

**SUPPORTING STATEMENT FOR
Award Closure Statement Documents
OMB CONTROL NO. 1205-0555**

This Information Collection Request (ICR) proposes an extension to Office of Management and Budget (OMB) Control Number 1205-0555, Award Closure Statement Documents.

A. JUSTIFICATION

1. Explain the circumstances that make the collection of information necessary. Identify any legal or administrative requirements that necessitate the collection. Attach a copy of the appropriate section of each statute and regulation mandating or authorizing the collection of information.

The purpose of this ICR is to request an extension for the use of the existing award closure statement documents: Detailed Statement of Costs, Government Property Certification, and Property Listing Form.

This ICR supports the financial management and reporting requirements identified in sections 116 and 185 of the Workforce Innovation and Opportunity Act (WIOA). Additionally, in accordance with OMB Uniform Guidance for grants and cooperative agreements, 2 CFR 200.302, 200.308, 200.313, 200.316, 200.344, and the signed grant agreement which outlines all regulatory, programmatic, and reporting requirements for recipients of the Employment and Training Administration's (ETA) federal financial assistance awards, these forms are necessary to assess grant recipient compliance, including proper and accurate disclosure of the financial results of the award.

The Detailed Statement of Costs form assists the recipient in providing the final actual expenditure amount per the approved budget cost categories.

The Government Property Certification and Property Listing forms allow the recipient to confirm the possession of property and provide important descriptive information about those items purchased with federal award funds.

2. Indicate how, by whom, and for what purpose the information is to be used. Except for a new collection, indicate the actual use the agency has made of the information received from the current collection.

ETA utilizes the Award Closure Statement Documents to certify that recipients have adhered to the requirements set forth in the statutes and regulations. The data collected helps to assess the effectiveness of ETA programs as well as to monitor and analyze the financial activity of its recipients.

The use of the Government Property Certification form is for recipients to certify whether they are in possession of property items meeting the Uniform Guidance's equipment definition. The Property Listing form is used so the recipient can provide required data for each item of equipment that meets the definition.

ETA uses information captured on the Detailed Statement of Costs form to ensure that award recipients provide a final, accurate and complete reporting of financial results under the Federal award. This document allows for confirmation of expenditures for each cost category and indirect cost charges in accordance with approved budget levels.

This data collection format permits ETA to evaluate program effectiveness, monitor compliance with statutory limitations, and analyze financial activity, while complying with OMB efforts to streamline Federal financial reporting.

3. Describe whether, and to what extent, the collection of information involves the use of automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses, and the basis for the decision for adopting this means of collection. Also, describe any consideration of using information technology to reduce burden.

ETA utilizes the GrantSolutions electronic reporting system to allow recipients to enter the required information electronically, which increases the timeliness of data collection as well as reduces additional burden on the award recipient by allowing all forms to be housed in the same location.

4. Describe efforts to identify duplication. Show specifically why any similar information already available cannot be used or modified for use for the purposes described in Item A.2 above.

Not applicable. The data submitted on the Award Closure Statement Documents is unique and is the only method available for retrieving and confirming that all applicable requirements have been adhered to under the Uniform Guidance.

5. If the collection of information impacts small businesses or other small entities, describe any methods used to minimize burden.

This data collection does not have a significant impact on small entities. Most of ETA's direct recipients are large entities. Direct recipients secure the necessary data from their subrecipients (smaller entities in most cases) to develop and submit recipient level reports using the required reporting format.

6. Describe the consequence to federal program or policy activities if the collection is not conducted or is conducted less frequently, as well as any technical or legal obstacles to reducing burden.

Failure to collect this required data during the award's closure would result in the inability to ensure that award recipients are adhering to the established program statutes, regulations, and/or individual grant award agreement terms and conditions.

There are no other mechanisms in place to reconcile the final cumulative financial activity conducted under an ETA Federal award without this data collection. The consequences in failing to capture this data, by making the recipient responsible for compliance, may establish an environment conducive to the misuse, abuse, and fraudulent use of Federal award funds.

