



VETERANS' EMPLOYMENT AND TRAINING SERVICE

POST AWARD CONFERENCE 2020

JULY 30, 2020

FOA-VETS-20-01

U.S. DEPARTMENT OF LABOR

PRESENTER

KIA MASON

Grant Officer

Office of Grants Management
Employment and Training Administration
Department of Labor

AGENDA

- Grant Agreement
- Grant Modifications
- Federal Financial Reports
- Grant Closeout
- Q/A



GRANT AGREEMENT



OUTLINE

- Notice of Award
- Condition(s) of award
- Terms and Conditions
- Indirect Cost

NOTICE OF AWARD – INITIAL AWARD

U.S. DEPARTMENT OF LABOR Veterans' Employment and Training Service (DOL/VETS)	NOTICE OF AWARD (NOA)
Under the authority of the Title 38 of United States Code Sections 2021 and 2023 , this grant or agreement is entered into between the above named Grantor Agency and the following named Awardee , for a project entitled - Homeless Veterans Reintegration Project	

Name & Address of Awardee:	Federal Award Id. No. (FAIN):
	CFDA #: 17,805- Homeless Veterans Reintegration
	Project
	Amount: \$338,264.00
	EIN:
	DUNS #:

Accounting Code:

Payment Management System DOC#:

The Period of Performance shall be from July 01, 2020 thru June 30, 2023 .
Total Government's Financial Obligation is \$338,264.00 (unless other wise amended).
Payments will be made under the Payments Management System, and can be automatically drawn down by the awardee on an as needed basis covering a forty-eight (48) hour period.
In performing its responsibilities under this grant agreement, the awardee hereby certifies and assures that it will fully comply with all applicable Statute(s), and the following regulations and cost principles, including any subsequent amendments:
<u>Uniform Administrative Requirements, Cost Principles, and Audit Requirements:</u>
2 CFR Part 200; Uniform Administrative Requirements, Cost Principles, and Audit Requirements; Final Rule 2 CFR Part 2900; DOL Exceptions to 2 CFR Part 200;
<u>Other Requirements (Included within this NOA):</u>
Condition(s) of Award (if applicable)
Federal Award Terms, including attachments
<u>Contact Information</u>
The Grant Officer Technical Representative (GOTR) assigned to this grant is Kia Mason. Kia Mason will serve as your first line point of contact and can be contacted via e-mail- mason.kia@dol.gov . If your GOTR is not available, please call your Regional Office at 617-788-0170 for assistance.

The awardee's signature below certifies full compliance with all terms and conditions as well as all applicable Statues(s), grant regulations, guidance, and certifications.

Signature of Approving Official - **AWARDEE**

Signature of Approving Official - **DOL / VETS**

See SF-424 for Signature

No Additional Signature Required



Kia Mason, July 13, 2020
Grant Officer

CONDITION(S) OF AWARD

- Included before the table of contents
- Identifies any issues and instructions on how to resolve
- Specified timeframe
- Common Issues
 - SF-424A and Budget Narrative do not align
 - No justification for costs
 - Indirect cost miscalculation

TERMS AND CONDITIONS

TERMS AND CONDITIONS LIBRARY

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5. Indirect Cost Rate and Cost Allocation Plan

- ___ A. A **current** Federally approved Negotiated Indirect Cost Rate Agreement (NICRA) or current Federally approved Cost Allocation Plan (CAP) has been provided – copy attached.

For a NICRA only:

- (1) Indirect Rate approved: %
- (2) Type of Indirect Cost Rate: _____ (i.e. Provisional/Predetermined/Fixed)
- (3) Allocation Distribution Base: _____
- (4) Current beginning and ending period applicable to rate: _____

Estimated Indirect Costs are shown on the SF-424A budget form. If a new NICRA is issued during the grant’s period of performance, it must be provided to DOL within 30 days of it being issued. Funds may be re-budgeted as necessary between direct and indirect costs as long as it is consistent with 10% Budget Flexibility term within this agreement, grant requirements and DOL regulations on prior approval. However, the total amount of the grant award will not be increased.

Grantees expending indirect costs per an approved Indirect Cost Rate must report indirect expenditures by completing box 11 in the SF-425.

Any changes to the budget that impact the Statement of Work and agreed upon outcomes or deliverables will require a request for modification and prior approval from the Grant Officer.

- ___ B. (1) _____ Latest NICRA or CAP approved by the Federal Cognizant Agency (FCA) is not current, or
- (2) _____ An indirect cost rate proposal or CAP has not been submitted for approval.

