

# **Trade Adjustment Assistance Community College and Career Training Grant Frequently Asked Questions about Grant Closeout For Round 2 Grantees**

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## **I. General Closeout Process Questions**

### **What is Grant Closeout?**

Grant closeout is the completion of the grant life cycle and the official end of the government's relationship with grantees.

### **When is the Grant Closeout Period?**

Grant closeout refers to the period 90 days following the expiration of the grant period of performance. The period of performance for Round 2 grants will end on September 30, 2016, with grant-funded program activities allowable through March 30, 2016.

### **When Will ETA Begin the Grant Closeout Process with Grantees?**

A grant closeout specialist from the Department's Division of Policy, Review, and Resolution (DPRR) will be assigned to each grant. This closeout specialist will send an initial closeout notification letter to grantees 15 days prior to period of performance end date.

### **Who Will Receive the Final Grant Closeout Notification?**

The closeout package will be sent via email to your grant's signatory official. The signatory official is the authorized representative identified on item 21 of the SF-424 Application for Federal Assistance. If you have not received a package by the time the grant has expired, please contact your Federal Project Officer (FPO) to ensure that the authorized representative's email address is correct. This name and email may be different than names and/or email addresses provided for quarterly reporting purposes. If the signatory authorized representative has changed since the inception of the grant to the closeout, please reach out to your FPO prior to closeout to initiate a modification.

### **Where Can I Find Additional Information about the ETA Closeout Process?**

Specific regulations that define the grant closeout requirements can be found in 29 CFR Part 95.70-73, Subpart D, "After-the-Award Requirements," and 29 CFR Part 97.50-52, Subpart D, "After-the-Grant Requirements." In addition, closeout resources, including the Grantee Closeout System End User Manual and a Grant Closeout FAQ can be found at: [http://www.doleta.gov/grants/grant\\_closeout.cfm](http://www.doleta.gov/grants/grant_closeout.cfm).

### **Can Grantees Receive an Extension to the Grant Closeout Period?**

An extension to the closeout period will be considered and approved on a case-by-case basis. A request can be made through the grants closeout system during the 90-day closeout period. Please see page 31 of the Grant Closeout System End User Manual for additional information.  
<http://www.doleta.gov/grants/docs/GCS.pdf>

## **II. Financial Questions**

**Please Provide a Summary of All Required Financial Reports and ETA's Expectations for Closeout Financial Reporting. Are There Any Supplemental Financial Reports Required At Grant End?**

Within 45 days after the period of performance end date, grantees must submit:

- FINAL ETA 9130 – submitted via the Grantee Reporting System  
[https://www.etareports.doleta.gov/CFDOCS/grantee\\_prod/reporting/index.cfm](https://www.etareports.doleta.gov/CFDOCS/grantee_prod/reporting/index.cfm)  
NOTE: Be sure to mark Line 6 as “Final”
- CLOSEOUT ETA 9130 – submitted via the Grant Closeout System along with the closeout grant package.

Before 90 days after the period of performance end date, grantees must submit all closeout documentation as described in 29 CFR 95.71(a) and 29 CFR 97.50(b) through the Grant Closeout System:

- Grantee Release
- Government Property Inventory Certification, Inventory List
- Grantee’s Detail Statement of Costs, NICRA & breakdown
- Grantee’s Assignment of Refunds, Rebates and Credits
- Grantee’s Close-out Tax Certification

For more information on this, please visit [http://www.doleta.gov/grants/grant\\_closeout.cfm](http://www.doleta.gov/grants/grant_closeout.cfm).

**Will We Be Asked To Provide A Report of Ending Financial Information That Describes the SF-424A Categories?**

Yes. Grantees will be required to provide a Detailed Statement of Costs that will be consistent with the cost categories contained in the SF-424A budget.

**Will SOL Request Details on Administrative Cost Calculations or Leveraged Resource Calculations or Anything Else in Addition to the ETA-9130?**

Administrative costs are to be reported on the ETA-9130 as well as the final and closeout ETA-9130 reports. Leveraged resources will be reported in the recipient’s share section of the final and closeout ETA-9130.

The grant closeout package will contain all of the necessary forms. It will contain both financial data and performance data. A Closeout Handbook with screen shots of closeout package materials is available at [http://www.doleta.gov/grants/docs/closeout\\_handbook.pdf](http://www.doleta.gov/grants/docs/closeout_handbook.pdf).

