



WORKFORCE INVESTMENT ACT CLOSEOUT HANDBOOK

Prepared By
Workforce Services Division
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INTRODUCTION

This handbook provides instructions and materials required for the closeout of WIA line items, subgrant agreements, interagency agreements and end of project reports funded by Title I-B of WIA. The types of funding include: formula funding for the WIA Adult/Youth/Dislocated Worker programs, WIA 15 Percent Statewide Activities funding, WIA 25 Percent Rapid Response funding, WIA 25 Percent Additional Assistance, National Emergency Grants (NEG), and all Special Grants. It also includes information pertinent to leveraged resources.

CLOSEOUT INSTRUCTIONS

All Subrecipients are required to submit a complete closeout package within 60 calendar days of any closeout action occurring. The package must be received by the State within those 60 calendar days. ***All closeout documents, including the expenditure reports, require an original signature and must be signed by the designated signatory authority approved to sign the subgrant.*** Two copies of each required form, with original signatures, must be sent to the following address:

Attention: WIA Closeout Desk
Financial Management Unit, MIC 69
Workforce Services Division
Employment Development Department
P.O. Box 826880
Sacramento, CA 94280-0001

- A. Line item closeouts require the following:
- Closeout Summary of WIA Expenditures (WIA PXP) – two signed originals.
 - Closeout Status of Cash Report – two signed originals.
- B. Complete closeout of a subgrant agreement for an ongoing entity (containing any line item not previously closed out) requires all documents noted in “A” (above) for each remaining line item that needs to be closed and the following:
- 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.
- C. The “End of Project Report” requires the following:
- Complete all sections of the “End of Project Report” as appropriate.
 - Mail to: Attention Project Program Manager (see page 4 of the directive for the address).

A subrecipient that will NOT continue to provide WIA funded services must submit all documents noted in “A” and “B” and the following:

- Property Closeout Inventory Certification Form
- Closeout Property Inventory Listing

FILING WIA CLOSEOUT EXPENDITURE REPORTS

Procedures to follow for entities with Job Training Automation (JTA) access:

1. Use the Enter WIA Summary of Expenditures Report (EXPD) screen.
2. Enter the appropriate subgrantee information in the appropriate areas.
3. Choose the letter “C” to indicate a closeout report.
4. Use the F5 key to file this report.
5. Select the Print Summary of WIA Expenditures (PXPDP) screen.
6. Indicate the letter “Y” on the PXPDP screen to add a signature block.
7. Print out the expenditure report using the PXPDP screen (refer to expenditure reporting directive).
8. Sign and date the printed version of the WIA Summary of Expenditures reports.
9. Submit the completed closeout package to the address provided within 60 days of the term end date of the line item or subgrant agreement.

Note: If a closeout report is filed on the EXPD screen using a monthly report period, such as 1/XX or 2/XX, the user **MUST** manually change the “Report Indicator” from an “M” to a “Q” in order to print the last report filed in the JTA system.

Procedures to follow for entities without JTA access:

1. Use the WIA Summary of Expenditures Form found in this handbook.
2. Complete all entries using the line item instructions.
3. Sign, date, and include the WIA Summary of Expenditures report with the closeout package.
4. Submit the completed closeout package to the address provided.

DEFINITION OF TERMS

Accrual Basis of Accounting—The accounting basis wherein revenues and expenses are recorded in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period. If the Subrecipient’s records are not normally kept on the accrual basis of accounting, then the Subrecipient must develop accrual information through analysis of documentation on hand.

Accrued Expenditures—The charges incurred and recorded, but not yet paid for, during a report period requiring the provision of funds by the Subrecipient or Subrecipient Contractor for (1) goods and other tangible property received, (2) services performed by employees, Subrecipient contractors, Subrecipients, and other payees, and (3) other amounts becoming owed under programs for which no current services or performance is required, such as annuities, insurance claims and other benefit payments. **Accrued expenditures must be paid prior to submittal of the closeout package. Accrued expenditures must not be shown on a closeout report.**

Books of Original Entry—The process in which various transactions are formally recorded for the first time, such as the cash journal, check register, or general journal. In instances where the WIA financial transactions are processed by a separate entity (e.g., County Auditor, Controller, a school district’s business office, etc.), “books of original entry” are the records, ledgers, and journals maintained by the outside entity. Work papers are developed and maintained by the WIA entity that provides linkages between costs reported on an accrual basis and the “books of original entry.” In those instances

when the WIA entity processes and pays all the disbursements internally, the “books of original entry” are those books and records maintained by the WIA organization.

