



U.S. Department of Labor
Employment & Training Administration

Directing business, adults, youth, dislocated workers, and workforce professionals to training and employment services.



FINANCIAL REPORTING

for

ALL ETA PROGRAMS

EXCEPT
WIA FORMULA-FUNDED



LEARNING OBJECTIVES

U.S. DOL ETA
Financial Status Report
Instructions

(Basic Instructions for ETA – 9130)

- BASIC FINANCIAL REPORTING REQUIREMENTS
- INTRODUCING THE ETA-9130
- PROGRAM-SPECIFIC REPORTING REQUIREMENTS



LEARNING OBJECTIVES

- DETAILED COVERAGE OF ETA-9130
- EMPHASIS ON ACCRUAL REPORTING
- ON-LINE REPORTING

10. Transactions
Federal Cash :
a. Cash Receipts
b. Cash Disbursements
c. Cash on Hand (line a minus b)
Federal Expenditures and Unobligated Balance:
d. Total Federal funds authorized
e. Federal share of expenditures



BASIC FINANCIAL REPORTING REQUIREMENTS

- **DOL REGULATIONS**
 - 29 CFR 97.41
 - 29 CFR 95.52
- **OTHER PROGRAM-SPECIFIC REGULATIONS**
- **GRANT AGREEMENT SPECIFICATIONS**
- **FINANCIAL COOPERATIVE AGREEMENTS**



NEW ETA 9130

FEDERAL FINANCIAL REPORT

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)		Page	of
				1	
pages					
3. Recipient Organization (Name and complete address including Zip code)					
4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	6. Final Report <input type="checkbox"/> Yes <input type="checkbox"/> No	7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	
8. Project/Grant Period From: (Month, Day, Year) To: (Month, Day, Year)			9. Reporting Period End Date (Month, Day, Year)		
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					
b. Cash Disbursements					
c. Cash on Hand (line a minus b)					
<i>(Use lines d-q for single grant reporting)</i>					
Federal Expenditures and Unobligated Balance:					
d. Total Federal funds authorized					
e. Federal share of expenditures					
f. Federal share of unliquidated obligations					
g. Total Federal share (sum of lines e and f)					
h. Unobligated balance of Federal funds (line d minus g)					
Recipient Share:					
i. Total recipient share required					
j. Recipient share of expenditures					
k. Recipient share of unliquidated obligations					
l. Total recipient share (sum of lines j and k)					
m. Remaining recipient share to be provided (line i minus l)					
Program Income:					
n. Total Federal program income earned					
o. Program income expended in accordance with the deduction alternative					
p. Program income expended in accordance with the addition alternative					
q. Unexpended program income (line n minus line o or line p)					
11. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:					



THE ETA 9130

- **NEW** Required Financial Report
- To Be Used For **ALL** ETA Programs
- Contains **Program-Specific Data Elements**



REMEMBER....

- CURRENT PROGRAM RULES AND REGULATIONS HAVE **NOT** CHANGED
- ONLY THE FINANCIAL REPORTING FORMATS HAVE CHANGED



TRANSITION TO ETA 9130

- Quarter Ending September 30, 2007
- All Other Reporting Formats Will Become Obsolete
- Migration of Current Data into the System with the New Formats **WAS** Expected to be Seamless



FOCUS OF THIS SESSION

- USE OF ETA-9130 FOR ALL PROGRAMS CURRENTLY REPORTING ON SF 269:

DISCRETIONARY

OLDER WORKER

EMPLOYMENT SERVICE

UNEMPLOYMENT INSURANCE

TRADE ADJUSTMENT ASSISTANCE



FOCUS OF THIS SESSION

- USE OF ETA-9130 FOR ALL PROGRAMS CURRENTLY USING MODIFIED VERSIONS OF SF 269:

**NATIONAL FARMWORKER JOBS
INDIAN AND NATIVE AMERICAN
NATIONAL EMERGENCY GRANTS**



ETA - 9130 REPORTING BASICS

- **BASIS** - Accrual
- **FREQUENCY** – Quarterly
- **DUE** – **45 Days** after each quarter end
for **ALL** ETA Programs



ETA 9130 REPORTING BASICS

- **Final Report** – Due 45 days after grant end or expiration of funds (whichever comes first)
- **Closeout Report** – Due 90 days after grant end (triggered by DOL acceptance of Final Report)
- **Transmission Method** – ETA on-line reporting system



HIGHLIGHTS OF ETA 9130



- **NEW** Federal Cash Section
- **NEW** Total Administrative Expenditures Line
- **NEW** Additional Expenditure Data Required Section
- **Re-Ordering** of Many Line Items Currently Required on SF 269



FEDERAL CASH SECTION

- **10.a. Cash Receipts**
 - tied to PMS drawdowns
- **10.b. Cash Disbursements**
 - checks, cash, advances to subs
- **10.c. Cash on Hand**
 - 10.a. minus 10.b.





