeout Unit that all necessary accounts have been closed within 30 days after certification.

14. Action Required. Both national and regional office staff shall comply with the closeout procedures outlined in this ETO.

15. Inquiries. Please direct questions to Ms. Rose M. Fredericks, Closeout Grant Officer, at (202) 693-3251.

16. Effective Date. This ETO is effective immediately.

17. Attachments.

- I – ETA Multiple Funded Agreements
- II – TEIN 24-99

ETA MULTIPLE FUND SOURCE AGREEMENTS WITH STATES

The Multiple Fund Source Agreements listed below identifies the different fund types within each Agreement.

Wagner-Peyser Act Annual Funding Agreement

- Employment Service – State Allotments
- Reemployment Services
- One-Stop/ALMIS – State LMI/TAT/Other
- ES National Act – Alien Labor Certification
- ES National Act – Work Opportunities Tax Credit
- ES National Act – TAT/Capacity Building /Retirement

Trade Adjustment Assistance (TAA) Program - Annual Cooperative Financial Agreement

- TAA Training - Program
- TAA Training - Administration

Workforce Investment Act (WIA) Formula - Annual Funding Agreement

- WIA Youth/Adult/Dislocated Workers - Combined
- WIA Adult Activities
- WIA Dislocated Workers – Formula – States
- WIA Youth Formula Grants – States
- WIA Dislocated Worker National Reserve – Outlying Areas

Workforce Investment Act (WIA) Title I - National Emergency Grant Master Agreement)

- WIA Dislocated Workers National Reserve – Emergency
- WIA Dislocated Workers National Reserve – Emergency (Advance)
- WIA Dislocated Workers National Reserve – Trade Health Assistance
- WIA Dislocated Workers National Reserve – Trade Health Assistance Administration

Unemployment Insurance (UI) Program Annual Funding Agreement

- UI State Administration
- UI National Activities
- TAA Benefits (TRA)
- NAFTA Benefits (TRA)
- Disaster Relief Administration – No. 1
- Disaster Relief Benefits – No. 1
- Disaster Relief Administration – No. 2

- Disaster Relief Benefits – No. 2
- SUIESO TEUC Administration
- Alternative Trade Adjustment Assistance

U. S. Department of Labor Employment and Training Administration Washington, D.C. 20210	CLASSIFICATION Grants
	CORRESPONDENCE SYMBOL TMG
	DATE June 14, 2000

TRAINING AND EMPLOYMENT INFORMATION NOTICE NO. 24-99

TO : ALL STATE WORKFORCE LIAISONS
 ALL STATE EMPLOYMENT SECURITY AGENCIES
 ALL STATE WORKER ADJUSTMENT LIAISONS
 ALL ONE-STOP CAREER CENTER SYSTEM LEADS



FROM : LENITA JACOBS-SIMMONS
 Deputy Assistant Secretary

SUBJECT : Transfer of Grant Officer Authority for
 the Employment Service (ES), Unemployment
 Insurance (UI), and Trade (TAA and NAFTA/TAA)
 Programs

1. Purpose. To inform the States of the transfer of Grant Officer authority for the Employment Service, Unemployment Insurance, and Trade (TAA and NAFTA-TAA) programs from the Regional Offices to the National Office.

2. Background. Section 506(e) of the Workforce Investment Act of 1998 required the Employment and Training Administration (ETA) to reorganize and realign its functions in order to effectively fulfill its duties and responsibilities required by this Act. The reorganization was approved on August 7, 1999.

Currently, grant officer authority for ES, UI and Trade program activities is largely in the Regional Offices. This also includes Disaster Unemployment Assistance (DUA) funds administered under the UI program. As part of the reorganization, grant officer authority for these activities is to be transferred to the National Office. Toward this end, a team, consisting of National and Regional Office staff, was formed to establish an implementation plan to effect the transfer. The plan includes time lines for transferring the authority as follows:

a) The Wagner-Peyser Act ES program has the base grant (labor exchange activities) funded on a Program Year basis. Additionally, One-Stop LMI funds are also made available on a Program Year basis. The target date for transferring these portions of the Wagner-Peyser Act grant authority is July 1, 2000 although One-Stop/LMI grants may not be funded until after July 1.

RESCISSIONS	EXPIRATION DATE Continuing
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b) The Wagner-Peyser Act ES cost reimbursable activities, the UI program, and Trade programs are funded on a Fiscal Year (FY) cycle. The grant authority transfer target date for these activities is October 1, 2000.

3. National/Regional Office/Responsibilities. The functions of the Regional Offices will remain essentially the same except that the National Office (via the Office of Grants and Contracts Management) will execute and maintain all grant agreements and Notice of Obligations (NOO) and other grant modifications after receiving notification from the Regional Offices and/or responsible National Office components that the State plan documents have been approved. Regional Offices will continue to: collaborate with each State in the formulation of plans; approve plans; receive and make recommendations on funding requests for TAA and NAFTA-TAA; provide technical assistance; monitor and provide oversight of grants; and reconcile grants prior to closeout by the National Office.

4. Grant Agreements. Currently, there are financial, multi-year and annual master agreements which govern the use of funds for the UI, ES and Trade activities. This transition, including WIA implementation and new Departmental accounting systems, will require the establishment of new agreements. It should be emphasized that the new funding agreements will incorporate the initial Notice of Obligation through which each State will receive its initial funding allotment/awards. All agreements except for the non-financial agreements (e.g., Governor/Secretary Agreements) will have a designated grant number. NOO grant modification documents will no longer use fund ledger codes; however, this does not preclude States from continuing to use them. These agreements, which must be signed by the individual State agency signatory official and executed by the National Office Grant Officer, for the upcoming Program Year and Fiscal Year periods, will be forwarded to the States in early June for ES funds and in early September, for UI and Trade funds. Also, with respect to existing grants, current PY and FY funds may continue to be used until expended under the current Grant authority of the Regional Offices.

5. Action Required. The Department encourages States to participate fully and actively with the ETA National and Regional Offices in the execution of new grant agreements to ensure the timely funding of the above PY and FY funded activities. States have already received and have responded to planning guidance for the Wagner-Peyser Act labor-exchange activities. However, as in prior years, States will be receiving planning guidance for the preparation of any required plans for the balance of ES, UI and Trade program activities.

6. Inquiries. Please direct inquiries to your appropriate Regional Office.

Appendix D

A Discussion of Match and Leveraged Resources

Match is defined in the Uniform Administrative Requirements applicable to ETA grant programs at 29 CFR 97.24 and 29 CFR 95.23. Match is defined as additional non-Federal resources expended to further the grant objectives, if required either by statute or within the grant agreement as a condition of funding. All matching funds must be spent on allowable grant activities and in accordance with the cost principles. The grantee cannot claim a cost as both an allowable cost (to be reimbursed from grant revenue) and as a match expenditure.

There are two types of match expenditures: cash and in-kind contributions. Cash match reflects additional funds or services (allowable costs) provided and paid for by the grantee and/or any subrecipient from non-Federal funds that are in support of grant objectives and outcomes. Cash match includes unreimbursed allowable indirect costs. The value of the cash match is the actual costs incurred as reflected in the grantee's accounting system. In-kind contributions are the products, space or services provided by a third party organization, and not paid for by the grantee or a subrecipient, but which would represent allowable costs if paid for with grant funds. Again, these contributions must support allowable grant activity and outcomes. The rules that apply to determining the value of such services are found in the regulations at 29 CFR 97.24 (b)(7) and 95.23(c-h). Examples of in-kind contributions would be personal services provided by volunteers or paid non-grantee staff, equipment and supplies, or space provided by another organization at no cost to the grant.

In order to qualify as match, the costs cannot have been paid from Federal funds, been charged to program income or used to match other Federal match requirements, nor have been for costs that are unallowable under grant regulations. Records must be maintained that support the cash match costs within the grantee or subrecipient accounting system and be available for audit and review. For third party contributions, the support for the value, including the methods used to determine the value, must be verifiable from the records of the contributing organization or be maintained by the grantee.

For ETA programs, match may be required by statute (as in the former Welfare to Work program) or as a condition of funding (reflected in the grant agreement). If match is required, it will be reflected on the SF-424A Budget and must be reported on line 10K of the ETA-9130 Quarterly Financial Report.