Cash Contributions—Federal and/or Non-Federal contributions of funds made available to the Subrecipient, to be used specifically for project activities. The awarded Subrecipient has control over and disburses these funds. Examples include: Federal and/or Non-Federal money received from employers, foundations, private entities, local governments, etc.

Cash Expenditures—An actual disbursement of funds for goods and services that have been received.

CFDA Number—The number assigned to a federal program in the Catalog of Federal Domestic Assistance (CFDA). The CFDA number 17.258 is used for Adult programs, number 17.259 is used for Youth programs and number 17.260 is used for Dislocated Worker (including Rapid Response Additional Assistance and National Emergency Grants) programs. The clientele being served will determine which CFDA number to use when funded from the Governor’s Discretionary Account (15 percent). For example, Adult clientele use 17.258, Youth clientele use 17.259 and Dislocated Worker clientele use 17.260.

Closeout, Line Item—The final financial report package for a line item closeout (grant code). The forms required for a line item closeout report are the Closeout Status of Cash form and the WIA Summary of Expenditures (PXP) for the appropriate grant code.

Closeout, Subgrant Agreement—The final financial report package for a subgrant agreement. The forms required for a closeout report (subgrant) are: Closeout Status of Cash form, WIA Summary of Expenditures (PXP), Subrecipient Release form, Subrecipient’s Assignment of Refunds, Rebates and Credits form, and the Contract Closeout Tax Certification.

Cumulative Reporting—A reporting method that provides expenditure data for activity that occurs from the beginning date of the project term through the last day of the period (quarter or month) that is being reported.

Customized Training—This training, as defined in WIA Section 101, is designed to meet the special requirements of an employer (including a group of employers); is conducted with a commitment by the employer to employ an individual on successful completion of the training; and for which the employer pays for the cost of the training determined by a sliding scale.

End of Project Report—This form is used for all WIA 15 Percent Special Projects and 25 Percent Additional Assistance Projects that have a project begin date after January 1, 2005. This form does not apply to funds awarded for incentives or dislocated worker formula insufficiency. When a project has been completed, the Subrecipient must complete this form within 60 days from the project term end date. This completed form is then mailed to the assigned project manager.

Federal Leveraged Resources—All Federal resources (including other WIA resources) used by the Subrecipient and/or Subrecipient Contractor to support grant activity and outcomes and are allowable and auditable under the Circulars.

Grant Code—The three-digit code that identifies a particular allocation. The Workforce Services Division (WSD) accounts for each allocation by grant code. Therefore, several grant codes could exist within a subgrant agreement.

Grant Recipient—State of California

In-Kind Contributions—Federal and/or Non-Federal contributions of non-cash resources which are used specifically for project activities. Examples include donated personnel, services, or use of equipment or space

Individual Training Accounts (ITA)—As described in Title 20 CFR Part 663.410, an ITA is an account established on behalf of a participant. The ITA allows an adult or dislocated worker to purchase training services from eligible providers. An ITA is considered to be an obligation at the point the participant actually enrolls in the training program. The obligation must be accrued/expensed as the training takes place and reported on the “training payments” line on Attachment 1. Prior to enrolling in the training program, the ITA is not considered an obligation or expenditure. Contracts for services may be used instead of ITAs for on-the-job training or customized training (defined in WIA Section 101), when the local board determines there are an insufficient number of eligible providers in the local area to accomplish the purposes of a system of ITAs, or when the local board determines there is a training services program of demonstrated effectiveness offered in the local area to serve special participant populations that face multiple barriers to employment. Refer to WIA Section 134(d)(4)(G) (ii).

Interagency Agreement—The agreement between two state agencies or universities. Interagency Agreements may not be used for contracts with campus foundations, the federal government, local entities or other states. The State Contracting Manual contains the special provisions and requirements that apply to interagency agreements.