FEDERAL EXPENDITURES AND UNOBLIGATED BALANCE



- **10.d. Total Federal Funds Authorized**
 - Grant Award

- **10.e. Federal Share of Expenditures**
 - Cash Disbursements PLUS Goods/Services Received but Not Paid



FEDERAL FUNDS AUTHORIZED

- Pre-entered for most ETA grants for reporting quarters (Line 10D)
- **EXCEPTION – WIA Formula Program**



FEDERAL EXPENDITURES AND UNOBLIGATED BALANCE

- **10.f. Total Administrative Expenditures**
 - **NEW** line item
 - That Portion of 10.e.(expenditures)
Attributable to Administrative Costs
 - Follow Appropriate Guidance on
Administrative vs. Program Costs



ADMINISTRATIVE COST LIMITATIONS

- Set Forth in Most ETA Grant Agreements
- New **Line Item 10.f.** Identifies Administrative Portion of Total Federal Expenditures
- New Line Item Provides Ability to **Assess Compliance** with Administrative Limitation



ADMINISTRATIVE COSTS

- **NOT REQUIRED TO BE BROKEN OUT FOR SOME ETA PROGRAMS/GRANTS**
- **PROGRAM RULES HAVE NOT CHANGED**
- **ADMINISTRATIVE EXPENDITURES LINE 10.f. WILL BE GRAYED OUT (as applicable)**



FEDERAL EXPENDITURES AND UNOBLIGATED BALANCE

- **10.g. Federal Unliquidated Obligations**
-10.h.(Obligations) minus 10.e. (Expenditures)
- **10.h.Total Federal Obligations**
-10.e.(Expend.) plus 10.g.(Unliquid. Oblig.)
- **10.i. Unobligated Balance of Federal funds**
- 10d.(Authorized) minus 10.h.(Obligations)



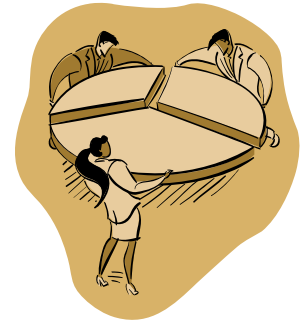
RECIPIENT SHARE



- **10.j. Total Recipient Share Required**
 - to meet match requirements
- **10.k. Recipient Share of Expenditures**
 - non-DOL/non-Federal expenditures incurred for purposes of subject grant
- **10.l. Recipient Share of Unliquidated Obligations**
 - $10.m.(\text{obligations}) - 10.k.(\text{expenditures})$



RECIPIENT SHARE



- **10.m. Total Recipient Obligations**
 - 10.k.(expend.) plus 10.l.(unliquid. oblig.)

- **10.n. Remaining Recipient Share to Be Provided**
 - 10.j.(required) minus 10.m.(obligated)



PROGRAM INCOME



- 10.o. Total Fed. Program Income **Earned**
- 10.p. Program Income **Expended**
- 10.q. **Unexpended** Program Income



PROGRAM INCOME METHOD

- **ADDITION** – for all ETA programs
- Must be earned as result of allowable grant activity
- Added to grant to further eligible program objectives



PROGRAM INCOME ACCOUNTABILITY

- **NET** – Line 10.o. reflects Total PI Earned minus costs to generating it
 - ** No cost reported on line 10.e.
- **GROSS** – Line 10.o. reflects 100% of PI earned
 - ** Costs to generating it were charged to the grant on line 10.e.