Leveraged Resources are not defined in regulation or any related administrative requirements. However, most Federal agencies use the term "leveraged resources", and for ETA programs, the term has been defined to mean all resources used by the grantee to support grant activity and outcomes, whether or not those resources meet the standards required for match. So for ETA programs, leveraged resources means both allowable match and other costs that do not rise to the requirements of the match regulations, but which support the outcomes of grant activity. All leveraged resources must be expended on costs that are allowable under the Circulars and used to further grant activity and outcomes. The costs of leveraged resources may be paid for with either Federal or non-

Federal funds. Examples of costs that would be considered as leveraged resources are the costs of services provided to grant participants that are funded by another Federal program such as the WIA formula grant program, and the purchase or construction of a structure that will house grant activity which is paid for by the organization using non-Federal resources.

ETA requires that all leveraged resources be reported in the quarterly program narrative report. In addition, some leveraged resources are to be reported on the ETA-9130 Quarterly Financial Report. Include on line 10k of the report all costs of the grant recipient and/or subrecipients as well as all third party in-kind contributions that would qualify as match but are in excess of the match requirement which could be zero (\$0.00) dollars. Include on line 11a of the report all allowable costs for goods and services provided to grant participants or in support of the grant program which are paid for by the grant recipient and/or subrecipients using other Federal grant funds. Do not include on line 11a the allowable costs for goods and services provided to grant participants or in support of the grant program which are paid for by grant partner organizations which are not also subrecipients under the grant.

Also note that all costs that could count as match incurred in support of the grant program still represent the recipient share of the grant costs and must be reported on the quarterly ETA-9130 even when there is no match or leveraged resources requirement.

EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210	CLASSIFICATION Closeout Procedures
	CORRESPONDENCE SYMBOL TMG
	DATE May 14, 2012

ADVISORY: EMPLOYMENT AND TRAINING ORDER NO. 1-12

TO: NATIONAL AND REGIONAL OFFICES

FROM: IANE OATES
Assistant Secretary *Jane Oates*

SUBJECT: Employment and Training Administration (ETA) Procedures for Determining Grantee's Match Requirement at Closeout

1. Purpose. To provide the procedures for evaluating and determining compliance with match and cost sharing requirements during ETA's closeout process.

2. References.

- 29 CFR 97.24, Matching or Cost Sharing
- 29 CFR 95.23, Cost Sharing or Matching

3. Background. Match is defined in the uniform administrative requirements cited above and is considered to be additional non-Federal resources expended to further the grant objectives, if required either by statute or within the grant agreement as a condition of funding. All matching funds must be spent on allowable grant activities and in accordance with the cost principles. The grantee cannot claim a cost as both an allowable cost (to be reimbursed from grant revenue) and as a match expenditure.

There are two types of match expenditures: cash and in-kind contributions. Cash match reflects additional funds, products, space or services (allowable costs) provided and paid for by the grantee and/or any subrecipient from non-Federal funds that are in support of grant objectives and outcomes. Cash match includes unreimbursed allowable indirect costs. The value of the cash match is the actual costs incurred as reflected in the grantee's accounting system. In-kind contributions are the products, space or services provided by a third party organization, and not paid for by the grantee or a subrecipient, but would represent allowable costs if paid for with grant funds. Match requirements, including definitions, inclusions and methods of valuation, are addressed in 29 CFR 97.24 and 24 CFR 95.23.

In order to qualify as match, the costs cannot have been paid from Federal funds (unless authorized by statute), charged to program income or used to match other Federal match requirements, or otherwise unallowable under grant regulations. Records must be maintained that support the cash match costs within the grantee or subrecipient accounting system and be available for audit and review. For third party contributions, the support for the value, including the methods used to

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determine the value, must be verifiable from the records of the contributing organization or be maintained by the grantee.

For ETA programs, match may be required by statute or as a condition of funding as reflected in the grant solicitation. If match is required, it must be reflected on the SF-424 Application and SF-424A Budget forms and must be reported on line 10K of the ETA-9130 Quarterly Financial Report.

4. Scope and Application of the Employment and Training Order (ETO). This ETO sets forth the procedures to be followed by ETA in determining compliance with match and cost sharing requirements during the grant closeout process.

Procedures:

ETA's Closeout Unit is responsible for verifying the grantee's match/cost sharing requirement during the closeout process. If, in the review of the closeout documents, it is determined that the grantee has not provided the required match, the closeout process is suspended until the match issue is resolved. This process includes the following steps:

1. The grantee will be issued a letter notifying them of the failure to meet the match requirement and will be provided 15 days to resolve the match issue.
2. If the match requirement is not satisfied by the grantee, Initial and Final Determinations will be issued, which may result in disallowed costs or a debt owed to the Department of Labor (Department).
3. The Initial Determination will allow the grantee a 30 day period to provide the required documentation. The inability to provide such documentation will result in a Final Determination, which shall disallow the questioned match amount and result in a debt owed to the Department.
4. Grantees that are unable to provide supporting documentation for match funds during an audit, monitoring, or other Departmental review, will also be issued Initial and Final Determinations at closeout.

Exception:

Ordinarily, the grantee's match requirement, whether mandated by statute or the Solicitation for Grant Applications, may not be reduced during the period of performance. However, at the time of the grant closure, the Closeout Grant Officer has the discretion to reduce the match requirement amount stated, if grant funds have not been fully expended. In such cases, the Closeout Grant Officer will reduce the match amount proportionate with the funds expended.

5. Action Requested. ETA employees must be familiar with the content of this ETO and must follow the procedures set forth during the closeout process.

6. **Inquiries**. Questions concerning this ETO may be directed to Lorraine Daniels, Closeout Grant Officer for ETA's Office of Financial and Administrative Services. Ms. Daniels may be contacted at 202-693-3336 or daniels.lorraine@dol.gov.

ETA STANDARD OPERATING PROCEDURES

1. Title of SOP: Closing out ETA's Expired Grants and Agreements		
2. Name of the Originating Office: Office of Grants Management (OGM)		
3. SOP Assigned Number SOP-OFAM-OGM-DPRR-028	4. Date Issued May 12	5. Renewal/Expiration Date: As requested
6. Contact	The following Grant Officer in the Division of Policy, Review, and Resolution/Office of Grants Management will serve as ETA's primary point of contact for the closeout of all expired grants and agreements: Lorraine Daniels 202-693-3336	
7. Purpose OGM has the responsibility to closeout all of ETA's expired grants and agreements in accordance with applicable closeout procedures. This SOP shall outline the procedures to be followed by all ETA National Office personnel involved in the closeout process.		
8. Glossary of Terms	ETA – Employment and Training Administration OGM – Office of Grants Management OFAS – Office of Financial and Administrative Services OAS – Office of Administrative Services FPO – Federal Project Officer E-Grants - Electronic Grants System	
9. Applicable Forms Grant Closeout Record (GCR) Contract Final Closeout Record (CFCR) Contract/Grant Closeout Clearance Property Certification Certification for Contractor/Grantee Performance Please note: All forms and form letters are located in the Closeout Handbook		
10. Procedures –		
<ul style="list-style-type: none"> • Identify and confirm the expiration date of expired grants and agreements with the DFA and Program Offices. • Send initial closeout notification, electronically for grants and manually (via certified mail) for those grants initiated prior to e-grants, within 15 work days after case is assigned. • If closeout documents are not received within 90 days of the recipient's receipt of DOL's request, a "No Document" letter is sent to the grantee with a copy sent to the FPO. • A "Notice" letter is forwarded to the grantee if closeout package is missing documents or refund checks, with a copy forwarded to the FPO. • Refund checks must be transmitted to OFAS within 24 hours after receipt. • An initial Finding & Determination (F&D) must be issued if the recipient has not satisfied the request of the "Notice or No Document" letter. A final F&D would 		

ETA STANDARD OPERATING PROCEDURES

ordinarily be issued 30 days after the initial F&D, even if the matter has been resolved. A copy of the initial and final F&D should be placed in the payment folder with a courtesy copy provided to the Regional/National Office Administrator as well as the FPO.

- A memorandum transmitting the debt to OFAS must be prepared if the recipient fails to exercise their appeal rights. A copy of the final determination must be attached. The recipient's file is placed in suspense until the debt is paid in full or closeout documents are received or revised.
- Ensure that the recipient does not owe ETA any funds before informing the recipient to draw down additional funds. Contact OFAS to determine if the recipient has a debt with ETA. If there is no debt and a final payment is due the recipient, recipient should be informed verbally and by mail to draw down any additional funds.
- Within 45 days after receipt of closeout documents, a financial analysis must be conducted to determine if obligation amount, costs, and federal payments balance. A verification, of the grantee's compliance with match/leveraged resources requirements and administrative cost limitations, is also performed at this time.
- If a non-governmental grantee has property/equipment with a fair market value over \$5,000 per item, the Specialist obtains a list of pertinent items from the grantee, forwards it to the Closeout Grant Officer who requests property disposition instructions from the Officer of Administrative Services property officer.
- Obtain performance certification, if applicable, from the national and regional program officers within 45 days after closeout documents are received. Requests from Regional Office FPOs must be forwarded to the Closeout Grant Officer for handling.
- Once a financial reconciliation is reached and internal certifications are completed, a final closeout modification is created in E-Grants. Modifications must be certified by the Closeout Grant Officer and forwarded to the DFAS for a financial certification.
- Forward all required closeout documents to the DFAS for certification after a financial reconciliation is completed.
- Prepare the preliminary notification letter to the grantee. A copy of the notification is forward to the database administrator to update CITS, placed in the payment folder, and a copy forward to the FPO. The date of this letter becomes the official "closed" date.
- Transmit closed files to be archived.

