



# Workforce Issuance

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Policy  Information

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**To:** MassHire Workforce Board Chairs  
MassHire Workforce Board Directors  
MassHire Career Center Directors  
MassHire Fiscal Officers  
MassHire DCS Operations Managers

**cc:** WIOA State Partners

**From:** Beth Goguen, Director  
MassHire Department of Career Services

**Date:** April 3, 2026

**Subject:** **Grant Closeout Procedures**

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**Purpose:** To notify MassHire Workforce Boards, MassHire Career Center Operators, and other local workforce partners of the established closeout procedures for all federal programs administered by the MassHire Department of Career Services (MDCS).

**Background:** Regulations at 20 CFR 683.150 and 2 CFR 200.343 - 200.344 require that all grants funded with federal funds be closed out. This includes liquidating all obligations, submitting final expenditure reports, making prompt refunds of any funds not expended, and accounting for real and personal property.

**Policy:** The Commonwealth's Grant Closeout procedures are specified herein. Any provisions contained in the Workforce Innovation and Opportunity Act Regulations, or other applicable law and regulations shall apply, even if they are not explicitly stated in this policy. Nothing in this policy shall be construed to contradict prevailing laws and requirements in accordance with the applicable uniform administrative requirements.

The attached package must be completed for each grant as per the instructions outlined in this policy and submitted to MDCS no later than 45 days after the end of each grant, or as soon as the grant is fully expended, whichever is earlier, for all federally funded programs, including Workforce Innovation and Opportunity Act. The completed package should be forwarded via email to the MDCS Grants Manager contact assigned to the grant.

**Action**

**Required:** All MassHire Career Centers must incorporate this policy into their operating and accounting procedures.

**Effective:** Immediately for all federally funded programs administered by MDCS.

**References:** 20 CFR 683.150  
2 CFR 200.343- 200.344  
2 CFR 2900.15

**Inquires:** Please direct all inquiries to [PolicyQA@mass.gov](mailto:PolicyQA@mass.gov).

## MASSHIRE DEPARTMENT OF CAREER SERVICES

### GRANT CLOSEOUT PROCEDURES

#### OBJECTIVES OF AN EFFECTIVE CLOSEOUT PROCESS

- To ensure that States, recipients, and subrecipients can meet the Federal closeout requirements by the required due date;
- To ensure that recipients and subrecipients reserve sufficient funds to pay all final federal grant obligations, including the costs of closeout;
- To ensure that organizations receiving funds are aware ahead of time of what actions are required for closeout and what conditions should exist at closeout;
- To ensure that each organization receiving federal funds can fulfill its closeout responsibilities to the award agency;
- To ensure that organizations receiving federal funds understand that certain rights of awarding agencies continue beyond closeout; and
- To identify problems that frequently arise subsequent to closeout and to prescribe a way to handle them that minimizes the effort required to resolve them.

#### APPLICABLE TERMS

**Expenditures:** Charges made to the federal program. Expenditures are the sum of actual cash disbursements, the amount of indirect expense incurred, and the net increase (or decrease) in the amounts owed by the recipient for the goods and other property received; for services performed by employees, contractors, subrecipients, subcontractors, and other payees; and other amounts becoming owed under program for which no current services or performance are required, such as annuities, insurance claims, and other benefits payments.

**Awardee:** The entity that receives a sub-grant or contract award.

**Awarding Agency:** With respect to a grant, the Department of Labor or other federal agency providing the funds.

**Cash Receipts:** All cash received, including program income.

**Obligational Authority:** The total amount of the grant award.

**Accruals:** Allowable costs to the federal program which were incurred during the agreement period that have not been paid.

## INSTRUCTIONS FOR COMPLETING CLOSEOUT PACKAGE

Sections A through E must be completed for each federal grant received from the MassHire Department of Career Services.