7. Explain any special circumstances that would cause an information collection to be conducted in a manner:

- **requiring respondents to report information to the agency more often than quarterly;**
- **requiring respondents to prepare a written response to a collection of information in fewer than 30 days after receipt of it;**
- **requiring respondents to submit more than an original and two copies of any document;**
- **requiring respondents to retain records, other than health, medical, government contract, grant-in-aid, or tax records for more than three years;**
- **in connection with a statistical survey, that is not designed to produce valid and reliable results that can be generalized to the universe of study;**
- **requiring the use of statistical data classification that has not been reviewed and approved by OMB;**
- **that includes a pledge of confidentiality that is not supported by authority established in statute or regulation, that is not supported by disclosure and data security policies that are consistent with the pledge, or which unnecessarily impedes sharing of data with other agencies for compatible confidential use; or**
- **requiring respondents to submit proprietary trade secret, or other confidential information unless the agency can demonstrate that it has instituted procedures to protect the information's confidentiality to the extent permitted by law.**

Not applicable. None of the above special circumstances apply to this ICR.

8. If applicable, provide a copy and identify the date and page number of publication in the *Federal Register* of the agency's notice, required by 5 CFR 1320.8(d), soliciting comments on the information collection prior to submission to OMB. Summarize public comments received in response to that notice and describe actions taken by the agency in

response to these comments. Specifically address comments received on cost and hour burden.

Describe efforts to consult with persons outside the agency to obtain their views on the availability of data, frequency of collection, the clarity of instructions and recordkeeping, disclosure, or reporting format (if any), and on the data elements to be recorded, disclosed, or reported.

Consultation with representatives of those from whom information is to be obtained or those who must compile records should occur at least once every 3 years -- even if the collection-of-information activity is the same as in prior periods. There may be circumstances that may preclude consultation in a specific situation. These circumstances should be explained.

The public was given sixty days to comment on the ICR. A *Federal Register* Notice was published on May 13, 2025 (90 FR 20319). No comments were received.

ETA did not consult with any internal or external stakeholders regarding this ICR.

9. Explain any decision to provide any payments or gifts to respondents, other than remuneration of contractors or grantees.

Not applicable. There are no payments or gifts to respondents other than remuneration of contractors or recipients.

10. Describe any assurance of confidentiality provided to respondents and the basis for the assurance in statute, regulation, or agency policy.

Not applicable. This ICR does not include confidential information.

11. Provide additional justification for any questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private. This justification should include the reasons why the agency considers the questions necessary, the specific uses to be made of the information, the explanation to be given to persons from whom the information is requested, and any steps to be taken to obtain their consent.

Not applicable. This ICR does not include such information.

12. Provide estimates of the hour burden of the collection of information. The statement should:

- **Indicate the number of respondents, frequency of response, annual hour burden, and an explanation of how the burden was estimated. Unless directed to do so, agencies should not conduct special surveys to obtain information on which to**

base hour burden estimates. Consultation with a sample (fewer than 10) of potential respondents is desirable. If the hour burden on respondents is expected to vary widely because of differences in activity, size, or complexity, show the range of estimated hour burden, and explain the reasons for the variance. Generally, estimates should not include burden hours for customary and usual business practices.

- **If this request for approval covers more than one form, provide separate hour burden estimates for each form.**
- **Provide estimates of annualized cost to respondents for the hour burdens for collections of information, identifying and using appropriate wage rate categories. The cost of contracting out or paying outside parties for information collection activities should not be included here. Instead, this cost should be included in Item 14.**

Estimated Annualized Respondent Cost and Hour Burden

Activity	No. of Respondents	No. of Responses per Respondent	Total Responses	Average Burden (Hours)	Total Burden (Hours)	Hourly Wage Rate	Total Burden Cost
Detailed Statement of Costs	1,100	Annually	1,100	25 minutes	458	\$44.96	\$20,592
Government Property Certification	1,100	Annually	1,100	5 minutes	92	\$44.96	\$4,136
Inventory Listing Form	1,100	Annually	1,100	30 minutes	550	\$44.96	\$24,728
Unduplicated Totals	1,100	Annually	3,300	1 hour	1,100	\$44.96	\$49,456

The above data represents average burden figures for all ETA programs reporting on the Award Closure Statement Documents forms. These mandatory forms are required to properly assess the recipient's final obligation to the Federal Government at the conclusion of the grant cycle. Included in the totals are ETA programs that report final obligation, expenditure, and property data at the end of their period of performance as required by federal regulations. Entities that administer the following programs must submit this data: Wagner Peyser Employment Service, Unemployment Insurance, Trade Adjustment Assistance, the WIOA Youth, Adult, and

Dislocated Worker programs; National Farmworker Jobs Program, Indian and Native American programs, the Senior Community Service Employment Program, Community Projects, and Youthbuild as well as entities operating WIOA discretionary grants, , and H-1B Job Training grants.