Leveraged Resources—Although leveraged resources are not defined in regulation or any related administrative requirements, for ETA programs, leveraged resources means all resources used by the Subrecipient and/or Subrecipient Contractor to support grant activity and outcomes, whether or not those resources meet the standards required for match. Therefore, for purposes for ETA’s WIA grants, leveraged resources means all federal and non-federal expenditures (cash contributions and/or in-kind contributions) that are allowable and auditable under the Circulars and that support grant activity. This includes ALL federal expenditures and any non-federal expenditure that meets the standards required for match but is in excess for the match requirement.

Line Item within a Subgrant Agreement—This represents the way a Subrecipient/Subrecipient Contractor will receive funds allocated from different sources. Each line item is identified by its own three-digit grant code, description and funding amount in the subgrant agreement. This will allow each line item to be tracked separately. Each line item is independent from other funding and can have different operational dates. Therefore, a line item must be closed out once the term has ended even though the funds may not be fully expended. A line item must also be closed out if the funds have been fully expended and the term has not ended.

Match—Additional non-Federal resources expended to further the grant objective, if required either by statute or within the grant agreement as a condition of funding. Match can be both cash match and in-kind contribution match.

Cash Match—For all subgrant awards effective on or after January 1, 2006, cash match is a reportable item when it is a requirement for receipt of a grant. Cash match may be required in certain Solicitation for Proposals (SFP) that the Employment Development Department (EDD) issues and is documented by a project specific letter of commitment from the donor. It is a non-Federal contribution of funds made available to the Subrecipient, to be used specifically for project activities. The awarded Subrecipient has control over and disburses these funds. Examples include: non-Federal money received from employers, foundations, private entities, local governments, etc.

All cash match contributions will be accepted as part of the Subrecipient's matching requirement if such contributions meet the following criteria:

- The cash match contributions are verifiable using the Subrecipient's records.
- The cash match contributions are non-Federal funds.
- The cash match contributions are necessary and reasonable for proper and efficient accomplishment of the project or program objectives.

In-Kind Contribution Match—For all subgrant awards effective on or after January 1, 2006, In-kind contributions are reportable items when it is a requirement for receipt of a grant. In-kind contributions may be required in certain SFPs that EDD issues. These contributions of non-cash resources are to be used specifically for project activities. Examples include donated personnel, services, or use of equipment or space

All in-kind contributions will be accepted as part of the LWIA/Subrecipient's in-kind matching requirement if such contributions meet the following criteria:

- The in-kind contribution match is verifiable using the Subrecipient's records.
- The in-kind contribution match is non-Federal.
- The in-kind contribution match contribution is necessary and reasonable for proper and efficient accomplishment of the project or program objectives.
- The basis for determining the valuation of the in-kind contribution match is documented.

Needs-Related Payments—As described in Title 20 CFR 663.815, needs-related payments provide financial assistance to participants for the purpose of enabling individuals to participate in training and are one of the other supportive services authorized by WIA. Refer to WIA Section 134(e)(3).

Non-Federal Leveraged Resources—All non-Federal resources used by the Subrecipient and/or Subrecipient Contractor to support grant activity and outcomes and are allowable and auditable under the Circulars. This includes any expenditure that meets the standards required for match but is in excess for the match requirement.

Obligations—An obligation is a formal contractual commitment for the amount of orders placed, contracts and subgrants awarded, goods and services received and similar transactions during a funding period that will require payment by the Subrecipient or Subrecipient contractor during the current or future period. Cash expenditures are an obligation for a good or service that has been received and paid for within the report period.

An accrued expenditure is an obligation for a good or service that has been received within the report period, but has NOT been paid. An unliquidated obligation is a formal contractual commitment for a good or service that has NOT been received and has NOT been paid for within the report period.

Program Income—The income received by the Subrecipient or Subrecipient Contractor directly generated by a grant support activity or earned only as a result of the grant agreement during the grant period. Program income minus the costs generated from those activities equals net program income. At this time, the net program income method used in accounting for revenue and associated costs must be used in the WIA program. Interest income earned on funds received under WIA is included as program income.

