

EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U. S. Department of Labor Washington, D.C. 20210	CLASSIFICATION UI
	CORRESPONDENCE SYMBOL OWS
	DATE March 28, 2005

ADVISORY: FIELD MEMORANDUM NO.9-05

TO: REGIONAL ADMINISTRATORS
/s/

FROM: JACK H. RAPPORT
Administrator
Office of Field Operations

SUBJECT: Fiscal Year (FY) 2005 Unemployment Insurance
Remote Systems (UIRS) Grants

1. Purpose. To announce the availability of FY 2005 funds to help selected State Workforce Agencies (SWAs) implement Internet employer registration and Internet tax and wage reporting systems; to provide both the guidelines for selecting the proposals to be funded and criteria governing the subsequent use of these funds; and to invite the submission of proposals.

2. References. ET Handbook No. 336 and Field Memorandum No. 27-97.

3. Background. The U.S. Department of Labor (DOL) began awarding UIRS grants to states in 1996: first to support the implementation of telephone initial claims systems, later adding Internet initial claims systems, and in FY 2001 Internet tax systems. To date, grants have been provided to 43 states for telephone initial claims systems, to 42 states for Internet initial claims systems, to 23 states for Internet employer registration systems, and to 30 states for Internet tax and wage reporting systems.

4. Fiscal Year 2005 Funding. DOL will award grants to states in FY 2005 for the implementation of UI remote tax systems in selected SWAs. As in the past, a National Office panel will make the selections based upon the scoring of competitive proposals with input from Regional Offices (ROs).

RESCISSIONS	EXPIRATION DATE December 31, 2005
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Awards will be limited to a maximum of \$500,000 for each grant award. SWAs may submit proposals for less than the maximum amount but **may not submit a proposal for more than the maximum amount**. Grants will be awarded only to states that have not yet received a prior grant for the specific category of tax project for which they are applying.

SWAs applying for grants in both categories should submit a separate proposal for each category to ensure consideration for the maximum funding. Each project will be scored on its own merit. SWAs submitting two proposals may have some expenditures that are duplicated but need only be funded once. The proposals should identify these expenditures in both proposals. A simple statement in the proposals is sufficient to explain these necessary duplications.

5. Guidelines. The following guidelines apply to UIRS grants:

a. Funds may be used only for one-time implementation costs, such as hardware, software, telecommunications equipment and staff services. They may not be used for ongoing costs such as maintenance of software and hardware or ongoing communications costs. Expenditures must be covered by the definition of automation acquisition as defined on page II-6 of ET Handbook No. 336, 17th Edition, the Unemployment Insurance State Quality Service Planning and Reporting Guidelines. It is intended that automation expenditures include new technologies, thus the definition is not all inclusive.

b. UIRS grants are not planning grants and cannot be used for a feasibility study to consider implementing a UI remote access system. Proposals must contain sufficient information to show that a preliminary plan has been developed. SWAs may use funds from a UIRS grant to resolve some issues that were not resolved in the initial planning.

c. SWAs must agree to supply any additional funds needed to complete the project in a timely manner.

d. Proposals scoring below 80 points, of a possible 100 points, will not be funded. SWAs should follow the proposal outline very carefully to compete successfully. Each element of the proposal is important and should be addressed completely. Proposal writers should explain clearly how the proposed system will work in the SWA. Acronyms should be avoided, and forms should be addressed by title rather than by form number. UIRS

panel members are familiar with UI program operations, but they are not familiar with procedures in each SWA.

6. Proposal Format and Instructions.

a. The format and instructions for Internet employer registration and Internet employer tax and wage reporting are provided in Attachment B. All pages in the proposal should be numbered. ROs may determine the number of copies needed for RO review.

b. Each proposal should be accompanied by completed forms SF 424 (Revised 9-2003), 424A, and 424B. The SF 424A requires a breakout of object class categories in item 6 of Section B - Budget Categories. The breakouts must match the proposed expenditures in the proposal. The amount of the proposal must not exceed the maximum grant amount, therefore, the entries should be less than or equal to the maximum grant amount in item 15.g. of the SF 424 and item 6.k. of the 424A.

c. Each proposal should contain the name and telephone number of the person who is to be notified of approval of the grant. In most instances this individual will be the Administrator of the SWA.

