



EMPLOYMENT AND TRAINING ADMINISTRATION  
UNITED STATES DEPARTMENT OF LABOR

# *Closeout Process and Review*

*Division of Indian and Native American Programs*

June 21, 2023



# DINAP Site Review Team



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# Session Objectives

- ▶ Provide an overview of closeout documents, grantee obligations, and regulatory requirements
- ▶ Provide an overview of Final ETA-9130 reporting requirements
- ▶ Submission of Documentation
- ▶ Timelines

## Definition: Grant Closeout

- ▶ The Federal awarding agency or pass-through entity will close out the Federal award when it determines that all applicable administrative actions and all required work of the Federal award have been completed by the non-Federal entity.
- ▶ If the non-Federal entity fails to complete the requirements, the Federal awarding agency or pass-through entity will proceed to close out the Federal award with the information available.
- ▶ This section specifies the actions the non-Federal entity and Federal awarding agency or pass-through entity must take to complete this process at the end of the period of performance.

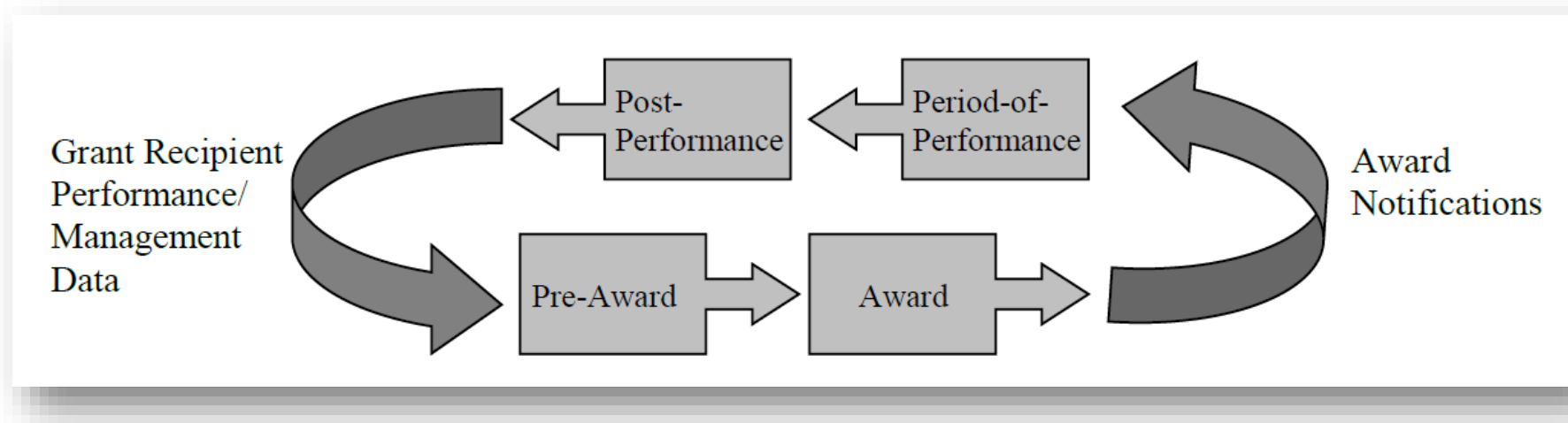
# Training Employment Guidance Letter (TEGL) 12-22