Stand-In Costs—Stand-in costs are costs for the program paid for with nonfederal costs resulting from an audit. Stand-in costs must come from the same year as the costs that they are proposed to replace and they must not cause a violation of the administrative or other cost limitations. These costs must be included in the appropriate expenditure reports if they will be used at a later time. Refer to Title 20 CFR 667.300(c)(2).

Subgrant Agreement—The vehicle that conveys WIA funds to each Subrecipient. The subgrant agreement may contain one or more grant codes and is term-specific.

Subrecipient—An organization funded directly by the State.

Subrecipient Contractor—An organization funded by the Subrecipient.

Supportive Services—These are services, provided directly or through cash assistance that enable an individual to participate in the WIA program. Supportive services may only be provided to individuals who are participating in core, intensive or training services and unable to obtain supportive services through other programs providing such services. Supportive services may only be provided when they are necessary to enable individuals to participate in Title I activities. Supportive service costs must be reported in the cost category where the expense was incurred. For example: supportive services given during the core registration phase will be reported on Section V Line 2 “Core Reg Services” of Attachment 1.

Third Party Organization—An organization that is neither a Subrecipient nor a Subrecipient Contractor.

Training Services—Training services must be reported on Attachment 1 in one of the two categories as shown below:

Training Payment/Tuition—This category represents the price paid for tuition or instruction. These payments of funds are for participants to attend approved classroom instruction or other training opportunities. Training payments include the use of ITAs for eligible training provider list approved programs. Training payments can also include payments for contracted services for customized training and on-the-job training.

Other Training Services—Any training services not identified as a training payment. Examples are in-house staff providing training (where a certificate is not issued), training materials, and supportive services that enable a participant to attend training.

Unliquidated Obligations—Unliquidated obligations are the dollar amount of formal orders placed through purchase orders, contract delegation orders or contracts and subgrant agreements awarded that are to be paid at a future date. Unliquidated obligations are the amount of obligations committed to by the subgrantee for which the goods or services have not been received within the report period and for which an outlay (cash) or an accrued expenditure has not been recorded. **When filing a closeout report there can never be any “unliquidated obligations” shown on the expenditure report.**

Unused Supplies—Supplies that were never opened or have been used but are no longer needed.

Voucher—A voucher is a document that is exchangeable for training services.

WIA Summary of Expenditures Report—A State-designed report that provides data elements for LWIA/subrecipients to submit expenditures and other reportable items on an accrual basis.

RECONCILIATION OF CASH DISBURSEMENTS

As part of the line item, subgrant agreement and interagency agreement closeout process, a reconciliation of cash expenditures with the “books of original entry” (as of the ending date of the subgrant) must be completed. Cumulative cash disbursements, as reported on your most current Monthly Status of Cash Report, the WIA EXPD Summary of Expenditures, and the reported disbursements on the “books of original entry” must be reconciled. Subrecipients need to identify all variances, analyze the discrepancies, and make the necessary adjustments to their cash reports or to the “books of original entry,” as necessary, to bring them into agreement. Any adjustment(s) must be fully documented and leave a clear audit trail.

1. Unclaimed or Outstanding Checks

When a city, county, or other local government entity has one or more unclaimed or outstanding check(s), they should follow their local escheat law(s). If there are no local escheat provisions, they should then follow the State escheat law, as currently outlined in the State Controller’s Office (SCO) Unclaimed Property Reporting Handbook at www.sco.ca.gov/col/ucp/holder/holdrrpt.pdf.

Any unclaimed amount due creditors for the escheat process must be governed by local policies. If local policies do not address the escheat process then State policies will be used.

2. Audit Disallowances

Subrecipients must use the following guidelines for final audit disallowances. This is assuming there is no evidence of willful disregard, gross negligence, failure to observe accepted standards of administration, or fraud. If the Year of Appropriation (YOA) is still open and a closeout package has not been submitted, the WIA expenditures for the disallowed amount should be reduced and reused for allowable WIA expenditures in the same funding stream. If the disallowance occurred on a closed YOA then the disallowed funds must be returned to the EDD. The package must contain a check for the returned funds along with information as to the WIA funding stream (adult, dislocated worker or youth), grant code, YOA and be sent to the following address.

