Effectively Managing Competitive Grants

U.S. DEPARTMENT OF LABOR
EMPLOYMENT AND TRAINING ADMINISTRATION

Grantee Handbook

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Disclaimer – *This handbook is a general resource designed to orient grantees to the grant process in ETA. Specific details about particular grants may differ.*

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Congratulations on receiving one of numerous Department of Labor's (DOL) Employment and Training Administration's (ETA) grant awards which collectively play a vital role in the lives of millions of job seekers throughout the United States. These awards provide job training, career pathways, credential attainment, and employment opportunities to millions of customers who are authorized to work in the United States of America. By law, ETA's funded workforce development services and activities are designated for job seekers expressly authorized to work in the U.S., per the Immigration Reform and Control Act. We are committed to our customers and your success and recognize the sometimes overwhelming responsibility of administering grants. ETA's goal in assembling this Grantee Handbook is to ensure that you have information and resources in hand to successfully navigate this vitally important task.

This Grantee Handbook is presented in seven sections. Each section contains pertinent information that you and your staff need to know regarding the goals and expectations for managing an ETA competitively-awarded grant.

1. ETA's Team Approach to Grant Management – Organizational Roles and Responsibilities	▪ Describes how ETA's Regional and National Offices work together to manage competitively-awarded grants. ▪ The roles and responsibilities of ETA staff during the grant life cycle.
2. An Overview of Award Documents, Grantee Obligations, and Regulatory Requirements	▪ Walks through the content of each document included in your Grant Award Package. ▪ Provides a framework for helping you and your staff manage your grant so that it closely aligns with the goals, responsibilities, and commitments outlined in your approved Grant Agreement.

3. How to Manage Your Period of Performance	▪ Describes specific leadership and coordination roles expected of ETA grantees and provides guidance to help you succeed in meeting promised milestones and deliverables. Categories of guidance covered in this section include:
	  – Explanation of responsibilities and obligations regarding administrative procedure, project staffing, workforce development and training, employer and partner engagement, financial reporting, and participation in monitoring activities;
	  – Making the most strategic use of the project planning phase; and
	  – Finding relevant technical assistance resources from ETA.

4. Modifying Grants	▪ Explains the grant modification process and the types of modifications that are possible. ▪ Includes a modification checklist and a step-by-step description of the modification review process and timeframe.

5. Evaluation: What Do I Need to Know As A Grantee?	▪ Provides an overview of ETA's grant evaluation process, expectations regarding your potential contribution to post-grant evaluation activity, the types of evaluation methods that are used to assess the impact of ETA competitive grants, and the role of evaluation in determining future programmatic and policy decisions.
6. Audit Phase	▪ Provides an overview on types of audits. ▪ Describes the audit process. ▪ Provides an overview of the audit requirements.
7. Closeout Phase	▪ Describes the process and provides a list of information needed to successfully complete grant closeout. ▪ Includes a list of required forms for closeout as well as the expectations on grantees after grant closeout.

The Grantee Handbook also contains additional resources useful to have at your fingertips during implementation and throughout the grant lifecycle. These include:

- Instructions and guidance on grant requirements and timelines;
- Specific information helpful in preparing for the various stages of grant management;
- Lists of key resources; and
- Links to ETA grant programs statutes and regulations.

SECTION 1
ETA'S TEAM APPROACH TO GRANT MANAGEMENT –
ORGANIZATIONAL ROLES AND RESPONSIBILITIES

ETA established a multi-faceted grant management system designed to offer grantees easy access to customer service, technical assistance, and policy guidance during each stage of the grant lifecycle. This system maintains transparency and accountability during planning phases, grant implementation, all the way through to the closeout phase. To help clarify the grant management process and help you best pinpoint and access ETA assistance, this section contains:

- **A bird's eye view of ETA's primary purpose** in administering discretionary and/or competitively-awarded employment and training grants; and
- **Definitions of the specific roles and responsibilities** carried out by each organizational arm of ETA's grant management team.

Purpose

Though both target populations and activities vary among individual grant programs, the core objective joining ETA's competitively-awarded grant initiatives together is an intentional emphasis on outcome-focused and results-oriented support activities that contribute to the development of an integrated national workforce investment system which:

- Provides individuals with the information, assistance, and training they need to compete successfully for high-demand positions and occupations;
- Gives workers the skills and knowledge they need to maintain high-quality jobs and pursue desirable career pathways;
- Provides employers with access to a larger volume of highly-skilled, appropriately trained workers in the domestic workforce; and
- Supports economic stability and growth.

ETA Staff Support

ETA staff work collaboratively to ensure individual needs for technical assistance and guidance are met as quickly and appropriately as possible during each phase of the grant lifecycle from Pre-Award to Closeout. Your primary point of contact will be your Federal Project Officer (FPO), though you may also interact with other staff from the Regional Office, the Office of Grants Management (OGM), and National Program staff in ETA's program offices. Depending on your grant program, you may also interact with a technical assistance coach versed in grant implementation strategies.

Role of Federal Project Officer (FPO)

Your grant has been assigned to a FPO, who is located in one of ETA's six Regional Offices (RO) or in ETA's National Office (NO). The FPO serves as the ***primary point of contact*** for the ETA competitive grants management team throughout the period of performance. Your FPO should be

the **first person** you contact when questions or issues related to your grant arise, as well as when technical assistance, clarification, or other resolution is needed.

Your FPO reviews quarterly programmatic and financial reports and follow up with any questions or concerns. Additionally, your FPO may conduct in-person site visits for technical assistance or compliance monitoring of the grant. Your FPO also works with you on processing grant modifications. See Section 4 – *Modifying Grants* of this Handbook for additional information.

FPOs verify grant activities are conducted in compliance with the Grant Agreement and applicable Federal regulations. They will evaluate your organization's progress toward the goals specified in your Grant Agreement and assess the quality of the program and services, including identifying promising practices and providing additional technical assistance as needed to help you meet your goals. Technical assistance may include, but is not limited to, program design, service strategies, and other areas to enhance program performance. If a grantee's own efforts to research, identify and access technical assistance resources have not been successful, FPOs can help the grantee to identify and get access to relevant technical assistance resources specific to the grantee's needs. If your grant is experiencing challenges in achieving specific outcome(s), we encourage you to promptly reach out to your FPO.

FPOs will coordinate with the regional fiscal staff regarding oversight, technical assistance, and web-based and/or face-to-face* training on financial management (*if available). (A comprehensive overview of the grant monitoring process is offered in *Section 3 - How to Manage Your Period of Performance* of this Handbook.)

Role of Your National Grant Officer

National Office Grant Officers have been delegated the authority for the overall execution and administration of grants by the Secretary of Labor. Only authorized National Grant Officers can obligate ETA's grant and cooperative agreement funds. To carry out this responsibility, they perform the following administrative and fiduciary functions on behalf of ETA:

- Manage and oversee the competitive award process, including the development and publication of Funding Opportunity Announcements (FOA) in collaboration with National Program Office Staff;
- Oversee and administer the review and selection of grant applications;

ETA's Regional Offices

Region 1 – Boston*
Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Puerto Rico, Rhode Island, Vermont, and Virgin Islands

Region 2 – Philadelphia*
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia, and West Virginia

Region 3 – Atlanta
Alabama, Florida, Georgia, Kentucky, Mississippi, North Carolina, South Carolina, and Tennessee

Region 4 – Dallas**
Arkansas, Colorado, Louisiana, Montana, New Mexico, North Dakota, Oklahoma, South Dakota, Texas, Utah, and Wyoming

Region 5 – Chicago
Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, Ohio, and Wisconsin

Region 6 – San Francisco**
Alaska, American Samoa, Arizona, California, CNMI, Guam, Hawaii, Idaho, Nevada, Oregon, Palau, and Washington

National Office - National Office includes ETA program offices and OGM and is located in Washington, DC.

Resource:
https://www.dol.gov/agencies/eta/regions/
* Paired Regional Offices
** Paired Regional Offices

- Serve as the formal signatory on grant awards;
- Maintain the official grant file - the National Grant Officer relies on the Regional Grant Officer to upload all executed grant actions processed in the regional offices into E-grants;
- Approve modifications to grant statements of work, negotiated indirect cost rate agreements, budget realignments, and program plans;
- Review and approve planned grant activities as required by the Grant Agreement and/or Federal cost principles (e.g., equipment purchases and renovations);
- Issue initial and final determinations related to programmatic, financial, and/or administrative concerns; and
- Impose additional specific award conditions, as needed.

ETA also has Regional Grant Officers who have specific responsibilities delegated from the National Grant Officer. Your FPO will direct issues, as appropriate, to the Regional Grant Officer.

In most cases, grantees' primary contact will be the FPO, who works closely with the Regional Grant Officers to coordinate with the national grant and program offices, as necessary. As the primary liaison to the ETA grants management team, your FPO is responsible for contacting the National Grant Officer on your behalf for guidance on financial or administrative questions and timely relaying the answers. In certain instances, such as particularly complex questions or issues, your FPO may ask you to either copy (cc:) the grant program mailbox (*see Appendix D*), or else a specific national program office liaison, to ensure that the appropriate specialist has access to all pertinent information necessary to make a fully informed decision about your grant.

Role of National Program Office Staff

National Program Office staff serve as content specialists on the ETA grants management team. They develop guidelines, criteria, and performance measures for individual funding opportunities, provide guidance throughout the grant's period of performance, and determine the suitability of any changes to previously approved SOW, project work plans, and measures. To enhance grant outcomes, they also offer a wide array of program-specific technical assistance and training services. Specifically, the National Program Office staff grants management functions include:

- Developing funding vehicles (FOAs, TEGLS, UIPLs) and additional guidance for grant awards;
- Creating communication and training materials to support funding vehicles;
- Developing and implementing performance reporting requirements;
- Developing training modules on performance reporting protocols;
- Organizing new grantee orientations and periodic formal training opportunities for current grantees;
- Supporting FPOs in the research, identification, and provision of technical assistance in program design, service strategies, financial administration, and other areas to enhance program and fiscal performance;
- Reviewing and providing concurrence on proposed modifications to approved work plans or proposed performance indicators and measures;
- Providing program and performance information to inquiries from the Administration, Congress, the Government Accountability Office, the Inspector General, and others;
- Providing guidance on evaluation design to internal and external evaluation experts; and
- Providing policy guidance on program, financial and administrative operations.

SECTION 2

AN OVERVIEW OF AWARD DOCUMENTS,
GRANTEE OBLIGATIONS, AND REGULATORY REQUIREMENTS

You received notification that your organization was awarded an ETA grant. So what's next? Reviewing your primary resource, the **Grant Agreement,** is the first step in ensuring successful achievement of your grant goals and all the specific details and conditions which pertain to it.   Please ensure that **all key** staff receive and closely review the Grant Award package. Collectively understanding all components from vision, partnerships, program design, service strategies, planned deliverables/outcomes, and relevant budget information is essential to success. Remember, this handbook presents an overview of the entire ETA grant process and is for **reference only.** The key to your success is the shared understanding of the Grant Award package.

Grant Award Package

✓ *Grant Award Letter*

✓ *Notice of Award*

✓ *Conditions of Award, if applicable*

✓ *Table of Contents*

✓ *Terms and Conditions*

✓ *Attachments A-E*

Grant Award Package

Your grant award package consists of the Grant Award Letter, Grant Agreement and several attachments. (Please note that Senior Community Service Employment Program (SCSEP) and National Farmworker Job Training Program (NFJP) may not receive a letter at each funding cycle). The first page of the Grant Agreement is the Notice of Award (NOA) and the NOA precedes a Table of Contents, Terms and Conditions of Award, and several Attachments as follows:

- **A** - SF-424: Application for Federal Assistance;
- **B** - SF-424A: Budget Information Form;
- **C** - Budget Narrative;
- **D** - Statement of Work (Project Narrative & Attachments); and if applicable
- **E** - Federally approved Negotiated Indirect Cost Rate Agreement or Cost Allocation Plan.

Note: If your grant has **Conditions of Award**, those conditions will generally precede the Table of Contents. The Condition of Award document identifies any issues, including the necessary next steps that may require further clarification and/or a modification with an expected completion timeframe. Grantees **must respond** to these conditions as instructed. Your FPO will assist you in the resolution of any Conditions of Award; therefore, please direct all questions pertaining to conditions of award to your FPO.

Federal Award Identification Number (FAIN)

Each grant award is identified by the unique identifier, or FAIN, assigned to it. FAINs appear as a series of 14 alphabetic and numeric characters on the first page of a Grant Agreement (such as the AA-12345-12-55-A-26 series used for illustrative purposes below) and is assembled in the following order:
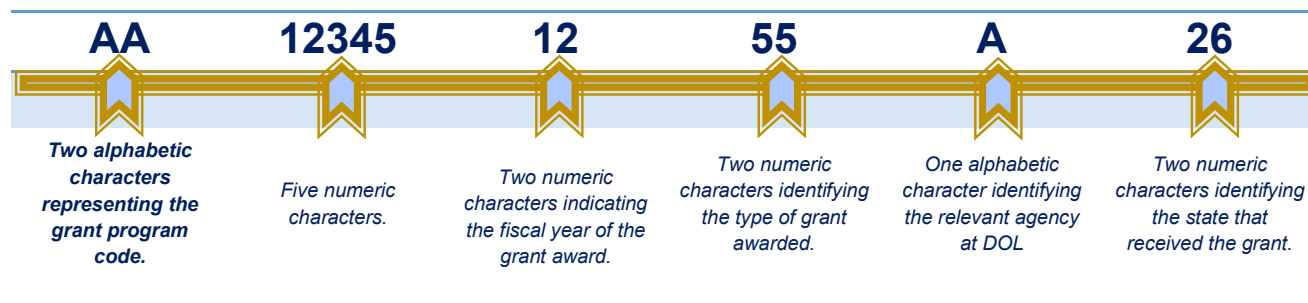
AA	**12345**	**12**	**55**	**A**	**26**
Two alphabetic characters representing the grant program code.	*Five numeric characters.*	*Two numeric characters indicating the fiscal year of the grant award.*	*Two numeric characters identifying the type of grant awarded.*	*One alphabetic character identifying the relevant agency at DOL*	*Two numeric characters identifying the state that received the grant.*

Figure 1: Breakdown of FAIN/Grant Number

Grant Award Letter

The grant award letter contains instructions on obtaining your Payment Management System (PMS) account that is needed to access your grant award funds. Please read the instructions carefully and establish your PMS account as soon as possible. You will not have access to your funds until the steps in the grant award letter are complete. **Note**: First-time grant recipients must also complete and return a direct deposit form that will align with the PMS account as outlined in the grant award letter or at https://www.doleta.gov/grants/payment_information.cfm. Direct issues related to establishing an account to the PMS help desk (1-877-614-5533 or PMSSupport@psc.gov). You are encouraged to copy your assigned FPO on emails to the PMS help desk.

Notice of Award (NOA)

The first page of your Grant Agreement is the NOA. The NOA contains basic information about the parameters of your grant:

- The name of the relevant grant program;
- Identifying information for the grant recipient (e.g., the name of your organization, address, Federal Employer Identification Number [EIN], and Data Universal Numbering System [DUNS] number);
- ETA identifying information, which is the Federal Award Identification Number (FAIN);
- Period of Performance;
- Award amount;
- Pertinent regulations and cost principles that your grant is subject to and to which your organization must comply; and
- The Grant Officer assigned to your grant.