ADDITIONAL EXPENDITURE DATA REQUIRED

- **New Section 11**
- **11.a. Other Federal Funds Expended**
- Now required for **ALL** ETA programs if “other” **Federal** funds are expended for same purpose for which subject grant was awarded



OLDER WORKER PROGRAM

- 11.a. Other Federal Funds Expended
- 11.b. Administration – Headquarters
- 11.c. Administration – Local
- 11.d. Enrollee Wages and Fringe Benefits
- 11.e. Other Enrollee Expenditures



NATIONAL FARMWORKER JOBS PROGRAM

- 11.a. Other Federal Funds Expended
- 11.b. Related Assistance Expenditures
- 11.c. Other Program Services Expenditures

TRANSITION from ETA - 9126



INDIAN AND NATIVE AMERICAN PROGRAM

- 11.a. Other Federal Funds Expended
- 11.b. Employment Services Expenditures
- 11.c. Training Services Expenditures
- 11.d. Other Program Services Expenditures

TRANSITION from ETA - 9080



EMPLOYMENT SERVICE & UNEMPLOYMENT INSURANCE PROGRAMS

- 11.a. Other Federal Funds Expended
- **11.b. Real Property Proceeds Expended**
 - Resulting From Sale of Real Property Purchased With ETA (ES or UI) Funds
 - This Requirement Is Unique to ES, UI, and WIA Formula-Funded Programs



NATIONAL EMERGENCY GRANTS PROGRAM

- Use ETA - 9130 Basic Format
- Only Additional Data Element Required
11.a. Other Federal Funds Expended
- A Separate ETA-9130 Will Be Required for Each Funding Source of Each Project (see NEG reporting instructions)

TRANSITION from ETA-9099



ACCRUAL REPORTING

WHY?

- **Required** for **ALL ETA** Programs
- Provides More Reliable Data
- Cash Basis Understates True Spending
- **Failure to Report on Accrual Basis May Result in Loss of Funds**



ACCRUAL ACCOUNTING

WHAT DOES IT MEAN?

- Transactions Are Recognized In Accounting Period In Which They Occur
- Revenue Is Recognized When Received Or Earned
- Expense Is Recognized When Incurred
 - May Be Cash Disbursement
 - May Be Delivery of Goods/Services



ACCRUED EXPENDITURES

CASH DISBURSEMENTS

PLUS

**GOODS AND SERVICES RECEIVED
BUT NOT YET PAID FOR**



COSTS TO BE ACCRUED

- Salaries of Employees



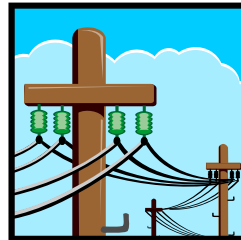
- Training



- Travel Expenses




- Public Utilities





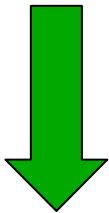
WHAT ARE NOT ACCRUALS?

- Obligations for Which Goods or Services **HAVE NOT** been received 
- Orders placed for which goods or Services **HAVE NOT** been received or paid
- Performance Contracts in which benchmarks **HAVE NOT** been achieved



OBLIGATIONS

- UNDELIVERED ORDERS -UNPAID



**UNLIQUIDATED
OBLIGATIONS**

- DELIVERED ORDERS - UNPAID
- DELIVERED ORDERS - PAID



**ACCRUED
EXPENDITURES**



DATA SOURCES FOR FINANCIAL REPORTING

- Accounting System
- Accrual Worksheets to Convert From Cash to Accrual
- Subgrantee Reports





ON-LINE REPORTING SYSTEM

- Program-specific Software with Required Data Elements Provided to Grantees
- Pop-up Instructions Embedded for Quick and Easy Reference



ACCESSING REPORTING SYSTEM

- Follow Instructions in Transmittal Letter or As Otherwise Provided By ETA
- Provide Requested Reporting Contact Information
- An E-Mail Is Sent to Primary Contact With Password and PIN





ON-LINE REPORTING

- **Password** Issued to Access System
- **PIN** Issued to Certify Data
- **Instructions Link** Provides Information on How to Use System



ON-LINE REPORTING

- Mandatory Quarterly Submission
- Modifications Can Be Made Requiring Re-Certification of Report
- After 2 Quarters of Data are Accepted by Federal Project Officer, 1st of 2 Quarters Will be Lock



DATA INTEGRITY

- Grantees Are in Charge of Data
- Incomplete or Erroneous Data and/or Late Submittal of Reports Impacts ETA's Financial Credibility
- *Further Funding for ETA Programs is Contingent Upon Expending This Year's Funds This Year*



REPORTING CONTACTS

- **Initial Contact – Federal Project Officer**
- **Financial Questions Regarding Content of ETA-9130**
- **On-Line Reporting System Questions-
Password and PIN is :**