The address for return of funds to the state is:

Attention: Cash Control Unit
Fiscal Programs Division, MIC 70
Employment Development Department
P.O. Box 826217
Sacramento, CA 94230-6217

A second package with copies of the returned funds check along with information as to the WIA funding stream (adult, dislocated worker or youth), grant code, and YOA must be sent to the following address:

Attention: WIA Closeout Desk
Financial Management Unit, MIC 69
Workforce Services Division
Employment Development Department
P.O. Box 826880
Sacramento, CA 94280-0001

3. Workers' Compensation Refunds

Subrecipients must use the following guidelines for workers' compensation refunds. If the YOA is still open and a closeout package has not been submitted, the Subrecipient should retain these funds as necessary. The WIA expenditures for the refund amount should be reduced and reused for allowable WIA expenditures in the same funding stream. Refunds received after the funding period ends must be returned to the State at the address listed below. Information accompanying these returned funds should identify the WIA funding stream (adult, dislocated worker or youth), grant code, and YOA.

The address for return of funds to the State is:

Attention: Cash Control Unit
Fiscal Programs Division, MIC 70
Employment Development Department
P.O. Box 826217
Sacramento, CA 94230-6217

A second package with copies of the returned funds check along with information as to the WIA funding stream (adult, dislocated worker, or youth), grant code, and YOA must be sent to the following address:

Attention: WIA Closeout Desk
Financial Management Unit, MIC 69
Workforce Services Division
Employment Development Department
P.O. Box 826880
Sacramento, CA 94280-0001

4. Credits and Other Adjustments

Applicable credits such as rebates, discounts, refunds and overpayment adjustments, as well as interest earned on any refund, rebate, dispute or overpayment adjustment must be credited as a reduction of costs if received during the same funding period that the cost was initially charged. If the subgrant remains open, the Subrecipient should retain these funds as necessary. If the YOA is still open and a closeout package has not been submitted, the WIA expenditures for the credited amount must be reduced and reused for allowable WIA expenditures in the same funding stream. Credits received after the funding period ends must be returned to the address below as required by the current federal regulations. The package must contain a check for the returned funds along with information as to the WIA funding stream (adult, dislocated worker or youth), grant code, and YOA. Send the package to the returned funds address.

The address for return of funds to the State is:

Attention: Cash Control Unit
Fiscal Programs Division, MIC 70
Employment Development Department
P.O. Box 826217
Sacramento, CA 94230-6217

A second package with copies of the returned funds check along with information as to the WIA funding stream (adult, dislocated worker or youth), grant code, and YOA must be sent to the following address:

Attention: WIA Closeout Desk
Financial Management Unit, MIC 69
Workforce Services Division
Employment Development Department
P.O. Box 826880
Sacramento, CA 94280-0001

**WORKFORCE INVESTMENT ACT
CLOSEOUT STATUS OF CASH**
(Use for all closeouts)

Subgrantee Name and Address

Subgrantee Code _____

Subgrant or Interagency Agreement Number _____

Grant Code _____

Project Term _____ to _____

Total Allocation for this line item (grant code): _____

1. How much cash has been drawn down under this line item (grant code)? _____
2. Total expenditures reported in Section II of the WIA EXPD report? _____
3. Unexpended balance to be deobligated? _____

Subrecipient's Authorized Representative

Name (please print)

Signature

Title

[Form in MS Word](#)