7. Evaluation Criteria. Evaluation criteria are explained in Attachment B.

8. Regional Office Review Procedures. ROs are encouraged to work with SWAs while they are developing proposals to ensure that the best efforts of the SWA are reflected. The weight of the RO's recommendation is 10 percent of the total value. ROs are asked to give a recommendation score from 1 to 10 points for all proposals that meet the UIRS grant criteria. The RO's input should be based upon the merits of the proposal and the SWA's past and current experiences with automation projects. Only proposals that meet the UIRS criteria should be submitted. In addition to the overall quality of the proposal, ROs should consider the following in making recommendations:

a. completion of past automation projects within projected time frames and near projected costs, and successful progress on current projects;

b. appropriateness of prior purchases and the design of automation projects to meet the long-term needs of the SWA;

c. cooperation between technical and program staff in planning, developing, testing, and implementing automation projects and the degree to which such cooperation is expected to continue during the proposed UIRS grant project;

d. efforts of the SWA to evaluate past automation projects and to identify and implement any changes necessary to ensure future success based on the resolution of identifiable shortcomings; and

e. appropriateness of proposed purchases and how well the design of the proposed remote access project will meet the long-term goals of the SWA.

The Regional Office UIRS Check Sheet and Recommendation Form (Attachment A) should be included with the score assigned by the Regional Office. The checklist is designed to ensure that required aspects of the grant proposal are not overlooked.

Worksheets (Attachments C and D) may be helpful to RO staff in reviewing proposals and in helping states to ensure that they have addressed all aspects of the proposals upon which they will be scored. Worksheets are patterned after the score sheets the UIRS panel uses to evaluate the final proposals. Use of the worksheets by RO staff is totally optional, and they should not be submitted to the NO with the final proposal.

9. Requesting Changes to UIRS Grants Subsequent to Funding.

SWAs that receive a UIRS grant may subsequently determine that expenditures other than those included in the proposal are more suitable. If so, SWAs may request approval to substitute the other expenditures. All substitutions must continue to support the overall goals of the project. Decisions to simply purchase a different brand or model of equipment do not require Federal approval. SWAs that wish to purchase equipment that differs substantially from what was included in the original proposal should send a written request to the RO identifying the items in the original proposal that will not be purchased, the items that are now determined to be more appropriate including cost per item and narrative descriptions, and the reason(s) for the substitution(s). If the RO determines that the proposed substitution(s) are appropriate, it should send a letter to the SWA confirming the change(s). A copy of the letter should also be sent to the NO.

Grant expenditures are governed by the amounts shown in each of the categories in Section 6 of the form 424A. If the SWA later

determines that it is necessary to alter spending in any category of expenditures by more than 20% of the costs proposed on the original 424A, a written request must be submitted to the RO along with a new 424A. For example, the SWA may determine that contract staff rather than SWA staff should complete a portion of the project. If the RO concurs with the request, a memorandum to the "ETA Grants Officer" should be prepared recommending approval of the change. The original and one copy of the memorandum and documentation should be sent to the Administrator of the Office of Workforce Security (OWS). OWS will forward the original documentation to the ETA Grants Officer for approval. Only the ETA Grants Officer has authority to approve such requests.

10. Time Lines.

- a. Proposals due in RO on a date established by the RO.
- b. ROs review the SWAs' final proposals and assign a score for the RO's recommendation.
- c. ROs submit proposals from SWAs for projects that were not previously funded to the National Office by April 8, 2005.
- d. Evaluation panel completes evaluation and submits recommendations by April 29, 2005.
- e. Final selection and required notifications are made by May 13, 2005.
- f. Grant awards are made to selected SWAs by May 27, 2005.

11. Action Required. Regional Administrators are requested to:

- a. Provide information contained in this FM and its attachments to SWAs.
- b. Establish procedures and timelines for the submission and review of UIRS proposals and advise SWAs of criteria for submission of final proposals to the RO. ROs should ensure that timelines allow sufficient time for RO review and comment.
- c. Work with SWAs developing proposals.
- d. Send the original and three copies of each proposal, along with the RO's Grant Recommendation Form, to the National

Office, ATTN: Office of Workforce Security, Division of
Unemployment Insurance Operations, no later than April 8, 2005.