**What Activities (Programmatic & Fiscal) Must Cease By the End of the Grant Period?**

When a funding period for incurring expenditures is specified the grantee may charge the grant allowable expenditures incurred during the funding period. No additional costs may be incurred after the expiration of the grant. Grantees must liquidate expenditures (pay bills) properly incurred during the award and have 90 days to do so. The Closeout Grant Officer may consider and extend the 90-day timeframe at the request of the grantee. Any costs incurred after the expiration of the grant are unallowable as direct costs.

An example of allowable liquidation of expenditures is the payment of staff salaries accrued during the period of performance, but for which pay day falls after the end date of the grant. Please remember that a grantee cannot deviate from their established personnel and payroll policies to accrue more salary expenses during closeout.

REMINDER: ETA requires grantees to report all financial transactions on a full accrual basis. An accrued expenditure is defined in the ETA-9130 form instructions and in TEGL 28-10 Federal Financial

Management and Reporting Definitions as “costs for goods or services received regardless of whether payment has been made”. See 20 CFR 667.107(2)(e) for additional information of period of availability.

#### **Please Summarize ETA Expectations for Liquidating Obligations**

If services or goods have not been rendered or received prior to the expiration of the grant period, then any liquidation of existing obligations can NOT occur. As previously stated, the only liquidation that occurs during closeout is the liquidation of accrued expenditures – goods or services rendered or received during the period of performance.

#### **Can We Charge Staff Time for Closeout Activities to the Grant?**

***If grant funds cannot be used following the end of the period of performance, how do grantees reimburse for staff salaries for closeout activities such as performance reporting?***

Under your grant, there are direct and indirect costs. Under the OMB cost principles (2 CFR 220, 225, 230), direct costs are those that can be identified specifically with a particular final cost objective, i.e., a particular award, project, service, or other direct activity of an organization. Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective. After direct costs have been determined and assigned directly to awards or other work as appropriate, indirect costs are those remaining to be allocated to benefiting cost objectives. A cost may not be allocated to an award as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been assigned to an award as a direct cost.

Examples of indirect costs may include depreciation or use allowances on buildings and equipment, the costs of operating and maintaining facilities (overhead), top management personnel, fiscal operations, HR, payroll, and general administration and general expenses. Ordinarily, allowance for these types of costs will have been included in the organization's indirect cost pool and funded through the application of the approved indirect cost rate across all federal grants. Further explanation of this process is described below:

*If your organization has more than one federal award, you likely have an indirect cost rate that was negotiated with your federal cognizant agency. Closeout activities may be performed by individuals included in your indirect cost pool and their costs are thus recouped through the indirect charges under your rate made across all your federal grants. Therefore, if the closeout activities under your grant are part of your indirect cost pool, those costs are not direct chargeable to the grant and would be part of the indirect costs recovered for your grants. However, after the end date of your grant, you would NOT be able to charge indirect costs, as there are no direct costs to apply your rate to.*

*If your organization does not have an indirect cost rate, but rather an approved cost allocation plan, or closeout activities have been assigned to an individual that has direct charged the grant, then they may not be reimbursed by ETA or any other grant award as they are directly associated with your ETA grant award.*

In the case where closeout activities are direct costs, the grantee must plan in advance to complete all closeout activities prior to the end of the period of performance. A grantee should be in touch with their FPO immediately to connect with ETA’s closeout unit to initiate closeout activities. This may entail ending any activities that incur new costs BEFORE the end of the period of performance to allow a window to liquidate the expenditures before the grant ends.

Finally, if your grant has a ‘sustainability’ plan in place, it may identify other resources to sustain the project which may be used to support closeout activities.

#### **Can You Prepay for Activities that Occur After the End of Grant Period of Performance?**

Record retention costs, including record storage and audit costs, if not provided for in the indirect cost pool, may be prepaid during the funding period if permissible under grantee institutional procedures.

#### **What Is the Latest Date That Final Bills Need to Be Submitted?**

The closeout period is 90 days. All bills must be paid within 90 days of the end of the period of performance. Grantees should consider alerting any vendors, contractors, and sub-awardees of the deadline to ensure the timely submission of all invoices.

