

Grant Closeout Process

Grant Recipients



Tamara Holland

Grant Management Specialist, ETA

Currently a Grant Management Specialist at DOL ETA, where one of her functions includes serving as the closeout lead. Tamara has served as a technical Subject Matter Expert (SME) and trainer regarding federal grants for over 50 federal agencies focusing on technology development/management and interpreting cooperative agreements/requests for proposals (RFP)/funding opportunities.

Tamara has a B.A. in Science, an M.S. in Human Resources, an MBA, and a certification in Leadership and Management. She enjoys being a quintessential boy mom and bonus mom of one. In her spare time, Tamara sits on a Board of Directors as Treasurer for a non-profit organization that promotes the idea that a little love and kindness can go a long way.



Kia Mason

Grant Officer, ETA

Kia joined DOL ETA's Office of Grants Management in 2006 and is currently the Grant Officer over the Veterans' Employment and Training Services grant programs. She has a B.S. in Sociology and an MBA.

Closeout Overview

- What is Grant Closeout?
- Systems used for Closeout
- Closeout Responsibilities
- Timeline
- Preparing for Closeout
- Closeout Package and Federal Financial Report
- Common Delays during Closeout
- Recipient Post-closeout Responsibilities

What is Grant Closeout?

- Closeout occurs following the expiration or termination of the grant period of performance (POP)
- Completion of the grant life cycle
- Purpose of closeout is to ensure:
 1. Final reports are received and evaluated;
 2. Allowable costs are identified; and
 3. Amounts due to the Federal Agency or the recipient are determined, and payments are made.
- Closeout Regulations
 - 2 CFR 200.344: Closeout
 - 2 CFR 200.345: Post-closeout adjustments and continuing responsibilities
 - 2 CFR 200.346: Collections of amounts due
 - 2 CFR 2900, Subpart D – specific to DOL grants

Systems used for Closeout

GrantSolutions

- Closeout notifications
- Submittal of closeout documentation
- Issuance of closeout amendment

HHS/PMS

- Health and Human Services, Payment Management System
- Complete Final Federal Financial Report (FFR), SF-425



Closeout Responsibilities: Grant Recipient

- Liquidate all obligations and/or accrued expenditures before submitting the closeout documentation and reports [2 CFR 2900.15](#)
- Provide **FINAL** NICRA or CAP at closeout if [indirect costs](#) are claimed, and adjust FFR report(s) to match **FINAL** rates
 - **NICRA:** complete section 11 of the SF-425 in [HHS/PMS](#)
 - **CAP:** complete section 12 of the SF-425 in [HHS/PMS](#)
 - **De minimis rate of 10% of MTDC:** complete section 12 of SF-425 in [HHS/PMS](#)
- Return funds for disallowed or other costs

Closeout Responsibilities: Federal Agency

- Issue closeout communication to the recipient
- Ensure reconciliation of financial reports
- Provide closeout guidance and technical assistance
- Ensure grants are closed within one year

Closeout Timeline: Example



- SF-425 final FFR—due no later than 120 days after the POP ends
- Closeout documentation—due no later than 120 days after the POP end date
- Recipients have 120 days to liquidate funds for expenditures incurred during POP
- Grants awarded before **November 12, 2020**, must submit all closeout documents no later than 90 days after the POP ends
- Closeout specialists review documents for compliance
- Grants must be closed out within one year

Preparing for Closeout

- Establish a plan after award is received
- Track expenditures
- Ensure financial and audit reports are submitted timely
- Indirect agreements
- Authorized Representative/Point of Contact
- Amendments
 - Statement of Work (SOW)
 - Budget Realignment

Preparing for Closeout Guiding Questions

Initial Award	Quarterly Reporting	Grants Closeout
<ul style="list-style-type: none">• How can I guarantee accuracy in the tracking and monitoring of funds and expenditures?• What are the repercussions if submission of documents and financial reports are delayed?• How should indirect costs be tracked and reported?• Which activities must cease by the end of the Grant Period?	<ul style="list-style-type: none">• Ensure financial reports are accurate• Did prior quarter's financial data change?• What are the reporting due dates so I can ensure reports are submitted timely?	<ul style="list-style-type: none">• How does calculating indirect cost affect closeout?• What happens if I do not expend the entire award amount?• What is the process of returning funds?• When is my final financial report and closeout documentation due and how can I ensure timely submission?...