### A. Closeout Summary

1. Complete the operator information at the top of the page.
2. Enter the Grant Amount in line 1 from the current contract.
3. Enter the Program Income earned on line 2.
4. Enter the amount of funds transferred in line 3.
5. Add lines 1-3 and enter total in line 4.
6. Enter the amount of cash received from MDCS under this grant on line 5.
7. Enter the amount of cash requested under this grant but not yet received on line 6.
8. Enter the amount of cash received from Program Income on line 7.
9. Add lines 5 and 7 and enter on line 8.
10. Enter the amount of cash due from Program Income on line 9.
11. Enter total cash on hand.
12. In the left-hand column in line 11, enter the total expenditures by cost category and the percent of total each represents, as applicable. Then enter the detail in the right-hand column, as delineated. The total expenditures and expenditures by cost category and required breakdowns (such as In-School vs. Out-of-School for Youth) should be compared to the current contract to determine if the expenditures are within the minimum and maximum expenditure requirements for the grant.
13. Cash due to MDCS, please enclose a check with closeout package. Closeout packages will not be accepted if funds are due from MDCS.
14. Enter the total Stand-Ins on line 13. This should match the total on page B.
15. An authorized signature is required to complete the certification at the bottom of the page.

### B. Stand-In Costs

List all expenditures which may be used as Stand-In Costs in compliance with MDCS Stand-In Costs Policy, located at [MassWorkforce WIOA Fiscal Policy Issuances](#).

### C. Unclaimed Checks

Complete this form as per instructions.

### D. Assignment of Refunds, Rebates and Credits

Complete this form and include the signature of an authorized official such as the Executive Director.

### E. Property Inventory

Submit a list of equipment purchased under this grant, including all of the information on this form and have an authorized signatory complete the certification. Please see [MassWorkforce WIOA Fiscal Policy Issuances](#) for information related to property inventory.

**MASSHIRE DEPARTMENT OF CAREER SERVICES  
A1. CLOSEOUT SUMMARY FOR WIOA TITLE I GRANTS**

FISCAL AGENT \_\_\_\_\_ GRANT TITLE \_\_\_\_\_

PROGRAM CODE \_\_\_\_\_ PHASE CODE \_\_\_\_\_

GRANT PERIOD \_\_\_\_\_ GRANT # \_\_\_\_\_

1. GRANT AMOUNT	\$																																				
2. PROGRAM INCOME EARNED	\$																																				
3. TRANSFERS IN (OUT) - SPECIFY GRANT FROM (TO): _____	\$																																				
4. TOTAL GRANT AMOUNT ADJUSTED	\$																																				
5. (MDCS) CASH RECEIVED	\$																																				
6. (MDCS) CASH REQUESTED BUT NOT YET RECEIVED	\$																																				
7. PROGRAM INCOME CASH RECEIVED	\$																																				
8. TOTAL CASH RECEIVED	\$																																				
9. CASH DUE FROM PROGRAM INCOME	\$																																				
10. TOTAL CASH ON HAND	\$																																				
11. TOTAL EXPENDITURES	FOR YOUTH GRANTS:																																				
<table border="0"> <tr> <td></td> <td>Expenditures</td> <td>Percent of</td> <td></td> <td>Expenditures</td> <td>Percent of Total</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Program</td> <td>\$ _____</td> <td>_____ %</td> <td>In-School</td> <td>\$ _____</td> <td>_____ %</td> </tr> <tr> <td>Administration</td> <td>\$ _____</td> <td></td> <td>Out-of-School</td> <td>\$ _____</td> <td>_____ %</td> </tr> <tr> <td>_____ %</td> <td></td> <td></td> <td>Summer</td> <td>\$ _____</td> <td></td> </tr> <tr> <td>Total</td> <td>\$ _____</td> <td>100 %</td> <td></td> <td></td> <td></td> </tr> </table>		Expenditures	Percent of		Expenditures	Percent of Total	Total						Program	\$ _____	_____ %	In-School	\$ _____	_____ %	Administration	\$ _____		Out-of-School	\$ _____	_____ %	_____ %			Summer	\$ _____		Total	\$ _____	100 %				
	Expenditures	Percent of		Expenditures	Percent of Total																																
Total																																					
Program	\$ _____	_____ %	In-School	\$ _____	_____ %																																
Administration	\$ _____		Out-of-School	\$ _____	_____ %																																
_____ %			Summer	\$ _____																																	
Total	\$ _____	100 %																																			
12. CASH DUE TO (DUE FROM) MDCS/ -																																					

If funds are due to MDCS, enclose a check payable to MDCS.	\$
13. STAND-INS	\$
I certify under the penalties of perjury that all laws, regulations, policies and procedures governing the expenditure of these federal funds have been complied with and observed.	
_____ NAME	_____ TITLE
_____ AUTHORIZED SIGNATURE	_____ DATE