#### **How Do We Deal With Pending And Late Claims for Reimbursement and Uncashed Checks?**

Please adhere to state and local escheat laws governing unclaimed property. Additionally, the grantee must complete a form called Grantee’s Assignment of Refunds, Rebates and Credits to the DOL-ETA (ETA 3-107) which is further described in the Grant Closeout System End-User Manual beginning on page 14. <http://www.doleta.gov/grants/docs/GCS.pdf>

#### **Please Share ETA’s Expectations for the Management and Disposition of Property**

***Please include the definition of property or real property as this relates to grant items. We know about equipment, items at \$5000 or greater, but most of the items used during training for our logistics program are less than that amount. The company--sub-awardee-is interested in buying some of the items and I am sure we have to wait until the end of the extension.***

The grantee must account for all equipment and complete a Property Certification Form. Equipment is defined as tangible nonexpendable personal property including exempt property charged directly to the award having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. The disposition of equipment must follow the guidelines specified in 29 CFR 97.32 and 29 CFR 95.34 and further illustrated in Chapter II-11 of the One-Stop Comprehensive Financial Management Technical Assistance Guide. Supplies are defined as all personal property excluding equipment, intangible property, and debt instruments as defined in this section, and inventions of a contractor conceived or first actually reduced to practice in the performance of work under a funding agreement (“subject inventions”), as defined in 37 CFR part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts, and Cooperative Agreements. [29 CFR 95.2]. Real property is defined as land, including land improvements, structures, and appurtenances thereto, excluding movable machinery and equipment. [29 CFR 97.3] Real property includes, but is not limited to, real property acquired before publication of these regulations and real property transferred from prior years. [29 CFR 95.2]

Acquisition of Real Property is prohibited under these grants; therefore, the items in question would fall under equipment or supplies. For example, office supplies that do not meet the definition of equipment, would be considered supplies and therefore not inventoried and do not need disposition instructions. A reminder – equipment is considered on a unit basis – meaning all the components required to make it functional – so while individual pieces may be less than \$5000, if the functional unit total cost is greater than \$5000, those combined pieces are considered equipment and must be inventoried and get disposition instructions if sold.

**Does the DOL Perform a Final Monitoring Visit After Grant Closeout? If so, when will this monitoring occur?**

Monitoring is typically conducted throughout the life of the grant; however, if there are significant issues related to questioned costs, it could take place after the grant period.

**Can I Provide Staff With A Severance Package?**

Providing severance packages is dependent on the following: Costs must be reasonable and necessary and the local personnel policies governing severance packages must apply to all staff, not just grant funded staff, and had to be in effect prior to the issuance of the grant or period of availability.

**What Happens If Our Project Did Not Spend the Entire Amount of the Grant Funds Awarded?**

Any unexpended funds will be de-obligated and returned to the Department during the closeout process.

**Can I Use the Remaining Grant Funds to Purchase Equipment?**

No. No new purchases can occur during closeout. In all cases, the grantee must obtain prior approval before purchasing equipment. If the request is submitted in the last few remaining months of the grant, it is highly unlikely such request will be granted.

**What Should We Do if We Used a Provisional Indirect Cost Rate During the Grant Period but Receive a Final Rate During Closeout?**

Since the final rate would be applicable to a period of performance that occurred prior the closeout, the grantee should make the necessary adjustments to expenses and submit an amended closeout package.

### **III. Final Performance Reporting**

**Please Provide a Summary of All Required Performance Reports and ETA's Expectations for Closeout Performance Reporting. Are There Any Supplemental Performance Reports Required at Grant End?**

Within 45 days after the period of performance end date, grantees must submit:

- FINAL Quarterly Narrative Progress Report (QNPR) – submitted via the Grantee Performance Reporting System [https://www.reports.doleta.gov/CFDOCS/grantee\\_prod/reporting/index.cfm](https://www.reports.doleta.gov/CFDOCS/grantee_prod/reporting/index.cfm)
- The Final QNPR will provide information on grant activities during the last quarter and cumulative information on grant activities during the entire period of performance

Within 45 days after the period of performance end date, grantees must submit:

- FINAL Annual Performance Report (APR) – submitted via the Grantee Performance Reporting System [https://www.reports.doleta.gov/CFDOCS/grantee\\_prod/reporting/index.cfm](https://www.reports.doleta.gov/CFDOCS/grantee_prod/reporting/index.cfm)
- The Final APR will provide information on grant activities during the time period since their most recent APR was submitted (i.e., only for Year 4). Do not provide cumulative information – the system will calculate cumulative numbers using the “thermometer” report.

