

WIA Closeout Handbook

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Closeout Submittal Requirements

- Subrecipients must submit closeout documents to the State (and it must be received by the State) within 60 calendar days when ANY of the following occur.
 - A subgrant agreement or interagency agreement has reached the term end date of the agreement.
 - Formula funds (LWIAs only) are at the end of the two-year term of the funds.
 - Any line item within a subgrant agreement or interagency agreement is fully spent and the term has ended.
 - Any line item within a subgrant agreement or interagency agreement is fully spent and term has NOT ended; or
 - Any line item within a subgrant agreement or interagency agreement has reached the term end date and the funds are NOT fully spent.

Closeout Timeframes

- Three months prior to the term end date:
 - Update cash disbursements and expenditure reports in the Job Training Automation (JTA) system as necessary.
 - Program income earned should be fully expended.

Closeout Timeframes

- One month prior to the term end date:
 - Identify all unliquidated obligations and work toward finalizing the cost prior to the term end date since no unliquidated obligations can be shown on a closeout report.
 - Gather the necessary closeout documents.
 - Inform staff the line item, subgrant agreement, interagency agreement, or project is closing and no staff time can be charged after the term end date.
 - Notify any Subrecipient Contractors that all final invoices must be submitted by a specific date and that failure to do so will result in non-payment for goods or services rendered.

Closeout Timeframes

- When the term end date occurs:
 - Draw down cash to cover all expenses that occurred up to the term end of the line item/subgrant agreement.
 - NO costs of any kind can occur and will not be allowed after the term end date.
 - Pay all accruals prior to submitting the closeout package. Closeout packages will not be processed until all accrued expenditures are paid.

Closeout Timeframes

- In the 60 calendar days between the term end date and the date the closeout submittal is due, the following steps must occur:
 - Complete payments to all subrecipient contractors for any accruals; final invoices should have been received.
 - Prepare and enter closeout reports in the JTA system.
 - Mail all necessary closeout forms, End of Project Reports, and Unexpended Cash to the Employment Development Department.

Line Item Closeout Requirements

- Closeout Summary of WIA Expenditures (WIA PXPDP) – two signed originals

[Summary of WIA Expenditures Form](#)

- Closeout Status of Cash Report – two signed originals

[Sample Closeout Status of Cash Report](#)

Complete Closeout of Subgrant Agreement for an ongoing entity

- Closeout Summary of WIA Expenditures (WIA PXP) – two signed originals
- Closeout Status of Cash Report – two signed originals
- Subrecipient Release form – two signed originals
[Sample Subrecipient Release Form](#)
- Subrecipient's Assignment of Refunds, Rebates, and Credits form – two signed originals
[Sample Subrecipient's Assignment of Refunds, Rebates, and Credits](#)
- Contract Closeout Tax Certification – two signed originals
[Sample Closeout Tax Certification Form](#)

End of Project Report

- Complete all sections of the “End of Project Report” as appropriate

[Sample End of Project Report](#)

- Mail to your Project Manager at EDD.

Subrecipient NOT continuing to provide WIA funded services

- Closeout Summary of WIA Expenditures (WIA PXP) – two signed originals
- Closeout Status of Cash Report – two signed originals
- Subrecipient Release form – two signed originals
- Subrecipient's Assignment of Refunds, Rebates, and Credits form – two signed originals
- Contract Closeout Tax Certification – two signed originals
- Property Closeout Inventory Certification Form
[Sample Closeout Inventory Certification Form](#)
- Closeout Property Inventory Listing
[Sample Closeout Property Inventory Listing Form](#)

Reconciliation of Cash Disbursements

- Unclaimed or Outstanding Checks
- Audit Disallowances
- Worker's Compensation Refunds
- Credits and Other Adjustments

Closing Formula Funds

- Cash Draws
- Disposition of Supplies
- Disposition of Equipment
- Calculation of "Fair Market" Value
- Equipment Records
- Records Retention
- Disposition of Disallowed Costs

New Summary of WIA Expenditure Report Line Item Instructions

- Miscellaneous Items (Admin and/or Program)
 - Match (Federal Requirement) – Enter in the appropriate columns, the amount of Cash Match, In-kind Contribution Match, and Total Match expended.
 - Federal Leveraged Resources* – Enter in the appropriate columns, the amount of Cash Contributions, In-kind Contributions, and Total Federal Leveraged Resources provided.
 - Non-Federal Leveraged Resources* – Enter in the appropriate columns, the amount of Cash Contributions, In-kind Contributions, and Total non-Federal Leveraged Resources provided.
- *May include State required match (part of the SFP process) which can be Federal and/or non-Federal fund sources.

Leveraged Resources Reporting Examples

- If the federal mandated WIA grant match requirement is \$500,000, but \$700,000 that would qualify as federal mandated match are reported, \$200,000 should be reported on the "Non-Federal Leveraged Resources" line and \$500,000 should be reported on "Match" line.

Leveraged Resources Reporting Examples

- If the grant has no federal mandated match requirement, all costs that would otherwise be reported as match should be reported on the “Non-Federal Leveraged Resources” line.

Leveraged Resources Reporting Examples

- If the federal mandated WIA grant match requirement is \$500,000 and \$700,000 of allowable costs are reported, of which \$200,000 are federally funded and \$500,000 are non-federally funded that would qualify as federal mandated match, \$500,000 would be reported on the "Match" line and \$200,000 would be reported on the "Federal Leveraged Resources" line.

Leveraged Resources Reporting Examples

- If the WIA grant does not have a match requirement, and \$700,000 of allowable costs are reported, of which \$300,000 are federally funded and \$400,000 are non-federally funded that would qualify for federally mandated match, \$300,000 would be reported on the “Federal Leveraged Resources” line and \$400,000 would be reported on the “Non-Federal Leveraged Resources” line.

Leveraged Resources Exercise

- A \$10,000 Community Based Job Training Grant from the U.S. Department of Labor spent on allowable WIA grant activities.
 - Reported on Summary of WIA Expenditure Report as Leveraged Resources???
 - YES
 - Type of Leveraged Resources???
 - Federal

Leveraged Resources Exercise

- Use of Tennessee Baptist Hospital phlebotomy equipment for allowable training of eligible participants.
 - Reported on Summary of WIA Expenditure Report as Leveraged Resources???
 - YES
 - Type of Leveraged Resources???
 - Non-Federal

Leveraged Resources Exercise

- A \$100,000 grant a partner received as a result of involvement with a WIA project.
 - Reported on Summary of WIA Expenditure Report as Leveraged Resources???
 - NO
 - Type of Leveraged Resources???
 - Neither

Additional Instructions/Examples

- WIA Closeout Handbook – Directive
WSDD-35

[WSDD-35](#)

QUESTIONS