12. Inquiries. Direct questions to Diane Wood at 202-693-3212,
or wood.diane@dol.gov.

13. Attachments.

- A. Regional Office UIRS Check Sheet and Recommendation Form
- B. UIRS Grant Proposal Outline - Unemployment Insurance Remote
Access Tax Systems
- C. Worksheet for Internet Employer Tax Registration System
- D. Worksheet for Internet Employer Tax and Wage Reporting
System

Attachment A

REGIONAL OFFICE UIRS GRANT CHECK SHEET AND RECOMMENDATION FORM

TYPE OF PROPOSAL: Employer Tax Registration or Employer Tax and Wage Reporting

STATE:

DATE:

REGION:

REGIONAL OFFICE CONTACT:

(Name, Telephone Number and Internet address)

PROPOSAL AMOUNT:

THE TOTAL AMOUNT OF THE PROPOSAL CANNOT EXCEED \$500,000.

STATE CONTACT:

(Name, Telephone Number and Internet address)

CHECKLIST

Please check each item that has been submitted in accordance with the UIRS grant guidelines. Any items that are not included may result in the failure of the proposal to be considered for possible funding.

___ The state has not received a prior grant for this specific Internet system.

___ The total funding request of the 424 and the 424A and 424B does not exceed the maximum grant amount of \$500,000.

___ Section B - Budget Categories have been completed by identifying each proposed expenditure in the appropriate section of 6. Object Class Categories and the total in item k. does not exceed the maximum grant amount.

___ The proposed grant expenditures are clearly identified in Section 3. Proposed Expenditures and Schedule of the

proposal and the total expenditures from the grant match those on the 424.

- ___ All requested expenditures for hardware, software, and telecommunications are identified by item name, number needed, cost per individual item and total cost.
- ___ All requested expenditures for staff are identified by position title, number of hours, cost per hour and total cost.
- ___ The proposal does not contain multiple solutions from which the state will later choose but clearly identifies the state's proposed system.

REGIONAL OFFICE RECOMMENDATION:

Assign an appropriate score from 1 to 10 points as explained in Section 8, Regional Office Review Procedures: _____

NARRATIVE EXPLAINING THE BASIS FOR THE REGIONAL OFFICE RECOMMENDATION:

UIRS GRANT PROPOSAL OUTLINE
UNEMPLOYMENT INSURANCE REMOTE ACCESS TAX SYSTEMS

A. The UIRS Grant Project Summary. This format should be used for proposals for UI remote access tax systems. As stated previously, any SWA applying for two grants should develop a separate proposal for each system. They should be submitted separately and each should be fully functional in the event that only one grant is awarded.

1. The UIRS Grant Criteria. The SWA's submission of the proposal and the recommendation of the RO will document the SWA's agreement that if the grant is awarded the SWA will:

a. participate in studies and evaluations of UI remote access systems, and

b. complete implementation of the UIRS tax project. This may mean utilizing, if necessary, other funds besides the UIRS grant funds.

2. Expenditures and Schedule. Proposals **must** include a description of proposed expenditures and a projected schedule for significant project activities. **Any proposed expenditures that do not contain all of the information required in this FM will be reduced from the grant allocation, and if these represent a major portion of the grant, the proposal will not be recommended for funding.**

The amount of the request(s) must not exceed \$500,000. The expenditures identified in the proposal must agree with all aspects of the 424, 424A and 424B.

B. Scoring Elements. The following items are used to score the proposal. Each element is important and should be addressed fully in the proposal. Proposals should follow the following format.

1. Technical Approach and Proposed Expenditures. A full description of the intended use of the UIRS Grant should be developed in the following sections. It should explain how the funds are to be used, and why the proposed expenditures represent

the best use of funds for the SWA. The SWA should ensure that all proposed expenditures meet the specifications for automation acquisition which are defined on page II-6 of ET Handbook No. 336, 17th Edition, the Unemployment Insurance State Quality Service Planning and Reporting Guidelines.

The narrative should describe the appropriateness of hardware, software, and/or telecommunications equipment for integration with the SWA's current operating systems. It should explain why the SWA believes that this technical approach is the best choice among the available options. If applicable, the narrative should also address the integration of IVR equipment needed in the project.

a. Hardware, Software, and Telecommunications Equipment. The proposal must include detailed descriptions of the hardware, software, and/or telecommunications equipment purchases that are a part of the proposal. Descriptions should include the technical specifications of the model that the SWA anticipates purchasing. Descriptions must include the number of items and the per item costs. A table similar to the following should be used to provide the required information.