**How Do We Report Additional Outcomes That Were Achieved During the Grant Closeout Period?**

***For example, if a student who completed a grant funded program of study during the grant period finds employment during the closeout period, can I still report this as a grant outcome?***

Performance outcomes achieved during closeout period, after grant period ends, should be included in the final APR.

### **How Long Should We Keep Our Files Accessible Before Putting Them In Archives?**

Please follow your institution's policies, which must be consistent with federal requirements. Federal requirements on record retention state the following: financial records, supporting documents, statistical records, and all other records pertinent to the grant agreement shall be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as authorized by the Federal awarding agency.

The three year clock may reset if there is an audit or open investigation. While such an investigation is open or while the audit is resolved, all records must be retained. Once a final action has been taken, the three-year clock starts again. More information on record retention at Chapter 14 of the One-Stop Comprehensive Financial Management Technical Assistance Guide (TAG) available on our website at [http://www.doleta.gov/grants/pdf/TAG\\_PartII\\_July2011.pdf](http://www.doleta.gov/grants/pdf/TAG_PartII_July2011.pdf)

### **Can We Save E-files, DVDs, disks, etc., and Destroy All Paper Files?**

See above. Please also ensure there are adequate measures in place to safeguard Personally Identifiable Information (PII). Please see TEGL 39-11 for additional guidance at [http://wdr.doleta.gov/directives/attach/TEGL/TEGL\\_39\\_11\\_Acc.pdf](http://wdr.doleta.gov/directives/attach/TEGL/TEGL_39_11_Acc.pdf)

### **Where and How Should We Store or Destroy Participant Files?**

It is the responsibility of the grantee to ensure that all participant files are stored and retained in accordance with federal regulation, as well as state and organization policies. Part II - Chapter 14 of the One-Stop Comprehensive Financial Management Technical Assistance Guide addresses records retention.

## **IV. Final Products/Deliverables Submission**

### **Please Summarize the Requirements for Final Products/Deliverables Submission in the SGA**

According to the SGA, grantees must:

- Make available courses and associated learning materials to the Department for free public use and distribution via an online repository for learning materials to be established by the Federal Government; and
- All grant products will be provided to the Department with meta-data in an open format mutually agreed-upon by the grantee and the Department

### **How Will Final Products/Deliverables Be Submitted to the Department?**

All products and deliverables will be submitted electronically to the Department using the TAACCCT Repository at: [www.SkillsCommons.org](http://www.SkillsCommons.org).

### **How Do We Set-Up Our Account at <http://SkillsCommons.org>?**

Grantees may set up a new user account (register) on <http://SkillsCommons.org> using this link: <https://www.skillscommons.org/password-login> For additional support, please contact [support@skillscommons.org](mailto:support@skillscommons.org).

### **Please Clarify the Types of Items that are Considered Grant Deliverables**

According to the SGA, the Department considers curricula, course materials, teacher guides, and other products developed with grant funds as grant deliverables. These items were identified in each grantee's statement of work as deliverables and to be submitted to the Department according to the workplan or prior to the end of the period of performance.

### **Are Outreach Materials and other Program Support Materials Considered Grant Deliverables?**

In order to further the goal of career training and education and encourage innovation in the development of new learning materials, and as a condition of the receipt of a TAACCCT grant, grantees are required to license to the public all work created with the support of the grant ("works") under a Creative Commons Attribution 3.0 License.

Although program management and implementation tools, outreach materials, and other program support materials are tangible items that could be considered "works" produced through your grant project, these items are not necessarily considered deliverables unless explicitly described as such in a grantee's SOW. Grantees should use their discretion in consultation with their FPO about which of these to submit to the Department.

In determining whether to submit an item, grantees should keep in mind that some of these materials that support your curricula and course materials may be necessary in order to understand, learn from, and replicate your work. These may include course descriptions, outreach materials, such as those that describe the programs of study for your workforce system and other stakeholders and partners, or materials that document best practices in grant management. In other cases, these materials may be research studies on how to better serve a specific target population. These materials would be considered important to understanding your grant program of study deliverables and should be submitted together with the curricula and course materials using <http://SkillsCommons.org> with open license and disclaimers, as appropriate. In the repository, these should be identified and categorized as "Program Support Materials" using the appropriate meta-data schema.