Andre Morris- morris.andre@dol.gov

or 404-302-5321



U.S. Department of Labor
Employment and Training Administration

HOW TO PREPARE FOR GRANT CLOSEOUT



EMAIL INITIAL LETTER

March 18, 2003

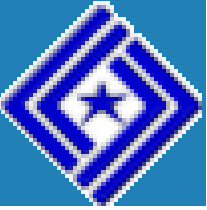
Ms. Jane Doe
Director
DELCO WIB
1234 Evercrest
Springfield, IL 62701

Reference:	Grantee:	DELCO WIB
	Grant Number:	AN-11621-01-60
	Grant Period:	06/30/00-07/01/01
	Obligation:	\$75,000.00
	Federal Payment:	\$60,674.00

Dear Ms. Doe:

This is to notify you that your grant with the Employment and Training Administration (ETA) expired on July 1, 2001. **If your grant has not expired due to a no-cost extension, please disregard this notice and forward a copy of the modification approving the extension by facsimile # (202) 693-3362.**

If you agree with the expiration date, as specified at 29 CFR 97.40(b)(1), 97.41(b)(4), and 97.50(b), you are required to submit all final reports, both program and financial closeout no later than 90 days from the expiration of the grant. The following closeout documents are to be submitted by facsimile or mail by October 01, 2001.



U.S. Department of Labor
Employment and Training Administration

What To Do Before Your Grant Expires

Notify the Closeout Unit and your FPO 90 days prior that your grant will expire

If you have received a no cost extension, you must notify the closeout unit:

Lorraine Saunders @ (202) 693-3251

Determine if an audit will be required/
or conducted during the closeout period



The Grant Closeout System (GCS)

Primary System Functions

- Identify grants eligible for closeout
- Verify grants for closeout reporting
- Assign grant closeout cases
- Email notification of grant closeout
- Approve closeout extensions
- Accept closeout packages
- Process closeout grants
- Track closeout document status



INTRODUCTION

ETA grants require adherence to regulations in *29 CFR Part 97* for governmental grants and *29 CFR Part 95* for nongovernmental grants, which establish administrative requirements, including financial management standards and closeout standards.

These requirements and principles should be followed for closeout, with particular attention to avoiding cost overruns and deficits.



U.S. Department of Labor
Employment and Training Administration

THE REGULATIONS

ETA IS REQUIRED TO CLOSE ALL CONTRACTS
AND GRANTS IN ACCORDANCE WITH:

29 CFR 97.50 – closeout requirements for State,
Local and Federally Recognized Indian Tribal
Governments.

29 CFR 95.71 – closeout requirements for
Nonprofit Organizations.



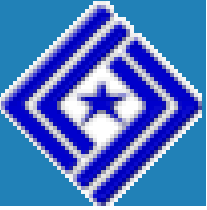
U.S. Department of Labor
Employment and Training Administration

Close-Out Definitions

A process by which DOL determines that all financial requirements and applicable administrative actions have been completed by the recipient

The closeout process includes expired or terminated contracts and grants

Within 90 Days after the expiration/termination of the contract/grant, all financial, performance and other required documents must be received



U.S. Department of Labor
Employment and Training Administration

DEFINITIONS (continued)

TOTAL OBLIGATION

Amount for which the grant is written

TOTAL FEDERAL PAYMENTS

Amount issued to grantee by Payment Management System (PMS) or treasury check

TOTAL FINAL COSTS

Money Reported by grantee for actual costs under a particular grant



Closeout Package Documents

The forms or documents in the closeout package for Grantees will include:

Final expenditure reports (ETA 9130);

- Grantee's Release;
- Grantee's Assignment of Refunds, Rebates, and Credits;
- Governmental Property;
- Indirect Cost Rates, if applicable;
- Grantee Submittal of Closeout Documents;
- Grant Closeout Tax Certification.