Note: See *Appendix A* for the General Parameters Governing the Use of ETA Grant Funds, including links to useful reference tools that will assist in complying with the required Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards; Uniform Guidance at 2 CFR Part 200 and OMB; and, it's approved exceptions for DOL at 2 CFR Part 2900 (https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl and https://www.ecfr.gov/cgi-bin/searchECFR?idno=2&q1=2900&rgn1=PARTNBR&op2=and&q2=&rgn2=Part).

Terms and Conditions

This section lists a few terms and conditions within the grant agreement that your organization agreed to follow when applying for your grant. These terms vary depending on the type of grant your organization received, so it is important that your organization review this section of the Grant Agreement. Below is a sample Table of Contents from a grant award package including some grant terms and conditions.

TERMS AND CONDITIONS LIBRARY
TABLE OF CONTENTS

Figure 2: Table of Contents for Standard Federal Award Terms & Conditions

The current and previous years DOL/ETA Standard Federal Award Terms & Conditions pictured above can be found at https://www.doleta.gov/grants/resources.cfm. Listed below are some examples, not all, of important Terms and Conditions of Award included in your grant award package:

A. Funding Opportunity Announcement
B. Indirect Cost Rate and Cost Allocation Plan
C. Return of Funds
D. Administrative Costs
E. Audits
F. Creative Commons Attributions License
G. Equipment
H. Procurement
I. Reports
J. Program Requirements
K. Provide Certain Information in Public Communications (Steven's Amendment)
L. Salary and Bonus Limitations
M. Public Policy (Veterans' Priority Provisions)

A. Funding Opportunity Announcement

Your grant was awarded based on your application to the FOA and a link to the FOA can be found in your Grant Agreement. The FOA is one of the important reference tools in navigating your grant program. The FOA describes the broad-based requirements for grant activities. Your application (especially the Statement of Work (SOW), Project Budget (SF-424A and Budget Narrative)) provides ETA with the specific roadmap for your project's implementation. ETA expects that you will adhere to your SOW and project budget, and that they will align with the FOA. The requirements outlined in the FOA are considered an integral part of a grant's requirements, which is why it is included in the formal Grant Agreement.

FOAs may include these critical components:

i. **Industry Focus and Occupational Targets**
The industry focus and occupational target of your grant program may be stipulated in the FOA. In some cases, your FOA will also include a list of acceptable North American Industry Classification System (NAICS) codes that should align to your training and employment outcomes.

ii. **Allowable Grant Activities and Eligible Grant Participants**
Allowable grant activities are specific grant-funded employment services, training, and other related services that may be provided. Eligible grant participants are the individuals eligible to receive the services as described in the FOA. Allowable grant activities may also include support and other related services to help participants succeed in the grant. Please see your FOA and consult with your FPO for program-specific information.

iii. **Partnership Requirements**

Grantees are expected to coordinate services with the larger public workforce system (e.g., local workforce development boards, American Job Centers (AJC), and/or local, municipal, or state agencies). We encourage you to engage the system in one or more of the following ways:

- o Identifying, assessing, and referring candidates for training;
- o Connecting trainees/workers with employers;
- o Providing supportive services for qualified individuals, where appropriate;
- o Leverage AJC resources such as Labor Market Information (LMI), employer contacts, co-enrollment; and
- o Where applicable, collaborate with AJC in the provision of Registered Apprenticeships.

You are also encouraged to reach out to other stakeholders in your local area. Stakeholders may include the employer community, industry associations, educational institutions, community-based organizations, foundations, and apprenticeship programs.

The exact roles of grant partners vary depending on the FOA requirements, your project strategy, and the needs of your participants. As a general rule, it is beneficial to revisit your Grant Agreement and engage key partners already identified and included in your statement of work and outline their activities **early** in the grant implementation process, so that next steps may be established for the success of the grant. You are also encouraged to identify and leverage additional partnerships in your community and local workforce investment area. Participants may face a wide range of challenges that are best addressed through multiple strategies and through collaboration with a wide variety of partners, requiring extra time for planning and implementation. See Table 1 – *Key Partner Responsibilities* below for additional responsibilities that key partners can provide.

Table 1: Key Partner Responsibilities

Responsibility	Workforce Agencies	Educational Institutions & Agencies	Economic Development Agencies	Human Services Agencies	Community-Based Organizations	Employers
Assess skills	●			●	●	
Assist with financial aid		●				
Assist with tuition and fees	●			●	●	●
Create a job friendly business environment			●			
Create links between credit and non-credit programs		●				
Develop curriculum		●			●	●
Develop curriculum with multiple entrances/exits and "modularized" (chunked) sections		●			●	●
Deliver training		●			●	●
Design programs		●			●	●
Engage employers	●	●	●	●	●	
Expand export opportunities			●			
Fund innovation			●			
Identify industry-recognized credentials	●	●		●	●	
Identify skill sets						●
Promote portability and flexibility		●				
Provide academic and personal counseling		●				
Provide career and personal counseling	●			●	●	
Provide case management	●				●	●
Provide credit for prior learning		●				
Provide employment						●
Provide incentives for business expansion			●			
Provide incentives to train incumbent workers			●			
Provide job placement assistance	●	●			●	●
Provide job retention services	●				●	
Provide job search assistance	●				●	
Provide labor market information	●		●			
Provide professional development opportunities	●	●		●	●	
Provide support services	●	●			●	●
Provide system navigation	●				●	
Provide trainers/faculty		●				●
Provide training facilities & equipment	●					●
Provide work-based learning opportunities						●
Recruit and make referrals	●			●	●	
Recruit new business development			●			

B. Indirect Cost Rate and Cost Allocation Plan

The Standard Form (SF)-424A that your organization submitted as a part of your application indicated whether your organization is claiming indirect costs.

   a. If your organization has a **current** Federally-approved Negotiated Indirect Cost Rate Agreement (NICRA) or Cost Allocation Plan (CAP), please review your Grant Agreement to ensure it is incorporated correctly.

   b. If your organization entered indirect cost on your SF-424A, but your organization does not yet have a Federally-approved NICRA/CAP, ETA will **automatically place your organization on a temporary billing rate for the first 90 days** of your grant's period of performance. As the award recipient, your organization must submit an indirect cost rate proposal or CAP. These documents should be submitted to the DOL's Division of Cost Determination or your organization's cognizant agency (i.e. the Federal agency from which you receive the preponderance of funds). If this proposal is not submitted within 90 days of the effective date of the award, no funds will be approved for the reimbursement of indirect costs.

   c. The award recipient elected to exclude indirect costs from the proposed budget. Please be aware that incurred indirect costs (such as top management salaries, financial oversight, human resources, payroll, personnel, auditing costs, accounting and legal, etc. used for the general oversight and administration of the organization) **must not** be classified as direct costs; these types of costs are indirect costs. Only direct costs, as defined by the Cost Principles in the Uniform Guidance, will be charged. According to 2 CFR 200.412, **if indirect costs are misclassified as direct costs**, such costs may **become disallowed** through an audit.

   d. If your organization elected to use the ten percent *de minimis* rate per 2 CFR 200.414, this should be noted in your Grant Agreement.

Note: You may have a Condition of Award to address Indirect Costs if the following occurred: 1) claiming indirect costs, but failed to submit a NICRA, 2) the NICRA you submitted expired, or 3) it was unclear that you were electing to use the de minimus rate. Please review your grant award documents carefully to ensure you are in compliance with the Indirect Costs requirements.

For additional information on indirect costs, please visit ETA's Cost and Price Determination Division's website at https://www.dol.gov/agencies/oasam/centers-offices/office-of-the-senior-procurement-executive/cost-price-determination-division.

C. Return of Funds

Effective May 1, 2018, the U.S. Department of Labor (DOL), Employment & Training Administration (ETA) will no longer accept paper checks for many types of incoming funds. ETA has completed an initiative with the U.S. Department of the Treasury to accept electronic payments in lieu of paper checks. Incoming payments including returns and recoveries to DOL will now be made via Pay.gov.

Electronic payments through Pay.gov are deducted directly from your bank account on the payment date. It is reliable, safe and convenient. It provides mutual benefits to the customer and ETA. The U.S. Department of Labor is eliminating the costs associated with a paper check system. While ETA receives payments in a more timely, convenient and precise manner with reduced processing requirements, you will no longer have to worry about lost or stolen checks. Here is the web address where you will be making your electronic payments:
https://www.pay.gov/public/form/start/177233981.

Grantees returning funds to their respective grants shall use the Payment Management System (PMS) to submit their payments. This process is the same as a drawdown within PMS. The Electronic Payment Initiative (EPI) is a prompt, effective and reliable method for sending payments. We look forward to your participation in the EPI program. If you have any questions concerning the EPI program, please contact us at the following email address: ETA-ARTeam@dol.gov.

D. Administrative Costs

Administrative cost limits vary depending on the program. It is very important to review your FOA and Grant Agreement to determine if your Grant Agreement contains administrative cost limitations. Grantees are required to track and report administrative cost expenditures, quarterly, on the ETA-9130 Financial Report.

The Workforce Innovation and Opportunity Act (WIOA) defines administrative costs in WIOA law at WIOA sec.3 (1). If you are a grantee for a program that operates under WIOA authority, it is very important that you take the time to familiarize yourself with WIOA's definition of administrative costs so that you are able to **allocate, document, and report** your administrative costs appropriately. It is also important to note that other programs, such as the Senior Community Service Employment Program (which is authorized by the Older Americans Act), may have a different definition of administrative costs than the one found in WIOA. Carefully review your Grant Agreement for the applicable allowable administrative costs definition and specific authorization for your grant program.

The WIOA definition of administrative costs can also be found at WIOA Administration Provisions at 20 CFR 683.215. You can take advantage of the financial training tutorials accessible under the Financial Management section of https://www.workforcegps.org/online-training. For programs not authorized under WIOA, please refer to the FOA for specific information on any administrative cost considerations.

E. Audits

ETA uses the Office of Inspector General (OIG) and Single Audits as a routine mechanism for oversight of our grant recipients. Single audits are the most common audit procedure that ETA grantees face, carried out in compliance with Subpart F of the Uniform Guidance. In brief, the Uniform Guidance requires that all single, non-Federal organizations that expend excess of $750,000 (for your specific fiscal year) in Federal funds (from all sources) during the course of the entity's fiscal year undergo a single audit procedure that satisfies the requirements of all sponsoring Federal agencies.

The term non-Federal entity and the application of Subpart F of the Uniform Guidance extends to not only States, local governments, Indian tribes, institutions of higher education, and non-profit organizations, but also for-profit entities, foreign public entities, and foreign organizations (2 CFR 2900.2) These audits are conducted by an independent, non-Federal auditor (a licensed CPA), and the results of the audit are submitted to a Federal Audit Clearinghouse so that any Federal agencies can access them, with the exception of those for for-profit organizations.

Occasionally, your organization may also be asked to participate in supplementary audits by other Federal entities, such as the Office of the Inspector General (OIG), the Government Accountability Office (GAO), and the Defense Contracting Audit Agency. In all cases, OGM is responsible for resolving audit findings involving our funds or administrative procedures within six months from the date it was accepted into the Federal Audit Clearinghouse. See *Section 6: Audit Phase* of this Handbook for details.

F. Creative Commons Attributions License

As required at 2 CFR 2900.13, any intellectual property developed under a competitive award process must be licensed under a Creative Commons Attribution 4.0 (CC BY) license, which allows subsequent users to copy, distribute, transmit and adapt the copyrighted work and attribute the work in the manner specified by the recipient. For general information on CC BY, please visit http://creativecommons.org/licenses/by/4.0. Instructions for marking your work with CC BY can be found at http://wiki.creativecommons.org/Marking_your_work_with_a_CC_license.

G. Equipment

In line with the Uniform Guidance, 2 CFR 200.33, ETA defines equipment as any *tangible, personal property (including information technology systems)* that has:

1) A useful life of more than one year; and
2) A per-unit acquisition which equals or exceeds the lesser of the capitalization level established by the non-Federal entity or $5,000.

The acquisition cost of equipment is defined as the *net invoice price* of the equipment *plus* the cost of any modifications, attachments, accessories, or auxiliary apparatus needed to make the property usable for the purpose for which it was acquired. Other charges, such as the cost of installation, transportation, taxes, duty, or protective in-transit insurance, are included or excluded from acquisition costs depending on the regular accounting practices of the recipient of the equipment.

Please be aware that **prior written approval** is always required for equipment purchases. To ensure that any planned purchases of equipment can be considered allowable costs, you must obtain specific written approval from your Grant Officer ***in advance*** of purchase.   This requirement applies to equipment purchased directly with grant funds, as well as subrecipient purchases with grant funds. Information submitted in your project narrative, budget narrative, or SF-424A regarding expected equipment purchases does NOT by itself constitute approval of these purchases. ETA reserves the right to withhold approval for equipment purchases outlined in any project narrative, budget narrative, or SF-424A Form submitted by grant awardees. Equipment purchases must receive prior written approval in accordance with 2 CFR 200.407 or 2 CFR 2900.16.

Grant recipients __may not__ purchase equipment in the last funded year of performance which is defined as full program service delivery (not follow-up activities), which may not be the same as the last twelve months of the period of performance. If any approved acquisition has not occurred prior to the last funded year of performance, approval for that item(s) is rescinded. Check your grant award for your specific term.

Grantees should submit an equipment purchase request to your FPO shortly after receiving your grant award. This timeline allows ETA sufficient opportunity to review and potentially give approval for all equipment purchases by the start of grant implementation, allowing for efficient execution of grant-related activities. Grantees are prohibited from incurring any costs related to equipment purchases with ETA grant funds until the request to purchase this equipment is approved by your Grant Officer, in the form of a modification to your grant specifically for the stated equipment. See *Section 4. Modifying Grants* of this Handbook for additional information.

H. Procurement

The Uniform Administrative Requirements for procurement are found at 2 CFR 200.317- 326 and key staff should be familiar with them. For example, 2 CFR 200.317 requires the State to follow the same policies and procedures it uses for non-Federal funds; 2 CFR 200.319 requires that all procurement transactions be conducted in a manner providing full and open competition; and 2 CFR 200.326 requires that every contract include specific provisions that are provided in the regulations. See the Uniform Guidance at 2 CFR Part 200 https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl. Grant recipients must also follow the requirements regarding the competitive award of One-Stop Operators and youth service providers in the WIOA at WIOA Sec. 121(d) and Sec. 123.

I. Reports

Your organization **is required** to submit quarterly financial and programmatic reports. These reports are due no later than 45 calendar days after the end of each specified reporting quarter. Reporting quarter end dates are March 31, June 30, September 30, and December 31. See Section 3 – *How to Manage Your Period of Performance* of this Handbook for more information.

Also, as an ETA grantee, your organization is encouraged to be aware of your State's broader WIOA funded workforce development system and its performance outcomes in your State's Workforce Development System. State WIOA performance information is available at https://www.dol.gov/agencies/eta/performance/results/.

J. Program Requirements

The FOA contains the program requirements for this award and will vary depending on program type. For instance, matching funds and leveraged resources are program-specific requirements. Should these examples of FOA Program Requirements apply to your grant, they will be included in your grant terms and conditions.

Matching (cost sharing) fund requirements apply when a financial match is either required by statute or is contained in the Grant Agreement and FOA as a *condition of funding* and must be expended for the purpose of the Federal award (usually a percentage of the award). Match expenditures must be from a non-Federal source, allowable under the statute, and pertinent to regulations (program regulations and the Uniform Guidance) and other Federal guidance. All non-Federal resources, cash and in-kind resources alike, that are allocated to allowable grant activities, in accordance with the Uniform Guidance Cost Principles, and are expended to further grant objectives are considered part of this matching requirement. Additional information on match requirements, including definitions, inclusions, and methods of valuation, are addressed in 2 CFR 200.306 and 2 CFR 2900.8.