## Award Closeout Process for Expired Grants and Agreements

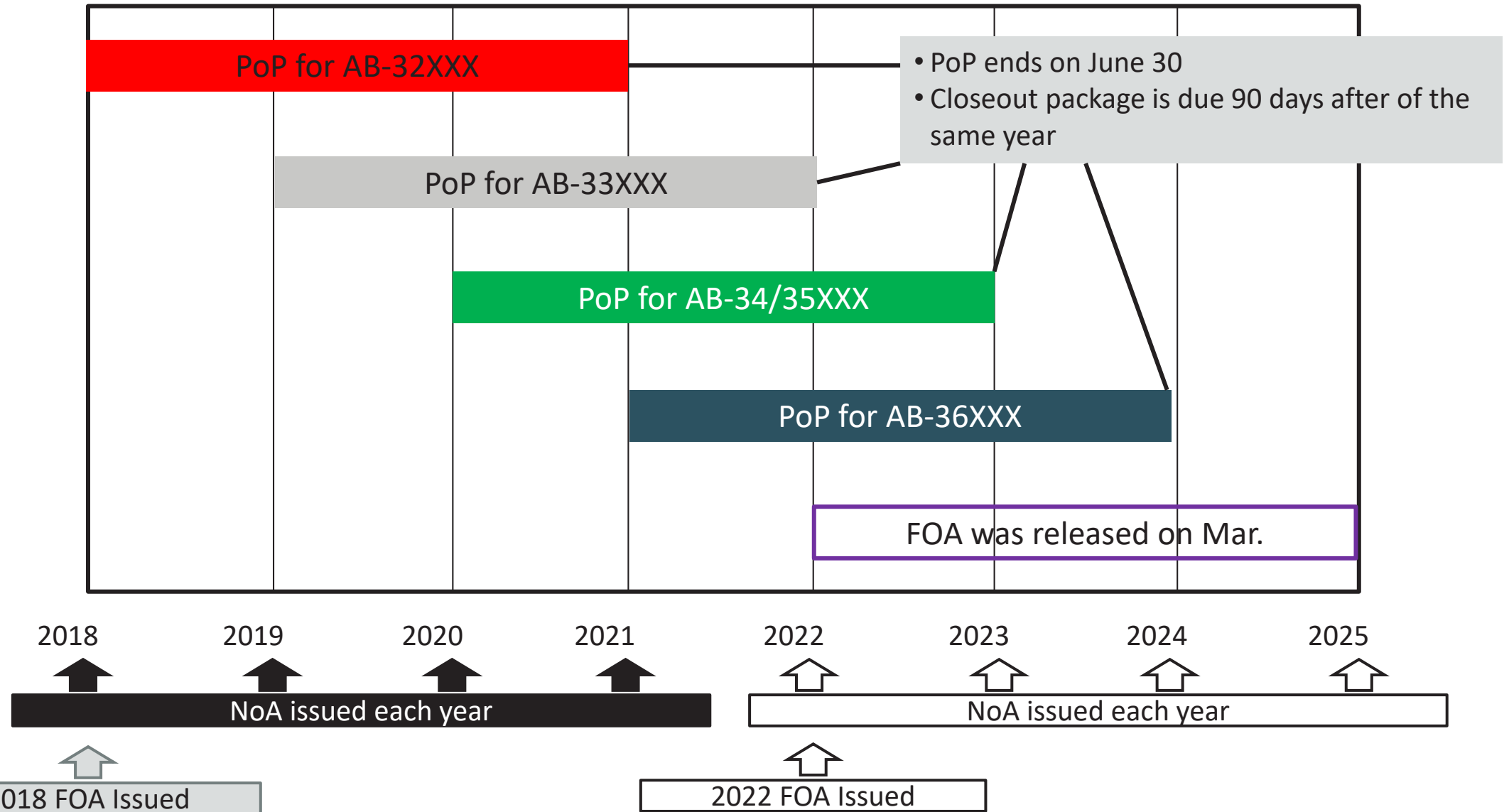
- ▶ ETA replaced its legacy system grants processing system with GrantSolutions on February 6, 2023.
- ▶ Concurrent with this implementation, ETA has streamlined the award closeout process as part of ETA's continuous efforts to close all awards efficiently, effectively, and in a timely manner.
- ▶ Adopts a standardized closeout package for all ETA awards

# Grant Life Cycle

- ▶ The concept of a grant life cycle envisions grants management as a circular collection of data intended to support each phase of the cycle while analyzing results that will highlight areas.



# ETA Grant Award Structure and Timelines



# Closeout Process

# Award Closeout Process

- ▶ Under the streamlined award closeout process, the Closeout Unit Resolution Specialist assigned to process the award's closure will issue an initial notification, via GrantSolutions, to initiate the process.
- ▶ Award Recipients are expected to receive this notification within seven days of the period of performance end date.
- ▶ Award recipients will then be required to submit all documents in the new standardized closeout package within 120 calendar days after the period of performance
  - ▶ **Or within 90 calendar days for awards issued prior to November 2020**

## Award Closeout Process cont.

The documents that comprise the new standardized closeout package include:

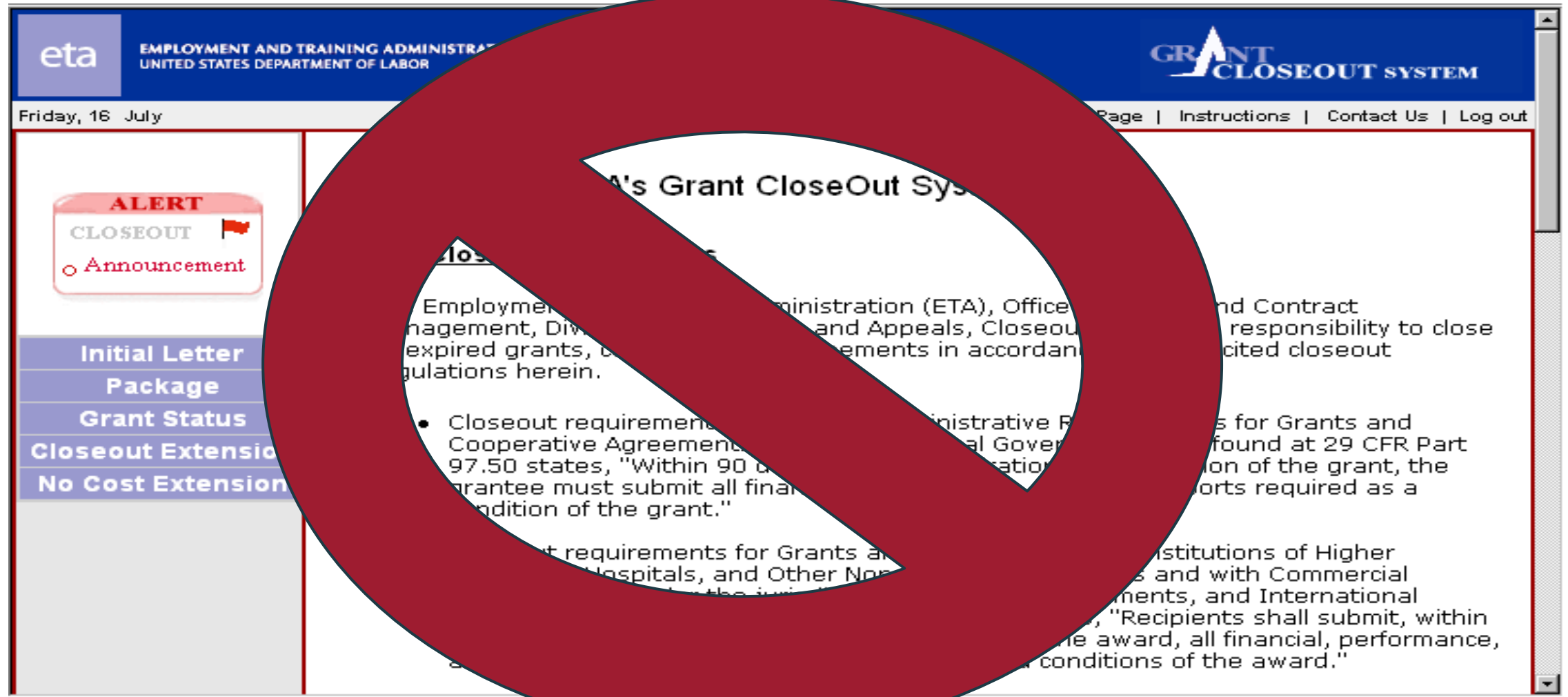
- ▶ Detailed Statement of Costs (not applicable to Sec. 166 INA Grantees)
- ▶ Government Property Certification Form
- ▶ Property Listing Form (if applicable)
- ▶ Indirect Cost Rate Agreement and Expenditure Certification (if applicable)

Under the streamlined award closeout process, award recipients are no longer required to complete the Closeout ETA-9130 financial report. Instead, the final quarterly ETA-9130 financial report will be used in the closeout process.