**MASSHIRE DEPARTMENT OF CAREER SERVICES**  
**A2. CLOSEOUT SUMMARY FOR NATIONAL DISLOCATED WORKER GRANTS**

FISCAL AGENT \_\_\_\_\_ GRANT TITLE \_\_\_\_\_

PROGRAM CODE \_\_\_\_\_ PHASE CODE \_\_\_\_\_

GRANT PERIOD \_\_\_\_\_ GRANT # \_\_\_\_\_

1. GRANT AMOUNT	\$																				
2. PROGRAM INCOME EARNED	\$																				
3. TRANSFERS IN (OUT) - SPECIFY GRANT FROM (TO): _____	\$																				
4. TOTAL GRANT AMOUNT ADJUSTED	\$																				
5. (MDCS) CASH RECEIVED	\$																				
6. (MDCS) CASH REQUESTED BUT NOT YET RECEIVED	\$																				
7. PROGRAM INCOME CASH RECEIVED	\$																				
8. TOTAL CASH RECEIVED	\$																				
9. CASH DUE FROM PROGRAM INCOME	\$																				
10. TOTAL CASH ON HAND	\$																				
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">11. TOTAL EXPENDITURES</td> <td style="width: 20%;"></td> <td style="width: 20%; text-align: center;">Percent</td> <td style="width: 40%;"></td> </tr> <tr> <td></td> <td style="text-align: center;">Expenditures</td> <td style="text-align: center;">of Total</td> <td></td> </tr> <tr> <td>Program _____%</td> <td style="text-align: right;">\$ _____</td> <td></td> <td>Program Contracted Training \$ _____ %</td> </tr> <tr> <td>Administration _____%</td> <td style="text-align: right;">\$ _____</td> <td></td> <td>Intensive Services \$ _____ %</td> </tr> <tr> <td>Total %</td> <td style="text-align: right;">\$ _____</td> <td style="text-align: center;">100</td> <td>Support Services \$ _____ %</td> </tr> </table>	11. TOTAL EXPENDITURES		Percent			Expenditures	of Total		Program _____%	\$ _____		Program Contracted Training \$ _____ %	Administration _____%	\$ _____		Intensive Services \$ _____ %	Total %	\$ _____	100	Support Services \$ _____ %	
11. TOTAL EXPENDITURES		Percent																			
	Expenditures	of Total																			
Program _____%	\$ _____		Program Contracted Training \$ _____ %																		
Administration _____%	\$ _____		Intensive Services \$ _____ %																		
Total %	\$ _____	100	Support Services \$ _____ %																		

	Needs-Related \$ _____ _____ %
12. CASH DUE TO (DUE FROM) MDCS/ -  If funds are due to MDCS, enclose a check payable to MDCS.	\$ _____
13. STAND-INS	\$ _____
I certify under the penalties of perjury that all laws, regulations, policies and procedures governing the expenditure of these federal funds have been complied with and observed.	
_____	_____
NAME	TITLE
_____	_____
AUTHORIZED SIGNATURE	DATE

**MASSHIRE DEPARTMENT OF CAREER SERVICES**

**A3. CLOSEOUT SUMMARY FOR *OTHER GRANTS OR INTERAGENCY SERVICE AGREEMENTS (ISA)***

FISCAL AGENT \_\_\_\_\_ GRANT TITLE \_\_\_\_\_

PROGRAM CODE \_\_\_\_\_ PHASE CODE \_\_\_\_\_

GRANT PERIOD \_\_\_\_\_ GRANT # \_\_\_\_\_

1. GRANT AMOUNT	\$
2. PROGRAM INCOME EARNED	\$
3. TRANSFERS IN (OUT) - SPECIFY GRANT FROM (TO): _____	\$
4. TOTAL GRANT AMOUNT ADJUSTED	\$
5. (MDCS) CASH RECEIVED	\$
6. (MDCS) CASH REQUESTED BUT NOT YET RECEIVED	\$
7. PROGRAM INCOME CASH RECEIVED	\$
8. TOTAL CASH RECEIVED	\$
9. CASH DUE FROM PROGRAM INCOME	\$
10. TOTAL CASH ON HAND	\$
11. TOTAL EXPENDITURES	
Administration    \$ _____    _____%	Expenditures    Percent of Total
Program            \$ _____    _____%	\$ _____    _____%
TOTAL:            \$ _____ <u>100%</u>	\$ _____    _____%
12. CASH DUE TO (DUE FROM) MDCS/ - If funds are due to MDCS, enclose a check payable to MDCS.	\$