Note: During the life of the grant and at closeout, ETA will examine the match requirement (which the ETA-9130 fiscal report refers to as "Recipient Share Required") to confirm that the grant recipient has satisfied the obligations established in the grant program and/or in the specific Grant Agreement. If the closeout examination reveals any unmet match obligations, the grantee can end up owing debt to the Federal government. Consequently, it is highly beneficial for you, as a grant recipient, to be very familiar with your grant's matching fund obligations and to maintain careful source documentation of matching contributions during your grant's period of performance.

Recipient share is the total amount of non-Federal funds (match) required during the period of performance of the grant to support the objectives of the award as part of a requirement for matching.

Leveraged resources is a category of expenditures that benefit the Federal project but are not charged to the DOL-ETA grant. These resources are contributions by the grantee that are used for allowable activities under the grant, but are not a requirement of the Federal award. Leveraged resources are not defined in regulation or any related administrative requirements. For ETA programs, the term "leveraged resources" refers to all resources used by the grant recipient to support grant activity and outcomes, whether or not those resources meet the standards required for match. The ETA-9130 quarterly financial report contains definitions of and descriptions for reporting leveraged resources.

K. Requirement to Provide Certain Information in Public Communications

Pursuant to P.L. 116-94, Division A, Title V, Section 505, when issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with Federal money, all non-Federal entities receiving Federal funds shall clearly state:

1) The percentage of the total costs of the program or project which will be financed with Federal money;
2) The dollar amount of Federal funds for the project or program; and
3) The percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources.

The requirements of this part are separate from those in the 2 CFR 200 and, when applicable, both must be complied with.

L. Salary and Bonus Limitations

Pursuant to P.L. 116-94, Division A, Title I, Section 105, recipients and subrecipients shall not use funds to pay the salary and bonuses of an individual, either as direct costs or as indirect costs, at a rate in excess of Executive Level II. The Executive Level II salary may change yearly and is located on the OPM.gov website (https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/2020/executive-senior-level). The salary and bonus limitation does not apply to contractors (vendors) providing goods and services as defined in 2 CFR 200.330. Where States are recipients of such funds, States may establish a lower limit for salaries and bonuses of those receiving salaries and bonuses from subrecipients, taking into account factors including the relative cost-of-living in the State, the compensation levels for comparable State or local government employees, and the size of the organizations that administer Federal programs involved including Employment and Training Administration programs. See Training and Employment Guidance Letter No. 5-06 for further clarification, available at http://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=2262.

M. Public Policy (Veterans Priority Provisions)

The Jobs for Veterans Act (Public Law 107-288) requires that grantees provide priority to veterans and spouses of certain veterans for employment, training, and placement services in any job training program directly funded, in whole or in part, by ETA. Regulations implementing this priority of service can be found at https://ecfr.io/Title-20/pt20.4.1010.

Attachments

A - The SF-424 submitted with your application will be incorporated as Attachment A. This form contains informational data about your organization such as your Authorized Representative, your mailing address and your EIN. If your Authorized Representative changes during the period of performance, you are required to notify your FPO and submit a formal modification request. See *Section 4 – Modifying Grants* of this Handbook on how to submit a modification request.

B - The SF-424A (Budget Information: Non-construction Programs).

C - The Budget Narrative (Defines components of each line item on the SF-424A).

D - The SOW which includes a project description, timelines, deliverables, and outcomes. Unless officially modified before the period of performance ends, all grant deliverables must be completed and planned outcomes met. The SOW in your Grant Award Package is derived from your application under the FOA and includes the Project Narrative and all required/requested attachments (i.e., abstract, and any applicable letter(s) of commitment). For grants awarded competitively in one year and funded incrementally in future years, the SOW is obtained from their original application.

E - If your organization is claiming indirect costs and has a Federally-approved Negotiated Indirect Cost Rate Agreement or Cost Allocation Plan and you included it in your application, it will be incorporated in your Grant Agreement under Attachment E.

The period of performance is the authorized timeline for planning and implementing your grant. Consequently, all of your grant activities, performance outcomes, and grant expenditures must occur within this authorized period, unless you request and receive approval for a modification to your period of performance from the Grant Officer. Modifications to extend the period of performance are not generally considered until later in the period of performance, and must be discussed with your FPO prior to submission.

This section is intended to help you better understand how ETA looks at the period of performance, the expectations that accompany each stage of project planning and implementation, and the range of technical assistance available to you as an ETA grantee to help guide you toward successful grant implementation and outcome achievement.

Planning Phase

Grantees that have a preliminary phase of grant implementation (three months to one year, depending upon grant program) must take all the steps necessary to ensure the proper support structure is in place to achieve successful outcomes. Grantees without a planning period must address these early in their period of performance. Proper preparation includes making sure to fully address the following **prior to implementation**:

- **Program Staffing and Support:** recruiting and hiring the key staff members who will be responsible for managing and implementing your grant program;

- **Facilities and Resources:** obtaining the training space, equipment, and key resources (e.g., supplies, work site agreements) necessary to carry out your SOW;

- **Partner Engagement:** developing and operationalizing relationships and partnerships, establishing next steps with local workforce development boards, employer partners, and other training collaborators that will allow you to provide necessary services to participants;

- **Data Management**: confirming that the management information system you intend to use for data collection, analysis, and reporting is fully developed and operational, if not being provided to you by ETA;

- **Policy and Guidance**: becoming familiar with **all** Federal policies and program specific guidance related to your award; and

- **Systems Access**: ensuring that you have established access to the Payment Management System (PMS) and E-Grants system for funding drawdowns and financial reporting.

Accessing Funds: Payment Management System (PMS)

The Grant Award Letter includes information on how to access funds through the PMS, with instructions on how to create a PMS account. If you already have an existing account, the award letter identifies the contact person or additional information necessary to initiate PMS payments. It is imperative to follow all steps in the Grant Award Letter upon receipt so that your grant funds are placed into your account and are accessible when needed. PMS access details and forms required are found at http://www.doleta.gov/grants/payment_information.cfm. The figure below illustrates the opening webpage for the PMS.
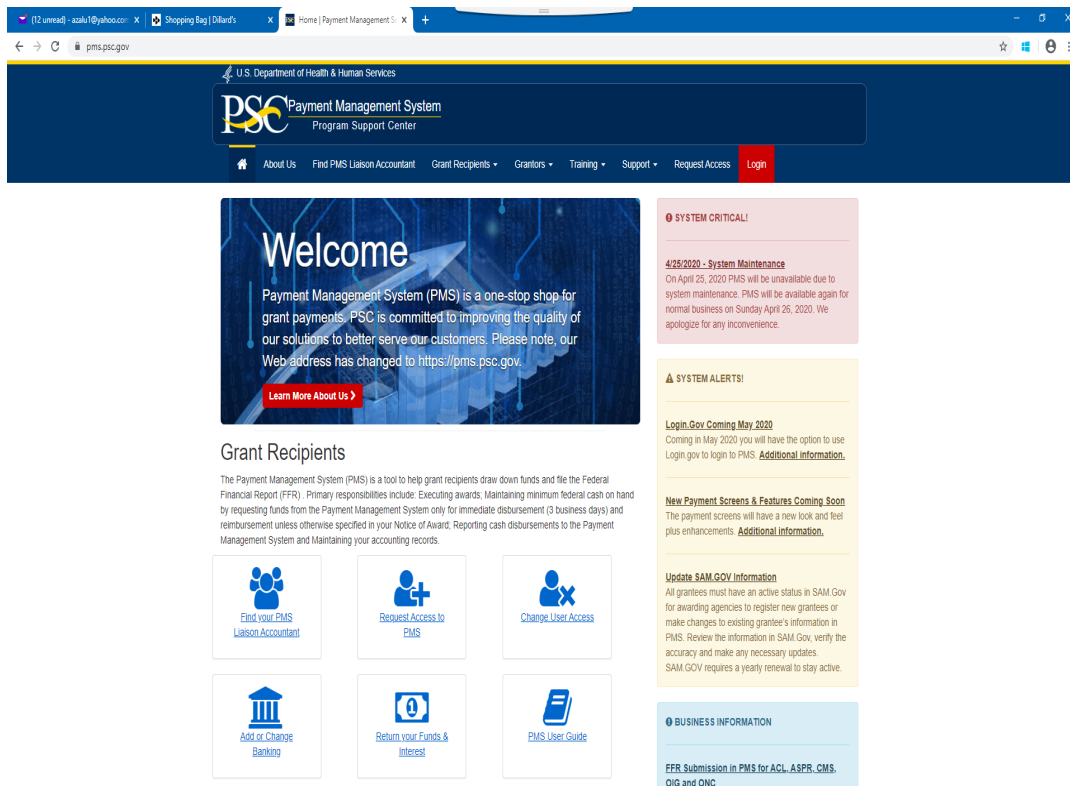
Figure 3: Payment Management System Opening Webpage

Note: PMS requires you to use a password and PIN separate from those used to access the Financial Reporting System, which you will use to submit quarterly financial reports. (Additional details about the Financial Reporting System are covered in this Section under *Reporting*.)

How to Get Started - ETA's Online Resources for Grant Management

ETA has created online resources so that grantees have instant access to a central repository for training, technical assistances, and policy guidance on competitive national grant programs. These resources include grant-specific FAQs (frequently asked questions), fact sheets, archived Webinars, performance reporting guidance, newsletters, and a variety of useful examples and models from grantee peers. When beginning your search, peruse the WorkforceGPS web page for grantees at https://www.workforcegps.org, or you can also pore over the dedicated community of practice web pages at www.workforcegps.org/communities. In many cases, these sites can provide the quickest, most direct authoritative answer to your questions and technical assistance needs.

Additional information about ETA's on-line and virtual resources for grant management is also available on page 30 of this Handbook, under the heading, "*Available Technical Assistance and Training to Help You with Your Period of Performance.*"

Programmatic Compliance Review Phase

Prior to, or soon after grant award, the Program Office, in coordination with OGM, may conduct a compliance review of the grantee's SOW and project budget to identify any non-compliance with the FOA or authorizing legislation. The Program Office leads the compliance review process. This process may also involve participation from FPOs and Regional staff. Such reviews typically focus on programmatic items, allowable costs, and/or other FOA requirements, such as: targeted populations, allowable activities, funding restrictions, cost concerns, performance outcomes, etc. Issues identified in the compliance review process become Conditions of Award for inclusion in the grantee's award package. The Condition of Award document identifies the issues and necessary next steps that require further clarification and/or a modification. Typically, grantees have between 30 to 45 days from receipt of the award package or receipt of the compliance review letter to submit their responses and/or revisions for modification to their FPO and Program Office.

In alignment with standard modification processes for Program Office concurrence on modifications or SOW-related clarification requests, FPOs will review grantee responses to compliance items and submit their recommendation or non-recommendation to the Program Office for final review and concurrence.

Program Development and Implementation Phase

This phase of the grant period of performance represents the heart of each grant award. During this period the grant-funded programs and services are launched and delivered, and the viability of each grant initiative is truly tested. ETA's primary expectations of you as a grant recipient during this time period are that:

- Any protocols and processes that support the grant-funded program activities and related financial transactions are already in place;
- You are deeply familiar with your timeline for expected milestones and deliverables, as detailed in the FOA and proposed in your SOW; and
- You have developed and begun to implement your strategies for achieving your proposed project milestones and deliverables. For example, if you have received grant funding to carry out a project in which the main components involve career-oriented education and training activities, you will be expected to use this program development and implementation phase to fully execute your strategies regarding:

  o Participant outreach and recruitment;
  o Assessments and enrollment;
  o Development of Individualized Service Strategy or Individualized Employment Plan;
  o Education and training (classroom and non-classroom related);
  o Job placement and employment;

- o Individual case management and follow up support services to enhance participant hiring and retention; and
- o Collaboration with, and leveraging of, partner resources to enhance achievement and success of grant deliverables.

Reporting Grant Progress and Accomplishments

To document the work completed and the outcomes achieved as a result of ETA funding, ETA **requires** regular submission of progress reports throughout the period of performance. The frequency of reporting is either dictated by project guidelines, or prescribed by grant program regulations. Grantees have agreed and are required to submit quarterly and other progress reports in accordance with the reporting schedule mentioned in the Grant Award Package. Specific details about expectations and requirements for performance reporting by ETA grantees are discussed comprehensively in the next section of this guide, *Reporting*.

Reporting

- ▪ **Financial Reports**

Grantees are required to submit reports about grant-related financial expenditures on a quarterly basis 45 calendar days after the end of each quarter, as shown in Table 2 below. Grant recipients are expected to use the appropriate OMB-approved Form ETA-9130 to prepare financial reports. Including the basic ETA-9130 form, there are 14 different program specific ETA-9130 reports. A majority of competitive award grants will use the basic form, however, grantees should ensure they are using the correct form when completing a quarterly financial report. Specific information on the requirements for submission, forms, and access is located here: https://www.doleta.gov/grants/financial_reporting.cfm.

Quarter End Date	Financial Reports Due
March 31	May 15
June 30	August 15
September 30	November 15
December 31	February 15

Table 2: Financial Reporting System Submission Deadlines

The deadline to submit ETA-9130 financial reports does not change in instances when the reporting due date falls on a weekend or holiday. Recipients can submit reports at any time in advance of the due date. The online financial reporting system is available 24 hours a day, 7 days a week. Technical support for the online reporting system is only available on weekdays at appsupport.egrants@dol.gov.

Your Grant Award Letter will also include instructions on how to receive a password and PIN that will enable you to access the E-grants Reporting System. Once the information requested in the award letter is sent to ETApassword.pin@dol.gov, you will receive confirmation of your password and PIN in separate messages. These two items should be kept separately. Using the password, one individual

will be responsible with entering the data on the ETA-9130 report and a separate individual, with the PIN, will be responsible for both ensuring the accuracy of the financial data entered and certifying the report. It is expected that the person reviewing the data is a duly authorized grant organization official.

Keep in mind that ETA requires financial reports to be submitted on an accrual basis, meaning that revenues and expenses are <u>recognized when</u> products are <u>delivered</u> or services are <u>provided</u> (and there is <u>reasonable expectation</u> that cash <u>will be received or paid</u>), rather than at the time that cash is actually received or paid. Even if you do not operate your accounting system under an accrual basis, you are **still required to track and report** your financial transactions on an **accrual basis** to the ETA. Note that DOL's exception at 2 CFR 2900.14 allows accrual information to be reported through best estimates based on an analysis of the documentation on hand.

To help grantees better understand and meet the ETA financial reporting and accrual accounting requirements, ETA offers a number of on-line training tutorials, archived Webinars, and other informational resources aimed at answering grantees' most "frequently asked questions." Additional training on ETA's financial reporting and accrual accounting requirements is located at: http://www.doleta.gov/grants/resources.cfm and under the Financial Management section of https://www.workforcegps.org/online-training.

Note: You have 90 calendar days <u>after</u> the last day of the period of performance to liquidate funds from PMS for allowable grant costs incurred **on or before** the last day of the period of performance. These costs must be accrued for and reported on the final ETA-9130 report. However, no costs incurred <u>after</u> the last day of the period or performance are allowed. This includes costs to closeout the grant.