Grant CloseOut System- Welcome - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Back Forward Stop Refresh Home Search Favorites Home Mail Print W PDF Help People

Address http://www.etareports.doleta.gov/cfdocs/egrants_reporting/egrants_closeout/pre_welcome.cfm?Rcip_No=8639&w2w Go Links >>

eta EMPLOYMENT AND TRAINING ADMINISTRATION UNITED STATES DEPARTMENT OF LABOR

GRANT CLOSEOUT SYSTEM

Friday, 2 May Log out

Select a grant number:

Done Local intranet

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ALERT
CLOSEOUT
Announcement

Package

Grant Status

Closeout Extension

No Cost Extension

Welcome to ETA's Grant CloseOut System

ETA Closeout Procedures

The Employment and Training Administration (ETA), Office of Grants and Contract Management, Division of Resolution and Appeals, Closeout Unit has a responsibility to close all expired grants, contracts, and agreements in accordance with the cited closeout regulations herein.

[ETA's Grant CloseOut System](#)

- Closeout requirements for Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments are found at 29 CFR Part 97.50 states, "Within 90 days after the expiration or termination of the grant, the grantee must submit all financial, performance, and other reports required as a condition of the grant."
- Closeout requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-profit Organizations and with Commercial Organizations under the jurisdiction of Foreign Governments, and International Organizations are found at 29 CFR Part 95.71 states, "Recipients shall submit, within 90 calendar days after the date of completion of the award, all financial, performance, and other reports as required by the terms and conditions of the award."
- Closeout requirements for contracts are found at 48 CFR 4.804-1(a)(3) states, "Files for contracts requiring settlement of indirect cost rates should be closed within 36 months of the month in which the contracting officer receives evidence of physical completion."

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Address http://www.etareports.doleta.gov/cfdocs/egrants_reporting/egrants_closeout/noCostExtension.cfm? Go Links

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GRANT CLOSEOUT SYSTEM

Friday, 2 May [Log out](#)

NO COST EXTENSION CONFIRMATION

Grantee's Name and Address	Grant Number
	PE152460660
..	
Have you received an approved modification to extend the period of performance?	<input type="radio"/> Yes <input type="radio"/> No
If You Check Yes, Please Enter Extension Information.	
(Expected) Extended Expiration Date:	<input type="text"/> (mm/dd/yyyy)
Approved By:	<input type="text"/>
Approval Date(mm/dd/yyyy):	<input type="text"/> (mm/dd/yyyy)

Note: If you check "Yes", please FAX us the copy of the modification

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Address http://www.etareports.doleta.gov/cfdocs/egrants_reporting/egrants_closeout/closeoutPackage.cfm? Go Links

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GRANT CLOSEOUT SYSTEM

Friday, 2 May Home Page | Instructions | Contact Us | Log out

ALERT

CLOSEOUT 

Announcement

Package

Grant Status

Closeout Extension




No Cost Extension

Closeout Forms for Governmental Recipients to Be Submitted Via GCS

- ➔ [Grantee's Release](#)
- ➔ [Government Property Close-Out Inventory Certification](#)
- ➔ [Grantee Submittal of Close-Out Documents](#)

NOTE: If you need to submit a different closeout package, please your specialist.

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 Accessibility  Privacy  Security

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Grant CloseOut System - Grantee's Release Form - Microsoft Internet Explorer

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Address http://www.etareports.doleta.gov/cfdocs/egrants_reporting/egrants_closeout/NativeIndian/ReleaseNew.cfm?&gkNum Go Links >>

ALERT
CLOSEOUT
Announcement

Package
Grant Status
Closeout Extension
No Cost Extension

[Back](#) [Printer Friendly](#)

Not Submitted as of 05/02/2008

**U.S. DEPARTMENT OF LABOR
Employment and Training Administration** **Instructions to Grantee
Submit original
(with original signature)**

GRANTEE'S RELEASE

Pursuant to the terms of Grant Number **PE152460660** and in consideration of the total incurred cost in the amount of \$ dollars which has been paid under the said grant to

**OIC OF BROWARD COUNTY, INC.
2880 West Oakland Park Boulevard#210
Ft. Lauderdale, FLORIDA, 33311**

hereinafter called the Grantee or to its assignees, if any, the Grantee, upon payment of the said sum by the UNITED STATES OF AMERICA hereinafter called the Government, does remise, release, and discharge the Government, its officers, agents, and employees of and from all liabilities, obligations, claims, and demands whatsoever under or arising from the said grant, except:

Local intranet

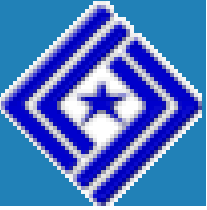
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U.S. Department of Labor
Employment and Training Administration

