Veterans' Employment and Training Service

Grant Closeout Process for Grant Recipients

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Speakers

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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 holds a B.S. in Sociology and an MBA.

Tamara Holland

Grant Management Specialist, ETA

Currently is a Grant Management Specialist at DOL ETA, serving as the closeout lead and providing expertise on federal grants. With experience as a technical SME and trainer for over50 federal agencies, Tamara specializes in technology development, grant management, and interpreting cooperative agreements, RFPs, and funding opportunities.

She holds a B.A. in Science, an M.S. in Human Resources, an MBA, and a Leadership and Management certification.

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 200.472:** Termination and Standard Closeouts
    - **2 CFR 2900, Subpart D** – specific to DOL grants

Systems used for Closeout

Grant Solutions

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

Health and Human Services, Payment Management System

- Complete Final Federal Financial Report (FFR), SF-425

Closeout Timeline: Example

June 15, 2026	June 30, 2026	October 28, 2026	October 29, 2026
Closeout notification sent via GrantSolutions Grant Message	End of PoP Closeout Begins	Final FFR due Last day to draw down funds without approval	All documents and reports should be completed by recipient

- 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
- Closeout specialists review documents for compliance
- Grants must be closed out within one year

Closeout Preparation: Initial Award and throughout Period of Performance

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

VETS

Closeout Preparation: Quarterly Report

Grantees must submit quarterly reports to measure financial and performance outcomes throughout the entire PoP

- Federal Financial Report (FFR) Standard Form (SF)-425
  - GOTR reviews and accepts FFR in HHS/PMS
- Technical Performance Report (TPR) and Technical Performance Narrative (TPN)
  - **JVSG** – submitted to National Office through the GOTR
  - **HVRP** – submitted through VGRS

Due by the 30th day after the end of each quarterly reporting period

Summary: Closeout Preparation

- Establish a plan after award is received
- Track expenditures
- Ensure financial and audit reports are submitted timely
- Ensure indirect agreements are current throughout the period of performance
- Amend grant award throughout the period of performance, if applicable
  - Authorized Representative/Point of Contact
  - Statement of Work (SOW)
  - Budget Realignments
- Address system access (i.e., PMS, GrantSolutions)

Closeout Responsibilities: Grantee

- 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
- Complete **FINAL** FFR report(s) for each subaccount and include indirect costs, if claimed
  - **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% or 15% of MTDC**: complete section 12 of SF-425 in HHS/PMS
- Return funds for disallowed or other costs
- Submit closeout documents

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 Guiding Questions

Initial Award	Quarterly Reporting	Grants Closeout
• How can I help prepare for closeout? • Am I familiar with closeout requirements? • Do I understand my indirect costs rate agreement?	• Am I familiar with reporting requirements and due dates? • Am I tracking expenditures to ensure my quarterly financial reports are accurate?	• Did I accurately charge indirect costs to the grant? • Did I use my final rate at closeout (if using NICRA)? • Did I make the proper exclusions, if required (if claiming De Minimis or using NICRA)? • Is my final financial report accurate? • Does the total on my Detailed Statement of Costs and Final FFR align, if required? • Did I accurately report indirect charges? • Are my dates accurate? • Am I familiar with and keeping track of closeout due dates?

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
Certification of Grantee Performance (GOTR)		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

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

U.S. DEPARTMENT OF LABOR

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:

Authorized Representative

Date:

Sample Cost Agreements

NICRA

NEGOTIATED INDIRECT COST RATE AGREEMENT

NON-FEDERAL ENTITY **UEI:** xxxxxxxxx **DATE:** 4/30/2024

ABC, Inc.
xxx
Honolulu, HI 96819

EIN: 51-0xxxxx

FILE REF.: This replaces the agreement dated 5/30/2023

The indirect cost rate(s) contained in this Agreement are for use on grants, contracts, and other agreements with the Federal Government. This Agreement was negotiated by ABC, Inc. (non-Federal entity) and the **U.S. Department of Labor** in accordance with the authority contained in the Federal Acquisition Regulation (FAR) for commercial entities, or Title 2 of the Code of Federal Regulations, Part 200 for nonprofit and state/local entities. This Agreement is subject to the limitations in Section II, A, below.

When applicable, the rates presented in this Agreement may only be applied to: (1) cost-reimbursement contracts and (2) actual costs for materials in time-and-materials (T&M) contracts. Any indirect rates for labor costs in T&M, labor-hour and fixed-price contracts must be negotiated with the Contracting Officer during pre-award in accordance with FAR Part 15.404-1(c).

SECTION I: RATES

TYPE	APPROVAL	FROM	TO	RATE	BASE	LOCATION	APPLY TO
Indirect	Final	07/01/2022	06/30/2023	30.18%	SW-1	Loc-1	AP-1
Indirect	Provisional	07/01/2023	06/30/2024	33.06%	SW-1	Loc-1	AP-1
Indirect	Provisional	07/01/2024	06/30/2025	31.28%	SW-1	Loc-1	AP-1
Indirect	Final	07/01/2022	06/30/2023	23.10%	SW-1	Loc-1	AP-1
Indirect	Provisional	07/01/2023	06/30/2024	24.60%	SW-1	Loc-1	AP-1
Indirect	Provisional	07/01/2024	06/30/2025	23.50%	SW-1	Loc-1	AP-1

(SEE SPECIAL REMARKS)

BASE:
SW-1: Total direct salaries and wages including vacation, holiday, sick pay, other paid absences, and all applicable fringe benefits.