EXPD

WIA SUMMARY OF EXPENDITURES

Page 1 of 2

Subgrantee Code:	Report Type:		
Grant Code:	Title I/Project Name:		
Grant Term:	Report Period:		
I. SUBGRANT INFORMATION			
1. Year of Appropriation	_____		
2. Report Revision Number	_____		
3. Subgrant/Contract Number	_____		
4. Subgrant Term From:	_____		
To:	_____		
5. Total Allotment			\$
6. Closeout Report (N/C)	_____		
II. TOTAL EXPENDITURES (Admin + Program)			\$
III. ADMINISTRATIVE EXPENDITURES			
1. Administrative Cash Expenditures			\$
2. Administrative Accrued Expenditures			\$
3. TOTAL ADMINISTRATIVE EXPENDITURES			\$
IV. OTHER REPORTABLE ITEMS (ADMIN)			
1. Non-Fed Supp (Stand-in)			\$
2. Unliquidated Obligations			\$
3. Program Income Earned			\$
4. Program Income Expended			\$
V. CUMULATIVE EXPENDITURES (PROGRAM)			
	Cash Expenditures	Accrued Expenditures	Total Expenditures
1. Core Self Services			\$
2. Core Reg Services			\$
3. Intensive Services			\$
4. Training Services			\$
a. Training Payments			\$
b. Other Training Services			\$
5. Other			\$
6. TOTAL PROGRAM EXPENDITURES	\$	\$	\$
VI. OTHER REPORTABLE ITEMS (PROGRAM)			
1. Non-Fed Supp (Stand-in)			\$
2. Unliquidated Obligations			\$
a. Unliquidated Obligations-Core/Intensive Services			\$
b. Unliquidated Obligations-Training Services			\$
c. Unliquidated Obligations-Other			\$
3. Program Income Earned			\$
4. Program Income Expended			\$
VII. MISCELLANEOUS ITEMS (ADMIN AND/OR PROGRAM)			
	Cash Contributions	In-Kind Contributions	Total
1. Match			
2. Federal Leveraged Resources			
3. Non-Federal Leveraged Resources			

EXPD

WIA SUMMARY OF EXPENDITURES

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VIII. TOTAL NEG EXPENDITURES: PROJECT OPERATOR LEVEL			
1. Participant Wages			\$
2. Participant Fringe Benefits			\$
3. Core and Intensive Services			\$
4. NEG – funded Training			\$
5. NEG – funded Supportive Services			\$
6. Needs Related Payments (NRP)			\$
7. Program Management and Oversight			\$
a. Administrative, excl NRP Processing	\$		
b. Other	\$		
8. Other			\$
IX. COMMENTS			
X. CERTIFICATION			
1. Name	2. Title	3. Phone Number	
4. Contact Name	5. Contact Title	6. Phone Number	7. Date Submitted

[Form in MS Word](#)

Line Item Instructions

Use the following line item instructions to report closeout expenditure information for Workforce Investment Act (WIA) funding for 25 Percent Rapid Response activities (Grant Codes 526, 540, and 541).

TO ENTER EXPENDITURE DATA INTO THE JOB TRAINING AUTOMATION (JTA) SYSTEM START WITH THE "EXPD" SCREEN (ENTER WIA SUMMARY OF EXPENDITURES). ENTITIES WITHOUT JTA ACCESS WOULD USE THE MS WORD VERSION OF THE FORM. (The automated JTA entries, such as "autofill" and "default," do not apply to the MS Word document.) THE FORM IS TO BE COMPLETED BASED ON THE FOLLOWING LINE ITEM INSTRUCTIONS.

ON THE EXPD SCREEN ENTER THE FOLLOWING:

Item	Line Item Instructions
1. Subgrantee Code	Enter the Local Workforce Investment Area (LWIA)/Subrecipient three-letter alpha code assigned by the Workforce Services Division.
2. Grant Code	Enter the JTA three-digit grant code assigned to the funding source.
3. YOA	Enter the Year of Appropriation (YO A) assigned to the funding source.
4. Report Period End	For quarterly reports enter 3/xx, 6/xx, 9/xx, and 12/xx. For monthly reports enter 1/xx, 2/xx, 4/xx, 5/xx, 7/xx, 8/xx, 10/xx, and 11/xx.
5. Closeout Report N/C	Enter a "C" if filing a closeout report. If you have previously entered a "C" and are changing back to an "N," the previous entry will become a "Z." If you need to revise a line item that the "C" was previously entered on, you must select the "C" again for that same report period; make the revision, then re-file the closeout.
6. Rev Number	The revision number will come up automatically.

SECTION I. SUBGRANT INFORMATION	
1. Year of Appropriation 2. Rev. No. 3. Subgrant / Contract No 4. Subgrant Term	If the user has access to the JTA system these categories auto-fill based on the entries made on the EXPD screen. If user does not have access to JTA, entries must be manually entered on the form.
5. Total Allotment	If the user has access to the JTA system this category auto-fills based on the allotment granted for each program fund stream. If user does not have access to JTA, entries must be manually entered on the form.
6. Closeout Report N/C	If the user has access to the JTA system this category auto-fills based on the entry to the EXPD screen. If no entries are made, the JTA system defaults to "N." If user does not have access to JTA, entries must be manually entered on the form.