CLOSEOUT INSTRUCTIONS

- 1. Sub-grant Contractor Closeout**
- 2. Financial Status Report**
- 3. Grantee's Release (Form ETA 3-103A)**
- 4. Grantee's Assignments of Refunds, Rebates and Credits (Form ETA 3-107)**
- 5. Property Certification**
- 6. Unclaimed or Outstanding Checks**



U.S. Department of Labor Employment and Training Administration

CLOSEOUT INSTRUCTIONS (continued)

7. Refund Due to DOL
8. Refunds After a Grant is Closed by ETA
9. Grant Closeout Tax Certification Statement
(Form ETA 3-108)
10. Grantee's Submittal of Closeout Documents
(Form ETA 3-105)



The Grant Closeout System (GCS)

Benefits of Automated System

- Streamline and standardize grant closeout process and procedures
- Allow electronic review, acceptance and processing of closeout grants
- Provide automatic closeout data storage, retrieval and audit trail
- Decreased grant closeout processing time and increased productivity
- Support data sharing of EIMS sub-systems
- Facilitate coordination between ETA program offices regarding grants closeout



BUDGET LINE FLEXIBILITY

PART IV - SPECIAL CLAUSES

Clause #1:- BUDGET LINE ITEM FLEXIBILITY

- ▶ Flexibility is allowed within the grant budget (*except wages, salaries and fringe benefits*), provided no *single line item* is increased or decreased by more than **20%**. Changes in excess of 20%, and any changes in wages, salaries and fringe benefits, ***MUST*** receive prior written approval from the Grant Officer.
- ▶ Any changes in mix or match within the wages and salaries line ***does not*** require a grant modification. However, these changes must be reviewed by your assigned DOL Grant Officers Technical Representative (GOTR) prior to implementing these changes.

Clause #2:- INDIRECT COST RATE AND COST ALLOCATION PLAN

This clause is applicable to all awardees receiving funds from multiple sources. (Fill in as appropriate)

- ▶ An approved Cost Allocation Plan dated _____ has been provided. (Copy Attached)
- ▶ An Indirect Cost Rate of N/A%, has been approved for activities under this agreement based on written documentation received. A special Indirect Cost ceiling, not to exceed, \$ _____ has also been applied, and shall remain unless otherwise amended.
- ▶ A Temporary Billing Rate of \$ _____ has been approved for the first **90 days** of the grant period. This rate is based on the fact that your organization has not established an Indirect Cost Rate. Within this 90 day period, you must submit an acceptable indirect cost proposal to your cognizant agency for a *provisional rate*. ***Failure on your part to submit an indirect proposal within this 90 day period means that you shall not receive further reimbursement for your billing rate.*** If DOL is your cognizant agency, proposals shall be sent to the appropriate DOL Regional Office or the following:



PMS INQUIRY

INQUIRY: Disbursement Transactions DATE: 04/20/2005 TIME: 02:41:25 PM *** SEARCH
PARAMETERS ***** GRANT AWARD: EM13739MR0

-----*ACCT** *PIN* ****EIN*****
*****Organization Name*****B2043B1 B2043 1566000291A2 COUNTY OF
CUMBERLANDHHS-REG: 04 STATE: NC PMT: ACH STOP: N MAN-REV: N 272: File
GROUP: F57 USER: VNK8NLW-----
-----DOC: EM13739MR0 AGY:FLAETAA OLD AGY:TAA DISB TC's Follow --
T/C ***ROD**** *****INC-AMT***** *****CUM-AMT***** POST DATE* *FY* *****CAN*****
OC ****ICN*****

705	04/07/2005	434,159.72	850,348.30	04/07/2005	2004	TAASBCP 4123
705	01/14/2005	120,000.00	416,188.58	01/14/2005	2004	TAASBCP 4123
705	12/06/2004	100,000.00	296,188.58	12/06/2004	2004	TAASBCP 4123
705	10/25/2004	100,000.00	196,188.58	10/25/2004	2004	TAASBCP 4123
705	09/14/2004	39,871.90	96,188.58	09/14/2004	2004	TAASBCP 4123
705	08/09/2004	13,890.43	56,316.68	08/09/2004	2004	TAASBCP 4123
705	07/09/2004	28,471.74	42,426.25	07/09/2004	2004	TAASBCP 4123
705	05/04/2004	13,954.51	13,954.51	05/04/2004	2004	TAASBCP 4123 -----