11. Timeframe for closeout completion (if applicable)

Expired grants and agreements - no later than 12 calendar months after the expiration date of the grant or agreement.

12. Signature Authority (if applicable)

Closeout Grant Officer
OFAS
FPO
OAS Property Officer

13. References

Closeout Regulations:

DLMS-2, Chapter 800, 870 Closeout Procedures

ETA STANDARD OPERATING PROCEDURES

State, Local, and Federally Recognized Indian Tribal Governments - 29 CFR 97.50
Nonprofit Organizations - 29 CFR 95.71

Closeout Directive:

ETO No. 3-05 – Closeout Procedures for ETA Expired Grants, Agreements and National Office Contracts

ETA's Closeout Handbook

14. Attachments: None



ACCOUNTING CHECKLIST

Resolution Specialist: _____

Grant/Contract Name: _____

Grant/Contract Number: _____

Grant/Contract Amount: _____

Expiration Date: _____

Net Amount Paid by DOL: \$ _____

Costs Incurred: \$ _____

Amount to be De-obligated: \$ _____

[] The match/leveraged resources requirement has been satisfied by the grantee.

INQUIRY: Disbursement Transactions

DATE: 02/23/2012 TIME: 03:06:07 PM

*** SEARCH PARAMETERS *****
 GRANT AWARD:

 *ACCT** *PIN* *****EIN***** *****DUNS

HHS-REG: 03 STATE: PMT: ACH STOP: N MAN-REV: N 272: File GROUP: F57A USER: VNK8NL

DOC	AGY:FLAETAA	OLD AGY:TAA	DISB TC's Follo			
T/C	***ROD****	*****INC-AMT*****	*****CUM-AMT*****	POST DATE*	*FY*	*****CAN*****
705	02/15/2012	55,182.56	459,709.97	02/16/2012	2008	TAALK
705	10/27/2011	68,275.66	404,527.41	10/28/2011	2008	TAALK
705	07/26/2011	64,853.80	336,251.75	07/27/2011	2008	TAALK
705	05/02/2011	58,724.70	271,397.95	05/03/2011	2008	TAALK
705	01/31/2011	25,830.27	212,673.25	02/01/2011	2008	TAALK
705	10/28/2010	68,899.41	186,842.98	10/29/2010	2008	TAALK
705	08/02/2010	29,432.78	117,943.57	08/02/2010	2008	TAALK
705	04/28/2010	27,262.34	88,510.79	04/28/2010	2008	TAALK
705	01/27/2010	28,991.94	61,248.45	01/28/2010	2008	TAALK
705	10/27/2009	32,256.51	32,256.51	10/27/2009	2008	TAALK

 Hits: 10

 ***** Inquiry Results Complete *****

 You may now make another selection from the Menu

**FINANCIAL CLOSEOUT STATUS REPORT
(Long form)**

Current Status		Grantee Certification as of 05/14/2007	
1. Federal Agency and Organizational Element to Which Report is Submitted: U.S. Department of Labor, ETA	2. Federal Grant or Other Identifying Number Assigned by Federal Agency:	Document Number:	OMB Approval No. 0348-0039
3. Recipient Organization (Name and complete address, including ZIP code)			
4. Employer Identification Number	5. Recipient Account Number or Identifying Number:	6. Final Report Yes	7. Basis Accrual
8. Funding/Grant Period (See instructions) From: 04/01/2005 To: 12/31/2006		9. Period Covered by This Period From: 10/01/2006 To: 12/31/2006	
10. Transactions:	Cumulative	Cumulative	Cumulative
	SF269	Closeout	Closeout Adjustment
a. Total Outlays	99410.00	99410.00	99410.00
b. Refunds, rebates, etc.	0.00	0.00	0.00
c. Program income in accordance with the deduction alternative used	0.00	0.00	0.00
d. Net outlays (Line a, less the sum of line b and c)	99410.00	99410.00	99410.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions	0.00	0.00	0.00
f. Other Federal awards authorized to be used to match this award	0.00	0.00	0.00
g. Program income used in accordance with the matching or cost sharing alternative	0.00	0.00	0.00
h. All other recipient outlays not shown on lines e, f or g	0.00	0.00	0.00
i. Total recipient share of net outlays (Sum of lines e, f, g and h)	0.00	0.00	0.00
j. Federal share of net outlays (lines d less line i)	99410.00	99410.00	99410.00
k. Total unliquidated obligations	0.00	0.00	0.00
l. Recipient's share of unliquidated obligations	0.00	0.00	0.00
m. Federal share of unliquidated obligations	0.00	0.00	0.00
n. Total Federal share (Sum of lines j and m)	99410.00	99410.00	99410.00
o. Total Federal funds authorized for this funding period	99410.00	99410.00	99410.00
p. Un obligated balance of Federal funds (Line o minus n)	0.00	0.00	0.00

Program income, consisting of:				
q. Disbursed program income shown on lines c and/or g above		0.00	0.00	0.00
r. Disbursed program income using the addition alternative		0.00	0.00	0.00
s. Undisbursed program income		0.00	0.00	0.00
t. Total program income realized (Sum of lines q, r and s)		0.00	0.00	0.00
11. Indirect Expense	a. Type of Rate			
	N/A			
	b. Rate	c. Base	d. Total Amount	e. Fed Share
	0.00	0.00	0.00	0.00
12. Remarks:				
13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.				
Typed or Printed Name and Title			Telephone (Area code, number and extension)	
Date Report Submitted: May 14, 2007				
Remarks:				
Reason of Rejection				

CLOSE

Instructions for Completing the Financial Status Report (SF- 269)

GENERAL INSTRUCTIONS.

The Financial Status Report (FSR), Standard Form (SF)- 269, is the required mechanism for DOL/ETA grantees to report program outlays (expenditures) and program income on an accrual basis. The DOL mandates utilization of the FSR, SF-269, Long Form, as opposed to the SF 269-A, Short Form, so that line items are available for reporting all program income earned and disbursed under grant awards.

The FSRs are to be submitted to the appropriate Grant Officer Technical Representative (GOTR) or Project Officer no later than 30 days after the end of each reporting quarter, until all grant funds have been expended or the period of funds availability has expired. (The final SF-269 report is due 90 days after all funds have been expended or the period of funds availability has expired..)

The DOL requires data to be reported cumulatively for each year of appropriated funds. Unless grantees are instructed otherwise based upon program-specific policy, this may equate to multiple reports for each reporting quarter (one for each funding year..)

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

GRANTEE'S DETAILED STATEMENT OF COSTS

Grantee's Name and Address

Grant Number

Cost Category	Grant Budget	Cumulative Costs to
	(1)	(2)
Salaries and Wages	0	0
Fringe Benefits	0	0
TOTAL PERSONNEL COSTS	0	0
Other Expenses: (Specify & list below)		
1. Travel	2,207	2,207
2. Contractual	94,573	95,548
3. Supplies	960	0
4. Other	1,670	1,655
5.	0	0
6.	0	0
7.	0	0
8. Indirect Cost	0	0
TOTAL OTHER EXPENSES	99,410	99,410
TOTAL GRANT COSTS	99,410	99,410



U.S. DEPARTMENT OF LABOR
Employment and Training Administration

GRANTEE'S RELEASE

Pursuant to the terms of Grant Number _____ and in consideration of the total incurred cost in the amount of **\$99,410.00** dollars which has been paid under the said grant to

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:

1. Specified claims in stated amount(s) or in estimated amounts where the amounts are not susceptible of exact statement by the Grantee, as follows: **NONE**
2. Claims, together with reasonable expenses incidental thereto, based upon the liabilities of the Grantee to third parties arising out of the performance of the said grant, which are not known notice to the grantee on the date of the execution of this release and of which the Grantee gives in writing to the Grant Officer within the period specified in the said grant.
3. Claims after closeout, for costs which result from the liability to pay unemployment insurance cost under a reimbursement system or to settle Workmen's Compensation claims.