# Summary of Changes

- ▶ Grantees are no longer using the legacy ETA Grantee Reporting System
- ▶ Grantees will submit all closeout documents via email to the closeout office specialist
- ▶ Grantees will no longer submit a 9130 financial 'closeout' report
- ▶ Closeout packages due 120 days after the end of the period of performance for grants awarded after November 2020

# ETA Grantee Reporting System



# Initial Closeout Letter

U.S. DEPARTMENT OF LABOR/ETA/OGM

OFFICE OF GRANTS MANAGEMENT  
200 CONSTITUTION AVENUE NW - ROOM N-4716  
WASHINGTON, D.C. 20210



Dear Grantee,

This is a reminder that your grant award AB34\*\*\*2060A27 with the Employment and Training Administration (ETA) will expire on 06/30/2023. Please confirm that this date matches your records. All individual(s) responsible for the submittal of closeout documents must be registered with Grant Solutions.

Pursuant to grant closeout regulations outlined in [2 CFR §200.344](#), all reporting requirements must be submitted to this office no later than 90 calendar days 09/28/2023 after the period of performance end date. If all required closeout documents are not submitted timely, ETA will report the agency's material failure to comply with the terms and conditions of the award with the OMB-designated integrity and performance system (currently FAPIIS). Further, ETA may also pursue other enforcement actions per [2 CFR§ 200.339](#).

The closeout package is attached in the **Grant Notes**. Additionally, the final quarterly expenditure report(s) ETA-9130 must be submitted in the Payment Management System (PMS).

Please contact \*\*\* \*\* at [\\*\\*\\*.\\*\\*\\*.\\*@dol.gov](mailto:***.***.*@dol.gov) or 202-693-\*\*\*\* if there are questions.

Sincerely,

\*\*\* \*\*

Grant Officer, Closeout

## Notification Letter Sample

- ▶ Grant Number
  - ▶ AB34 or AB35
- ▶ Timeline for submission
- ▶ Submitting the 'Final' 9130 Report
- ▶ Closeout Specialist Contact Information

# Property Certification

OMB Approval No. 1205-555  
Expires 12/31/2025

U.S. DEPARTMENT OF LABOR  
EMPLOYMENT AND TRAINING ADMINISTRATION

GOVERNMENT PROPERTY CERTIFICATION

Grant Recipient Name and Address:

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 reverse the right to take title.

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

Certified by:

Date:

Authorized Representative

## Government Property Certification

- ▶ Grant Recipient Name and Address
- ▶ Grant Number: AB34... or AB35...
- ▶ Certification: Check the applicable box if you purchased equipment
- ▶ Certified By: Print the name of the Authorized Representative for the organization
- ▶ Date: Input the date the document was completed

[illegible]

- ▶ Submit a report of Federally owned property
- ▶ Provide a listing of equipment items, with a current fair market value of \$5,000 or more,

# Reporting on the “Final” 9130 Report

Things to remember about financial reports through the program year:

- ▶ First in/First Out (FIFO)
- ▶ Drawdown all funding from each subaccount
- ▶ Line 10a (Cash Receipts), 10b (Cash Disbursements), and 10e (Federal Share of Expenditures) should match
- ▶ Administrative Costs (15% or 20%)
- ▶ Reporting Indirect Cost Rate

# Updating “Final” 9130 Financial Report

|                                                           |            |
|-----------------------------------------------------------|------------|
| 10. Transactions:                                         | Cumulative |
| Federal Cash:                                             |            |
| a. Cash Receipts:                                         | 179,745.00 |
| b. Cash Disbursements:                                    | 179,745.00 |
| c. Cash on Hand (line a minus b):                         | 0.00       |
| Federal Expenditures and Unobligated Balance:             |            |
| d. Total Federal Funds Authorized:                        | 184,394.00 |
| e. Federal Share of Expenditures:                         | 184,394.00 |
| f. Total Administrative Expenditures:                     | 12,103.96  |
| g. Federal Share of Unliquidated Obligations:             | 0.00       |
| h. Total Federal Obligations (sum of lines e and g):      | 184,394.00 |
| i. Unobligated Balance of Federal Funds (line d minus h): | 0.00       |
| Recipient Share:                                          |            |

Line 10a is live, can be updated after quarter ends

- ▶ Grantees will need to drawdown the remaining funding from their PMS account
- ▶ Line 10a Cash Receipts is live, it can be updated after the quarter ends
- ▶ After lines 10a and 10b are updated, report will need to be re-certified