- **Performance Reporting**

ETA places a very high priority on maximizing successful grant performance and relies heavily on frequent performance reporting to measure and track your success toward achieving satisfactory outcomes. ETA grantees are required to submit quarterly progress reports which track performance throughout the entire lifetime of the grant. These include:

- o A **narrative report** detailing key milestones and achievements attained during each given reporting quarter along with descriptions of any challenges encountered.   Many programs use a specific narrative report template, the ETA-9179, for the narrative report. The grant award package should provide information on whether this report is required for your program. Additionally, the template describes the grant programs can be found here: https://performancereporting.workforcegps.org/resources/2018/08/13/20/59/Quarterly-Narrative-Report-ETA-9179; and

- o A **performance report** comprised of data related to a number of performance targets and measurements specifically designed to align with your grant's SOW and individual performance objectives. Categories of data recorded in your quantitative reports might include data fields such as:

- o Total grant participants served;
- o Total participants beginning and completing education/training activities;
- o Total number of credentials attained by participants; and
- o Total number of participants who secured and/or retained employment.

By accepting the grant award, grant recipients have agreed to and must comply with DOL/ETA reporting requirements as shown in the funding vehicle (FOA, TEGL, UIPL). Upon grant award, the Program Office will provide detailed information on the quarterly submission process, the system for submitting reports, and full guidance about data and other required collection and reporting information during the period of performance. Please also refer to the FOA and your Grant Agreement for reporting requirements specific to your grant program.

DOL/ETA is still transitioning to full reporting on the WIOA performance indicators. Some grant programs may still be using the Enterprise Business Support System (EBSS) legacy reporting systems through the end of their grant program or until the replacement Grant Management Performance System (GPMS) is fully implemented. The Workforce Information Performance System (WIPS) is now online and it is expected that, eventually, all discretionary programs will be reporting either directly into WIPS or into a web-based WIOA case management system through which reports will be uploaded into WIPS for viewing.

See below for examples of the ETA reporting systems opening page.

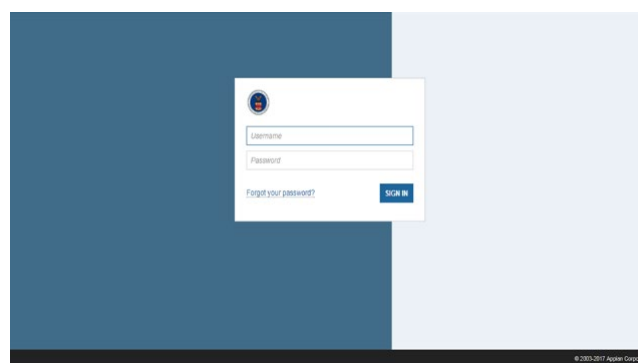**Figure 4: SAMPLE External Reporting System Webpage – EBSS**

Figure 5: SAMPLE Reporting System Webpage - WIPS

Both narrative and quantitative performance reports are required quarterly throughout your grant's period of performance. Reports are due on the dates illustrated in Table 3 –*Reporting Timeframes and Submission Deadlines,* below. **Note:** Performance reports and financial reports share the same submission deadlines.

Quarter End Date	Financial Reports Due
March 31	May 15
June 30	August 15
September 30	November 15
December 31	February 15

Table 3: Reporting Timeframes and Submission Deadlines

- **Progress Reports**

The last quarterly performance and narrative reports will serve as the grant's Final Reports. These final reports must provide both quarterly and cumulative information on the grant activities. It must summarize project activities, employment outcomes, related results, and other deliverables, and must thoroughly document the training or labor market information approaches that you used.

The Value of Performance and Outcomes Reporting

Systematic and frequent reporting of performance metrics allows ETA to assess and measure performance across grantees and individual grant initiatives. These analyses permit ETA to keep key political stakeholders informed about positive workforce outcomes resulting from these strategic investments. ETA can also readily identify and implement needed improvements in the administration and delivery of its grant initiatives. Meanwhile, from a grantee perspective, the ability to closely track performance throughout the grant's life cycle either verifies that your grant is moving in a positive direction towards meeting the needs of participants and key stakeholders, or identifies the corrective measures necessary to improve the likelihood of success during the remainder of the grant's period of performance.

Beyond the short-term benefits of goal alignment and enhanced prospects for success in your individual grant, the practice of frequent performance reporting offers additional dividends in terms of longer-term project resilience and sustainability. By accumulating such fine-tuned information on the grant's performance and outcomes, you can help your organization strengthen and expand its workforce development strategies as follows:

- Demonstrate the positive outcomes of the grant activities to investors and partners to help ensure sustainability of the project and partnerships;
- Illustrate the return on investment of the grant to employer partners, which is an important factor in maintaining existing, and securing new, partnerships and resources; and
- Use collected data to adopt a model of continuous improvement in your management and implementation of grants by establishing a regular practice of identifying barriers to success,

soliciting feedback from partners and participants, and implementing corrective measures as needed to ensure that the grant is best meeting stakeholder needs.

Note: Past performance reporting practices by grantees exert an increasing influence on future award decisions. There is a growing trend, when evaluating suitability for new grant awards, in favor of considering the track record of past grantees in submitting complete and timely performance reports and meeting planned performance measures.

Monitoring of Your Grant

ETA grant recipients can expect to be monitored at least once (and, perhaps, more frequently) during the grant's period of performance, either through an on-site monitoring review or an Enhanced Desk Monitoring Review (EDMR). For ETA's purposes, a monitoring review is a process used to measure progress, identify areas of compliance, offer opportunities for technical assistance to help resolve non-compliance issues, and ensure that Federal funds are used responsibly. The ETA Core Monitoring Guide is the standard tool that must be used by the FPO when conducting on-site monitoring reviews.

ETA will notify you of a monitoring review anytime between 30 and 60 days prior to the intended start date of the review. In this notice, you will be provided with the specific dates and information for the review, the types of interviews that will be conducted and the materials that will be reviewed. Depending on the focus of the review, ETA usually interviews project staff, participants, employers, and other partners.

The FPO will also request to review the following materials:

- Participant files;
- Subawards with subrecipients;
- Financial documents;
- Products developed;
- Project implementation tools;
- Allocation of expenditures;
- Policies, procedures, and practices related to performance and financial management; and
- Additional information based on specific grant type.

Some common issues and concerns that surface during a monitoring review of grantees include:

- Off track to meet performance and/or anticipated expenditure;
- Failure to report financial expenditures on an accrual basis;
- Absence of written policies and procedures for program and fiscal functions, or failure to adhere to written policies and procedures;
- Failure to request Grant Officer approval prior to purchasing equipment; and
- Failure to provide sufficient documentation to support the need for a particular grant expenditure.

- **Types of Monitoring**

Monitoring typically occurs during the mid-point of your grant's period of performance and can be done on-site or by EDMR. However, monitoring may take place at a different point during the period of performance, as deemed appropriate by ETA. Additional reviews or on-site visits may be considered depending on the oversight requirements of a specific grant program, if a grantee is new, and/or, if a grantee is considered to be "at risk" for any of the following reasons:

- o Financial - the grant has potentially questionable expenditures and/or cumulative expenditures disproportionate to the elapsed time since award receipt;

- o Performance - the grant is significantly off track in achieving its goals or benchmarks;

- o Reporting - the grantee has a history of reporting expenditures or performance data inaccurately, or has repeatedly failed to submit complete reports;

- o Grievance - a source or entity files a grievance or complaint against the grantee/program that challenges the integrity of the grant's management; or

- o Other issues/concerns exist that may undermine the grant's compliance with financial, administrative, performance, or program design requirements.

Monitoring reviews usually take place over 3-5 days. The exact number of days may vary depending on the size and scope of your grant.

- **Measure Progress**

The FPO makes judgments based on the information collected during pre-monitoring and while on-site. The FPO assesses the grantee's performance goals, measures both progress and participant outcomes while simultaneously ensuring fiscal integrity and transparency. With the information collected, the FPO can accurately perceive the progress the grantee has made towards achieving its goals.

- **Identify Areas of Compliance**

During the on-site monitoring visit, the FPO assesses the grant recipient's compliance with applicable laws, regulations and other requirements in accord with Core Activities indicators. The FPO examines the sufficiency of the grantee's financial and administrative systems in tracking, accounting, and reporting grant revenues, assets, expenditures, and liabilities of the program/grant. The FPO also establishes next steps to ensure timeliness and adequacy of corrective action is assessed and tracked.

Whether the grant recipient is new to ETA-funded programs, or is a long-time recipient of ETA grant funds, FPOs must take several steps to prepare and plan for on-site reviews. In some instances, grant recipients do not realize that 'common practices' are not compliant with laws and regulations. These habits are blind spots that can become visible with effective monitoring. Proactive monitoring

goes beyond looking at compliance issues, and extends to identifying ways to improve service design and delivery, which only furthers the effectiveness and efficiency of the grantee's operations.

The on-site monitoring process is conducted and documented using the ETA Core Monitoring Guide, which is the primary tool FPOs use to review any ETA-funded grant activity. The guide is organized around three Core Activities: 1) Service Design and Delivery; 2) Grant Operations; and, 3) Financial Management. Each Core Activity is structured around objectives unique to each individual subject area. These objectives address a specific requirement or topic contained in statutes, regulations, FOAs, Grant Terms and Conditions, and the Uniform Guidance.

Each Core Activity is broken out by indicators and each indicator is labeled (C) for compliance that must be met, or (E) for effectiveness that may result in an area of concern or a finding at a later time, if not addressed. **Indicators** along with <u>matching questions</u> to accompany each objective. When indicators and the prescribed questions are used in tandem the FPO is readily able to determine if the corresponding objective or related requirement is being met.

If a compliance indicator is not met, it results in a **finding**. For indicators that have a C/E the FPO is to assess, based on the program's regulations and requirements, if the indicators reach the level of compliance or not.

A **finding** is a violation (condition) of a specific compliance requirement contained in law, regulations, national policies, FOAs, Uniform Guidance or OMB Circulars, the Grant Terms and Conditions, ETA policy guidance, including TEGLs, and/or the grant agreement itself that requires specific **corrective action**. Each finding should contain a topic sentence that describes the condition (the compliance violation), the cause of the violation, the citation supporting the condition as a compliance issue, and the requirements for appropriate corrective action by the grant recipient, including <u>timeframes</u> for completion. This is known as the 4 Cs: Condition, Cause, Criteria, and Corrective Action.

- **Areas of Concern or Observations**

If an effectiveness indicator is not met and the FPO believes that it could evolve into a future finding if not addressed, an area of concern or observation is identified. Areas of concern or observations, while not existing compliance violations, have the potential to negatively impact the program, or, may eventually lead to a finding in the future. Traditionally, no corrective action is specified or required for areas of concern or observations, but rather, concerns or observations may include suggestions for improvement.

- **Post-Monitoring Procedures**

After the monitoring process is complete, and all information is reviewed, an exit meeting will be held. Within 45 days of the exit meeting, you will receive a monitoring report from ETA that will include: background information (when the monitoring occurred, where it took place, and who participated); compliance findings, if any were identified; and required grantee action for compliance findings, along with the related response due date. The report may also include other observations that are not compliance findings, and may highlight promising practices.

Technical Assistance (TA)

The monitoring process provides an opportunity for ETA to engage more deeply with grantees and grant partners. Whether through ETA Federal or contract personnel, opportunities to work together are most beneficial to all and enhance prospects of the grantees future success and ultimately, ETA program success. For example, the results of a monitoring review might be used to identify the most beneficial technical assistance resources (see details below on *Available Technical Assistance to Help You with Your Period of Performance)* or, to highlight adopted practices discovered during monitoring that might benefit other grantees.

Available Technical Assistance and Training to Help You with Your Period of Performance

Much of the technical assistance offered is customized to take the specific needs and requirements of the grant program into account so that you are able to manage the grant more efficiently and be better prepared to achieve performance targets. A grantee's first step to addressing TA needs should be to contact their FPO, identify the area of need, and request TA on the specific grant topic areas. Typical examples of technical assistance offered to ETA grantees include:

- **Grantee Onboarding:** The Onboarding process is required to establish open communications and deliver information to new grant recipients, grant recipients with a new type of grant, and experienced grant recipients with significant new staff. The process is used to clarify expectations and help recipients understand the terms, conditions and expectations of the project. In addition, the process enables the FPO to meet their responsibility for outlining ETA's expectations for grant recipients in managing their ETA-funded grant and to describe the grant recipient's roles and responsibilities as an accountable steward of ETA's investment. Onboarding is also used to help identify the grant recipient's technical assistance needs to ensure a successful grant start-up.

- **New Grantee Orientation:** This event, held shortly after the official notification of grant awards, is required for key personnel responsible for grant implementation, compliance, and oversight. The orientation helps grantees better understand which core program components are required to meet ETA expectations for successful program service delivery and thoroughly addresses expected obligations and restrictions regarding fiscal and administrative compliance. This event may be held as a live or virtual meeting.

- **FPO Technical Assistance (in-person, email, telephonic, or virtual):** On-going TA discussions with the FPO regarding grant implementation, deliverables and performance outcomes may include, but is not limited to, guidance regarding compliance requirements, successful strategies, suggestions of on-line resources, facilitation of Peer to Peer TA and/or TA referral(s) as needed.

- **National and Regional Training Events (in-person, telephonic, or virtual):** These periodic events provide opportunities for you to receive supplemental intensive training on core program, fiscal, and administrative requirements along with the opportunity to learn about best practices, gain exposure to new and promising practices, and interact with your grant program peers and FPOs.

- **SMART Catalog of Training:** SMART Training will help FPOs and recipients of ETA grant funds to navigate the administration and financial management of their grants around four central themes weaved throughout the Uniform Guidance (2 CFR Part 200, also known as the OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards) and DOL's exceptions to the Uniform Guidance (at 2 CFR Part 2900). SMART stands for **S**trategies for sound management, including: **M**onitoring, **A**ccountability, **R**isk mitigation, and **T**ransparency. Sixteen different pre-recorded training modules are available at: https://grantsapplicationandmanagement.workforcegps.org/.

- **Virtual and On-line Technical Assistance:** The WorkforceGPS electronic web space, ETA's one-stop information clearinghouse, offers grantees and other key ETA stakeholders timely and convenient access to a wide variety of technical assistance tools, materials, on-line learning events, and virtual peer networks aimed at supporting successful workforce development outcomes. While you can view website resources without an account, ETA grantees will want to quickly establish a free account on WorkforceGPS and sign up to receive updates from their grantee community. The account also allows you to register for webinars, save materials you reference often, and participate in discussions within your grantee community.

  From the top of the WorkforceGPS landing page, access these resources by clicking one of these tabs:

  - **ETA Grants** or **Communities:** The main menu for ETA's Community of Practice (CoP) sites, where you can learn, ask questions, and share information with fellow grantees or members of other topical interest groups. Sample resource materials available from the grant-specific CoP sites include: "frequently asked questions", fact sheets, performance reporting guidance, and newsletters provided by the ETA National Office. You will also find useful examples and models provided by peers. The Office of Grants Management COP is called Grants Application and Management.

  - **Resources:** The main search engine for WorkforceGPS, where you can browse or search for specific materials by category, resource type, or keyword.

  - **Workforce System Strategies:** Found under the Communities tab, this site allows you to browse and search for a wide range of research evidence that may be useful in designing and implementing successful program strategies. In addition, DOL's Clearinghouse for Labor Evaluation and Research (CLEAR) provides evidence ratings for causal studies.

