

**U.S. DEPARTMENT OF LABOR**

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**Detailed Statement of Costs**

**Grant Recipient Name and Address**

[Empty rectangular box]

**Grant Number**

[Empty rectangular box]

<b>Cost Category</b>	<b>Approved Grant Budget</b>	<b>Actual Cumulative Costs</b>
1. Salaries and Wages		
2. Fringe Benefits		
<b>Total Personnel Costs</b>	-	-
<b>Other Expenses</b>		
3. Travel		
4. Equipment		
5. Supplies		
6. Contractual		
7. Other		
8. Indirect Costs		
<b>Total Other Expenses</b>	-	-
<b>Total Grant Costs</b>	-	-

**Remarks**

[Empty rectangular box]

**Certified by:**

[Empty rectangular box]

[Empty rectangular box]

**Authorized Representative**

**Date**

## Detailed Statement of Costs Instructions

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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**.

- A. **Grant Recipient Name and Address**: Enter the complete grant recipient name and address as it was listed in the grant application.
- B. **Grant Number**: Enter the full grant award number.
- C. **Cost Category**:
- **Approved Grant Budget**: Enter the approved dollar amounts from the SF-424A under this column for each approved category. The dollar amount should not exceed the actual approved budget amount.
  - **Actual Cumulative Costs**: Enter the actual amount of total expenditures under each cost category.

### SPECIAL CONSIDERATIONS

**Equipment**: Recipients must receive **prior approval** from the Grant Officer to purchase any equipment as defined in the Uniform Guidance at 2 CFR 200.1. Equipment purchases must be made in accordance with **2 CFR 200.313** or **2 CFR 200.439**.

**Indirect Costs**: If indirect costs are charged to the grant award, the recipient is responsible for providing a copy of the federally approved Negotiated Indirect Cost Rate Agreement or Cost Allocation Plan, including the calculation per year.

Recipients are not permitted to make transfers that would cause any funds to be used for purposes other than those consistent with this Federal program. Any budget changes that impact the Statement of Work and agreed upon outcomes or deliverables **must** receive a prior approval from the Grant Officer while the grant is active.

*As directed in 2 CFR 200.308(f), the transfer of funds among direct cost categories or programs, functions and activities is restricted such that if the cumulative amount of such transfers exceeds or is expected to exceed 10 percent of the total budget as last approved by the Federal awarding agency, the recipient must receive prior approval from the Grant Officer.*

- D. **Remarks**: Provide any necessary explanations or additional information in this block.
- E. **Certified by**: Print the first and last name of the Authorized Representative for the recipient organization in this block.
- F. **Date**: Input the date that the document was completed in this block.