This release has been executed this 24 th day of June, 2008

Grantee or Corporation Name

By:

Title: President and CEO



U.S. DEPARTMENT OF LABOR
Employment and Training Administration

GRANTEE'S ASSIGNMENT OF REFUNDS, REBATES AND CREDITS
ETA Accepted as of 06/24/2008

Grantee's Name	Grant Number
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Pursuant to the terms of Grant Number: [REDACTED] and in consideration of the reimbursement of costs and payment of fee, as provided in the said grant and any assignment there under, the

(Hereinafter called the Grantee) does hereby:

1. Assign, transfere, set over and release to the UNITED STATES OF AMERICA (hereinafter called the Government) all right, title and interest to all refunds, rebates, credits or other amounts (including any interest thereon) arising out of the performance of the said grant, together with all the rights of action accrued or which may hereafter accrue there under.
2. Agree to take whatever action may be necessary to effect prompt collection of all such refunds, rebates, credits or other amounts (including any interest thereon) due or which may become due, and to forward promptly to the U.S. Department of Labor, Employment and training Administration, checks made payable to the United States Department of Labor for any proceeds so collected. The reasonable costs of any such action to effect collection shall constitute allowable costs when approved by the Grant Officer and may be applied to reduce any amounts otherwise payable to the Government under the terms hereof.
3. Agree to cooperate fully with the Government as to any claim or suit in connection with such refunds, rebates, credits or other amounts (including any interest thereon): to execute any protest, pleading, application, power of attorney or other papers in connection therewith; and to permit the Government to represent it at any hearing, trial or other proceeding arising out of such claim or suit.

This release has been executed this **29** th day of **March, 2007**

GRANTEE:	
TYPED NAME	TITLE President and CEO



U.S. DEPARTMENT OF LABOR
Employment and Training Administration

GOVERNMENT PROPERTY CLOSE-OUT INVENTORY CERTIFICATION

GRANT NUMBER

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)

03/29/2007

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.

Authorizing Grant Official
(Signature and Title)

03/29/2007

Date



U.S. DEPARTMENT OF LABOR
Employment and Training Administration

CERTIFICATION OF GRANTEE PERFORMANCE

Grantee Name: Flintstone Company, Inc.

Grant Number:

1. Did the grantee submit all reports required by the grant agreement and applicable regulations?

Yes No

If no, see below. Also, describe the circumstances for failure to file all required reports.

2. To the best of your knowledge, was the performance by the grantee acceptable?

Yes No

If no, see below. Also, please explain.

3. An analysis of the grantee's reported expenditures was conducted to ensure that: (1) the grantee did not exceed the cost limitation requirement; (2) costs were expended in accordance with ETA's approved budget, if applicable; and (3) the grantee complied with the terms and conditions of the Grant Agreement.

Yes No

If no, see below. Also, please explain.

 I have answered "No" for one or more of the items listed above; however, based upon the overall performance of the grantee, I do not recommend the development of an initial/final determination to disallow costs associated with this grant. Please proceed with closeout.

Maureen Mouse

Federal Project Officer

Walt Disney
Office or Division

Date



U.S. DEPARTMENT OF LABOR
Employment and Training Administration

GRANTEE'S CLOSE-OUT TAX CERTIFICATION
ETA Accepted as of 02/29/2008

In the performance of Grant Number _____, I certify that I have complied with requirements of the law and the Employment and Training Administration, DOL, regarding the obtaining of employer identification/account numbers: collection, payment, deposit, and reporting of Federal, State and local taxes; and the provision of W-2 forms to employees/enrollees who are not now my employees. For present employees/enrollees, W-2 forms will be furnished as specified in Circular E, Employer's Tax Guide.

AUTHORIZED SIGNATURE: _____
NAME OF GRANTEE: _____
ADDRESS: _____

EMPLOYER'S IDENTIFICATION NO.: _____

Financial Status Report

Reset Form

FEDERAL FINANCIAL REPORT
(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)		Page 1	of		
3. Recipient Organization (Name and complete address including Zip code)							
4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)		6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input checked="" type="checkbox"/> Final	7. Basis of Accounting <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual		
8. Project/Grant Period From: (Month, Day, Year)			To: (Month, Day, Year)	9. Reporting Period End Date (Month, Day, Year)			
10. Transactions					Cumulative		
<i>(Use lines a-c for single or multiple grant reporting)</i>							
Federal Cash (To report multiple grants, also use FFR Attachment):							
a. Cash Receipts							
b. Cash Disbursements							
c. Cash on Hand (line a minus b)							
<i>(Use lines d-o for single grant reporting)</i>							
Federal Expenditures and Unobligated Balance:							
d. Total Federal funds authorized							
e. Federal share of expenditures							
f. Federal share of unliquidated obligations							
g. Total Federal share (sum of lines e and f)							
h. Unobligated balance of Federal funds (line d minus g)							
Recipient Share:							
i. Total recipient share required							
j. Recipient share of expenditures							
k. Remaining recipient share to be provided (line i minus j)							
Program Income:							
l. Total Federal program income earned							
m. Program income expended in accordance with the deduction alternative							
n. Program income expended in accordance with the addition alternative							
o. Unexpended program income (line l minus line m or line n)							
11. Indirect Expenses	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
	g. Totals:						
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:							
13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)							
a. Typed or Printed Name and Title of Authorized Certifying Official				c. Telephone (Area code, number and extension)			
				d. Email address			
b. Signature of Authorized Certifying Official				e. Date Report Submitted (Month, Day, Year)			
14. Agency use only:							

Standard Form 425 - Revised 6/2/2010
OMB Approval Number: 0348-0061
Expiration Date: 10/31/2011

Paperwork Burden Statement
According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0061), Washington, DC 20503.

Federal Financial Report Instructions

Report Submissions

- 1) Recipients will be instructed by Federal agencies to submit the *Federal Financial Report (FFR)* to a single location, except when an automated payment management reporting system is utilized. In this case, a second submission location may be required by the agency.
- 2) If recipients need more space to support their *FFRs*, or *FFR Attachments*, they should provide supplemental pages. These additional pages must indicate the following information at the top of each page: Federal grant or other identifying number (if reporting on a single award), recipient organization, Data Universal Numbering System (DUNS) number, Employer Identification Number (EIN), and period covered by the report.

Reporting Requirements

- 1) The submission of interim *FFRs* will be on a quarterly, semi-annual, or annual basis, as directed by the Federal agency. A final *FFR* shall be submitted at the completion of the award agreement. The following reporting period end dates shall be used for interim reports: 3/31, 6/30, 9/30, or 12/31. For final *FFRs*, the reporting period end date shall be the end date of the project or grant period.
- 2) Quarterly and semi-annual interim reports shall be submitted no later than 30 days after the end of each reporting period. Annual reports shall be submitted no later than 90 days after the end of each reporting period. Final reports shall be submitted no later than 90 days after the project or grant period end date.

Note: For single award reporting:

- 1) Federal agencies may require both cash management information on lines 10(a) through 10(c) and financial status information lines 10(d) through 10(o).
- 2) 10(b) and 10(e) may not be the same until the final report.