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GRANT BUDGET

PART 11 – BUDGET INFORMATION

SECTION A – Budget Summary by Categories

	(A)	(B)	(C.)
1. Personnel	\$ 25,000.00		
2. Fringe Benefits (Rate .265%)	\$ 10,000.00		
3. Travel	\$ 5,000.00		
4. Equipment	\$ 5,000.00		
5. Supplies	\$ 10,000.00		
6. Contractual	\$ 7,000.00		
7. Other	\$ 9,000.00		
8. Total Direct Cost	\$ 71,000.00		
(Lines 1 through 7)			
9. Indirect Cost (Rate %)			
10 Training Cost/Stipend	\$ 4,000.00		
11. TOTAL Funds Requested	\$ 75,000.00		
(Lines 9 through 10)			

SECTION B – Cost Sharing/Match Summary (if appropriate)

	(A)	(B)	(C.)
1. Cash Contribution			
2. In-Kind Contribution			
3. TOTAL Cost Sharing/Match			
(Rate %)			



BUDGET CLOSEOUT STATEMENT

Cost Category	Grant Budget	Cumulative Costs to
	(1)	(2)
Salaries and Wages	\$ 25,000.00	\$ 25,000.00
Fringe Benefits	\$ 10,000.00	\$ 10,000.00
TOTAL PERSONNEL COSTS	\$ 35,000.00	\$ 35,000.00
Other Expenses: <i>(Specify & list below)</i>		
TRAVEL	\$ 5,000.00	\$ 3,200.00
EQUIPMENT	\$ 5,000.00	\$ 5,000.00
SUPPLIES	\$ 10,000.00	\$ 8,474.00
CONTRACTUAL	\$ 7,000.00	\$ 5,000.00
TRAINING/STIPEND	\$ 4,000.00	\$ 4,000.00
OTHERS	\$ 9,000.00	
TOTAL OTHER EXPENSES	\$ 40,000.00	\$ 25,674.00
TOTAL GRANT COSTS	\$ 75,000.00	\$ 60,674.00



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CLOSEOUT DELAYS

1. Late Submittal of closeout documents
 - Request an extension
2. Incomplete closeout packages
 - Return all closeout documents
3. Closeout documents not accurately completed
 - Grantee's Detailed Statement of Costs – grantees often exceed their Budget Line Item Flexibility
 - Property Inventory Certification



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CLOSEOUT DELAYS (continued)

4. Total Expenditures Don't Equal Federal Payments

5. Indirect Cost Negotiation Agreement/Cost Allocation Plan Not Provided

- If grantee charged indirect costs to the grant, grantee must provide a copy of the indirect cost negotiation agreement or cost allocation plan for the entire period of the performance
- A grant can be closed with a provisional rate



FINAL NOTIFICATION LETTER

March 18, 2003

Notification of Closeout

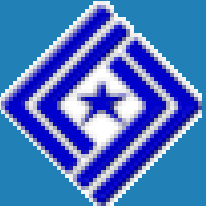
Ms. Jane Doe
Director
DELCO WIB
1234 Evercrest
Springfield, IL 62701

REFERENCE:	Grantee:	DELCO WIB
	Grant #:	AN-11621-01-60
	Grant Period:	06/30/00 - 07/01/01
	Obligation:	\$75,000.00
	Federal Payments:	\$ 60,674.00

Dear Ms. Doe:

This is to notify you that the above referenced grant has been closed by the Department of Labor and no further costs may be charged to this grant. The total amount of allowed Federal cost at the time of closeout is \$60,674.00. At this time, no action is required by your organization. As specified at 29 CFR 97.51, this closeout does not affect:

1. ETA's right to disallow costs and recover funds on the basis of a later audit or other review; or
2. Your obligation to return any funds due to the Federal Government as a result of later refunds, corrections, or other transactions; or
3. Your responsibilities for retention and access requirements, real property and equipment management, and audit requirements, as specified at 29 CFR 97.42, 97.31, 97.32, and 97.26 respectively.



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POINTS OF CONTACT

Employment and Training Regional Office

Your FPO

Or

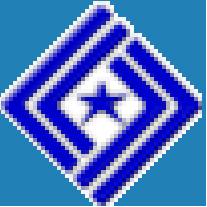
Andre Morris (morris.andre@dol.gov) (404) 302-5321
Richard Clark (clark.richard@dol.gov) (404) 302-5317



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QUESTIONS





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Thank You