

EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210	CLASSIFICATION Award Closeout
	CORRESPONDENCE SYMBOL OGM
	DATE March 20, 2023

ADVISORY: TRAINING AND EMPLOYMENT GUIDANCE LETTER NO. 12-22

TO: STATE WORKFORCE AGENCIES
STATE WORKFORCE ADMINISTRATORS
STATE WORKFORCE LIAISONS
STATE AND LOCAL WORKFORCE SYSTEM STAKEHOLDERS
ALL AWARD RECIPIENTS

FROM: BRENT PARTON 
Acting Assistant Secretary

SUBJECT: Award Closeout Process for Expired Grants and Agreements

1. **Purpose.** 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.
2. **Action Requested.** Please disseminate this guidance to all direct and indirect stakeholders responsible for ensuring ETA Federal awards are closed within the timeframe provided for in the Uniform Guidance (2 CFR 200).
3. **Summary and Background.**
 - a. Summary – 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.
 - b. Background – In accordance with the Uniform Guidance, 2 CFR 200.344 *Closeout*, Federal award recipients are required to submit, no later than 120 calendar days after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award (or within 90 calendar days for awards issued prior to November 2020).

In the past, the closeout package requirements necessary to close an ETA award were determined by the award type (e.g., formula, discretionary, and/or federally recognized

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tribe, cooperative agreement, etc.). This approach resulted in several different closeout package variations depending on the type of award.

ETA replaced its legacy grants processing system with GrantSolutions on February 6, 2023. Concurrent with this implementation, ETA has streamlined the award closeout process as a part of ETA's continuous efforts to close all awards efficiently, effectively and in a timely manner. By adopting a standardized closeout package for all ETA awards, ETA hopes to reduce the average amount of time required to close awards without adding any undue additional burden on award recipients.

The award closure documents were made available for public comment, as required by the Paperwork Reduction Act, in a 60-day *Federal Register Notice* published at 87 FR 27187 on July 5, 2022, and via a 30-day *Federal Register Notice* published at 87 FR 66749 on November 4, 2022. OMB approved the award closure documents on December 28, 2022, with an expiration date of December 31, 2025.

4. Award Closeout Process.

ETA's award closeout process commences once an award expires or has been terminated. 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 can expect to receive this notification within seven days of the period of performance end date. Award recipients will then be required to submit all the documents in the new standardized closeout package within 120 calendar days after the period of performance end date (or within 90 calendar days for awards issued prior to November 2020).

The documents that comprise the new standardized closeout package include:

- Detailed Statement of Costs
- Government Property Certification
- Property Listing Form (if applicable)
- Indirect Cost Rate Agreement and Expenditure Calculation (if applicable)

The award recipient is responsible for completing the documents listed above using the instructions provided with the associated document.

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

5. Inquiries. For further information, please contact Subri Raman at (202) 693-3058, or raman.subri@dol.gov.

6. References.

- 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards;
- Paperwork Reduction Act of 1995 (PRA), codified at 44 U.S.C. §§ 3501–3521;
- 87 FR 27187, 60-Day *Federal Register Notice*, Award Closure Statement Documents; and
- 87 FR 66749, 30-Day *Federal Register Notice*, Award Closure Statement Documents.

7. Attachment(s).

- Attachment I: Detailed Statement of Costs
- Attachment II: Government Property Certification
- Attachment III: Property Listing Form

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Detailed Statement of Costs

Grant Recipient Name and Address

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Grant Number

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

Remarks

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Certified by:

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Authorized Representative

Date

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**.

- 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.

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GOVERNMENT PROPERTY CERTIFICATION

Grant Recipient Name and Address

Grant Number

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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.

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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:

Authorized Representative

Date:

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***.

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. Certification:

Check the applicable box indicating that the recipient's organization:

1. Certifies to possession of property meeting the definition of equipment

-or-

2. Certifies to having **no** property meeting the definition of equipment

D. Certified by: Print the first and last name of the Authorized Representative for the recipient organization in this block.

E. Date: Input the date that the document was completed in this block.

Please Note: If the recipient certifies to possession of property meeting the definition of equipment (checks box 1) on this Government Property Certification, a Property Listing Form also needs to be completed/submitted.

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Select one of the below options

[illegible]

Property Listing Form Instructions

General 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.

Generally, at the end of a Federal assistance award, recipients are required to:

- a. submit a report of Federally owned property.
- b. provide a listing of equipment items, with a current fair market value of \$5,000 or more, when the awarding agency has reserved the right to transfer title of the equipment to the Federal Government or a third party.
- c. Compensate the awarding agency for residual unused supplies, with a total aggregate fair market value greater than \$5,000, that are not needed for any other Federally sponsored programs or projects.

Specific Instructions

The Property Listing Form should be completed as follows:

- A. **Grant Recipient:** Enter the complete grant recipient name as it was listed in the grant application.
- B. **Grant Number:** Enter the full grant award number.
- C. **Date:** Input the date that the document was completed in this block.
- D. **Grant Period:** Input the start and end date of the grant's period of performance.
- E. **Inventory:**

For each item of property, enter the following information in the appropriate column of the table provided.

1. **Item No.:** i.e., 1, 2, 3, etc.
2. **Item Description:** Describe the property, e.g., van.
3. **Serial No.:** Provide the serial number or any other identification number for the item.
4. **Acquisition Date:** Date on which the grant recipient assumed responsibility for the property.
5. **Purchase Price:** Enter the item's original purchase value.
6. **Current Fair Market Value:** Enter the item's current fair market value.
7. **Condition:** Provide the condition of the item:
 - i. Good
 - ii. Fair
 - iii. Poor

8. Indicate your organization's intention regarding this item:

- i. Retain for Current Grant Purposes
- ii. Retain for Other Federally Sponsored Purposes
- iii. Retain for Non-Federal Use
- iv. Sell
- v. Scrap

F. Remarks: Provide any necessary explanations or additional information in this block.

G. Certified by: Print the first and last name of the Authorized Representative for the recipient organization in this block.