URGENT NOTICE: Estimated indirect costs have been specified on the SF-424A, Section B, Object Class Category “j”, however only \$N/A will be released to support the indirect costs in the absence of a NICRA or CAP approved by the cognizant agency. The remaining funds which have been awarded for Indirect Costs are restricted and may not be used for any purpose until the recipient provides a signed copy of the NICRA or CAP and document stating that the restriction is lifted by the Grant Officer. Upon receipt of the NICRA or CAP, the Grant Officer will issue a grant modification to the award to remove the restriction on those funds.

As the award recipient, your organization must submit an indirect cost rate proposal or

INDIRECT COST

Direct Costs + Indirect Costs = Total Award Amount

- Indirect costs are calculated against direct costs
- If claiming indirect cost you must have:
 - Negotiated Indirect Cost Rate Agreement (NICRA) – uses approved rate
 - Cost Allocation Plan (CAP) – uses approved allocation methodology
 - De minimis – 2 CFR 200.414(f)
- Allocation Base
- Agreement must be current

DE MINIMIS

- 2 CFR 200.414(f) - any non-Federal entity that has never received a negotiated indirect cost rate [with exceptions] may elect to charge a de minimis rate of 10% of modified total direct costs (MTDC) which may be used indefinitely.

MODIFIED TOTAL DIRECT COST (MTDC)

- 2 CFR 200.68 MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award).
- **MTDC excludes:**
 - equipment
 - capital expenditures
 - charges for patient care
 - rental costs
 - tuition remission
 - scholarships and fellowships
 - participant support costs; and
 - the portion of each subaward in excess of \$25,000

Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.



GRANT MODIFICATIONS

OUTLINE

- What is a Modification?
- Why do a Modification?
- Key Players
- Modification Analysis
- How to Submit a Modification
 - Required Documentation

WHAT IS A MODIFICATION?

- Mechanism to Change Aspects of the Grant Agreement
 - Must be completed in accordance with:
 - 2 CFR 200.308
 - Terms and Conditions



WHY DO A MODIFICATION?

- Respond to Condition(s) of Award
- Statement of Work Change
- Budget Realignment
- Change Indirect Cost Rate
- Change Authorized Representative
- Change of Address or in Organization/Institution Name



KEY PLAYERS

- **Grant Office Technical Representative (GOTR)**
 - Provides daily customer service to the grantee
 - POC for the duration of the grant
 - Conducts oversight (desk and on-site)
 - Provides guidance as needed
 - Makes recommendations for grant actions to the Grant Officer



KEY PLAYERS

■ Grants Management Specialist

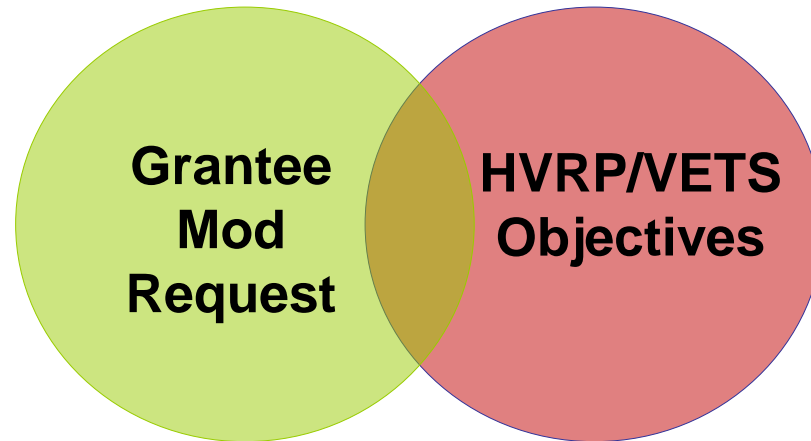
- Serves as the assistant to the Grant Officer
- Works directly with the VETS National Office
- Reviews information for modifications
- Recommends approval of actions to the Grant Officer

■ Grant Officer

- Executes final grant
- Executes modifications
- Maintains official grant files

MODIFICATION ANALYSIS

- Is it a clear & detailed request?
- Does it align with the goals and objectives of the original FOA?
- Is it an allowable cost for the grant?



HOW TO SUBMIT A MODIFICATION

INITIATE A REQUEST

- Review VPL 06-18 and contact your GOTR
- Submit documentation to your GOTR
- GOTR reviews and provides feedback



HOW TO SUBMIT A MODIFICATION

REQUIRED STEPS

- Submit signed modification request to GOTR
- Modification Request:
 - Must be submitted on organization's letterhead
 - Must be signed by the Authorized Representative
 - Indicate the purpose and why it's necessary
 - How the change will benefit the program
 - Reflect the guidance provided by the GOTR

APPROVAL PROCESS



- All funding actions have to be approved by the Office of the Chief Financial Officer, (OCFO). The OCFO then transfers the money to PMS.
- Both you and your GOTR will receive an electronic copy of the modification via e-mail.
- You are now free to implement your requested changes.