# ETA-9130 Final Report in PMS

|                                                      |                                                                                           |                              |
|------------------------------------------------------|-------------------------------------------------------------------------------------------|------------------------------|
| 5. Recipient Account Number or Identifying Number:   | <input type="text"/>                                                                      | <a href="#">i</a>            |
| 6. Final Report:                                     | <input checked="" type="radio"/> Yes <input type="radio"/> No                             | <a href="#">i</a>            |
| 7. Basis of Reporting:                               | <input type="text" value="Accrual"/>                                                      | <a href="#">i</a>            |
| 8. Project/Grant Period:                             | From: <input type="text" value="07/01/2020"/> To: <input type="text" value="06/30/2023"/> |                              |
| 9. Reporting Period End Date:                        | <input type="text" value="09/30/2021"/>                                                   |                              |
| 10. Transactions:                                    | <input type="text" value="Cumulative"/>                                                   |                              |
| <b>Federal Cash:</b>                                 |                                                                                           |                              |
| a. Cash Receipts:                                    | <input type="text"/>                                                                      | 213,868.51 <a href="#">i</a> |
| b. Cash Disbursements:                               | <input type="text"/>                                                                      | 213,868.51 <a href="#">i</a> |
| c. Cash on Hand (line a minus b):                    | <input type="text"/>                                                                      | 0.00 <a href="#">i</a>       |
| <b>Federal Expenditures and Unobligated Balance:</b> |                                                                                           |                              |
| d. Total Federal Funds Authorized:                   | <input type="text"/>                                                                      | 280,059.00 <a href="#">i</a> |
| e. Federal Share of Expenditures:                    | <input type="text"/>                                                                      | 280,059.00 <a href="#">i</a> |
| f. Total Administrative Expenditures:                | <input type="text"/>                                                                      | 45,246.70 <a href="#">i</a>  |

The amounts on lines 10a and 10b must match the Federal Share of Expenditures on line 10e.

# Administrative Costs

- ▶ Check the Grant Terms and Conditions for an approved 20% administrative cost waiver
- ▶ If there is no request attached to the package, the grant base administrative cost limit is 15%
- ▶ Any expenditures above your approved administrative cost rate is considered disallowed cost.
  - ▶ DOL-ETA will require any disallowed cost be paid back to Department

|                                                           |            |
|-----------------------------------------------------------|------------|
| 9. Reporting Period End Date:                             | 12/31/2022 |
| 10. Transactions:                                         | Cumulative |
| Federal Cash:                                             |            |
| a. Cash Receipts:                                         | 289,488.00 |
| b. Cash Disbursements:                                    | 289,488.00 |
| c. Cash on Hand (line a minus b):                         | 0.00       |
| Federal Expenditures and Unobligated Balance:             |            |
| d. Total Federal Funds Authorized:                        | 289,488.00 |
| e. Federal Share of Expenditures:                         | 289,488.00 |
| f. Total Administrative Expenditures:                     | 40,742.39  |
| g. Federal Share of Unliquidated Obligations:             | 0.00       |
| h. Total Federal Obligations (sum of lines e and g):      | 289,488.00 |
| i. Unobligated Balance of Federal Funds (line d minus h): | 0.00       |

Administrative Cost Percentage = line 10f divided by line 10e

# Section 13. Indirect Cost (if applicable)

## NEGOTIATED INDIRECT COST RATE AGREEMENT NONPROFIT ORGANIZATION

### ORGANIZATION:

Phoenix Indian Center, Inc.  
1000 N. 1st St.  
Phoenix, AZ 85004  
(602) 442-1111

DATE: February 12, 2020

FILE REF: This replaces the  
Agreement dated: February 8, 2019

The indirect cost rate(s) contained herein are for use on grants, contracts, and other agreements with the Federal Government, to which 2 CFR, Part 200 applies, subject to the conditions in Section II. A, below. The rate(s) were negotiated by the Phoenix Indian Center, Inc., and the U.S. Department of Labor in accordance with the authority contained in Appendix IV, C.2.