Line Item Instructions for the Federal Financial Report

FFR Number	Reporting Item	Instructions
Cover Information		
1	Federal Agency and Organizational Element to Which Report is Submitted	Enter the name of the Federal agency and organizational element identified in the award document or as instructed by the agency.
2	Federal Grant or Other Identifying Number Assigned by Federal Agency	For a single award, enter the grant number assigned to the award by the Federal agency. For multiple awards, report this information on the <i>FFR</i> Attachment. <i>Do not complete this box if reporting on multiple awards.</i>
3	Recipient Organization	Enter the name and complete address of the recipient organization including zip code.
4a	DUNS Number	Enter the recipient organization's Data Universal Numbering System (DUNS) number or Central Contract Registry extended DUNS number.
4b	EIN	Enter the recipient organization's Employer Identification Number (EIN).
5	Recipient Account Number or Identifying Number	Enter the account number or any other identifying number assigned by the recipient to the award. This number is for the recipient's use only and is not required by the Federal agency. For multiple awards, report this information on the <i>FFR</i> Attachment. <i>Do not complete this box if reporting on multiple awards.</i>
6	Report Type	Mark appropriate box. <i>Do not complete this box if reporting on multiple awards.</i>
7	Basis of Accounting (Cash/Accrual)	Specify whether a cash or accrual basis was used for recording transactions related to the award(s) and for preparing this <i>FFR</i> . Accrual basis of accounting refers to the accounting method in which expenses are recorded when incurred. For cash basis accounting, expenses are recorded when they are paid.
8	Project/Grant Period, From: (Month, Day, Year)	Indicate the period established in the award document during which Federal sponsorship begins and ends. Note: Some agencies award multi-year grants for a project period that is funded in increments or budget periods (typically annual increments). Throughout the project period, agencies often require cumulative reporting for consecutive budget periods. Under these circumstances, enter the beginning and ending dates of the project period not the budget period. <i>Do not complete this line if reporting on multiple awards.</i>
	Project/Grant Period, To: (Month, Day, Year)	See the above instructions for "Project/Grant Period, From: (Month, Day, Year)."
9	Reporting Period End Date: (Month, Day, Year)	Enter the ending date of the reporting period. For quarterly, semi-annual, and annual interim reports, use the following reporting period end dates: 3/31, 6/30, 9/30, or 12/31. For final <i>FFRs</i> , the reporting period end date shall be the end date of the project or grant period.
10	Transactions	Enter cumulative amounts from date of the inception of the award through the end date of the reporting period specified in line 9. Use Lines 10a through 10c, Lines 10d through 10o, or Lines 10a through 10o, as specified by the Federal agency, when reporting on single grants. Use Line 12, Remarks, to provide any information deemed necessary to support or explain <i>FFR</i> data.

FFR Number	Reporting Item	Instructions
Federal Cash (To report multiple grants, also use FFR Attachment)		
10a	Cash Receipts	Enter the cumulative amount of actual cash received from the Federal agency as of the reporting period end date.
10b	Cash Disbursements	<p>Enter the cumulative amount of Federal fund disbursements by the grantee (such as cash or checks) as of the reporting period end date. Disbursements are the sum of actual cash disbursements (of Federally authorized funds) for direct charges for goods and services, the amount of indirect expenses charged to the award, and the amount of cash advances and payments (of Federally authorized funds) made to sub-recipients and contractors.</p> <p>For multiple grants, report each grant separately on the <i>FFR Attachment</i>. The sum of the cumulative cash disbursements on the <i>FFR Attachment</i> must equal the amount entered on Line 10b, <i>FFR</i>.</p>
10c	Cash On Hand (Line 10a Minus Line 10b)	<p>Enter the amount of Line 10a minus Line 10b. This amount represents immediate cash needs.</p> <p><i>Use of Aggregated Amounts of Disbursements and Advances.</i> A recipient must compute the amount of Federal Cash on Hand due to undisbursed advance payments using the same basis that it uses in requesting the advances. Therefore, in doing the computation, a recipient may only aggregate the amounts of its advance payments received and disbursements of Federal funds under multiple awards only if it is authorized to aggregate its requests for advance payments in the same manner. The following examples should help to illustrate what is permissible:</p> <ul style="list-style-type: none"> • If a recipient is authorized to consolidate its requests for advance payment for a group of awards—i.e., it requests a single amount to cover its anticipated cash needs for the awards in the aggregate, then it may similarly compute the Cash on Hand by subtracting the aggregated amount of disbursements from the aggregated amount of the advances received for those awards. • If the same recipient is required to request payment individually for other Federal awards, it must compute the Cash on Hand for each of those awards on an award by award basis and correspondingly report these awards on separate <i>FFRs</i>. <p><i>Exclusion of Negative Balances of Cash on Hand.</i> In computing the total amount of Cash on Hand for its Federal awards in the aggregate, a recipient must exclude any negative balance of Federal Cash on Hand for an individual award or for a group of awards paid through a consolidated payment request.</p>
		<p>This includes each award paid by the reimbursement method and any award using the advance method that has disbursements in excess of advances received to date. The computation must include only positive balances of cash on hand.</p> <p>If more than three business days of cash are on hand, the Federal agency may require an explanation on Line 12, Remarks, explaining why the drawdown was made prematurely or other reasons for the excess cash.</p>
Federal Expenditures and Unobligated Balance: Do not complete this section if reporting on multiple awards.		
10d	Total Federal Funds Authorized	Enter the total Federal funds authorized as of the reporting period end date.

FFR Number	Reporting Item	Instructions
10e	Federal Share of Expenditures	Enter the amount of Federal fund expenditures. For reports prepared on a cash basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense charged; and the amount of cash advance payments and payments made to sub-recipients. For reports prepared on an accrual basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense incurred; and the net increase or decrease in the amounts owed by the recipient for (1) goods and other property received; (2) services performed by employees, contractors, sub-recipients, and other payees; and (3) programs for which no current services or performance are required. Do not include program income expended in accordance with the deduction alternative, rebates, refunds, or other credits. (Program income expended in accordance with the deduction alternative should be reported separately on Line 10m.)
10f	Federal Share of Unliquidated Obligations	Unliquidated obligations on a cash basis are obligations of Federally authorized funds which are incurred, but not yet paid as of the end of the reporting period. On an accrual basis, they are obligations of Federally authorized funds which have been incurred, but for which a expenditure has not yet been recorded, as of the end of the reporting period. Enter the amount of unliquidated obligations of Federally authorized funds. Those obligations include direct and indirect expenses incurred but not yet paid or charged to the award, including amounts due to sub-recipients and contractors. On the final report, this line should be zero unless the awarding agency has provided other instructions. <i>Do not include any amount in Line 10f that has been reported in Line 10e. Do not include any amount in Line 10f for a future commitment of funds (such as a long-term contract) for which an obligation or expense has not been incurred.</i>
10g	Total Federal Share (Sum of Lines 10e and 10f)	Enter the sum of Lines 10e and 10f.
10h	Unobligated Balance of Federal Funds (Line 10d Minus Line 10g)	Enter the amount of Line 10d minus Line 10g.
Recipient Share: Do not complete this section if reporting on multiple awards.		
10i	Total Recipient Share Required	Enter the total required recipient share for reporting period specified in line 9. The required recipient share should include all matching and cost sharing provided by recipients and third-party providers to meet the level required by the Federal agency. This amount should not include cost sharing and match amounts in excess of the amount required by the Federal agency (for example, cost overruns for which the recipient incurs additional expenses and, therefore, contributes a greater level of cost sharing or match than the level required by the Federal agency).
10j	Recipient Share of Expenditures	Enter the recipient share of actual cash disbursements or outlays (less any rebates, refunds, or other credits) including payments to sub-recipients and contractors. This amount may include the value of allowable third party in-kind contributions and recipient share of program income used to finance the non-Federal share of the project or program. Note: On the final report this line should be equal to or greater than the amount of Line 10i.
10k	Remaining Recipient Share to be Provided (Line 10i Minus Line 10j)	Enter the amount of Line 10i minus Line 10j. If recipient share in Line 10j is greater than the required match amount in Line 10i, enter zero.

FFR Number	Reporting Item	Instructions
Program Income: Do not complete this section if reporting on multiple awards.		
10l	Total Federal Share of Program Income Earned	Enter the amount of the Federal share of program income earned. Do not report any program income here that is being allocated as part of the recipient's cost sharing amount included in Line 10j.
10m	Program Income Expended in Accordance With the Deduction Alternative	Enter the amount of program income that was used to reduce the Federal share of the total project costs.
10n	Program Income Expended in Accordance With the Addition Alternative	Enter the amount of program income that was added to funds committed to the total project costs and expended to further eligible project or program activities.
10o	Unexpended Program Income (Line 10l Minus Line 10m or Line 10n)	Enter the amount of Line 10l minus Line 10m or Line 10n. This amount equals the program income that has been earned but not expended, as of the reporting period end date.
11	Indirect Expense: Complete this information only if required by the awarding agency. Enter cumulative amounts from date of the inception of the award through the end date of the reporting period specified in line 9.	
11a	Type of Rate(s)	State whether indirect cost rate(s) is Provisional, Predetermined, Final, or Fixed.
11b	Rate	Enter the indirect cost rate(s) in effect during the reporting period.
11c	Period From; Period To	Enter the beginning and ending effective dates for the rate(s).
11d	Base	Enter the amount of the base against which the rate(s) was applied.
11e	Amount Charged	Enter the amount of indirect costs charged during the time period specified. (Multiply 11b. x 11d.)
11f	Federal Share	Enter the Federal share of the amount in 11e.
11g	Totals	Enter the totals for columns 11d, 11e, and 11f.
Remarks, Certification, and Agency Use Only		
12	Remarks	Enter any explanations or additional information required by the Federal sponsoring agency including excess cash as stated in line 10c.
13a	Typed or Printed Name and Title of Authorized Certifying Official	Enter the name and title of the authorized certifying official.
13b	Signature of Authorized Certifying Official	The authorized certifying official must sign here.
13c	Telephone (Area Code, Number and Extension)	Enter the telephone number (including area code and extension) of the individual listed in Line 13a.
13d	Email Address	Enter the email address of the individual listed in Line 13a.
13e	Date Report Submitted (Month, Day, Year)	Enter the date the FFR is submitted to the Federal agency using the month, day, year format.
14	Agency Use Only	This section is reserved for Federal agency use.