- **Grantee Coaching:** These activities include one-on-one or group training in specialized areas focused on enhancing knowledge and skills that support successful program implementation. The need for customized coaching services may be identified by grantees, FPOs, consultants, or coaches working under contract with ETA. Coaching is primarily used as a way to address areas of concern that emerge early in the grant period of performance that suggest potential risk of non-compliance or failed implementation of grant objectives.

The modification information outlined below is the general process and can vary slightly based on the individual circumstances. All modifications must be completed in accordance with the rules and regulations outlined in 2 CFR 200.308, the terms and conditions of the grant agreement, and require Grant Officer approval. Modification requests are submitted to the FPO who in turn works with the Program Office (PO) and Grant Officer to review and process the modification. The primary modification categories for grants include:

- Response to Condition(s) of Award
- Statement of Work (SOW)
- Budget Realignment[1]
- Purchase of Equipment
- Administrative
  - o Authorized Representative
  - o Point of Contact
  - o Address
  - o Organization/Institution Name
- Indirect Cost Rate Agreement/ Incorporation of Indirect Cost Rate Agreement
- Period of Performance Extension

Modifications may be initiated when the grantee wishes to make a change to the grant or in response to a condition of award or other areas of concern placed on the grant agreement. Requirements and specifics for each of the above categories are described individually below. Make sure to fully review these requirements and organize your modification request as specified to insure timely processing. Failure to do so may result in a delay in processing the request.

> ### Checklist for Modification Requests
>
> ✓ Call your FPO to discuss your request
> ✓ Prepare cover letter on the organization's letterhead
> ✓ Address the letter to your Grant Officer
> ✓ Include a comprehensive written description and justification for each proposed change
> ✓ Attach appropriate documents
> ✓ If requested, e-mail a draft of the letter to your FPO for feedback
> ✓ Submit final request, with cover letter signed by your grant's Authorized Rep., to your FPO
>
> *And, if relevant*:
> ✓ Provide an updated project timeline
> ✓ Provide an updated budget narrative
> ✓ Provide an updated SF-424A form
> ✓ Additional info needed to support the request

NOTE*: Specific programs may have additional subsets of modifications types, such as a change to work and/or training site.

Grantees must contact their assigned FPO, prior to submitting a modification request, to discuss specifics. Your FPO will provide input on how to submit the request based on the specific circumstances, and advise you on what to include as outlined in this section of the Handbook.

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[1] In accordance with the Terms and Conditions in the Grant Agreement and 2 CFR 200.308(e), the transfer of funds among direct cost categories or programs, functions, and activities is restricted such that if the cumulative amount of such transfers exceeds or is expected to exceed 10 percent of the total budget as last approved by the Federal awarding agency, the recipient must receive prior approval from the Grant Officer.

Depending on the circumstances, your FPO may ask you to provide an unsigned draft of your modification so that s/he may review prior to the formal submission. **NOTE:** A verbal discussion and/or commitment from your FPO or Grant Officer is not a substitute for a formal written modification/approval by the Grant Officer. Further, the non-Federal entity should review the requirements listed at 2 CFR 200.308(c) prior to submitting a request. See below for the basic steps involved in submitting a modification request.

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How to Submit a Modification Request

- All modification submissions must include:
- A cover letter on grantee letterhead addressed to the Grant Officer and signed by the Authorized Representative.
    - The letter must include a written description and justification for each proposed requested modification type(s), grant name, and grant number.
- Any other documentation to support the request.
- Once all questions have been resolved, the FPO will review the request with the regional office management team.
- The FPO will then submit the modification request to the Grant Officer.
- The Grant Officer (or staff) reviews the request and may ask for additional information or revisions.

NOTE: The modification process can take between 30 and 60 days to complete. Requested changes cannot begin until final approval from the Grant Officer is provided.

✓ If additional information is needed by the Grant Officer, this may result in a delay in the processing of the request.

✓ If there are no additional questions, the Grant Officer processes and signs the modification. Both the grantee, the FPO, and appropriate Program mailbox will receive an electronic copy of the modification via e-mail. Once the copy of the modification has been received, you may implement your requested changes.

</div>

Types of Modifications

- **Conditions of Award**

If your grant agreement has conditions of award, the conditions are generally included before the Table of Contents in the award document. The Conditions of Award identifies any issues, assigning a condition number to each, and includes condition-specific instructions on how to resolve the issue, which may require a modification. Grantees must respond to these conditions as instructed within the specified timeframe.

When addressing conditions of award via a modification request, the request cover letter must include a description of how conditions are being resolved by condition number. Please direct questions pertaining to these conditions to your FPO. Your FPO will assist you in the resolution of any conditions of award.

▪ **Statement of Work (SOW)**

The SOW includes all program activities as well as the administrative and accountability elements of the grant. There may be a need to adjust/supplement the original SOW. Any such changes must be in line with the original intent of the grant. The SOW should clearly explain the exact procedures and demonstrate how the grantee will meet the requirements on time and within costs limits. Examples of SOW modifications include but are not limited to modifications that request substantive changes in project scope (e.g., an additional industry of training/occupational changes), location of services, increasing performance goals and measurements, and population targets. Based on the type of SOW request, the modification may not be approved. Please consult with your assigned FPO to discuss in detail the specific requested justification(s), requirements and/or exceptions. Also note:

o For SOW modifications to add work site information for a YouthBuild (YB) program, consult the instructions for developing the ETA-9143 and its attachments A, B, C, and D at https://www.dol.gov/agencies/eta/youth/youthbuild.

o If you are "Adding a New Partner" to your grant program, the request must include a Memorandum of Understanding (MOU) or Agreement from the new partner on that organization's letterhead attesting to the relationship and detailing the specifics of their contribution to the partnership.

As a general rule, Statement of Work (SOW) modifications that request substantive changes in project scope, activity, location of services, performance goals and measurements, and population targets must be approved by the Grant Officer. The following table provides general guidance for submitting SOW modifications.

SOW Modifications - General Guidance		
SOW Type	**Definition**	**Example**
Industry Changes	Request to remove or replace the industries included in the current SOW with a different industries, add one or more new industries to the current SOW, or delete one or more industries from the SOW.	The grantee's current SOW affirms training for occupations in the IT industry, but now seeks to expand their training activities and add training for occupations in advanced manufacturing. **See exception below!**
Justification Requested		
Generally, the removal of an industry is not approved. For requests to add new industries, grantees must indicate the original industries remain the primary industries served. They should explain that the industry is allowable per the FOA (as applicable) in the modification request. Grantees are also required to provide a strong justification as to how this expansion supports the project as a whole. Labor Market Information (LMI) data that supports the demand in the service area for employment in the industry should also be included. **Notes:** **YouthBuild is an <u>exception</u> to this.** ONLY those grantees approved as Construction Plus grantees at the time of grant award can propose to add or remove an industry and they should follow the guidance above. **For H-1B grants, grantees must clearly identify an allowable industry as identified in the FOA.**		

Occupational Changes	Request to remove or replace the occupation(s) included in the current SOW, add one or more new occupation(s) to the SOW or delete one or more occupations from the SOW.	The grantee's current SOW provisions training for subway car mechanics, but due to decreasing demand for this occupation, wishes to add training for installation and maintenance occupations.

Justification Requested

Generally, the removal of an occupation is not approved.

For requests to add new occupations, grantees must affirm that the original occupations are still the primary occupations served. Grantees should illuminate the fact that the occupation is allowable per the FOA (as applicable). A strong justification must be included on how this addition supports the project as a whole (e.g., how it fits along a career pathway within the approved industry). LMI data that demonstrates local employer demand for the specific occupation should also be included. The grantee is also required to identify the skills, competencies, and credentials necessary for employment in the occupation, including how the project will address these areas. Lastly, the identification of employer partners that align with these occupations is also pertinent.

Targeted Populations (adding, removing, or modifying)	Request to add one or more new target population(s) to the SOW, delete one or more target population(s) from the SOW, or change the existing distribution of population targets (such as increasing the focus on incumbent workers, and decreasing the focus on unemployed workers).	A grantee is primarily serving unemployed workers; however, the organization is having trouble recruiting enough participants from this pool and would like to add underemployed workers as another targeted population group.

Justification Requested

Generally, any changes to targeted populations are not approved; However, there could be extenuating circumstances. Contact the FPO, and the FPO will discuss with the Program Office.

Changes in Outcomes or Deliverables	Request to change any of the proposed outcomes (performance targets or other outcomes) or deliverables listed in the current SOW.	The SOW denotes training 100 CNAs and 10 RNs, but now proposes to train 40 CNAs and 70 RNs. The SOW requires services to 1,000 participants, but now proposes to serve only 800 participants.

Justification Requested

Reductions in target outcomes will not be approved except in the most extenuating of circumstances. However, an increase in outcomes, shifting of outcomes in sub-categories, or shifting annual target outcomes may be approved, if appropriate.

A chart clearly identifying the original proposed outcomes (as it aligns with the FOA) in comparison to the newly proposed outcomes; strong justification to support proposed changes; and confirmation that total outcome targets are not being reduced.

Service Area Shifts (adding, removing, or modifying)	Request to revise the targeted service area, including adding or removing service areas.	A grantee proposes to expand the service area beyond the targeted communities (cities, counties, etc.) described in the SOW.

Justification Requested

Generally, the removal of a service area is not allowed. If a grantee is proposing to expand their service area, they should provide justification for the appropriateness of the proposed expansion, as it aligns within the FOA. This includes identifying the make-up and training needs of individuals in the new targeted area. For grantees that propose to expand service areas due to low enrollments, they must clearly explain that they have attempted to address recruitment challenges in their current service area and must describe the recruitment plans for the expanded service area.

Changes to Work Sites (YouthBuild)	Request to add a new work site to or remove an approved work site from the grant.	A grantee's approved work site fell through or approved work sites have all been completed so they provide the required form ETA-9143 for a new work site to be used in lieu of, or in addition to.
Justification Requested		
Grantees must provide a complete ETA-9143 form with required attachments. The work site must meet the requirements of TEGL 06-15 regarding the depth and breadth of training modules to which participants will be exposed.		
Changes to Training Design	Requests to change the training strategy from offering On the Job Training (OJT) to internships or paid work experience.	A grantee's SOW identified they would provide OJTs to participants, but due to the burden on employers, request to change from OJT to providing internships.
Justification Requested		
A strong justification for changes to the training design, including why the current design must be modified. A comparison between the new skills to be received from the original design and from the newly proposed design is also required. The justification should also include how the proposed changes will support participants' program retention, successful completion, and placement into employment.		
Changes in Credentials to be Awarded	Requests to change any of the proposed credentials earned by participants.	A grantee's SOW says participants will earn a specific credential but they are proposing to instead, award a certificate of completion.
Justification Requested		
This request requires submittal of strong justification supporting the change in credential (e.g., the credential is no longer valued, or there is a more current credential). The justification must show that the proposed credential is one that employers seek when hiring in the target area. Most importantly, the grantee must demonstrate that the credential obtained will result in a skills attainment that is similar or higher than that for the existing credentials awarded.		
Change to Consortium Members	Requests to change the membership of the Consortium as currently laid out in the SOW	A grantee would like to change consortium members.
Justification Requested		
This modification requires strong justification for why the change is required in order to successfully accomplish grant objectives. The grantee must demonstrate that new members meet original eligibility requirements, and describe how deliverables of the dropped member will be accomplished, including contributions to performance.		
Use of Optional Special Requests (SCSEP and INAP only)	Requests to increase administrative costs, to use Additional Funds for Programmatic Activity costs, Extension of Average Project Duration, to have Cross-Border Agreements, a Rotation Policy, and On-the-Job-Experience training options.	Consult the FPO for additional guidance.
Justification Requested		
The FPO will work with the Program Office and provide the grantee additional guidance.		

Table 4: SOW Modifications General Guidance

▪ **Budget Realignment**

The approved budget for the Federal award summarizes the financial aspects of the project or program as approved during the Federal award process. The grant award approved budget, and budget flexibility terms, along with §200.308, Revision of budget and program plans[2] of the Uniform Guidance, outlines when a budget must be realigned. Please review and consult your FPO whenever there is a question about whether a particular change to the budget warrants a budget realignment.

NOTE: ETA restricts the transfer of funds among cost categories without prior approval from the Grant Officer if the cumulative amount of such transfers exceeds or is expected to exceed 10 percent

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[2] https://www.ecfr.gov/cgi-bin/text-idx?SID=a27d2c0d158c5b04723f20b7fc3ca9a7&mc=true&node=se2.1.200_1308&rgn=div8

of the total budget as last approved by ETA. Keep FPOs informed of any changes to the budget, even if they do not exceed this limit.

In preparing a Budget Realignment request, provide a concise narrative explanation to support this modification request. It should include but not be limited to budget line items resulting in a change in the overall purpose or objectives as outlined in the SOW. All budget modifications must include:

1) A revised SF-424A Budget Form,
2) A revised Budget Narrative that itemizes each cost and presents the basis for all calculations associated with each line item on the SF-424A,
3) A revised narrative, if applicable.

In addition to the required documents, it is suggested to include a Budget Change Worksheet found at https://www.doleta.gov/grants/resources.cfm. Budgets are reviewed for allowability, reasonableness, necessity, and mathematical accuracy. The Grant Officer must be able to recreate how totals were derived as well as understand valuation of any matching funds in order to approve.

The SF-424A must specify the revised total charges by cost category for the entire period of performance. The budget narrative must provide additional explanation of these totals as described by category in the table below. The budget narrative must include the overall total for each year and a breakdown of all individual costs. This can be further broken down by narrower increments (project year for instance) but overall totals for each expense and the total for each cost category must be included.

Personnel	List all staff positions by title (both current and proposed) and give the annual salary, the percentage of time devoted to the project and the amount of each position's salary funded by the grant.
Fringe Benefits	Provide a breakdown of the amounts and percentages that comprise fringe benefit costs such as health insurance, FICA, retirement, etc.
Travel	For grantee staff only, specify the purpose, number of staff traveling, mileage, per diem, estimated number of in-state and out-of-state trips, and other costs for each type of travel.
Equipment	List the item, quantity, and the unit cost per item. See 2 CFR 200.33 for the definition of Equipment. *Keep in mind that any equipment purchase requires a separate pre-approval by the Grant Officer in the form of a modification.*
Supplies	Supplies include all tangible personal property other than "equipment". Identify categories of supplies (e.g. office supplies) in the detailed budget and list the item, quantity, and the unit cost per item as appropriate.
Contractual	Delineate contracts and subawards separately. For each proposed contract and subaward, specify the purpose and activities to be provided, and the estimated cost.
Other	Provide clear and specific detail, including costs, for each item so that we are able to determine whether the costs are necessary, reasonable and allocable. List any item, such as stipends or incentives, not covered elsewhere here.
Indirect Costs	Indirect costs can be charged based on one of two methods. See Indirect Costs section for additional details and requirements. 1) If you charge for indirect costs according to an approved Negotiated Indirect Cost Rate Agreement (NICRA), provide an explanation of how the indirect costs are calculated. This explanation should include which

	portion of each line item, along with the associated costs, are included in your cost allocation base as well as the approved indirect cost rate. 2) If you intend to claim indirect costs using the 10 percent de minimis rate: • Confirm that your organization meets the requirements as described in 2 CFR 200.414(f). Provide an explanation of which portion of each line item, along with the associated costs, are included in your cost allocation base. Applicants choosing to claim indirect costs using the de minimis rate must use **Modified Total Direct Costs (MTDC)** as their cost allocation base. Note that there are various items not included in the calculation of MTDC. See the definition of MTDC in §200.68 Modified Total Direct Cost (MTDC) of the Uniform Guidance[3]

Table 5 Budget Category Descriptions

Additional resources on the changes in the budget modification process between the Federal awarding agency and the grant recipient can be found at https://grantsapplicationandmanagement.workforcegps.org/sitecore/content/global/events/2015/11/17/13/55/Budget_Controls_for_Program_Effectiveness. This resource highlights some analytic tools recipients may use to manage budgets against spending and performance.