LOCATION
Loc-1: All Locations

APPLY TO
AP-1: All Programs

CAP

NEGOTIATED INDIRECT COST ALLOCATION PLAN AGREEMENT

NON-FEDERAL ENTITY
xxxxxxxx
xxxxxxxxxxxxx
xxxxxxxxxxxxxxxx

UEI: xxxxxxxxxxxx
EIN: 02-xxxxxxx

DATE: 5/25/2024
FILE REF.: This replaces the agreement dated 7/31/2023

The cost allocation plan (CAP) for indirect costs approved in this Agreement is to be use on grants, contracts, and other agreements with the Federal Government. This Agreement was negotiated by [redacted] (non-Federal entity) and the **U.S. Department of Labor** in accordance with the authority contained in Title 2 of the Code of Federal Regulations, Part 200. This Agreement is subject to the limitations in Section II, A, below.

SECTION I: DEPARMENTAL INDIRECT COSTS

The U.S. Department of Labor's Cost & Price Determination Division (CPDD) has reviewed the non-Federal entity's CAP. The non-Federal entity has chosen not to employ an indirect cost rate, but to allocate actual indirect costs monthly in accordance with the CAP. The allocation methodologies delineated in the non-Federal entity's CAP are hereby approved. Attached is the Schedule of Allocated Indirect Costs by Award ID Number for the indirect costs allocated for the Final period.

APPROVAL	FROM	TO	BASE	LOCATION	APPLY TO
Final	07/01/2022	06/30/2023	FTE	Loc-1	AP-1
Provisional	07/01/2023	06/30/2024	FTE	Loc-1	AP-1
Provisional	07/01/2024	06/30/2025	FTE	Loc-1	AP-1

(SEE SPECIAL REMARKS)

BASE
FTE: Direct full-time equivalent employees (FTE) allocated on a monthly basis.

LOCATION
Loc-1: All Locations

APPLY TO
Loc-1: All Locations

Organization Name
llocated Indirect Costs by Grant Award ID Number
For Fiscal Year Ended 6/30/2024

			Program Description	Grant Award #	Total Departmental Allocable Indirect Costs
			or Veterans Grant Disabled Veterans Outreach Program	DV-xxxxxxxxxxxxx	29,025
17.207	USDOL	ETA	Workforce Information Grant	ES-xxxxxxxxxxxx	31,840
17.207	USDOL	ETA	Employment Services/Wagner Peyser	ES-xxxxxxxxxxxx	525,311
17.273	USDOL	ETA	Foreign Labor Certification Non AG	FL-xxxxxxxxxx	286
17.002	USDOL	BLS	Local Area Unemployment Statistic	LM-xxxxxxxxxx	905
17.002	USDOL	BLS	Current Employment Statistics	LM-xxxxxxxxxx	10,575
17.002	USDOL	BLS	Covered Employment and Wages (ES202)	LM-xxxxxxxxxx	47,801
17.002	USDOL	BLS	Occupational Employment Statistics	LM-xxxxxxxxxx	32,520
17.245	USDOL	ETA	Trade Adjustment Assistance Training	TA-xxxxxxxxx	21,058
17.225	USDOL	ETA	Unemployment Insurance	UI-xxxxxxx	2,132,512
17.225	USDOL	ETA	Reemployment Services and Eligibility Assessement	UI-xxxxxxx	92,432
17.271	USDOL	ETA	Workforce Opportunity Tax Credit	WT-xxxxxxx	19,576
				Federal	2,943,841
				Non-Federal	689,054
				Total	$ 3,632,895

Federal Financial Report

10. **Transactions**	Cumulative
(Use lines a-c for single or multiple grant reporting)	
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
(Use lines d-o for single grant reporting)	
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, Continued

Complete if charging indirect expense using NICRA

11. Indirect Expense

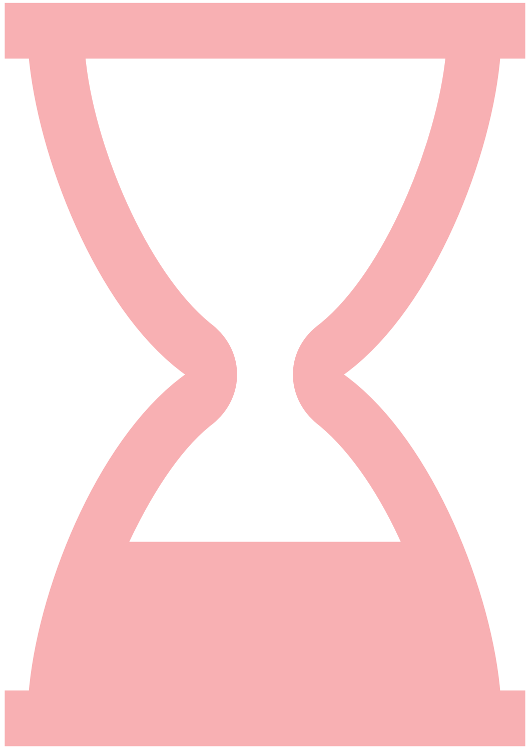
a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
			g. Totals:			

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
- Access to systems (i.e., PMS, GrantSolutions)



Post Closeout Adjustments and Responsibilities

- **2 CFR 200.345:** Return funds as a result of refunds, corrections, or other transactions
- **2 CFR 200.334:** Retain all records for three years
  - Awarding documents
  - Amendments
  - Closeout documents
  - Financials (e.g., ledgers, receipts/invoices, etc.)
  - Reports
  - Email correspondences

Questions?

Web Resources

- Grants & Opportunities
- HVRP Grant Recipient Information
- *Uniform Guidance*
- Monthly Closeout News Post

- For more training, visit:
  - NVTI.org
  - 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