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

GRANTEE'S DETAILED STATEMENT OF COSTS

Grantee's Name and Address _____

Grant Number _____

Cost Category	Grant Budget		Cumulative Costs to	
	(1)		(2)	
Salaries and Wages				
Fringe Benefits				
TOTAL PERSONNEL COSTS				
Other Expenses: (Specify & list below)				
1. _____				
2. _____				
3. _____				
4. _____				
5. _____				
6. _____				
7. _____				
8. Indirect Cost				
TOTAL OTHER EXPENSES				
TOTAL GRANT COSTS				

Recipient's Release

 U.S. DEPARTMENT OF LABOR [Insert DOL Agency Name]	Instructions to Recipient Submit original (with original signature)
--	--

RECIPIENT'S RELEASE

Pursuant to the terms of Grant/Cooperative Agreement Number _____ and in consideration of the sum of _____ Dollar (\$ _____)

Total of amounts paid and payable

that has been paid under the said grant to _____

Recipient's name and address

hereinafter called the Recipient or to its assignees, if any, the Recipient, 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/cooperative agreement, except:

1. Specified claims in stated amount(s) or in estimated amounts where the amounts are not susceptible of exact statement by the Recipient, as follows:

(IF NONE, SO STATE)

2. Claims, together with reasonable expenses incidental thereto, based upon the liabilities of the Recipient to third parties arising out of the performance of the said grant/cooperative agreement, which are not known to the Recipient on the date of the execution of this release and of which the Recipient gives notice in writing to the Grant Officer within the period specified in the said grant/cooperative agreement.

3. Claims after closeout, for costs which result from the liability to pay unemployment insurance cost under a reimbursement system or to settle Workmen's Compensation claims.

This release has been executed this _____ day of _____ 20 _____.

Recipient or Corporation Name

BY _____

TITLE _____

CERTIFICATE

I, _____, certify that I am the _____
Official Title

of the corporation named as Recipient in the foregoing Release: that _____
who signed said Release on behalf of the Recipient was then _____

Official Title

of said corporation; that said Release was duly signed for and in behalf of said corporation by
authority of its governing body and is within the scope of its corporate powers.

(CORPORATE SEAL)

Property Inventory Closeout Certification



U.S. DEPARTMENT OF LABOR
[Insert DOL Agency Name]

200 Constitution Avenue, N.W.
Washington, DC 20210

PROPERTY INVENTORY CLOSEOUT CERTIFICATION

GRANT/COOPERATIVE AGREEMENT NUMBER _____

1. I certify that the attached property inventory list contains all property provided by DOL, or purchased with funds awarded by DOL under the grant/cooperative agreement specified above having a current per unit fair market value of \$5,000 or more, where DOL reserves the right to take title.

Authorizing Recipient Official
(Signature and Title)

Date

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

Authorizing Recipient Official
(Signature and Title)

Date

Recipient's Assignment of Refunds, Rebates, and Credits



U.S. DEPARTMENT OF LABOR

[Insert DOL Agency Name]

Instructions to Recipient
Submit original
(with original signature)

RECIPIENT'S ASSIGNMENT OF REFUNDS, REBATES AND CREDITS

<p>Recipient's Name Street Address City and State, Zip Code</p>	<p>Grant/Cooperative Agreement Number</p>
---	---

Pursuant to the terms of Grant/Cooperative Agreement Number _____ and in consideration of the reimbursement of costs and payment of fee, as provided in the said grant/cooperative agreement and any assignment there under, the

Recipient's Name and Address

(Hereinafter called the Recipient) does hereby:

1. Assign, transfer, set over and release to the UNITED STATES OF AMERICA (hereinafter called the Government) all right, title and interest to all refunds, rebates, credits or other amounts (including any interest thereon) arising out of the performance of the said grant/cooperative agreement, together with all the rights of action accrued or which may hereafter accrue there under.

2. Agree to take whatever action may be necessary to effect prompt collection of all such refunds, rebates, credits or other amounts (including any interest thereon) due or which may become due, and to forward promptly to the U.S. Department of Labor, [INSERT DOL AGENCY NAME], checks made payable to the United States Department of Labor for any proceeds so collected. The reasonable costs of any such action to effect collection shall constitute allowable costs when approved by the Grant Officer and may be applied to reduce any amounts otherwise payable to the Government under the terms hereof.

3. Agree to cooperate fully with the Government as to any claim or suit in connection with such refunds, rebates, credits or other amounts due (including any interest thereon): to execute any protest, pleading, application, power of attorney or other papers in connection therewith; and to permit the Government to represent it at any hearing, trial or other proceeding arising out of such claim or suit.

This release has been executed this _____ day of _____ 20__.

RECIPIENT

TYPED NAME AND TITLE

CERTIFICATE

I, _____, certify that I am the _____

Official Title

of the corporation named as Recipient in the foregoing assignment: that _____

who signed said assignment on behalf of the Recipient was then _____

Official Title

of said corporation; that said assignment was duly signed for and on behalf of said corporation by authority of its governing body and is within the scope of its corporate powers.

(CORPORATE SEAL)

Recipient's Closeout Tax Certification



U.S. DEPARTMENT OF LABOR
[Insert DOL Agency Name]

200 Constitution Avenue, N.W.
Washington, DC 20210

RECIPIENT'S CLOSEOUT TAX CERTIFICATION

In the performance of Grant/Cooperative Agreement Number _____,
I certify that I have complied with requirements of the law and the [Insert DOL
Agency Name], DOL, regarding the obtaining of employer identification/account
numbers: collection, payment, deposit, and reporting of Federal, State and local
taxes; and the provision of W-2 forms to employees/enrollees who are not now
my employees. For present employees/enrollees, W-2 forms will be furnished as
specified in *Circular E, Employer's Tax Guide*.

AUTHORIZED SIGNATURE _____

NAME OF RECIPIENT _____

ADDRESS _____

EMPLOYER'S IDENTIFICATION NO. _____

Appendix J – Recipient’s Closeout Checklist

	U.S. DEPARTMENT OF LABOR [Insert DOL Agency Name]	DATE	GRANT/COOPERATIVE AGREEMENT NO.
	RECIPIENT SUBMITTAL OF CLOSEOUT DOCUMENTS <i>(Grant/Contracting Officer Name and Address)</i>	RECIPIENT NAME AND ADDRESS	
As you requested in the closeout notification letter dated _____, I have taken actions related to the closeout of subject Grant/Cooperative Agreement and am enclosing required closeout document as follows: <i>(Check appropriate boxes. Each item must be covered if applicable. Explain fully any item not submitted. Use separate sheets if necessary.)</i>			
Will be Sent Separately	Enclosed	Identification of Document	
		1. Final Financial Status Report Explanation:	
		2. Recipient's Release Explanation:	
		3. Recipient's Assignment of Refunds, Rebates and Credits Explanation:	
		4. Property Inventory Closeout Certification Explanation:	
		5. If applicable, list of possible claimants for unclaimed checks canceled or payment stopped Explanation:	
		6. If applicable, Refund Check(s) with letter of explanation:	
		a. Unliquidated advance payments with letter of explanation: Explanation:	
		b. Aggregate of unclaimed wages/other outstanding checks Explanation:	
		c. Interest earned or owed on Government Funds Explanation:	
		d. Other refunds Explanation:	
		7. Recipient's Closeout Tax Certification Explanation:	
		8. Other Documents (specify) Explanation:	
RECIPIENT SIGNATURE		TITLE	

Grant Extension Request



U.S. DEPARTMENT OF LABOR
[Insert DOL Agency Name]

Instructions to Recipient
Submit original
(with original signature)

RECIPIENT'S REQUEST FOR A CLOSEOUT EXTENSION

Recipient's Name Street Address	Grant/Cooperative Agreement Number
Reason for extension:	
Requested by:	
Extension Length:	Months, to / / (date)
Current Closeout Submittal Due Date:	/ / (date)

RECIPIENT
TYPED NAME AND TITLE

Extended Expiration Date and Closeout Submittal Due Date:	/ / (expiration date)
	/ / (closeout due date)
Approving Official:	
TYPED NAME AND TITLE	SIGNATURE AND DATE



CERTIFICATION OF GRANTEE PERFORMANCE

Grantee Name:

Grant Number:

1. Did the grantee submit all reports required by the grant agreement and applicable regulations?

- Yes No

If no, see below. Also, describe the circumstances for failure to file all required reports.