NOTICE OF AWARD – MODIFICATIONS

U.S. Department of Labor

Office of the Assistant Secretary
for Administration and Management
Washington, D.C. 20210



Grant Modification / Notice of Award

U.S. DEPARTMENT OF LABOR / VETERANS EMPLOYMENT AND TRAINING SERVICE

GRANT MODIFICATION No. 1		PROJECT: Homeless Veterans (HVRP)	
GRANT NUMBER:	EFFECTIVE DATE: 11/01/2019	EIN:	DUNS:
GRANTEE:		ISSUED BY U.S. DEPARTMENT OF LABOR / VETS ETA OFFICE OF GRANTS MANAGEMENT 200 CONSTITUTION AVENUE, N.W. WASHINGTON, DC 20210	
PAGE 1			

Action:

1. To realign the budget and budget narrative in accordance with pages 1 to 7 of this modification.

YEAR / CFDA PROGRAM ACCOUNT ID	Mod 0 CURRENT LEVEL	Mod 1 MODIFICATION	NEW LEVEL	PMS DOC #
FY 19 / 17.805 Homeless Veterans' Reintegration Program 19-1653-2019-2301641919B0201901640006195HV/RPNS00005VET005HVRP1-590911-410043-VETS-DEFAULT TASK-	\$400,000.00	\$0.00	\$400,000.00	
TOTAL FUND AVAILABILITY	\$400,000.00	\$0.00	\$400,000.00	

Except as modified, all terms and conditions of this grant remain unchanged and in full effect.

Approved by 
Kia Mason
Grant Officer

Date Signed **11/15/2019**



FEDERAL FINANCIAL REPORTS



OUTLINE

- Grantee Reporting System
 - Gaining Access
- SF-425 Example
- Common Reporting Errors

GRANTEE REPORTING SYSTEM

GAINING ACCESS

- New access
- Contacts

Primary – certify the accuracy of the report by entering PIN.

Secondary – will enter the reporting data.

- Contact Info

Ne'kia Davis davis.nekia.j@dol.gov

Kia Mason mason.kia@dol.gov

Financial Reporting Access Form https://www.doleta.gov/grants/pdf/FSR_eform.pdf

Reporting System <https://www.etareports.doleta.gov/>

GRANTEE REPORTING SYSTEM

LOGGING INTO THE REPORTING SYSTEM

- First time log-in
 - Leave username field blank
 - Type in current password
 - System will take you to another page
 - Username will be generated
 - Email associated with account
 - You will be prompted to change your password.
 - You will receive email confirmation with your username, new password, and new PIN.
 - Share both the username and password with staff who need to access report.





U.S. Department of Labor

Grantee Reporting System

Grantee Login

User Name

Password

Login

[Forgot Password and/or PIN](#) | [Contact](#) | [Reset](#)

WARNING: This is a U.S. Government computer system, which may only be accessed and used by authorized personnel for official government business. Individuals using this computer system with or without authorization are subject and consent to having their activities monitored and recorded by authorized system personnel. All data contained on this computer system may be monitored, intercepted, recorded, read, copied, or captured and disclosed in any manner by authorized personnel. Anyone using this system expressly consents to such monitoring and is advised that if such monitoring reveals possible evidence of criminal activity, system personnel may provide the evidence of such monitoring to law enforcement officials, and could result in punishment by fine, imprisonment, or both (18 U.S. Code 1030). Unauthorized access or use of this computer system by any person whether authorized or unauthorized, constitutes consent to these terms and may subject violators to criminal, civil, and/or administrative action.

FEDERAL FINANCIAL REPORT (FFR) SF-425

Due dates for the FFR SF-425

Quarter End Date	Financial Report Due Date
March 31	April 30
June 30	July 30
September 30	October 30
December 31	January 30