### SECTION I: RATES

| TYPE        | EFFECTIVE PERIOD |          | RATE*  | LOCATION | APPLICABLE TO |
|-------------|------------------|----------|--------|----------|---------------|
|             | FROM             | TO       |        |          |               |
| Final       | 07/01/18         | 06/30/19 | 17.37% | All      | All Programs  |
| Provisional | 07/01/19         | 06/30/20 | 19.34% | All      | All Programs  |
| Provisional | 07/01/20         | 06/30/21 | 17.37% | All      | All Programs  |

(SEE SPECIAL REMARKS)

**\*BASE:** Total direct costs excluding emergency assistance payments, purchase of lease of equipment, and participant allowances/support costs.

**TREATMENT OF FRINGE BENEFITS:** Fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits are listed in the Special Remarks Section of this agreement.

**TREATMENT OF PAID ABSENCES:** Vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims for the costs of these paid absences are not made

- ▶ Grant Terms and Conditions will list programs Indirect Cost Rate applied to the grant
- ▶ Section 13. Indirect Cost is only completed on the 'Final' 9130 report for each subaccount
- ▶ Grantees will need submit all Negotiated Indirect Cost Rate's (NICRAs) that cover

# ETA Grant Closeout Package

| Required Documents                                                                                                            | ETA-GRS<br>Governmental | ETA-GRS<br>Non-Governmental | GrantSolutions |
|-------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------|----------------|
| ETA-9130 Financial Report marked 'Final'                                                                                      | X                       | X                           | X              |
| Closeout ETA-9130 Financial Report                                                                                            | X                       | X                           |                |
| Grantee's Release                                                                                                             | X                       | X                           |                |
| Government Property Closeout Inventory Certification <ul style="list-style-type: none"> <li>List of Inventory</li> </ul>      | X                       | X                           | X              |
| Grantee's Detail Statement of Costs <ul style="list-style-type: none"> <li><b>Sec. 166 INA grantees are exempt</b></li> </ul> |                         |                             |                |
| Grantee's Assignment of Refunds, Rebates, and Credits                                                                         |                         | X                           |                |
| Grantee's Close-Out Tax Certification                                                                                         |                         | X                           |                |
| Negotiated Indirect Cost Rate Agreement (if applicable)                                                                       | X                       | X                           | X              |
| 20% admin increase documentation (if applicable)                                                                              | X                       | X                           | X              |

# Closeout Resources



## POST INFORMATION

Likes: 0

Views: 0

Last Updated: 6/20/2023

Resource Publication Date: 2023

Posted By: Terrence Clark

Posted In: Indian & Native American Programs

## CONTENT INFORMATION

Topics: [Grants Management - General](#)

[VIEW ALL CATEGORIES](#)

## Grant Closeout Resource Page

Resource

This page is to announce the implementation of the Employment and Training Administration's (ETA) streamlined award closeout process, including the use of new Office of Management and Budget (OMB) approved award closure documents.

**TEGL 12-22** - This guidance implements ETA's streamlined award closeout process, including the use of newly approved OMB award closure documents, which should assist in simplifying the ETA award closeout process moving forward. The documents necessary to comply with ETA's streamlined award closeout process consist of the Detailed Statement of Costs, Government Property Certification, and the Property Listing Form.

**Government Property Certification Instructions** - This document is to be used by recipients to confirm the use of federal funds in purchasing item(s) which meet the Uniform Guidance definition for equipment (see 2 CFR 200.1). This is in accordance with 2 CFR 200.313 Equipment.

**Property Listing Form Instructions** - Recipients must use the Property Listing Form to provide a final property report for closeout of Federal assistance awards. The completion of this form communicates important information pertaining to items purchased using award funds and assists in determining, if necessary, the specific disposition instructions for handling Federally owned property and acquired equipment.

**Detailed Statement of Costs Instructions** - The Detailed Statement of Costs is used to report final expenditure amounts per cost category in relation to amounts approved on the latest SF-424A for the purpose of closing the Federal assistance award. This is in accordance with 2 CFR 200.344 Closeout.

# Other Tools & Resources

- DOL ETA DINAP Website [Indian and Native American Programs | U.S. Department of Labor \(dol.gov\)](#)
  - Law and Regulations
  - TEGLs
  - TENs
  - Grantee Directories
  - Census
- INA Workforce GPS [https://ina.workforcegps.org/](#)
  - Grantee Trainings
  - Announcements
  - Events and other resources

# Q & A