Item	Number	Cost Per Item	Total Cost
PCs	40	\$2,500	\$100,000

The technical specifications of the hardware should also be provided. Specifications should include any of the following that are applicable:

- Processors (number, type, size, etc.)
- Memory (type, size, etc.)
- Storage (hard drive, controllers, back-up devices, etc.)
- Hardware peripherals (monitors, network connectivity, tape drive, external modem, etc.)
- Operating system
- Warranty, field service and/or system support specifications.

A description of the software should include the technical specifications of the version that the SWA intends to purchase. These technical specifications should include:

Version type (operating system type)
License (type, number)

If any of the above narrative information cannot be provided, the narrative should state why and should provide all of the available information. All estimated cost information is required.

b. Staff Needs. The proposal should identify both one-time SWA staff needs (in excess of base staff) and contract staff needs. Staff needs should include the type of position (e.g., program analyst), the expected number of staff hours, and the projected hourly cost. SWAs should include information in the following table for all staff requests.

Position Title	# Hours	Cost Per Hour	Total Cost
Systems Analyst	120	\$100	\$12,000

Costs incurred by SWA staff assigned to the project on a temporary basis cannot be funded by the UIRS Grant. Any staff costs must be for staff in excess of staff funded by the SWAs base grant. When staff is assigned to the UIRS Grant project and the vacated position is backfilled by another individual who is not funded under the base grant, this results in the addition of a second staff member. In this case, the cost of the UIRS Grant staff activities can be funded as the backfilled position incurs the base staff funding.

If contract staff is requested, documentation should include the type of position, estimated contract staff hours, anticipated costs per hour, and total cost. SWAs electing to negotiate with the Information Technology Support Center (ITSC) to provide technical assistance should include the type of position, estimated contract staff hours and projected hourly staff costs for ITSC staff.

Requested costs for SWA staff, contract staff, and/or ITSC staff that cannot be funded as a part of the UIRS Grant will be reduced from the grant amount.

c. Other. Include one-time costs for other activities, not identified above, that will be obtained from vendors such as telephone companies, Internet service providers, and telecommunications providers.

d. Total Grant Request. The total dollar amount of the grant request should be provided.

The weight of this element is 25 percent of the total score.

2. Strategic Design. A description of the strategic design of the project should provide a well-thought-out analysis of operations and a plan that integrates the project into the total UI system.

All key aspects of the design of the system should be described. The following factors are included to assist SWAs to explain their proposed system and to identify the complexity of the proposed system. Systems that are more complex will score higher. Additional capacities should also be explained.

As stated previously, SWAs submitting proposals for both an Internet employer registration system and an Internet wage and tax reporting system should submit two separate proposals. Proposals for the Internet employer registration system should address the factors in section "a" below and proposals for Internet tax and wage reporting systems should address section "b" below. It is not necessary to provide an extensive narrative about each factor. In some instances, only a yes or no is needed to respond. Responses should simply contain sufficient information to ensure that the review panel will understand the state's answer.

a. Factors of an Internet Registration System for Employers

- How will employers be notified of the availability of the Internet employer registration system?
- Can the system be used without downloading software to the employer's computer?
- Will the system ensure that no duplicate registrations are filed?
- What information will be available to the employer explaining employer liability under state law? This may include applicable sections of state law, regulations, questions and answers, etc. The proposal should explain all

sources of information that will be available to the employer who elects to use the system.

- Will the system determine, without human intervention, if the employer is liable at the time that the employer completes the registration form?
- Will the employer be advised of this determination at the time that the registration is completed?
- Will the system automatically advise the employer of any tax reports due at the time of registration if it is determined that the employer is liable? If not, how will the employer be notified of reports due, tax rates, etc.?
- If the employer is not liable, will the system determine an appropriate follow-up date and automatically notify the employer at a future time that he might now need to register? If yes, will the information that the employer provided on the original application be available to the employer, thus relieving the need to re-key information that has not changed such as the business address? If no, will the system tell the employer when to reapply?
- How will information be collected to assign the appropriate National American Industry Classification System (NAICS) code?
- If a signature is required, how will this be addressed?
- Will the system request and store an e-mail address from the employer for future correspondence?