ETA strives to reduce reporting time and burden for recipients. It will take recipients on average 1 hour to fill out all the Award Closure Statement Documents for submission. During the grant closeout process, each recipient is required to submit the Detailed Statement of Costs with an estimated completion time of 25 minutes, a Government Property Certification, with an estimated completion time of 5 minutes, and a Property Listing Form with an estimated completion time of 30 minutes. The total annual burden hours figure outlined in the table above is derived by multiplying the number of annual responses received by the average time required for submitting the three reports (1,100 responses x 1 hour = 1,100 hours).

Most grant recipient personnel submitting the Award Closure Statement Documents are accountants. According to the Bureau of Labor Statistics ([Occupational Employment and Wage Statistics Profiles](#)), the 2024 national mean hourly wage estimate for this occupation (Business and Financial Operations/Accountants and Auditors) is \$44.96, therefore, it is estimated that the annual cost for the burden hours of recipient staff completing the Award Closure Statement Documents is approximately \$49,456 (1,100 hours x \$44.96 per hour = \$49,456). These are costs that may not be charged to the recipient's grant unless they are part of an indirect cost pool.

13. Provide an estimate of the total annual cost burden to respondents or recordkeepers resulting from the collection of information. (Do not include the cost of any hour burden shown in Items 12 and 14).

- **The cost estimate should be split into two components: (a) a total capital and startup cost component (annualized over its expected useful life); and (b) a total operation and maintenance and purchase of service component. The estimates should take into account costs associated with generating, maintaining, and disclosing or providing the information. Include descriptions of methods used to estimate major cost factors including system and technology acquisition, expected useful life of capital equipment, the discount rate(s), and the time period over which costs will be incurred. Capital and start-up costs include, among other items, preparations for collecting information such as purchasing computers and software; monitoring, sampling, drilling and testing equipment; and record storage facilities.**
- **If cost estimates are expected to vary widely, agencies should present ranges of cost burdens and explain the reasons for the variance. The cost of purchasing or contracting out information collection services should be a part of this cost burden estimate. In developing cost burden estimates, agencies may consult with a sample of respondents (fewer than 10), utilize the 60-day pre-OMB submission public comment process and use existing economic or regulatory impact analysis**

associated with the rulemaking containing the information collection, as appropriate.

- **Generally, estimates should not include purchases of equipment or services, or portions thereof, made: (1) prior to October 1, 1995, (2) to achieve regulatory compliance with requirements not associated with the information collection, (3) for reasons other than to provide information or keep records for the government, or (4) as part of customary and usual business or private practices.**

There are no additional costs to respondents.

14. Provide estimates of the annualized cost to the Federal Government. Also, provide a description of the method used to estimate cost, which should include quantification of hours, operational expenses (such as equipment, overhead, printing, and support staff), any other expense that would not have been incurred without this collection of information. Agencies also may aggregate cost estimates from Items 12, 13, and 14 into a single table.

There are no costs to the Federal Government.

15. Explain the reasons for any program changes or adjustments.

Not applicable. There are no program changes or adjustments.

16. For collections of information whose results will be published, outline plans for tabulations, and publication. Address any complex analytical techniques that will be used. Provide the time schedule for the entire project, including beginning and ending dates of the collection of information, completion of report, publication dates, and other actions.

Not applicable. The information collected is for grant closeout purposes; it will not be published.

17. If seeking approval to not display the expiration date for OMB approval of the information collection, explain the reasons that display would be inappropriate.

Not applicable. The expiration date will be displayed on each of the three forms.

18. Explain each exception to the certification statement.

Not applicable. There are no exceptions.

B. COLLECTIONS OF INFORMATION EMPLOYING STATISTICAL METHODS.

Not applicable. This ICR does not employ statistical methods.