

MASSACHUSETTS WORKFORCE DEVELOPMENT SYSTEM

# Mass Workforce Issuance

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**100 DCS 01.112**

☒ **Policy**   ☐ **Information**

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**To:** Chief Elected Officials  
Workforce Development Board Chairs  
Workforce Development Board Directors  
Title I Administrators  
Career Center Directors  
Title I Fiscal Officers  
DCS Operations Managers

**cc:** WIOA State Partners

**From:** Alice Sweeney, Director  
Department of Career Services

**Date:** April 12, 2018

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

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

**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 Policy is 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 and submitted to DCS 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. Documents submitted should be originals with original signatures.

**Action**

**Required:** All Operators must incorporate this policy into their operating and accounting procedures.

**Effective:** Effective immediately for all federally funded programs administered by DCS.

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

**Inquiries:** Please email all questions to [PolicyQA@MassMail.State.MA.US](mailto:PolicyQA@MassMail.State.MA.US). Also, indicate Issuance number and title.

## **DEPARTMENT OF CAREER SERVICES**

### **GRANT CLOSEOUT POLICY**

#### **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 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 DCS 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 DCS, please enclose a check with closeout package. Closeout packages will not be accepted if funds are due from DCS.
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 DCS Stand-In Costs Policy, MassWorkforce Issuance [100 DCS 01.110](#).

### 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. (see MassWorkforce Issuance [100 DCS 01.109](#))

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

OPERATOR\_\_\_\_\_ ADDRESS\_\_\_\_\_

CITY/S/Z\_\_\_\_\_ PHONE\_\_\_\_\_

GRANT NAME & #\_\_\_\_\_ GRANT PERIOD\_\_\_\_\_

PREPARED BY\_\_\_\_\_ TITLE\_\_\_\_\_

1. GRANT AMOUNT	\$ _____
2. PROGRAM INCOME EARNED	\$ _____
3. TRANSFERS IN (OUT) - SPECIFY GRANT FROM (TO): _____	\$ _____
4. TOTAL GRANT AMOUNT ADJUSTED	\$ _____
5. (DCS) CASH RECEIVED	\$ _____
6. (DCS) 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 <div style="display: flex; justify-content: space-between;"> <div style="width: 40%;">Expenditures</div> <div style="width: 20%;">Percent of Total</div> </div> Program            \$ _____    _____ % Administration    \$ _____    _____ % Total                \$ _____    100 %	FOR YOUTH GRANTS: <div style="display: flex; justify-content: space-between;"> <div style="width: 40%;">Expenditures</div> <div style="width: 20%;">Percent of Total</div> </div> In-School        \$ _____    _____ % Out-of-School    \$ _____    _____ % Summer           \$ _____
12. CASH DUE TO (DUE FROM) DCS/ -  If funds are due to DCS, enclose a check payable to DCS.	\$ _____
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.  <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> NAME  _____  AUTHORIZED SIGNATURE </div> <div style="width: 45%;"> TITLE  _____  DATE </div> </div>	

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

OPERATOR\_\_\_\_\_ ADDRESS\_\_\_\_\_

CITY/S/Z\_\_\_\_\_ PHONE\_\_\_\_\_

GRANT NAME & #\_\_\_\_\_ GRANT PERIOD\_\_\_\_\_

PREPARED BY\_\_\_\_\_ TITLE\_\_\_\_\_

1. GRANT AMOUNT	\$																				
2. PROGRAM INCOME EARNED	\$																				
3. TRANSFERS IN (OUT) - SPECIFY GRANT FROM (TO):_____	\$																				
4. TOTAL GRANT AMOUNT ADJUSTED	\$																				
5. (DCS) CASH RECEIVED	\$																				
6. (DCS) 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> <th style="text-align: left;">11. TOTAL EXPENDITURES</th> <th style="text-align: center;">Percent of Total</th> </tr> <tr> <td style="text-align: center;">Expenditures</td> <td></td> </tr> <tr> <td>Program \$_____</td> <td style="text-align: center;">_____ %</td> </tr> <tr> <td>Administration \$_____</td> <td style="text-align: center;">_____ %</td> </tr> <tr> <td>Total \$_____</td> <td style="text-align: center;">100 %</td> </tr> </table>	11. TOTAL EXPENDITURES	Percent of Total	Expenditures		Program \$_____	_____ %	Administration \$_____	_____ %	Total \$_____	100 %	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">Expenditures</th> <th style="text-align: center;">Percent of Total</th> </tr> <tr> <td>Program Contracted Training \$_____</td> <td style="text-align: center;">_____ %</td> </tr> <tr> <td>Intensive Services \$_____</td> <td style="text-align: center;">_____ %</td> </tr> <tr> <td>Support Services \$_____</td> <td style="text-align: center;">_____ %</td> </tr> <tr> <td>Needs-Related \$_____</td> <td style="text-align: center;">_____ %</td> </tr> </table>	Expenditures	Percent of Total	Program Contracted Training \$_____	_____ %	Intensive Services \$_____	_____ %	Support Services \$_____	_____ %	Needs-Related \$_____	_____ %
11. TOTAL EXPENDITURES	Percent of Total																				
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Administration \$_____	_____ %																				
Total \$_____	100 %																				
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Program Contracted Training \$_____	_____ %																				
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Support Services \$_____	_____ %																				
Needs-Related \$_____	_____ %																				
12. CASH DUE TO (DUE FROM) DCS/ - If funds are due to DCS, enclose a check payable to DCS.	\$																				
13. STAND-INS	\$																				
<p>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.</p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 45%;"> <p>_____ NAME</p> <p>_____ AUTHORIZED SIGNATURE</p> </div> <div style="width: 45%;"> <p>_____ TITLE</p> <p>_____ DATE</p> </div> </div>																					