2. To the best of your knowledge, was the performance by the grantee acceptable?

- Yes No

If no, see below. Also, please explain.

3. An analysis of the grantee's reported expenditures was conducted to ensure that: (1) the grantee did not exceed the cost limitation requirement; (2) costs were expended in accordance with ETA's approved budget, if applicable; and (3) the grantee complied with the terms and conditions of the Grant Agreement.

- Yes No

If no, see below. Also, please explain.

 I have answered "No" for one or more of the items listed above; however, based upon the overall performance of the grantee, I do not recommend the development of an initial/final determination to disallow costs associated with this grant. Please proceed with closeout.

Federal Project Officer

Date

Office or Division



U.S. DEPARTMENT OF LABOR
Employment and Training Administration

ACCOUNTING CHECKLIST

Resolution Specialist: _____

Grant/Contract Name: _____

Grant/Contract Number: _____

Grant/Contract Amount: _____

Expiration Date: _____

Net Amount Paid by DOL: \$ _____

Costs Incurred: \$ _____

Amount to be De-obligated: \$ _____

[] The match/leveraged resources requirement has been satisfied by the grantee.



U.S. DEPARTMENT OF LABOR
Employment and Training Administration

200 Constitution Avenue, N.W.
 Washington, D.C. 20210

FINDINGS AND DETERMINATION (COST DEVIATIONS)

Findings and Determination to authorize payment of excess costs under specific cost categories or sections of the Budget where total amount obligated for the project has not been exceeded.

CONTRACTOR/GRANTEE NAME AND ADDRESS	CONTRACT/GRANT NUMBER
	TYPE OF PROGRAM

FINDINGS

- The above referenced contract/grant provides for a specific limitation on the flexibility allowed the contractor/grantee on the various sections of the Budget or budgeted cost categories within each project.
- The contractor's/grantee's final invoice/financial status report indicates that incurred and claimed costs exceeded the allowable flexibility with respect to the following sections of the Budget or budgeted cost categories:

PROJECT (PROGRAM)	COST CATEGORY AND/OR SECTION OF THE BUDGET	AMOUNT IN EXCESS OF ALLOWABLE FLEXIBILITY

- Although the cost categories and/or sections of the project Budget were exceeded by the amounts indicated, decreased costs under the other cost categories or sections of the Budget of this same project resulted in a total cost which did not exceed the total estimated cost obligated for the project.

DETERMINATION

It is my determination that, although the contractor/grantee did not obtain prior written approval to exceed the amount provided for under the cost categories and/or sections of the Budget for this project, the contractor/grantee did act in good faith as evidenced by the fact that the contractor/grantee contract/grant performance and reduced other cost categories or sections of the Budget so as to result in a total cost for the project that does not exceed the estimated total amount obligated under the contract/grant for this project.

Therefore, it is my decision that such excess under the cost categories or sections of the Budget as set forth in the findings above may properly be reimbursed if otherwise allowable under the terms of the contract/grant.

CONTRACT/GRANT OFFICER	DATE
------------------------	------

Mathew, Joe - ETA

From: etareporting.auto_email@dol.gov
Sent: Thursday, February 23, 2012 3:26 PM
To: Mathew, Joe - ETA
Cc: Mathew, Joe - ETA
Subject: ETA Notification for Non-receipt of Closeout Documents

Feb 23,2012

Dear Grantee:

This letter is to inform you that grant/contract number [redacted] expired on February 28,2008 and closeout documents were due to ETA no later than May 28,2008. As of this letter, ETA has not received closeout documents.

Please submit all required closeout documents online within fifteen (15) days after receipt of this to the following web address:

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

If closeout documents are not received, ETA will issue a determination to disallow the total amount paid on this grant.

Inquiries should be directed to Joe Mathew at 202-693-2988 or mathew.joe@dol.gov

Sincerely,

Grant Officer

Mathew, Joe - ETA

From: etareporting.auto_email@dol.gov
Sent: Thursday, February 23, 2012 3:28 PM
To: Mathew, Joe - ETA
Cc: Mathew, Joe - ETA
Subject: ETA Notification of Incomplete Closeout

Dear Grantee:

This letter is to inform you that ETA received your closeout documents for grant number EA153. After reviewing your organization's closeout documents, it was noted that the document(s) check below were either incomplete or not included in your closeout package.

- Financial Status Report - **Submit via Financial Reporting in E-GRANTS**
- Detailed Statement of Costs - **Submit via GCS**
- Grantee's Release - **Submit via GCS**
- Grantee's Assignment of Refunds, Rebates and Credits - **Submit via GCS**
- Government Property Closeout Inventory Certification - **Submit via GCS**
- Grant Closeout Tax Certification - **Submit via GCS**
- Grantee's Submittal of Closeout Documents - **Submit via GCS**
- Indirect Cost Rates/ or Cost Allocation Plan - **Submit Manually or e-Mail or Fax**
- Refund Check - **Submit Manually by Mail or via PMS**
- (Type the Sub-account #.)
- Other
- Match Requirement(s) (Cash/In-Kind Contribution/Leverage) not met

Please complete the checked document(s) and certify the closeout package with your assigned pin number in GCS to ETA within fifteen (15) days after receipt of this letter. If closeout documents are not received or match requirement is not satisfied, ETA will issue a determination to **disallow the total amount paid on this grant.**

Inquiries should be directed to Joe Mathew at 202-693-2988 or mathew.joe@dol.gov

Sincerely,

Grant Officer

NOTICE OF DRAW DOWN

Grantee
Title
Address
City, State, Zip Code

Dear Mr/Ms.:

This letter is to inform you that on _____, ETA received closeout documents for grant number _____ for the period _____ through _____. After reviewing your organization's closeout documents, it was noted that the expenditure amount of \$ _____ is more than the federal payment amount of \$ _____. Therefore, your organization needs to draw down an additional amount of \$ _____ in order to close this grant.

To expedite closure of this grant, your organization must draw down the additional funds within fifteen (15) days after receipt of this letter. If not, ETA will de-obligate any remaining funds at the appropriate time.

If you have questions regarding this request, please contact _____ at (202) _____.

Sincerely,

Grant Officer

ADMINISTRATIVE CLOSURE

PREPARED BY: Resolution Specialist

PURPOSE: Out of Business

REFERENCE:

Grantee Name:	Papa Jones Industry
Grant Number:	AN-11111-01-60
Grant Period:	09/01/05 – 06/30/07
Federal Payments:	\$73,877.00
Reported Federal Outlays:	\$73,877.00
Allowable Federal Outlays:	\$73,877.00
Closeout Exceptions:	\$73,877.00

Background: This grant expired 6/30/07. The Closeout Unit is unable to locate Papa Jones Industry (grantee) to get closeout documents. Several attempts were made. A closeout package was mailed to the grantee on June 7, 2007, and no closeout documents were received. A phone call was made to the organization using the phone number in the payment file. However, the number was to another organization that was not aware of Papa Jones Industry. Ms. Sandra Johnson, the GOTR, has no current address or telephone number for this grantee. The grantee was no longer in business and we would not receive closeout documents as a result.

Determination: Based on our attempts to unsuccessfully locate the grantee, and the fact that the services were satisfactory completed, the Grant Officer has determined that it is in the best interest of the Department of Labor to administratively close this grant at the federal payment level of \$73,877.00.

Grant/Contract Officer

Date Approved

ADMINISTRATIVE CLOSEOUT

PREPARED BY: Resolution Specialist

PURPOSE: Closeout Request Exceeded Record Retention Period

REFERENCE:

Grant Name:	XYZ
Grant Number:	U-2223-7-00-88-60
Grant Period:	9/30/05 – 6/30/07
Federal Payments:	\$256,800.00
Reported Federal Outlays:	\$256,800.00
Allowable Federal Outlays:	\$256,800.00
Closeout Exceptions:	\$-0-

Background: The above referenced grant expired 6/30/07. A Closeout package was mailed to the grantee on July 31, 2007, and no closeout documents were received. On November 26, 2007, I talked to Ms. Alicia Tseng, the grantee, regarding the closeout documents and she informed me that she doesn't have any financial records on this grant. According to the company rules after three years of grant closeout, the grant administration files will be disposed (See attach letter). Therefore, she is unable to complete the closeout documents DOL requested. The GOTR has certified that the services were provided in a satisfactory manner and all required reports submitted. In addition, our accounting records reflect obligation, reported expenditures, and federal payments balance.