Preparing for Closeout: Initial Award

Grantee Responsibilities



Monitor and track ALL grant-related expenditures



Submit timely program and financial reports



Maintain source documentation

GOTR Responsibilities



Oversight and monitoring of grantee



Identify and evaluate potential issues



Provide TA



After the initial award, grantee operations should be reviewed on a quarterly basis to ensure alignment with the Statement of Work



Preparing for Closeout: Quarterly Reports

- Grantees must submit quarterly reports to measure financial and performance outcomes during the entire POP
 - Federal Financial Report (FFR) Standard Form (SF)-425
 - Technical Performance Report (TPR)
 - Technical Performance Narrative (TPN)
- Due by the 30th day after the end of each quarterly reporting period
 - GOTR reviews and accepts FFR in [HHS/PMS](#)
 - Performance reports are submitted to the National Office through the GOTR

Closeout Package Required Documents

Required Documents	JVSG	HVRP	SD
Grantee's Detailed Statement of Costs • Provide indirect cost agreement and calculations, if applicable		X	X
Government Property Closeout Inventory Certification • Provide list of inventory, if applicable	X	X	X
NICRA or CAP letter for the POP • If claiming Indirect Cost rates	X	X	X
After Action Report			X

Closeout Package

OMB Approval No. 1205-555
 Expires 1/31/2025

U.S. DEPARTMENT OF LABOR

Veterans' Employment and Training Service

Grantee's Detailed Statement of Costs

Grantee's Name and Address	Grant Number

Cost Category	Approved Grant Budget	Actual Cumulative Costs
1. Salaries and Wages		
2. Fringe Benefits		
Total Personnel Costs	0 -	0 -
Other Expenses		
3. Travel		
4. Equipment		
5. Supplies		
6. Contractual		
7. Other		
8. Indirect Cost		
Total Other Expenses	0 -	0 -
Total Grant Costs	0 -	0 -

Remarks

Certified by:	
Authorized Representative	Date

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Veterans' Employment and Training Service

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	

Federal Financial Report

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	0.00
b. Cash Disbursements	0.00
c. Cash on Hand (line a minus b)	0.00
<i>(Use lines d-o for single grant reporting)</i>	
Federal Expenditures and Unobligated Balance:	
d. Total Federal funds authorized	0.00
e. Federal share of expenditures	0.00
f. Federal share of unliquidated obligations	0.00
g. Total Federal share (sum of lines e and f)	0.00
h. Unobligated balance of Federal Funds (line d minus g)	0.00
Recipient Share:	
i. Total recipient share required	0.00
j. Recipient share of expenditures	0.00
k. Remaining recipient share to be provided (line i minus j)	0.00
Program Income:	
l. Total Federal program income earned	0.00
m. Program Income expended in accordance with the deduction alternative	0.00
n. Program Income expended in accordance with the addition alternative	0.00
o. Unexpended program income (line l minus line m and line n)	0.00

Must match

Must be \$0

Federal Financial Report

Complete if charging indirect expense using NICRA

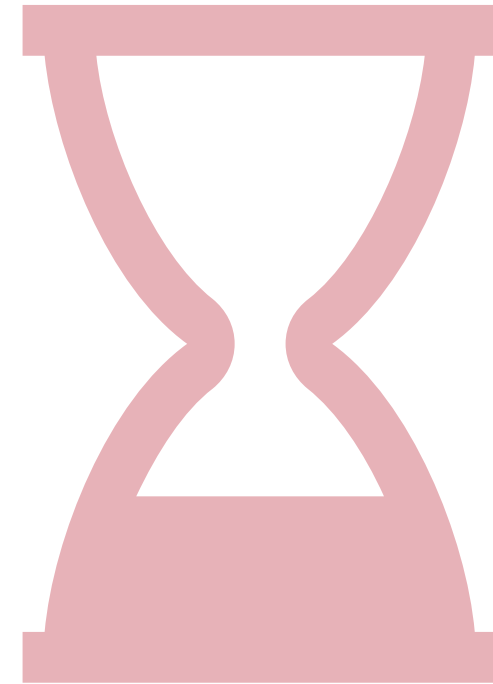
11. Indirect Expense						
a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
g. Totals:						

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

Complete if charging indirect expense using a CAP or de minimis

Common Delays during Closeout

- Non-responsive recipients
- Indirect costs
 - Expired/missing final NICRA or CAP
 - Miscalculations
- Questioned/disallowed costs
 - Refunds
- Incorrect or incomplete closeout documentation and financial reports



Recipient Post Closeout Responsibilities



- [Return funds](#) due to audit or final indirect cost rate
- Retain all records for three years
 - Awarding documents
 - Amendments
 - Closeout documents
 - Financials (e.g., ledgers, receipts/invoices, etc.)
 - Reports
 - Email correspondences

Questions?

Web Resources

Visit [DOLETA.gov/Grants](https://doleta.gov/Grants) and [NVTI.org](https://nvti.org) for more information

Visit DOLETA.gov/Grants for more information about:	For more training, visit:	Visit NVTI.org for more training and resources:
<ul style="list-style-type: none">• Funding opportunities• How to Apply• Managing your Award Grant• Resources and Information<ul style="list-style-type: none">• Terms & Conditions• Technical Assistance Guides• Uniform Guidance Quick Reference Sheet	<ul style="list-style-type: none">• Workforce GPS• Workforce GPS's Grants Application and Management Community of Practice• Financial Reporting• Subrecipient Management and Oversight• Indirect Cost Rates• Policies and Procedures• Capital Assets and More	<ul style="list-style-type: none">• Indirect Costs 101 webinar• Grants Courses:<ul style="list-style-type: none">• 9607: Federal Grants Management: Monitoring and Oversight for VETS Staff• 9614: Federal Grants Management for JVSG Recipients• 9617: Federal Grants Management for HVRP Recipients