**DEPARTMENT OF CAREER SERVICES**  
**A3. CLOSEOUT SUMMARY FOR *OTHER* GRANTS**

OPERATOR\_\_\_\_\_ ADDRESS\_\_\_\_\_

CITY/S/Z\_\_\_\_\_ PHONE\_\_\_\_\_

GRANT NAME & #\_\_\_\_\_ GRANT PERIOD\_\_\_\_\_

PREPARED BY\_\_\_\_\_ TITLE\_\_\_\_\_

1. GRANT AMOUNT	\$																
2. PROGRAM INCOME EARNED	\$																
3. TRANSFERS IN (OUT) - SPECIFY GRANT FROM (TO):_____	\$																
4. TOTAL GRANT AMOUNT ADJUSTED	\$																
5. (DCS) CASH RECEIVED	\$																
6. (DCS) 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: 30%;">11. TOTAL EXPENDITURES</td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">Percent % of Total</td> <td style="width: 50%;"></td> </tr> <tr> <td>Administration</td> <td>\$_____</td> <td style="text-align: center;">_____%</td> <td style="text-align: center;">Expenditures</td> </tr> <tr> <td>Program</td> <td>\$_____</td> <td style="text-align: center;">_____%</td> <td style="text-align: center;">Percent of Total</td> </tr> <tr> <td>TOTAL:</td> <td>\$_____</td> <td style="text-align: center;"><u>100%</u></td> <td style="text-align: center;">\$_____ %</td> </tr> </table>	11. TOTAL EXPENDITURES		Percent % of Total		Administration	\$_____	_____%	Expenditures	Program	\$_____	_____%	Percent of Total	TOTAL:	\$_____	<u>100%</u>	\$_____ %	
11. TOTAL EXPENDITURES		Percent % of Total															
Administration	\$_____	_____%	Expenditures														
Program	\$_____	_____%	Percent of Total														
TOTAL:	\$_____	<u>100%</u>	\$_____ %														
12. CASH DUE TO (DUE FROM) DCS/ - If funds are due to DCS, enclose a check payable to DCS.	\$																
13. STAND-INS	\$																
<p>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.</p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 45%;"> <p>_____ NAME</p> <p>_____ AUTHORIZED SIGNATURE</p> </div> <div style="width: 45%;"> <p>_____ TITLE</p> <p>_____ DATE</p> </div> </div>																	

**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 Department of Career Services (DCS) and must have been expended in compliance with DCS's Stand-In Costs Policy, MassWorkforce Issuance 100 DCS 01.110.

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.

Operator: \_\_\_\_\_ Phone: \_\_\_\_\_

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

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	\$ _____	_____ %
TOTAL	\$ _____	<u>100%</u>



**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 effect 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.

[illegible]

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

Operator: \_\_\_\_\_ Phone: \_\_\_\_\_

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

The above named Operator/Subrecipient does hereby:

1. Assign, transfer, set over the release to the Department of Career Services (DCS) 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 DCS a check for any proceeds so collected. The reasonable costs of any such action to effect collection shall constitute allowable costs when approved by DCS and may be applied against and reduce any amounts otherwise payable to DCS under the terms of the grant agreement.
3. Agree to cooperate fully with DCS 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 DCS to represent it at any hearing, trial or other proceeding arising out of such claim or suit.

\_\_\_\_\_  
NAME

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
AUTHORIZED SIGNATURE

\_\_\_\_\_  
DATE

**DEPARTMENT OF CAREER SERVICES  
E. PROPERTY INVENTORY BY GRANT**

Operator: \_\_\_\_\_ Project Name: \_\_\_\_\_  
Grant #: \_\_\_\_\_ Date: \_\_\_\_\_

A complete property listing of all items with an acquisition cost of \$5,000.00 or more and a useful life of one year or longer must be included with the closeout report. The list must include all items purchased (totally or partially) with funds from the Department of Career Services (DCS). Items purchased after July 1, 1992 must include all information. For additional information, see DCS policy on property, MassWorkforce Issuance 100 DCS 01.109.

Description	Serial #	Tag #	Source of Property	Purchase Date	Cost of Property	% of Federal Funds	Specific Location of Property	Use & Condition of Property	Disposition

Date of last physical Inventory: \_\_\_\_\_

1. I certify that the above property inventory list contains all property having an acquisition cost of \$5,000.00 or more where DOL reserves the right to take title.

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Typed Name and Title

\_\_\_\_\_  
Date

2. I certify that no government property was purchased having an acquisition cost of \$5,000.00 or more.

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Typed Name and Title

\_\_\_\_\_  
Date

**DEPARTMENT OF CAREER SERVICES**  
**F. CERTIFICATIONS**

1. Tax Certification:

In the performance of this agreement, I certify that I have complied with requirements of the law, The Department of Career Services (DCS), and the State of Massachusetts, regarding the obtaining of employer identification/account numbers, collection, payment, deposit, and reporting of Federal, State and local taxes and the provision of W-2 forms to employees/enrollees who are not now my employees. For present employees/enrollees, formerly employed under the award, W-2 forms will be furnished as specified in Circular E, Employers' Tax Guide.

2. Access to Records:

Authorized representatives of the U.S. Department of Labor, The Commonwealth of Massachusetts and DCS shall have timely and reasonable access to any pertinent books, documents, papers, or other records of the awardee in order to make audits, examinations, excerpts and transcripts.

Records will be retained in accordance with DCS policies and applicable Federal and State Regulations.

3. Accuracy and Completeness:

I certify that, to the best of my knowledge, the information contained on this form, and on all other closeout forms and documents for the agreement is correct and complete.

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Typed Name and Title