SECTION II. TOTAL EXPENDITURES (Administrative and Program) this area will auto-fill based on the entries to Section III and V. If the user does not have access to JTA, entries must be manually made on the form.

SECTION III. ADMINISTRATIVE EXPENDITURES

1. Administrative Cash Expenditures	Enter the amount of administrative cash expenditures for the grant code. Note: cash expenditures do <u>not</u> necessarily equal amount of cash drawn. Note: when filing a closeout the expenditures must equal the amount of cash drawn.
2. Administrative Accrued Expenditures	Since a closeout is being filed the amount shown on this line must be zero.
3. Total Administrative Expenditures	This line will auto-fill based on the entries to Section III, lines 1 and 2.

SECTION IV. OTHER REPORTABLE ITEMS (ADMIN)

1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). For the definition of "Stand-In Costs" refer to the "Definition of Terms" section. Refer to Title 20 CFR 667.300 (c) (2).
2. Unliquidated Obligations	Since a closeout is being filed the amount shown on this line must be zero.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended. This amount must be equal to the program income earned at the time of closeout.

SECTION V. CUMULATIVE EXPENDITURES (PROGRAM) Enter the amount of cumulative expenditures for the selected grant code. Lines 1, 2, 3, and 4 must be filled in for any grant code.

1. Core Self Services	Enter the total amount of core self services expenditures from the beginning of the subgrant term through the end of the report period. Attachment 2 provides examples of core self services taken from TEGl 17-05, dated February 17, 2006. These are examples and not all-inclusive.
2. Core Registration Services	Enter the total amount of core registration expenditures from the beginning of the subgrant term through the end of the report period. Attachment 2 provides examples of core registration services taken from TEGl 17-05, dated February 17, 2006. These are examples and are not all-inclusive.
3. Intensive Services	Enter the total amount of intensive service expenditures from the beginning of the subgrant term through the end of the report period. Attachment 2 provides examples of intensive services taken from TEGl 17-05, dated February 17, 2006. These are examples and are not all-inclusive.

4. Training Services	This line will auto-fill based on the information provided in lines 4a and 4b. Attachment 2 provides examples of training services taken from TEGL 17-05, dated February 17, 2006. These are examples and are not all-inclusive.
4a. Training Payments	Enter the total amount of Training Payments from the beginning of the subgrant term through the end of the report period. For the definition of "Training Payments" refer to "Definition of Terms" section.
4b. Other Training Services	Enter the total amount of Other Training Services from the beginning of the subgrant term through the end of the report period. For the definition of "Other Training Services" refer to "Definition of Terms" section.
5. Other	Enter the total amount of other program expenditures that are not included in lines 1, 2, 3, 4a or 4b from the beginning of the subgrant term through then end of the report period. Examples are: employer services and miscellaneous services.
6. Total Program Expenditures	Enter the total cash expenditures in the block provided. The accrued expenditures should be a zero in the block provided. The total must agree with the total expenditures entered for lines 1, 2, 3, 4, and 5 to continue. When filing a quarterly report, this line auto-fills based on the entries to lines 1, 2, 3, 4, and 5.

SECTION VI. OTHER REPORTABLE ITEMS (PROGRAM)	
1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). For the definition of "Stand-In Costs" refer to "Definition of Terms" section. Refer to Title 20 CRF 667.300 (c) (2).
2. Unliquidated Obligations	Since a closeout is being filed, the amount shown on this line must be zero.
2a. Unliquidated Obligations-Core/ Intensive Services	Since a closeout is being filed, the amount shown on this line must be zero.
2b. Unliquidated Obligations-Training Services	Since a closeout is being filed, the amount shown on this line must be zero.
2c. Unliquidated Obligations-Other	Since a closeout is being filed, the amount shown on this line must be zero.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended. This amount must be equal to the program income earned at the time of closeout.