Determination: Based on the above, the Grant Officer has determined that it is in the best interest of DOL to administratively close this grant based on federal payments made in the amount of \$256,800.00. No further attempts will be made to make any financial adjustment.

Grant/Contracting Officer

Date Approved

Enclosure

MEMORANDUM TO FILE

PREPARED BY: Resolution Specialist

PURPOSE: No Indirect Cost Rate(s)

REFERENCE:

Grant Name:	Shaft Youth, Inc.
Grant Number:	U-3333-9-00-88-60
Grant Period:	09/30/05 – 6/30/07
Federal Payments:	\$431,800.00
Reported Federal Outlays:	\$431,800.00
Allowable Federal Outlays:	\$431,800.00
Closeout Exceptions:	\$-0-

BACKGROUND: Shaft Youth, Inc. grant expired June 30, 2007. When closeout documents were submitted, the grantee failed to provide a copy of the Indirect Cost Rate Agreement to support the indirect cost amount charged to the grant. There were a number of discussions with the grantee requesting the indirect document(s). Finally, Mr. Ronald Reagan, Cost Negotiator was contacted and suggested to close the grant. The grantee has no attempt to submit the documentation requesting rates at this time. According to Part IV of the grant agreement, Clause 2, the grantee was given a temporary billing rate of \$16,000.00. Based on the closeout documents submitted, the grantee charged to the grant lonely the amount of \$16,000.00. Further, the agreement states, "Failure on your part to submit an indirect proposal within this 90 day period means that you shall not receive further reimbursement for your billing rate".

DETERMINATION: The Grant Officer has determined that the grantee did not exceed the temporary billing rate amount of \$16,000.00; therefore, this grant will be processed for closure without indirect cost rates. The grant will be closed at the federal payment amount of \$431,800.00. No further contacts will be made with the grantee.

Grant/contract Officer

Date Approved

MEMORANDUM TO FILE

PREPARED BY: Resolution Specialist

PURPOSE: No Payment File

REFERENCE: Grant Name: Nickelodeon Corporation
Grant Number: Y-5555-8-00-81-55
Grant Period: 09/30/05 – 6/30/07
Federal Payments: \$73,877.00
Reported Federal Outlays: \$73,877.00
Allowable Federal Outlays: \$73,877.00
Closeout Exceptions: \$-0-

BACKGROUND: The Employment and Training Administration (ETA) awarded Nickelodeon Corporation a grant that expired June 30, 2007. The grant was assigned and no payment file was available to provide the sufficient closeout information. The payment file is required when issuing a closeout notification to the grantee. In the absence of the payment folder, the official file is requested from the Office of Grant and Contract Management (OGCM). A search for the official file determined that this file was missing as well. Therefore, the closeout package was sent based on information provided by the Program Office.

DETERMINATION: Based on the above, the closeout documents and all other certified documents will be reviewed and processed for closure.

Grant/contract Officer

Date Approved

DEFINITIONS

Below are definitions of words and terms that may be frequently used during the closeout process:

Agreement - a legal instrument (other than a grant or contract) whereby a DOL Agency provides financial assistance to a recipient for the purpose of carrying out an approved project under a statute administered by the DOL Agency. The term includes "cooperative agreement."

Audit - the examination of records, documents and other evidence for the purpose of determining the propriety of transactions and assessing the compliance with relevant cost and accounting requirements.

Audit Resolution - the process by which the Contracting/ Grant Officer allows or disallows costs questioned in an audit or monitoring report and determines what action the contractor or recipient should take to correct questioned costs or administrative findings.

Billing Rate - the rate stated in the grant/contract to allow recovery of indirect costs until an indirect cost proposal is negotiated and approved.

Carry-out - federal funds obligated to a contract or grant that a recipient has not expended during a given period which, when re-obligated in a subsequent period, are called "carry-in" funds.

Ceiling Rate - the maximum rate, set by the Contracting/Grant Officer in the grant/contract, at which indirect costs may be recovered under a particular award.

Certifying Officer - a DOL official with delegated authority, pursuant to sections 82c and 82f of 31 U.S.C., to certify the adequacy, propriety, and legality of invoices or other financial reporting documents and authorize the Department of the Treasury to make payments to a contractor or recipient

Closeout - the process by which DOL determines whether all financial requirements and applicable administrative actions have been completed by the recipient

Closed grant or agreement - a grant or agreement where the recipient has completed, and the Government has accepted, all work called for under the awarding document and any amendments thereto, or the Government has wholly terminated the contract, grant, or agreement prior to completion; responsible parties have taken all applicable administrative actions needed for closeout (with the possible exception of performing an audit); and the official file has been closed and is ready to be retired.

Cognizant agency - the Federal agency that is responsible for approving indirect cost rates/cost allocation plans for a Grantee.

Completed grant, or agreement - a grant, or agreement under which (as appropriate): (1) All required products have been delivered or all required services have been performed and have been accepted by the Government; (2) the period of performance designated in the award document and amendments thereto have expired; (3) if the award document contains an option clause, the option has expired; or (4) (for purposes of closeout) in a complete termination, the effective termination date has been reached.

Cost Allocation Plan - a written document prepared by the grantee and approved by the Division of Cost Determination or the organization's cognizant agency to support the indirect costs that they have incurred.

Cost sharing and matching - an arrangement by which a portion of costs of a program financed by a contract, grant, or agreement is borne by the contractor or recipient or a third party rather than all of the program costs being borne by the DOL Agency awarding the contract, grant, or agreement.

Debt - the amount of money which the contracting or grant officer determines the recipient owes the Department of Labor as a result of erroneous or overpayments made by the DOL, incurrence of unallowable costs by the contractor or recipient, or advance payments made by the DOL which exceed total costs under the grant or agreement. The debt is established when the grant officer informs the contractor or recipient in writing of the amount and demands repayment.

De-obligation - a reduction in grant funds, on the basis of source documents properly signed by authorized officials, that were previously recorded as an obligation of the DOL, from the appropriated funds, for a definitive purpose.

Direct cost - costs that can be readily identified specifically with a particular final cost objective.

Final indirect cost rate - the indirect cost rate established and agreed upon by the Government and the recipient is not subject to change. It is usually established after the close of the recipient's fiscal year to which it applies. All provisional indirect cost rates must eventually be finalized.

Funding periods - the intervals of time into which a multiyear or open-ended contract or grant is awarded for budgetary and funding purposes.

Grant - a written legal arrangement (other than a contract or agreement) between a DOL Agency and an eligible recipient whereby the DOL Agency provides Federal financial assistance to the eligible recipient for the purpose of carrying out an approved project which is part of a DOL Agency financial assistance program. The term "grant" may also refer to money, or property in lieu of money, paid or furnished by the DOL Agency to an eligible recipient under programs that provide Federal financial assistance through grants.

Grantee - the recipient of a DOL Agency grant who is responsible for carrying out the approved project and for accounting to the DOL Agency for the use of Federal funds.

Indirect cost - any cost not directly identified with a single final cost objective, but identified with two or more final cost objectives or with at least one intermediate cost objective.

Indirect cost rate - the percentage or dollar factor that expresses the ratio of indirect expense incurred in a given period to direct labor cost, manufacturing cost, or another appropriate base for the same period.

Invoice - a recipient's bill or written request for payment under the contract or grant award for supplies delivered or services rendered.

Provisional Rate - a budgetary rate based on projected information, historical information, or a combination of the two for the organization's fiscal year. The rate allows recovery of indirect costs during the contract/grant period until the indirect cost rate can be finalized.

Recipient - an entity receiving Federal funds, property, services, or anything of value as financial assistance or as support or stimulation to accomplish a public purpose through a DOL grant or agreement. In the DOL, a recipient may be a State or local government or federally recognized Indian tribal government; or an Indian or Native American entity other than a federally recognized Indian tribal government, a public or private hospital or institution of higher education, or a quasi-public or private nonprofit organization.

Release - a document submitted by a recipient at closeout which authorizes the release of the DOL and its officers, agents, and employees from further obligations, liabilities, or claims under the grant or agreement, except as stated in the release document.

Termination - the stoppage of a grantee's performance prior to completion, in whole or in part either for the convenience of the Government or for default, the latter action being based on a serious violation on the part of the contractor. Termination of a contract is a unilateral action on the part of the Government.

Total Federal Payments - the amount issued to the recipient by the Payment Management System (PMS) or treasury check.

Total Final Costs - the costs reported by a recipient as actual costs incurred under a particular grant.