For grants that have **matching funds**, ensure that the match is shown on the SF-424, SF- 424A (Section A) in the non-Federal column and in Section C. The budget narrative must detail match resources separately from Federal funds but follow the same format as the budget narrative. Additionally, it should specify both the source of the contribution and amount (or valuation).

Leveraged resources, if also included, should be addressed separately from both Federal and match funds. Leveraged resources must **not** be included on the SF-424A.

Additional information on Match and Leveraged Resources can be found at https://grantsapplicationandmanagement.workforcegps.org/resources/2017/01/09/10/28/Match-and-Leveraged-Resources

▪ **Equipment Purchase**

To ensure that planned purchases of equipment can be considered an allowable cost, you must obtain specific written approval from your Grant Officer in advance of purchase through a modification request. Note that a budget approval does not constitute prior approval for purchase of equipment.

Non-state grantee recipients must receive prior approval from the Grant Officer for the purchase of any equipment (tangible personal property), including information technology systems with a per-unit acquisition cost of $5,000 or more, and a useful life of more than one year. See below for the basic steps involved in submitting a modification request to purchase equipment.

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[3] https://www.ecfr.gov/cgi-bin/text-idx?SID=749e14ead208904088d884061063f469&mc=true&node=se2.1.200_168&rgn=div8

> **How to Submit an Equipment Purchase Request**
>
> Step 1: Call your FPO to discuss your request.
>
> Step 2: Prepare the request for submission using the following guidelines:
> - Must be submitted on your organization's letterhead.
> - Must be signed by the Authorized Representative.
> - Must include the following info *for each piece* of equipment itemized in the request:
>   - Item name;
>   - Item description and basic specifications;
>   - Estimated useful life of equipment (if not commonly known);
>   - Item cost (actual or estimated), including the cost to put the asset in place and make it useable for the purposes for which it was acquired (if known);
>   - Purpose of acquisition. A description of how the equipment will be used to support the grant and a reference to the approved activities in the SOW;
>   - Contact name and telephone number, in case additional information is needed; and
>   - Any other information requested by your FPO or the grant officer.
>
> Step 3: Submit the official request:
> - Contact your FPO for specific guidance on how to submit your request as submission requirements may vary by Region.

The following table shows where to include equipment costs on the SF-424A budget form.

If	*Then*, reported in **prime recipient's budget form**
1. If the prime recipient purchases the equipment using own share of grant funds, for own equipment and sub-awardee's equipment	Costs of equipment under Equipment budget line
2. If the prime recipient purchases its own equipment using own share of grant funds, and sub-awardee purchase its own equipment using own share of grant funds	Cost of prime recipient's equipment under Equipment budget line, and sub-awardee's under Contractual budget line
3. If the sub-awardee purchases own equipment with own share of grant funds	Under Contractual budget line
4. If prime recipient rents equipment; paying rental fees using own share of grant funds (its own equipment and/or sub-awardee's equipment)	Under Contractual budget line (does not need prior approval from GO)
5. If sub-awardee rents own equipment	Under Contractual budget line (does not need prior approval from GO)

Table 6 Equipment Costs

▪ **Administrative**

Administrative modifications are used to account for different types of changes to the grantee information contained in the SF-424. Therefore, if there is any change in the information during the grant period of performance included in the original SF-424, a grant modification must be requested to incorporate the new information. Administrative changes include, but are not limited to:

- o Change of Authorized Representative
- o Change of Point of Contact
- o Change of Address
- o Change of Organization/Institution Name

All modifications must be accompanied by a request letter from the Authorized Representative on organizational letterhead specifying the needed change. However, the requirements to change the Authorized Representative is as follows:

- o <u>Change to Authorized Representative (Signatory Official Change)</u> - The request must be on organizational letterhead, signed by the outgoing Authorized Signatory, or someone in a position of seniority to the Authorized Representative such as the chairman of the board, governor, tribal chairman, executive director, etc. For educational institutions, this could be the head of the Board of Trustees or the President of the university. For other organizations, it could be the grantee's Executive Director. **Note:** The modification will not be accepted if signed by the new signatory.

  The letter must specify the name of the outgoing signatory official and include the following contact information for the incoming Authorized Representative: Name, Title, Telephone and Email address.

▪ **Indirect Cost Rate**

There are three actions that fall within an Indirect Cost Rate modification. Such modifications are only requested by organizations that are charging costs in the indirect costs line on the SF-424A Budget Information Form.

1) **Adding an additional Negotiated Indirect Cost Rate Agreement (NICRA)** – If a NICRA, covering an additional portion of the period of performance is negotiated and approved by your Federal Cognizant Agency, submit a complete copy to your FPO as a NICRA incorporation request. No additional information is required. Keep in mind that indirect charges must adhere to the agreement.

   It is important that grantees have documentation to justify the utilization of indirect costs for the whole period of performance upon completion of the grant. The failure to have this documentation will cause the closeout of the grant to be delayed and potentially have indirect costs disallowed. Please submit all NICRAs to the FPO as they are approved by your Cognizant Agency.

2) **Incorporation of a NICRA for the first time** – If you are requesting permission to realign the budget to claim indirect costs, you must submit the SF-424A, the Budget Narrative, and the NICRA approved by your Federal Cognizant Agency to your FPO. Ensure that your budget does not directly charge the grant for any costs that are already included in the calculation of the NICRA.

3) **De Minimis Rate** - If you are requesting permission to realign the budget to claim indirect costs by using the 10 percent de minimis rate, you must:

   a. Confirm that your organization meets the requirements as described in 2 CFR 200.414(f). Clearly state that your organization has never received a NICRA, and your organization is not one described in Appendix VII of 2 CFR 200, paragraph (D) (1) (b).

   b. Provide a revised SF-424A and Budget Narrative. Since applicants choosing to claim indirect costs using the de minimis rate must use *Modified Total Direct Costs* (see 2 CFR 200.68 below for definition) as their cost allocation base, an explanation of which portion of each line item, along with the associated costs that are included in your cost allocation base, is required. This explanation should be included in the Indirect Charges section of the Budget Narrative. Additionally, since you are claiming de minimis, ensure that your budget does not directly charge costs that are commonly considered indirect (such as top management salaries, financial oversight, human resources, payroll, personnel, auditing costs, accounting and legal, etc. used for the general oversight and administration of the organization).

   Note that there are various items not included in the calculation of Modified Total Direct Costs. See below the definitions to assist you in your calculation.

   1. **2 CFR 200.68 Modified Total Direct Cost (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.

   The definition of MTDC in 2 CFR 200.68 no longer allows for any sub-contracts to be included in the calculation. You will also note that participant support costs are not included in modified total direct cost. Participant support costs are defined below.

2. **2 CFR 200.75 Participant Support Cost** means direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects.

Note: You may have a **<u>Condition of Award</u>** to address indirect costs if the following occurred: 1) claiming indirect costs, but failed to submit a NICRA, 2) the NICRA submitted is expired, or 3) it was unclear that you were electing to use the de minimis rate. Please review your grant award documents carefully to ensure you are in compliance with the indirect costs requirements. Additional information on Indirect Costs and Cost Allocation can be found at https://grantsapplicationandmanagement.workforcegps.org/resources/2017/01/11/13/51/Indirect-Costs-and-Cost-Allocation.

- **Period of Performance Extension**

For a period-of-performance extension request to be considered, the request must fully justify the reason why more time is needed. At a minimum, the request must include the:

- o circumstances, challenges, or problems that created the need to extend the period-of-performance;
- o amount of funds remaining in the grant;
- o efforts to address the challenges and the corrective actions or changes that have or are being made to assure grant success moving forward;
- o activities that can be accomplished during the original grant period-of-performance; and
- o activities that would be accomplished during the extended period-of-performance. An updated timeline of grant activities, outcomes and deliverables that will be achieved should be included, along with an updated budget (SF-424A) with a detailed budget narrative (if a budget realignment is necessary).

Also, the request should not be submitted during the first two-thirds of the original grant performance period (for example: first or second year of a grant with a three-year performance period). Most requests occur early within the final year of the period of performance.

Note: Some ETA grant programs (Senior Community Service Employment Program and Strengthening Community Colleges) are <u>not</u> eligible for a period of performance extension modification. For additional information grant recipients must consult their FPO.

SECTION 5
EVALUATION - WHAT DO I NEED TO KNOW AS A GRANTEE?

To enhance the likelihood that funded projects will identify effective workforce education and training strategies and models that can be replicated broadly throughout the country, ETA places a high priority on evaluating programs and strategies it funds. Evaluation helps us to document and learn from the innovative strategies grantees implement, to assess whether projected goals are met, and to learn about program implementation and effectiveness including the extent to which they yield positive labor force outcomes. This objective evaluation subsequently helps inform future program direction and funding decisions. DOL uses grant dollars not only to support innovative programmatic strategies, but also to learn from them so we can build knowledge about what works and ultimately to improve outcomes for those our grants serve. Therefore, as part of this effort, ETA may require all or some portion of grantees to participate in a comprehensive and rigorous evaluation (refer to your program's FOA for program-specific evaluation requirements). This affects grantees in the following respects:

- By accepting grant funds from ETA, you have agreed, as a condition of the award, to participate in an evaluation by DOL, should your organization be selected for that purpose. Such evaluations may be carried out by an independent external evaluator selected by DOL.

- Throughout the period of performance, you may be required to maintain and share with the designated evaluators or relevant DOL personnel all collected data records, such as data on participants, employers, funding, and outcomes. This includes impact evaluations, such as random control trials (RCTs) that require randomly assigning participants, once determined eligible, to receive or not receive grant-funded services.

- Records about enrollment and training courses must be maintained at a participant level.

- Where appropriate, you must also maintain personally identifiable participant information in secure conditions.

- DOL reserves the right to make publicly available the aggregate level results of the program evaluation and supporting aggregate data.

> ### Key Takeaways About Evaluation
>
> ✓ Acceptance of an ETA competitive grant requires full participation in any evaluation initiated by DOL as a condition to the award, as identified in your grant program's FOA.
> ✓ Grantees may be required to maintain, and make available for the evaluation, records of individual participants (including PII), employers, and program operational and financial data.
> ✓ Grantees may be required to provide access to program operating personnel, participants, and partners by the evaluation team.

SECTION 6

AUDIT PHASE

ETA grantees that expend $750,000 or more in Federal awards (grants, cooperative agreements, and/or procurement contracts) in a fiscal year are subject to a **single audit** or **program-specific audit**. To identify what is counted as expended see 2 CFR 200.502 – Basis for Determining Federal Awards Expended.

Single Audit: A non-Federal entity that expends $750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single audit conducted in accordance with 2 CFR 200.514 Scope of Audit except when it elects to have a program-specific audit conducted in accordance with paragraph (c) of this section. See 2 CFR 200.501 and 2 CFR 2900.2.

- The term non-Federal entity and the application of Subpart F of the Uniform Guidance extends to not only States, local governments, Indian tribes, institutions of higher education, and non-profit organizations, but also for-profit entities, foreign public entity, and foreign organizations (2 CFR 2900.2).

  These audits are conducted by an independent, non-Federal auditor, and the results of the audit are submitted to a Federal Audit Clearinghouse so that any Federal agencies can access them with the exception of for-profit organizations. These single audits should be remitted straight to ETA's National Office.

> **Common Audit Findings**
> - ✓ Lack of Internal controls
> - ✓ Lack of subrecipient monitoring and oversight
> - ✓ Inadequate documentation to support charges
> - ✓ Inaccurate financial reports
> - ✓ Ineffective data collection systems
> - ✓ Inadequate documentation of participant records and eligibility
> - ✓ Lack of procurement policies & procedures

Program-Specific Audit: When a grantee expends Federal funds under only one Federal program (excluding Research & Development) and the Federal program's statutes, regulations, and the terms and conditions of the Federal award do not require a financial statement audit of the auditee, the grantee, may grantee may elect to have a program-specific audit conducted in accordance with 2 CFR 200.507.

Audit Exemption

ETA grantees expending less than $750,000 during their fiscal year are not required to have an annual audit for that year, but must make their grant-related records available for audit or review by the Office of Inspector General (OIG), Federal agency, its pass-through agency, and/or the Government Accountability Office (GAO).

Result of Oversight and Monitoring

ETA Regional Offices are responsible for the oversight and monitoring of ETA grantees. When onsite monitoring reports result in questioned costs and other administrative findings, the Regional Office works with the grantee to resolve these findings during the life of the grant. If the Regional Office is unable to find a resolution, the report is elevated to the National Office for assistance. The resolution will follow the process outlined in 2 CFR 2900.22.

Office of Inspector General (OIG) Program Audit

ETA grantees are also subject to OIG audits. The purpose of these audits is to provide recommendations for activities designed to promote economy, efficiency, effectiveness and to prevent and detect waste, fraud, and abuse in DOL programs and operations. The OIG, through these audits, keeps the Secretary and Congress fully apprised of problems and deficiencies found as a result of these audits as well as DOL's progress in corrective action.

The specific DOL programs selected for audit are determined by risk reviews, hotline complaints, incident reports, congressional requests, or special investigations, and are included in the OIG's Annual work plan. Once a project is identified for audit, the OIG begins their work in the following phases:

1. Audit Initiation - Notification of Audit through a letter to DOL and entrance conference;
2. Information Gathering - Grantee site visits, interviews, data requests, conference calls, etc.;
3. Issue Statement of Facts - A report of findings issued to DOL;
4. Issue Draft Report - A draft report is issued to DOL and exit conference is held;
5. Issue Final Report - The final report of recommendations, which includes DOL's response, is sent to the Assistant Secretary; and
6. Response to Final Report - Management has 60 days to respond to the final report.

The final report will contain the OIG's recommendations. DOL is responsible for following up with the recommendations and reporting that information to the OIG. The OIG will review this information and determine if the recommendations are unresolved, resolved, and/or closed. Program audits with grant specific findings and/or questioned costs are forwarded to the National office Audit Team for processing as outlined below.

Audit Resolution Process

Resolution is a collaborative process. It includes representation from the Regional Office, Program Office, OIG, Office of Employment and Training Legal Services and the OGM. Below is a summary of the steps involved during the resolution process:

1) OIG pulls the Final Audit Report (FAR) from the Federal Clearinghouse.
2) OGM forwards the FAR to the grant recipient within 5 days of receipt from the OIG. The grant recipient may submit documentation (to Regional Office and OGM) in response to the audit within 30 days – prior to the issuance of the Initial Determination (ID).
3) Regional Office receives and reviews documents and provides recommendations to OGM.

Note: The Regional Office is the first line of contact to receive and review supporting documentation from the grant recipient.

4) An ID is issued to the grantee 45 days from receipt of the FAR.
5) The Informal Resolution period begins 60 days from issuance of the ID. During this period, the grant recipient has the opportunity to submit documentation.
6) OGM then completes the Final Determination (FD) within 180 of receipt of the FAR.
7) The FD is transmitted to the grant recipient, with copies to the OIG, Regional Office, Program Office and to the Grant Officer.
8) The FD issued by the Grant Officer summarizes all findings (corrected or uncorrected) and identifies the allowed, disallowed, and questioned costs.