1. <u>Federal Agency and Organizational Element to Which Report is Submitted</u> DOL / VETS		2. <u>Federal Grant or Other Identifying Number Assigned By DOL</u> HVXXX / HVXXX		Standard Form 425 OMB Number: 4040-0014 Expiration Date: 1/31/2019	
3. <u>Recipient Organization (Name and complete address including ZIP code)</u>					
4a. <u>DUNS Number</u>	4b. <u>FIN</u>	5. <u>Recipient Account Number or Identifying Number</u>		6. <u>Final Report</u> Yes	7. <u>Basis of Accounting</u> Accrual
8. <u>Project/Grant Period</u> From: 07/01/2019 To: 06/30/2020				9. <u>Reporting Period End Date</u> 06/30/2020	
10. Transactions:			Previous Period	This Period	Cumulative
Federal Cash:					
a. <u>Cash Receipts</u>			251,799.57	86,040.43	337,840.00
b. <u>Cash Disbursements</u>			251,799.57	86,040.43	337,840.00
c. <u>Cash on Hand (line a minus b)</u>			0.00	0.00	0.00
Federal Expenditures and Unobligated Balance:					
d. <u>Total Federal funds authorized</u>					337,840.00
e. <u>Federal share of expenditures</u>			251,799.57	86,040.43	337,840.00
f. <u>Federal share of unliquidated obligations</u>					0.00
g. <u>Total Federal Share (sum of lines e and f)</u>					337,840.00
h. <u>Unobligated balance of Federal funds (line d minus g)</u>					0.00
Recipient Share:					
i. <u>Total recipient share required</u>			0.00	0.00	0.00
j. <u>Recipient share of expenditures</u>			0.00	0.00	0.00
k. <u>Remaining recipient share to be provided (line i minus j)</u>			0.00	0.00	0.00
Program income:					
l. <u>Total Federal program income earned</u>			0.00	0.00	0.00
m. <u>Program Income Expended in Accordance With the Deduction Alternative</u>			0.00	0.00	0.00
n. <u>Program Income Expended in Accordance With the Addition Alternative</u>			0.00	0.00	0.00
o. <u>Unexpended program income (line l minus line m or line n)</u>			0.00	0.00	0.00

SECTIONS OF THE FFR

- **Grantee Information**
- **Federal Cash**
- **Federal Expenditures and Unobligated Balance**
- **Recipient Share**
- **Program Income**
- **Indirect Expenses**
 - 11f. – the maximum amount that can be charged
 - 11g. – the amount actually charged to the grant
- **Remarks**
- **Certification**

COMMON REPORTING ERRORS

- 10c. - Cash on Hand
- 10f. – Federal Share of Unliquidated Obligations
- 11 – Indirect Expenses
- PIN not used when submitting
- Reopening reports
- Final Report (Item 6) NOT Checked



GRANT CLOSEOUT



OUTLINE

- What is Grant Closeout?
- Policy and Grant Requirements
- Grant Recipient Responsibilities
- Grant Closeout Procedures

WHAT IS GRANT CLOSEOUT?

2 CFR 200.16

Closeout means the process by which the Federal awarding agency (VETS) determines that all applicable administrative actions and all required work of the Federal award have been completed and takes required actions described in [2 CFR 200.343](#)

Closeout

- Completion of the grant life cycle
- Closeout period – 90-day period following the end of the period of performance (POP) or termination of the award
- Official end of the grantor/grantee relationship

POLICY AND GRANT REQUIREMENTS

- 2 CFR 200.343 – Closeout
- 2 CFR 200.344 – Post Closeout Adjustment
- 2 CFR 200.345 – Collections of Amounts Due
- 2 CFR 2900, Subpart D – Post Federal Award Requirements
- Grants Oversight and New Efficiency Act (GONE Act)
 - (Public Law 114-117) requires agencies to report all federal grant awards that have not been closed out and the period of performance has elapsed more than two years.

GRANT RECIPIENT RESPONSIBILITIES

- Reconcile Financial Expenditures
- Ensure costs are reasonable, allowable, accurate per the Uniform Guidance, 2 CFR 200
- Liquidate all incurred costs
- Reconcile the closeout SF-425 and PMS report
 - Amounts on both must match
- Ensure consistent totals are reflected across all documents.
- Closeout sub-awards
 - Establish closeout procedures for use at both levels to ensure all timelines and deadlines are met
- Return any funds resulting from refunds, rebates and credits (29 CFR 95.72, 29 CFR 97.51 and 2 CFR 200.344)
- Submit all appropriate documents and reports within the 90-day closeout period

GRANT CLOSEOUT TIMELINE

July 1 – June 30
1 Year

Quarter 1

July 1 - September 30

Quarter 2

October 1 – December 31

Quarter 3

January 1 – March 31

Quarter 4

April 1- June 30

Closeout

June 30 – September 30

- 90 calendar days after the PoP ends
- No new obligations, may only liquidate obligations incurred during PoP
 - Expenses liquidated reported on closeout FFR

- Last quarter of the PoP
- FFR should be marked as Final to initiate closeout FFR
- All funds should be obligated