Explain any factors not covered in this list that will be a part of the project and should be considered in determining the appropriate score.

b. Factors of an Internet Employer Tax and Wage Reporting System

- How will employers be notified of the availability of the Internet employer tax and wage reporting system?
- Can the system be used without downloading software to the employer's computer?

- Will the system ensure that no duplicate employer tax and wage reports are accepted?
- Will the system provide on-line help to employers?
- Will the system request and store an e-mail address from the employer for future correspondence?
- Will the system provide a means for identifying the person who submitted the report?
- Will the system download a list of employees' names and social security numbers from the prior quarter?
- Will the system also allow employers to upload the name and social security numbers of employees from their systems rather than downloading them from a state database if they wish to do so?
- Will the system allow employers to report no wages during the quarter, if appropriate?
- How many characters can be stored in each area of the name fields:
 - First name
 - Middle name
 - Last name
 - Suffix?
- Will the system total the wages for the employer?
- Will the system match the current quarter with prior quarters checking for potential errors such as a transposed social security number and provide the employer with this information before the report is finalized?
- Will the system match quarterly wages from prior quarters to compute taxable wages and enter this amount on the form?
- Will the system compute the tax due based on the employer's applicable tax rate?

- Will the system compute any interest and/or penalty on late reports?
- Will the system add any prior delinquent amounts to the current statement?
- Will the system be linked to the capability to transfer funds electronically?
- Will the employer be able to print a copy of the tax report submitted?
- Will the system provide an acknowledgement that the report has been received and documentation of the date filed?
- If a signature is required, how will this be addressed?
- Will the system provide for the entry of the number of employees on the twelfth of each month?

Explain any factors not covered in this list that will be a part of the project and should be considered in determining the appropriate score.

The weight of this element is 30 percent of the total score.

3. System Security. System security is a critical issue for all UI systems. The narrative should explain all aspects of the SWA's plans for ensuring that the system is secure. This may include the development of an audit trail.

With all UI remote access systems, the SWAs must ensure that the information received is from the party that they believe it to be and that the information that they provide is available only to the appropriate party. The proposal should explain how the SWA will address security issues inherent in operating the Internet applications. The SWA should explain how it is going to address increased security risks due to implementation of the new systems. The security measures should be in compliance with Special Publication (SP) 800-12 as published by the National Institute of Standards and Technology (NIST), dated October 1995. Some of the topics to be addressed include contingency planning, risk management, incident handling, security training for staff, information sharing, and implementation of security measures in the workplace that include physical security, personnel security,

technical security, network security and operational security.

The weight of this element is 15 percent of the total score.

4. Projected Customer Service Improvements and Return on Investment. The proposal should identify the areas in which customer service is expected to improve through implementation of the proposed system. It should identify the magnitude of the work to be accomplished in terms of the population of customers to be affected. For example, the automation of the quarterly wage reporting over the Internet could affect every liable employer that has access to the Internet. It would ensure that the information supplied by the employer is recorded exactly as it was submitted with no possibility of data entry error when the wages are re-keyed by the SWA.

The proposal should state clearly how the project will improve office operations, including staffing and service. These factors should be used to explain the projected return on investment. It should identify improvements that are quantifiable such as time, transactions, staff utilization, equipment utilization, or other improvements that can be measured before and after project implementation.

Measurable improvements may include accomplishing necessary work using fewer steps, doing work more quickly, incorporating work steps that are not currently accomplished, and reducing the amount of error that presently occurs in the work product.

Proposals should state how it has been determined that the proposed system will be an improvement for the employer. The proposal should explain why this is an efficient and effective use of available funds for the state.

Finally, the SWA should calculate the projected return on investment for the first five years of the project. This time frame is proposed to ensure that there is sufficient time to realize a savings after implementation. It should be presented as a cost savings ratio, such as, for every dollar of the UIRS grant, it is expected that three dollars will be saved. If the project will cost more than the maximum amount of the UIRS grant, the additional dollars to be invested by the SWA should not be included in this calculation. The net result should be only the return expected for each dollar of the UIRS Grant. SWAs may elect to invest any additional dollars to complete or enhance the project. In developing this information, SWAs can consider all costs associated with the current procedures and should estimate

factors such as the cost of correcting errors which could be eliminated through automation, the costs of staff time involved in current operations which will be reduced or eliminated, the costs of producing forms which will become obsolete, the costs of utilization of specific forms by far fewer customers, the costs of mailing, and any other costs which can be explained and quantified.