Time Limit

Audit resolution requirements must be met within 180 days from when the single audit report is accepted by the Federal Clearinghouse. See 2 CFR 200.503(c).

After the Final Determination

- The Regional Office will follow-up with the grantee. The RO will:
    - Track uncorrected findings from the FD
    - Provide technical assistance to help resolve uncorrected findings
- Disallowed costs are sent to ETA's Division of Accounting for debt collection
- Appeals are allowed (see Appeals Section below) and can lead to:
    - Settlement, or
    - Litigation before an Administrative Law Judge.

Appeals

Depending on the grant program, the grantee may have rights to appeal. If so, the grantee must file an appeal within 21 days from the receipt of the FD. Appeals are sent directly to the United States Department of Labor, Office of Administrative Law Judges, by the grantee. See 2 CFR 2900.22.

Need More Detail?

Audit requirements for organizations receiving Federal awards or subawards, are defined in 2 CFR 200.501 – 200.521: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards at https://www.gpo.gov/fdsys/pkg/CFR-2014-title2-vol1/pdf/CFR-2014-title2-vol1-part200-subpartF.pdf.

SECTION 7

CLOSEOUT PHASE

The grant moves into the closeout phase once it reaches the period of performance end date. A Grant Closeout Specialist, from ETA's National Grant Closeout Unit, will be assigned as your organization's primary point of contact during the closeout phase. The Closeout Specialist reviews your organization's grant status to ensure that all of the required work under the grant is complete and that all outstanding financial and administrative obligations are met. Grant recipients are allowed to liquidate accrued expenditures for allowable charges incurred during the grant period of performance. No NEW accruals or obligations are allowed after the period of performance in accordance with 2 CFR 2900.15.

It is important to remember that an organization **cannot** incur any additional accruals or obligations during the closeout period (i.e. after the period of performance has expired). The official closing of the grant occurs after ETA's Closeout Grant Officer determines and certifies that all required grant obligations and responsibilities are complete.

> ✓ The closeout financial report (Closeout ETA-9130) is <u>a separate document</u> from the final financial report ETA-9130.
>
> ✓ The final ETA-9130 is due no later than 45 days after the reporting period in which the grant period of performance expires or the expenditure of all funds, whichever comes first.
>
> ✓ The closeout ETA-9130 is due within 90 calendar days after the period of performance ends.

Step-By-Step Guide to the Closeout Process

The grant closeout process is initiated once the Closeout Specialist sends electronic copies of the closeout notification and the grant closeout system end-user manual to your organization's Authorized Representative and/or to any other contacts provided for quarterly financial reporting purposes. The closeout notification message is sent within 7 days prior to the end of the grant period of performance. The notification contains the name, telephone number, and e-mail address of the Grant Closeout Specialist assigned as your primary point of contact during the closeout process. The FPO assigned to your grant will be copied on most notifications and provide support, if needed. If your organization does not receive a closeout notification and a grant closeout system end-user manual before your grant expires, please alert your FPO immediately. It is the grant recipient's responsibility to ensure that your FPO has the accurate email address for your organization's Authorized Representative at the time of closeout for notification purposes.

All forms posted in the Grant Closeout System must be completed and submitted via the on-line system within 90 days of the expiration of the grant. The forms to be completed include:

- **Certification of Closeout ETA-9130 Report:** To access this form, your organization must mark "Yes" in Box 6 as final to certify that this is the ETA-9130 final report.

- **Certification of Grant Closeout System Package:** To access and certify your organization's closeout package, the Authorized Representative <u>MUST</u>:

- o   Log into the Grantee Reporting System
- o   In the upper right corner, there is link that says "Go to Close out"
- o   Click on this link and you will be prompted to select a grant number
- o   The first page will display if the grantee has received a No Cost Extension. Check Yes or No to indicate whether the organization has received an approved modification to extend the period of performance. This form must be completed to go to the next page.

The table below provides information on what documents must be included in your closeout package, based on award type.

ETA Closeout Package for Grant Awards		
Required Documents to be submitted	Formula awards	Discretionary (Competitive) awards
Final ETA-9130 Financial Report	X	X
Closeout ETA-9130 Financial Report	X	X
Grant Recipient's Release	X	X
Government Property Closeout Inventory Certification - provide list of inventory, if applicable	X	X
Grant Recipient's Detailed Statement of Costs		X
Approved and Negotiated Indirect Cost Rate Agreement	X	X
Grant Recipient's Assignment of Refunds, Rebates, and Credits		X
Grant Recipient's Closeout Tax Certification		X

Table 7: Closeout Documents Required

In addition to the Grant Closeout System forms that your organization is required to submit, all other closeout documents deemed necessary for closure must be submitted to your assigned Grant Closeout Specialist. Other required closeout documents may include any relevant supporting documents, such as a government property inventory list (list of equipment) and indirect cost rate agreements and calculations (break down of calculations of costs by year), if applicable.

Once you have submitted the entire grant closeout package, your Grant Closeout Specialist will conduct a financial analysis to determine whether your cumulative grant expenditures are in alignment with grant obligations by reviewing and reconciling all payments. The Closeout Specialist will also review your closeout documents to ensure that the grant's administrative cost allocations are in compliance with stated limitations, any matching fund requirements were met, equipment purchases received prior approval, and any performance issues were resolved. Once the closeout process is complete, the Closeout Specialist will send a preliminary settlement notification e-mail informing the Authorized Representative that ETA has officially closed the grant. Any unresolved issues discovered during this analysis may result in your organization owing a debt to the U.S. Government.

As noted in *Section 3 – How to Manage Your Period of Performance*, you have 90 calendar days after the last day of the period of performance to liquidate allowable accruals reported on the FINAL quarterly ETA-9130 for costs incurred on or before the last day of the period of performance. However, ***no costs incurred after the last day*** of the period or performance may be charged to the grant. For more information, refer to DOL's exception 2 CFR 2900.15. This includes cost to closeout the grant. For additional information on closeout requirements, please visit 2 CFR 200.343.

Records Retention

Grantees and their subrecipents must follow Federal guidelines on record retention, which require that financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award (included documentation from any subrecipients) must be retained for a specific period of time. That required period is three years, either from the date of submission of the final expenditure report to the Federal awarding agency or, for Federal awards that are renewed quarterly or annually, from the date of submission of the quarterly or annual financial report, respectively. For subrecipients, the three-year period begins on the date of submission of its final financial report to the pass-through entity. To view the Federal regulations, including related exceptions to the required time frame for retaining records, visit 2 CFR 200.333.

Return of Funds

DOL/ETA no longer accepts paper checks for many types of incoming funds. Incoming payments including returns and recoveries to DOL will now be made via Pay.gov. Electronic payments through Pay.gov are deducted directly from the respective bank account on the payment date. It is reliable, safe and convenient. It provides mutual benefits to the customer and ETA such as timely and convenient payments, reduced process requirements, and the avoidance of lost or stolen checks in the mail. The web address for making electronic payments is https://www.pay.gov/public/form/start/177233981.

Grantees returning funds to their respective grants shall use the Payment Management System (PMS) to submit payments. This process is the same as a drawdown within PMS. If you have any questions, please contact ETA's Office of Financial Administration via email at ETA-ARTeam@dol.gov. Also, see the *Terms and Conditions in Part C. Retention of Funds* of this Handbook for additional details.

ETA grantees have agreed to and are responsible for adhering to all applicable Regulations on the use of grant funds as a condition of award. Regulations range from those applicable to individual grant programs to those that apply to all grant recipients of Federal funds. So that you are fully equipped to plan your grant activities and budget in alignment with existing requirements, this section is intended to clarify the nature and scope of allowable grant uses – and the types of restrictions that you can most frequently expect to encounter as a grant recipient of ETA funds.

The Office of Management and Budget (OMB) completed the rule making process to combine the OMB Cost Principles and Administrative Guidance into one regulation – the Uniform Guidance (UG). The Uniform Guidance is located at 2 CFR 200 with the exceptions for DOL at 2 CFR 2900. Listed below are links to helpful resources to help you better understand the requirements for operating a Federally-funded grant.

- Uniform Guidance including technical corrections (01/2017) - 2 CFR Part 200
- DOL's Exceptions to the Uniform Guidance - 2 CFR Part 2900 - 2 CFR Part 2900
- Resources for Understanding the Uniform Guidance - https://cfo.gov/grants/uniform-guidance/
- DOL-ETA Grant Management Training Modules - https://grantsapplicationandmanagement.workforcegps.org/
- US DOL-ETA grants webpage and resources - http://www.doleta.gov/grants/resources.cfm

Desk - Aides

The desk aides produced by OGM provide a condensed version of the overall program requirements and information. Additional research may be required to address unique issues and expand your knowledge in these areas. A few links to additional information can be found within each desk aide.

- Open Licensing
- WIA vs WIOA Admin Handout
- Uniform Administrative Requirements
- Uniform Guidance Quick Start Action Planner
- Uniform Guidance Quick Reference Sheet
- Threshold Increase Micropurchase Simplified Acquisition Grantees Letter

Cost Principles and Administrative Requirements (for all ETA grantees)

Cost principles are a set of government-wide rules that apply to all ETA grantees, as outlined in 2 CFR 200 and 2 CFR 2900 that define the conditions under which educational institutions, non-profit organizations, and government agencies may charge costs within Federally-funded grants. (For-profit entities, foreign public entities, and foreign organizations must also follow these principles under DOL exception 2 CFR 2900.2) These regulations provide guidance to help you determine whether specific planned, expenditures are allowable, unallowable, or allowable with conditions. The core foundation of these government cost principles is the "prudent person" rule, meaning that he/she

would find the costs to be reasonable, necessary, and allocable (of direct benefit) to the grant. Furthermore, the allocation of expenditures that your organization charges against a Federally-funded grant must be consistent with the way that your organization allocates expenditures across all of your programs.

The Uniform Administrative Requirements set forth standards for obtaining consistency and uniformity across Federal agencies in the administration of grants and agreements with state and local governments, hospitals, higher educational institutions, and other non-profit organizations. Provisions are applied by Federal agencies to grant recipients, who in turn apply the provisions to subcontractors, subrecipients, and/or subgrants performing substantive work under their grants and agreements. Topics covered under Uniform Administrative Requirements include, but are not limited to:

- Financial Management;
- Cost Sharing;
- Property Standards;
- Procurement;
- Records Access and Retention;
- Award Termination and Enforcement; and
- Closeout Procedures.

Specific Program Statutes

ETA operates under several pieces of authorizing legislation to administer its grant programs. While WIOA remains the source of authorizing legislation for the majority of ETA's grant programs, the range of legislative authority extends to the below listed statutes. Your organization should select the applicable statute that governs your specific grant award:

- American Competitiveness and Workforce Improvement Act of 1998 (Statute)
- The Immigration and Nationality Act (Statute)
- The National Apprenticeship (Fitzgerald) Act of 1937 (Statute)
- The Wagner-Peyser Act of 1933 (105-220) (Statute)
- The Older Americans Act of 2006, Title V (Statute)
- Work Opportunity Tax Credit (Statute)
- Unemployment Insurance (Statute)
- Workforce Innovation and Opportunity Act (Statute)

As discussed previously, each of these pieces of legislation may contain conditions or restrictions on fund use that are specific to that legislative authority, so it is important to familiarize yourself with the basic parameters that are associated with your particular grant program.

Agency-Level Requirements

- **Program Regulations**

Program regulations are crafted and adopted by executive agencies such as ETA to implement a Federal statute or amend information in an established rule. The process used by executive agencies to implement statutes or amend existing rules is generally referred to as "rulemaking" and

typically involves a lengthy and transparent process of public review and comment. You can track upcoming and expected regulatory activities by consulting the list that ETA updates regularly throughout the year, found at: http://www.doleta.gov/reports/dpld_regulatory.cfm.

To determine which program regulations are applicable, you should refer to the grant's terms and conditions, as described in the Grant Award Package. Please direct questions to your FPO.

- **ETA Advisories**

ETA uses its Advisory system to disseminate the Agency's interpretations of Federal laws, procedures, administrative requirements, and other relevant technical information to state workforce agencies, direct grant recipients, and other appropriate stakeholders. Advisories, searchable by year, may be viewed and downloaded from http://wdr.doleta.gov/directives/. You may also register here: https://public.govdelivery.com/accounts/USDOL/subscriber/new?pop=t to receive automatic updates via email specific to your grants and interests.

Of particular importance to grantees are the following types of advisory notices:

- **Training and Employment Guidance Letters (TEGLs)** transmit policy and operational guidance. These have the force of regulation and must be followed.

- **Training and Employment Notices (TENs)** communicate announcements of meetings, publications, or general information. These are informational in nature.

- **Unemployment Insurance Program Letters (UIPLs)** provide policy and technical guidance specific to the UI program.

- **Complaint and Appeals Process**

Most grantees are required to implement a process to review and respond to any complaints received from program applicants, participants, or other interested parties. In all cases, grantees are expected to make "reasonable efforts" to ensure that information about the complaint process is accessible to and easily understood by all stakeholders. Many comply with this requirement by including information on how to submit a complaint in orientation packets. Copies of complaint procedures are also available at customer-friendly locations, e.g., welcome areas, front desks, etc. To determine if this is required for your grant program please contact your FPO.

- **WIOA Grant Recipients**

WIOA grant recipients can find pertinent information about complaint and appeal procedures in WIOA Section 181(c) and the WIOA regulations at 20 CFR 683.600. WIOA authority governs the following WIOA programs: Adult, Dislocated Worker, Youth, National Farmworker Jobs Program, Indian and Native American Program, YouthBuild, National Emergency Grants, and WIOA pilot and demonstration grants (Reentry Employment Opportunities and the Workforce Innovation Fund). The primary exception involves complaints of discrimination, which are handled by DOL's Civil Rights Center.

The home page for the Civil Rights Center is: https://www.dol.gov/agencies/oasam/centers-offices/civil-rights-center. Specifics about the process for pursuing discrimination-related complaints are located in WIOA Section 188 and/or 29 CFR part 38.

- **SCSEP Grant Recipients**

SCSEP grantees must follow the grievance and appeal process described in the Older Americans Act and its regulations (20 CFR 641.910). Steps involved in your grievance process must be outlined in your grant plan. If you receive a complaint from an applicant, program participant, or other interested party, you have up to 60 days from the date the complaint was filed to review the complaint and respond to the complainant. A complainant who does not receive a decision within 60 days from filing date of complaint, has appeal rights with ETA. ETA will investigate to determine if there is a violation of Federal law and whether grievance procedures as published were followed. Appeals should be addressed to Employment and Training Administration, Office of Workforce Investment, 200 Constitution Avenue, NW, Room C-4510, Washington, DC, 20210.

- **Other Grant Recipients**

Most non-WIOA grants still incorporate the WIOA administrative requirements, including grievance and complaint procedures into the Grant Agreement. Grantees should review their grant award package thoroughly for information regarding specific complaint and grievance requirements. If grantees are not clear on such requirements, they should reach out to their FPOs for further guidance.