GRANT CLOSEOUT PROCEDURE

NOTIFICATION EMAIL

- Notification email includes:
 - Grant number
 - Period of performance end date
 - Link to reporting system
 - List of required documents
 - Name of closeout specialist

GRANT CLOSEOUT PROCEDURE

DOCUMENTATION - REPORTS

- All grantees must have the following documents **accepted** in **E-Grants** by the GOTR:
 - All Quarterly Federal Financial Reports (FFR)
 - All Final FFRs
 - All Closeout FFRs– totals entered **must** match PMS/HHS totals
 - Accessed by clicking box 6 in the Final FFR
 - PMS Report- submitted by the grantee in PMS

10. Transactions:		Quarterly Report	Closeout		
Federal Cash:		***Highlighted fields must be consistent***			
a. <u>Cash Receipts</u>	Must reflect actual expenditure	275,163.35	275,163.35		
b. <u>Cash Disbursements</u>	Must reflect actual expenditure	275,163.35	275,163.35		
c. <u>Cash on Hand (line a minus b)</u>	Must be \$0	0.00	0.00		
Federal Expenditures and Unobligated Balance:					
d. <u>Total Federal funds authorized</u>		300,000.00	300,000.00		
e. <u>Federal share of expenditures</u>	Must reflect actual expenditure	275,163.35	275,163.35		
f. <u>Federal share of unliquidated obligations</u>	Must be \$0	0.00	0.00		
g. <u>Total Federal Share (sum of lines e and f)</u>	Must reflect actual expenditure	275,163.35	275,163.35		
h. <u>Unobligated balance of Federal funds (line d minus g)</u>		24,836.65	24,836.65		
Recipient Share:		This section should be \$0 as Recipient Share is not required			
i. <u>Total recipient share required</u>		0.00	0.00		
j. <u>Recipient share of expenditures</u>		0.00	0.00		
k. <u>Remaining recipient share to be provided (line i minus j)</u>		0.00	0.00		
Program income:		This section should be \$0 as there should be no Program Income			
l. <u>Total Federal program income earned</u>		0.00	0.00		
m. <u>Program Income Expended in Accordance With the Deduction Alternative</u>		0.00	0.00		
n. <u>Program Income Expended in Accordance With the Addition Alternative</u>		0.00	0.00		
o. <u>Unexpended program income (line i minus line m or line n)</u>		0.00	0.00		
11. <u>Indirect Expense</u> Amount Charged is the total that could be charged, Fed Share is the total that was actually charged					
<u>a. Type of Rate(s)</u>	<u>b. Rate</u>	<u>c. Period From</u>	<u>d. Period To</u>	<u>e. Base</u>	<u>f. Fed Share</u>

GRANT CLOSEOUT PROCEDURE

DOCUMENTATION – CLOSEOUT PACKAGE

- **Grantee's Release**
 - Relieve VETS of any future financial obligations
 - Reflects total funds expended
 - unexpended funds will be deobligated
- **Grantee's Property Closeout Inventory**
 - Account for property
 - Equipment Declaration
- **Grantee's Assignment of Refunds, Rebates, and Credits**
 - Recipient certifies that any refunds, rebates, or credits received after closure will be returned to VETS

GRANT CLOSEOUT PROCEDURE

DOCUMENTATION – CLOSEOUT PACKAGE

- **Grantee's Closeout Tax Certification**
 - Recipient certifies that all required taxes are paid in the city, state, and county in which it operates
- **Detailed Statement of Costs**
 - Indicates that VETS funds were spent in accordance with cost categories or approved budget.
- **NICRA or CAP (if applicable)**
 - Indirect Expense Worksheet

GRANT CLOSEOUT PROCEDURE

DOCUMENTATION CONTINUED

- **Certification for Grantee Performance**
 - The GOTR must complete and return a Performance Certification. The GOTR evaluates recipient performance in the areas of reporting, fiscal activity and program outcomes. The certificate is the final record of recipient sufficiency under the terms of the grant agreement.
- **After Action Report (Stand Down grants only)**
 - Certifies each grant-funded VETS stand down event

SUMMARY

- ✓ Ensure documentation and reports are submitted with the 90-day closeout period
- ✓ Funds may be liquidated up to 90 days after the grant award ends (the PoP End date), but **only if** they were obligated during the PoP.
- ✓ Make sure totals are consistent across all closeout documents and reports
- ✓ If claiming indirect costs, must have NICRA or CAP that covers the entire period of performance



QUESTIONS ON CLOSEOUT?

Charlotte Adams - adams.charlotte@dol.gov

Amanda Denogean - Denogean.Amanda@dol.gov

Zane Bensing – bensing.william.z@dol.gov

QUESTIONS?