Other items, such as meeting minutes, organizational charts, institutional policies, that are created as a result of the operation of your grant program may provide useful information for understanding the administration of grant activities at your institution. In cases where these items are more appropriately considered records, grantees should follow their institution's policy on records management, which should be in alignment with Federal recordkeeping requirements.

### **What Are the Intellectual Property and Licensing Requirements for Grant Deliverables?**

According to the SGA, grantees will license to the public all works created with the support of the grant under a [Creative Commons Attribution 3.0 \(CC BY\) license](#). Works that must be CC BY licensed includes both new content created with the grant funds and modifications made to pre-existing, grantee-owned content using grant funds.

All new source code developed or created with grant funds must be released under an open license acceptable to either the Free Software Foundation and/or the Open Source Initiative.

### **How Do We Apply the CC BY License to Our Materials?**

Licensing your material entails adding a notice that your material is available under the CC BY license. Grantees are responsible for adding the CC BY license notice to materials according to CC best practices at <http://wiki.creativecommons.org/Marking>. In addition, grantees will select the CC BY license upon submission of materials to [www.skillscommons.org](http://www.skillscommons.org). For more information, see



[https://wiki.creativecommons.org/FAQ#How do I apply a Creative Commons license to my material.3F](https://wiki.creativecommons.org/FAQ#How_do_I_apply_a_Creative_Commons_license_to_my_material.3F). There is no registration or procedure to obtain a CC BY license.

### **May We Use Creative Commons Attribution 4.0 (CC BY) License on Our Deliverables?**

Yes. [Creative Commons Attribution 4.0](https://creativecommons.org/licenses/by/4.0/) is the next generation of CC licenses that have been released since the writing of the SGA. This updated version is a more user-friendly and internationally robust version of the 3.0 requirement, though the versions are mutually compatible. More information about the versions can be found here: <http://creativecommons.org/version4>. Grantees are encouraged to choose to use the version that best meets their needs. For additional information, please contact [taa@creativecommons.org](mailto:taa@creativecommons.org).

### **How Should the U.S. Department of Labor Be Credited as the Funder of Our Project?**

See the Required Disclaimer for Grant Deliverables in the Round Two SGA (pdf), Section I.D.6 (page 9), which states that “The grantee must include the following language on all Work developed in whole or in part with grant funds, including its incorporation in the Licenses:”

*“This product was funded by a grant awarded by the U.S. Department of Labor’s Employment and Training Administration. The product was created by the grantee and does not necessarily reflect the official position of the U.S. Department of Labor. The Department of Labor makes no guarantees, warranties, or assurances of any kind, express or implied, with respect to such information, including any information on linked sites and including, but not limited to, accuracy of the information or its completeness, timeliness, usefulness, adequacy, continued availability, or ownership.”*

Please note that this disclaimer is separate from the CC BY license notice which you are attaching to your works. The CC BY license is issued by you directly to the public for their reuse of your works, and does not involve the DOL as a third party.

### **Should Our Materials Be in a Final Version Before Being Submitted to the SkillsCommons.org Repository?**

Grantees are encouraged to share draft and pre-final versions of content, though this is not a grant requirement. Sharing content early creates many benefits and opportunities for your organization. For example, sharing content can: Help avoid duplicate efforts by other grantees and consortia that are working in similar areas; encourage a national exchange of ideas and solutions; position your grant and college as knowledge experts in your field; provide an early return on investment to key stakeholders; and attract new partners to your project. In addition, early versions of your products can be submitted as a way of becoming familiar with SkillsCommons.org repository.

Grantees should note that the nature of open resources is the intrinsic ability to continuously edit and update the content, regardless of whether they are in draft or final version.

### **How Should We Submit the Subject Matter Expert Review of Deliverables?**

According to the SGA in Section III.G.5, grantees are required to submit the deliverables for independent review by subject matter experts. These reviews, along with the qualification of reviewers and any related materials should be submitted to <http://SkillsCommons.org>.

***Grantees should contact their FPOs with any questions on this document.***