- **Special Requirements for Grantees Handling Complaints from Migrant/Seasonal Farmworkers in the Job Service Complaint System**

If a job service agency and/or employer is alleged to be non-compliant with the applicable job service (Employment Service) regulations, any individual, organization, or employee is entitled to submit a complaint from or, on behalf of, a migrant or seasonal farmworker in the Job Service Complaint System. For instance, a farmworker may file a complaint because he/she was referred to a job and the employer did not pay the agreed upon wages. A farmworker might also file a complaint because the workforce system staff referred him/her to a lower-quality job than a non-farmworker. Grantees that receive farmworker complaints about workforce system actions should handle those complaints as they would any other workforce system complaints. Complaints should be taken in writing from migrant or seasonal farmworkers of alleged violations and forwarded to the appropriate regulatory agency for further action and resolution to include DOL's Wage and Hour Division (WHD) or Occupational Safety and Health Administration (OSHA). The State Monitor Advocate will follow up on these complaints through to resolution. All other complaints alleging violations of employment-related Federal, state, or local laws are logged by the state workforce agency and referred to the appropriate enforcement agency. Complaints alleging that an eligible U.S. worker was discouraged from applying for a position, was not hired, was unfairly discharged from a position, or was otherwise discriminated against because of his/her immigration status by an H-2A[4] employer, may be referred to the United

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[4] The H-2A temporary agricultural program allows agricultural employers who anticipate a shortage of domestic workers to bring nonimmigrant foreign workers to the U.S. to perform agricultural labor or services of a temporary or seasonal nature.

States Department of Justice, Civil Rights Division, Office of Special Counsel for adjudication, in addition to actions taken by WHD or the state workforce agency. Further information and training about the Job Service Complaint System is available at https://www.workforcegps.org/events/2016/03/22/09/38/Job_Service_Complaint_System_Resolving_Complaints or on the WorkforceGPS Agricultural Connections Resource Page at https://farmworker.workforcegps.org/.

APPENDIX B

ETA NATIONAL TOLL-FREE HELPLINE

1-877-US-2JOBS (1-877-872-5627)

TTY: 1-877-889-5627

Hours: Monday through Friday, 8 a.m. to 11 p.m. ET

ETA maintains a National Toll-Free Helpline to provide all Agency stakeholders with a reliable resource of consistent, accurate, and current information and assistance regarding its workforce initiatives and related support activities. English and Spanish speaking operators are available to answer any general questions concerning ETA programs and services or direct callers to the appropriate subject matter expert. Translation services for many other languages also are available upon request.

APPENDIX C

ELECTRONIC TOOLS GUIDE

The Department of Labor's electronic tools assist millions of Americans every month with their employment-related needs. These Web-based tools provide solutions for unemployed workers, career counselors, economic developers, educators, parents, students, businesses, workforce professionals, and job seekers.

- **America's Service Locator** (www.servicelocator.org) connects people to local offices that provide employment and training services. It provides maps and driving directions to the nearest American Job Center, as well as unemployment insurance filing assistance. America's Service Locator has information on more than 20,000 local resources and offices for a variety of relevant services.

- **The DOL Apprenticeship.gov (**https://www.apprenticeship.gov/) connects people to Apprenticeship Opportunities, connects businesses to potential Apprentices and to hiring tools and educators, and connects all of the above to the apprenticeship system.

- **Business Center on CareerOneStop** (www.careeronestop.org/BusinessCenter) contains information on recruiting and hiring a skilled workforce, links to local training and educational institutions, a civilian to military "crosswalk" to assist in recruiting Veterans, information about workforce certifications, and a job description writer.

- **CareerOneStop** (www.CareerOneStop.org) includes tools to help job seekers explore careers, investigate salary and benefit information, research education, and training opportunities, plan a job search and browse job sites, write and improve resumes and cover letters, and prepare for a job interview. In addition, the CareerOneStop Web site provides links to national and state workforce and labor market information Web sites that contain local information resources and tools.

- **Competency Model Clearinghouse** (www.careeronestop.org/competencymodel/) is designed to assist users in developing and utilizing competency models and career ladder/lattices for sector strategies. Guides contain background information, resources, and examples of uses, and can be used in worksheets or interactive tools on the site to develop curriculum, assess skill gaps and related workforce applications.

- **My Next Move** (www.MyNextMove.org) gives individuals three ways to explore careers, including an on-line O*NET interest assessment. It provides an easy-to-read, one-page profile of each occupation explored, highlighting important knowledge, skills, abilities, technologies used, simplified salary and outlook information, and links to find specific training and employment opportunities.

- **My Next Move for Veterans** (www.MyNextMove.org/VETS) is designed for U.S. Veterans making the transition to civilian careers. It provides tasks, skills, salary information, job listings, and more for over 900 different careers. Veterans can find careers through keyword searches, by browsing industries that employ different types of workers, or by entering their military occupation code or title.

- **mySkills myFuture** (www.mySkillsmyFuture.org) enables job seekers and intermediaries to match a worker's occupational skills and experiences with the skills needed in other occupations in order to facilitate career mobility and improve economic prospects, particularly for dislocated workers. For any occupation, users can find job listings in their local areas (by state or zip code) and click directly through to the hiring company's Web site. mySkills myFuture is designed for use as either a self-help tool or with the assistance of expert advisers.

- **O*NET On-line** [(www.oneton-line.org)](www.oneton-line.org) provides extensive information on the requirements and characteristics of over 900 occupations including identifying the latest technological skills along with describing the tasks, work activities, and general knowledge, skills and abilities used in those careers. It is particularly useful for writing skills-based resumes for job seekers, and skills-based job postings and position descriptions for businesses.

- **Veterans ReEmployment Portal on CareerOneStop** [(www.CareerOneStop.org/Vets)](www.CareerOneStop.org/Vets) is designed to provide Veterans with employment, training, career planning, and financial and emotional assistance after military service. The site links Veterans to local resources as well as provides a military-to-civilian job search based on military job title or military occupation code.

- **Virtual Career Network** (www.vcn.org) provides career exploration and training tools to help job seekers prepare for careers in healthcare, green jobs, and transportation. Job seekers can explore careers in those fields, identify education and training programs, access on-line courses, document their learning and experience to obtain credit for prior learning, and search for local jobs.

- **Worker ReEmployment Portal on CareerOneStop** (www.CareerOneStop.org/Reemployment) is designed to assist impacted workers following job loss and to connect laid-off workers to needed resources for training, reemployment, career planning, and financial and emotional help during the process of job transition. The site also now includes a job search by location feature.

- **WorkforceGPS** (www.WorkforceGPS.org) is an interactive online communication and learning technical assistance (TA) platform that was designed to communicate with and build the capacity of the public workforce investment system to develop and implement innovative approaches to workforce and economic development in the 21st century economy. This website, which offers resources and peer-to-peer connections, supplements other TA provided by ETA's national and regional staff to help the public workforce system, education professionals, and business.

- **Mi Proximo Paso** (www.miproximopaso.org) is the Spanish-language version of My Next Move and gives individuals three ways to explore careers, including an on-line O*NET interest assessment. It provides an easy-to-read, one-page profile of each occupation explored, highlighting important knowledge, skills, abilities, technologies used, simplified salary and outlook information, and links to find specific training and employment opportunities.

- **Mobile Versions of E-Tools:** Five of the most popular E-Tools are now available for customers to access using any brand of smart phone or tablet:

    1) **Find an American Job Center** (www.careeronestop.org/JobCenterSearch) allows users to quickly locate and contact their nearest American Job Center.

    2) **Find a Job** (www.careeronestop.org/JobSearch) lets users search job listings in any local U.S. area. Job listings are updated daily and can be searched by job type or keyword within a city, state, or ZIP code.

    3) **Veterans Job Search** (www.careeronestop.org/VeteransJobSearch) matches military job experience to civilian careers and then displays local job listings for those careers. Users search by their military job titles or their MOC/MOS codes and can view job listings by city, state, or ZIP code.

    4) **Salary Finder** (www.careeronestop.org/SalaryFinder) provides average hourly wages or annual salaries by occupation and location. The data come from the Bureau of Labor Statistics' Occupational Employment Statistics program.

    5) **Training Finder** (www.careeronestop.org/TrainingFinder) allows users to locate education and training programs in their local areas. Users search by occupation, program, or school and find contact information for programs.

- **Automatic Spanish Language Translations:** In response to customer feedback, several E-Tool Web sites now have an automatic translation feature that allows users to quickly translate the pages into Spanish. The translation feature appears in the upper right corner of the following Web sites:

    1) **CareerOneStop** (www.careeronestop.org) is a one-stop, on-line site for job search, career and training tools, and resources.

    2) **Worker ReEmployment** (www.careeronestop.org/ReEmployment) provides employment, training, and financial assistance for laid-off workers.

    3) **mySkills myFuture** (www.myskillsmyfuture.org) helps laid-off workers and other career changers explore new occupations.

APPENDIX D

RESOURCES AND CONTACTS

To assist you during the period of performance with program design, ETA has developed several toolkits and helpful resources.

- Apprenticeship Toolkits
    - o Resources to introduce you to apprenticeship along with its benefits for employers, workers, and the workforce system.
    - o www.dol.gov/apprenticeship/toolkit.htm
    - o www.doleta.gov/oa/employers/apprenticeship_toolkit.pdf

- Career Pathways Toolkits
    - o Features key elements to help guide state and local teams develop a comprehensive career pathways system.
    - o wdr.doleta.gov/directives/attach/TEN/TEN_17-15_Attachment_Acc.pdf
    - o www.careerpathways.workforcegps.org/announcements/2016/02/05/14/21/The-Release-of-the-Career-Pathways-Toolkit-A-Guide-for-System-Development

- Sector Strategies Toolkit
    - o To guide workforce organizations to more effectively operationalize sector strategies.
    - o www.businessengagement.workforcegps.org/resources/2016/04/12/13/53/Sector-Strategies-Implementation-Framework

- Competency Model Clearinghouse
    - o To assist users with the development of competency models and career ladder/lattices.
    - o www.careeronestop.org/competencymodel

- Grants Management and Uniform Guidance Training
    - o Contains more than 25 online training modules from ETA.
    - o https://grantsapplicationandmanagement.workforcegps.org/
    - o SMART 3.0: https://grantsapplicationandmanagement.workforcegps.org/resources/2019/12/15/21/50/SMART_3-0_Webinar_Training_Series

- Get my Future
    - o Getmyfuture.org is a web-based portal, sponsored by CareerOneStop that connects young adults to career, education, and job search resources.
    - o Features include an interest assessment, occupation profiles, success story videos, tips, worksheets and more
    - o www.getmyfuture.org

Grant Program Mailboxes

ETA established convenient electronic mailboxes for each competitively-awarded grant program. If your FPO has asked you to contact the National Program Office directly, or if you have been prompted to contact the National Program Office in response to one of their formal training events, please use the following program-specific mailbox addresses or portals to submit your question or correspondence:

- **Apprenticeship State Expansion (ASE & SAE Grants)** apprenticeship.grants@dol.gov
- **H-1B American Apprenticeship Initiative (AAI)***:* apprenticeship.grants @dol.gov
- **H-1B America's Promise***:* americaspromise@dol.gov
- **H-1B Apprenticeship: Closing the Skills Gap:** closingskillsgap@dol.gov
- **H-1B Scaling Apprenticeship:** scalingapprenticeship@dol.gov
- **H-1B TechHire***:* techhire@dol.gov
- **H-1B Strengthening Working Families Initiative (SWFI)***:* SWFI@dol.gov
- **Indian and Native American Programs (INAP)***:* DINAP@dol.gov
- **National Farmworker Jobs Program***:* NFJP@dol.gov
- **Reentry Employment Opportunities***:* reo.eta@dol.gov
- **YouthBuild***:* youth.build@dol.gov

Incoming messages sent to these mailboxes are monitored on a continuous basis, and inquiries are routed to the appropriate individual(s) to ensure prompt response.

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APPENDIX E
Acronyms

The following acronyms are widely used by DOL/ETA internally and within the grantee community. Many of these acronyms are found throughout this Handbook.

AAI	American Apprenticeship Initiative (H-1B grant program)
ASE	Apprenticeship State Expansion
AJC	American Job Center
AMS	Acquisition Management System
CAP	Cost Allocation Plan
CoP	Community of Practice site on WorkforceGPS.org
CSG	Apprenticeship: Closing the Skills Gap (H-1B grant program)
DINAP	Division of Indian and Native Americans Programs
DLMS	Department of Labor Manual Series
DNPTTA	Division of National Programs, Tools, and Technical Assistance
DOL	Department of Labor
DPRR	Division of Policy, Review, and Resolution
DSI	Division of Strategic Investments
DUNS	Data Universal Numbering System
DASG	Division of Adult Services and Governance
DYS	Division of Youth Services
EBSS	Enterprise Business Support System
EDMR	Enhanced Desk Monitoring Review
EIN	Employer Identification Number
ETA	Employment and Training Administration
ETO	Employment & Training Order
FAIN	Federal Award Identification Number
FAR	Federal Audit Report
FD	Final Determination
FFATA	Federal Funding Accountability and Transparency Act
FOA	Funding Opportunity Announcement
FPO	Federal Project Officer
GAO	General Accounting Office
GMS	Grants e-Management System
ID	Initial Determination
JC	Job Corps
LMI	Labor Market Information
MIIA	Make it in America
NAICS	North American Industry Classification System
NFJP	National Farmworker Jobs Program
NICRA	Negotiated Indirect Cost Rate Agreement
NO	National Office
NOA	Notice of Award
OA	Office of Apprenticeship
OGM	Office of Grants Management
OIG	Office of Inspector General
OMB	Office of Management & Budget
OSHA	Occupational Safety and Health Administration
OWI	Office of Workforce Investment
PII	Personally Identifiable Information

PO	Program Office
POC	Point of Contact
POP	Period of Performance
PMS	Payment Management System
REO	Re-entry Employment Opportunities
RO	Regional Office
SA	Scaling Apprenticeship (H1B)
SCC	Strengthening Community Colleges
SCSEP	Senior Community Service Employment Program
SF	Standard Form
SOW	Statement of Work
SWFI	Strengthening Working Families Initiative (H-1B grant program)
TA	Technical Assistance
TEGL	Training & Employment Guidance Letter
TEN	Training & Employment Notice
UG	Uniform Guidance
UIPL	Unemployment Insurance Program Letter
VETS	Veterans Employment and Training Services
WHD	Wage and Hour Division
WIF	Workforce Innovation Fund
WIPS	Workforce Integrated Performance System
WIOA	Workforce Innovation and Opportunity Act
YB	YouthBuild

APPENDIX F
Agency Contact List

Agency	Toll-Free Number
Contact Center Number (General DOL Inquiries)	1-866-4-USA-DOL(1-866-487-2365)
Employment and Training Administration	1-877-US-2JOBS(1-877-872-5627)
Job Corps	1-800-733-JOBS(1-800-733-5627)
Mine Safety and Health Administration	1-800-746-1553
Occupational Safety and Health Administration	1-800-321-OSHA(1-800-321-6742)
Office of Disability Employment Policy	1-866-ODEP-DOL(1-866-633-7365)
Office of Small and Disadvantaged Business Utilization	1-888-9-SBREFA(1-888-972-7332)
Veterans' Employment & Training Services Service Desk	1-866-237-0275
Women's Bureau	1-800-827-5335
Speech and Hearing Impaired	
Contact Center TeleType Number (General DOL Inquiries)	1-877-TTY-5627 (1-877-889-5627)
Additional Agencies	
Civil Rights Center	1-202-693-6500
Employee Benefits Security Administration	1-866-444-3272
Office of Labor-Management Standards	1-202-693-0123
Office of Workers' Compensation Programs	1-202-693-0040
Wage and Hour Division	1-866-US-WAGE (1-866-487-9243)
Office of Inspector General Hotline - DOL	1-800-347-3756