13. STAND-INS	\$
I certify under the penalties of perjury that all laws, regulations, policies and procedures governing the expenditure of these federal funds have been complied with and observed.	
_____	_____
NAME	TITLE
_____	_____
AUTHORIZED SIGNATURE	DATE

**MASSHIRE DEPARTMENT OF CAREER CENTER SERVICES**  
**B. STAND-IN COSTS**

Stand-In costs are costs paid by the Operator from non-federal sources which may be used as a substitute for questioned and/or disallowed costs. For an operator to use stand-in costs, the costs must be reported to the MassHire Department of Career Services (MDCS) and must have been expended in compliance with MDCS's Stand-In Costs Policy, located at [MassWorkforce WIOA Fiscal Policy Issuances](#).

These costs may or may not be allowed as substitutions for questioned and/or disallowed costs. The Operator must maintain detailed records of these expenses.

Fiscal Agent: \_\_\_\_\_

Grant: \_\_\_\_\_ Grant Number: \_\_\_\_\_

Program Code: \_\_\_\_\_ Phase Code: \_\_\_\_\_

Date: \_\_\_\_\_

Expense type (e.g. office supplies)	Cost Category	Source of funds (What funds were used to pay these expenses)	Amount
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**TOTAL STAND-INS:**

Administration	\$ _____	_____ %
Program	\$ _____	_____ %
<b>TOTAL</b>	<b>\$ _____</b>	<b><u>100%</u></b>

**MASSHIRE DEPARTMENT OF CAREER SERVICES**  
**C. CASH ON HAND & UNCLAIMED CHECKS**

Subrecipients must identify each subcontractor having a cash balance and the amount of this balance as of the grant closeout date. A prerequisite to the settlement of a program is a final accounting of any sub-agreement entered into by the subrecipient. The subrecipient may also adopt subcontractor closeout procedures which enable the subrecipient to meet the requirements of this closeout report package. The subrecipient should affect a financial settlement with all of its subcontractors before closing its books of account for the program. In the event that the financial settlements have not been accomplished with subcontractors, the subrecipient must provide additional information with the closeout report as to:

- the identity of sub-agreement not closed out;
- the status of closeout;
- the date the closeout is to be completed; and
- the action to be taken to expedite settlement and to recover any cash balances for programs that have ended.

The subrecipient's closeout is not complete until financial settlement has been accomplished for all sub-agreements.

Please complete the attached form showing:

1. The name of each subcontractor under this program having a cash balance at the end of the program.
2. The amount of the cash balance.
3. The sum total of all cash balances. This sum total is included in the "Total Cash on Hand" reported in line 10 of Summary.
4. A list of Unclaimed Checks as of closeout date.



**MASSHIRE DEPARTMENT OF CAREER SERVICES  
D. ASSIGNMENT OF REFUNDS, REBATES AND CREDITS**

Fiscal Agent or Entity: \_\_\_\_\_

Grant Name: \_\_\_\_\_ Grant #: \_\_\_\_\_

Program Code: \_\_\_\_\_ Phase Code: \_\_\_\_\_

The above-named Operator/Subrecipient does hereby:

1. Assign, transfer, set over the release to the MassHire Department of Career Services (MDCS) and the Commonwealth of Massachusetts all rights, title and interest to all refunds, rebates, credits or other amounts (including any interest thereon) arising out of the performance of the above named program, together with all rights of action accrued or which may hereafter accrue thereunder.
  
2. Agree to take whatever action may be necessary to effect prompt collection of all such refunds, rebates, credits or other amounts (including any interest thereon) due or which may become due, and to forward promptly to MDCS a check for any proceeds so collected. The reasonable costs of any such action to effect collection shall constitute allowable costs when approved by MDCS and may be applied against and reduce any amounts otherwise payable to MDCS under the terms of the grant agreement.
  
3. Agree to cooperate fully with MDCS as to any claim or suit in connection with such refunds, rebates, credits or other amounts due (including any interest thereon); to execute any protest, pleading, application, power of attorney or other papers in connection therewith; and to permit MDCS to represent it at any hearing, trial or other proceeding arising out of such claim or suit.

_____ NAME	_____ TITLE
_____ AUTHORIZED SIGNATURE	_____ DATE