The weight of this element is 20 percent of the total score.

5. Regional Office Recommendation. The weight of this element is up to 10 percent of the total score.

C. Supporting Materials. SWAs may attach additional materials that will enhance the content of the proposal.

WORKSHEET FOR INTERNET EMPLOYER TAX REGISTRATION SYSTEM

State

Regional Office Recommendation

(Maximum Score 10 points)

Technical Approach and Proposed Expenditures

(Maximum Score 25 points)

Hardware

Software

Telecommunications equipment

Staff Needs

Other

Capacity assessment

Strategic Design

(Maximum Score 30 points)

- How will employers be notified of the availability of the Internet employer registration system?
- Can the system be used without downloading software to the employer's computer?
- Will the system ensure that no duplicate registrations are filed?
- What information will be available to the employer explaining employer liability under state law? This may include applicable sections of state law, regulations, questions and answers, etc. The proposal should explain all sources of information that will be available to the employer who elects to use the system.
- Will the system determine, without human intervention, if the employer is liable at the time that the employer completes the registration form?
- Will the employer be advised of this determination at the time that the registration is completed?

- Will the system automatically advise the employer of any tax reports due at the time of registration if it is determined that the employer is liable? If not, how will the employer be notified of reports due, tax rates, etc.?
- If the employer is not liable will the system determine an appropriate follow-up date and automatically notify the employer at a future time that he might now need to register? If yes, will the information that the employer provided on the original application be available to the employer, thus relieving the need to re-key information that has not changed such as the business address? If no, will the system tell the employer when to reapply?
- How will information be collected to assign the appropriate National American Industry Classification System (NAICS) code?
- If a signature is required, how will this be addressed?
- Will the system request and store an e-mail address from the employer for future correspondence?

Consider any additional factors not covered in this list that will be a part of the project in determining the appropriate score.

System Security

(Maximum score 15 points)

Projected Customer Service Improvements and Return on Investment

(Maximum score 20 points)

Attachment D

WORKSHEET FOR INTERNET EMPLOYER TAX AND WAGE REPORTING SYSTEM

State

Regional Office Recommendation

(Maximum Score 10 points)

Technical Approach and Proposed Expenditures

(Maximum Score 25 points)

Hardware

Software

Telecommunications equipment

Staff Needs

Other

Capacity assessment

Strategic Design

(Maximum Score 30 points)

- How will employers be notified of the availability of the Internet employer tax and wage reporting system?
- Can the system be used without downloading software to the employer's computer?
- Will the system ensure that no duplicate employer tax and wage reports are accepted?
- Will the system provide on-line help to employers?
- Will the system request and store an e-mail address from the employer for future correspondence?
- Will the system provide a means for identifying the person who submitted the report?
- Will the system download a list of employees' names and social security numbers from the prior quarter?

- Will the system also allow employers to upload the name and social security numbers of employees from their systems rather than downloading them from a state database if they wish to do so?
- Will the system allow employers to report no wages during the quarter if appropriate?
- How many characters can be stored in each area of the name fields:
 - First name
 - Middle name
 - Last name
 - Suffix?
- Will the system total the wages for the employer?
- Will the system match the current quarter with prior quarters checking for potential errors such as a transposed social security number and provide the employer with this information before the report is finalized?
- Will the system match quarterly wages from prior quarters to compute taxable wages and enter this amount on the form?
- Will the system compute the tax due based on the employer's applicable tax rate?
- Will the system compute any interest and/or penalty on late reports?
- Will the system add any prior delinquent amounts to the current statement?
- Will the system be linked to the capability to transfer funds electronically?
- Will the employer be able to print a copy of the tax report submitted?
- Will the system provide an acknowledgement that the report has been received and documentation of the date filed?

- If a signature is required, how will this be addressed?
- Will the system provide for the entry of the number of employees on the twelfth of each month?

Consider any additional factors not covered in this list that will be a part of the project in determining the appropriate score.

System Security

(Maximum score 15 points)

Projected Customer Service Improvements and Return on Investment

(Maximum score 20 points)