SECTION VII. MISCELLANEOUS ITEMS (Admin and/or Program)	
1. Match	Enter in the appropriate columns, the amount of Cash Match, In-kind Contribution Match, and Total Match expended. For the definition of "Cash Match", "In-kind Contribution Match", and "Match" refer to the "Definition of Terms" section. If you have access to JTA, the total column will be auto-filled.
2. Federal Leveraged Resources	Enter in the appropriate columns, the amount of Cash Contributions, In-kind Contributions, and Total Federal Leveraged Resources provided. For the definition of "Cash Contributions", "In-Kind Contributions", and "Federal Leveraged Resources" refer to the Definition of Terms section. If you have access to JTA, the total column will be auto-filled.
3. Non-Federal Leveraged Resources	Enter in the appropriate columns, the amount of Cash Contributions, In-kind Contributions, and Total Non-Federal Leveraged Resources provided. For the definition of "Cash Contributions", "In-Kind Contributions", and "Non-Federal Leveraged Resources" refer to the Definition of Terms section. If you have access to JTA, the total column will be auto-filled.

SECTION VIII. TOTAL NEG EXPENDITURES: PROJECT OPERATOR LEVEL. Enter the amount of project operator expenditures for the selected grant code. Lines 1, 2, 3, 4, 5, 6, 7a, 7b, and 8 must be filled for any NEG grant code. These expenditures must equal the total expenditures in Section II.	
1. Participant Wages	Enter the total amount of expenditures for participant wages from the beginning of the subgrant term through the end of the report period.
2. Participant Fringe Benefits	Enter the total amount of expenditures for participant fringe benefits from the beginning of the subgrant term through the end of the report period.
3. Core and Intensive Services	Enter the combined total amount of core and intensive service expenditures from the beginning of the subgrant term through the end of the report period. Examples of Core and Intensive Services are listed in Attachment 2.
4. NEG – funded Training	Enter the total amount of training expenditures funded with NEG funds from the beginning of the subgrant term through the end of the report period. Examples of Training Services are listed in Attachment 2.
5. NEG – funded Supportive Services	Enter the total amount of supportive service expenditures funded with NEG funds from the beginning of the subgrant term through the end of the report period. For the definition of "Supportive Services" refer to "Definition of Terms" section.
6. Needs Related Payments (NRP)	Enter the total amount of needs-related payment expenditures from the beginning of the subgrant term through the end of the report period. For the definition of "Needs Related Payments" refer to "Definition of Terms" section.

7. Program Management and Oversight	This line will auto-fill based on the entries in line 7a and 7b.
7a. Administrative, excl NRP Processing	Enter the amount of administrative expenditures, excluding any processing costs expended for any needs-related payments, funded from the beginning of the subgrant term through the end of the report period.
7b. Other	Enter the amount of expenditures for any non-administrative costs related to the management and oversight of the program funded from the beginning of the subgrant term through the end of the report period.
8. Other	Enter the amount of expenditures for any program costs, not related to participant wages, participant fringe benefits, core and intensive services, training, supportive services, or needs-related payments, incurred from the beginning of the subgrant term through the end of the report period.

SECTION IX. COMMENTS	
Enter any comments in this section.	

SECTION X. CERTIFICATION	
1. Name	Enter the name of the authorized official who will be approving the forms. A signature is required on fourth quarter and closeout reports only.
2. Title	Enter the title of the authorized official.
3. Phone Number	Enter the phone number of the authorized official.
4. Contact Person	Enter the name of the contact person to be reached in the event any questions should arise. The contact person will, in most cases, be the individual who prepares the report.
5. Contact Title	Enter the contact person's title.
6. Contact Phone	Enter the contact person's phone number.
7. Date Submitted	Date submitted defaults to the actual date data is being entered.

NOTE:

When a subrecipient with NEG expenditures prints a hard copy of the expenditure report from the PXPDP screen, the section numbers on the PXPDP do not correspond to the section numbers displayed on the EXPDP screen. The printed hard copy of the PXPDP report is now two pages with Section I being repeated on each page. Signature blocks will appear on both pages when the signature block is requested. Both copies will need to be signed when hard copies of the reports are required or submitted.

REGISTRATION FOR WIA SERVICES

(THESE ARE EXAMPLES ONLY AND NOT AN ALL INCLUSIVE LIST)

Core Services – Self-Service Informational Services (Participants included in self-service count)	Staff assisted Core Services (participants enrolled and subject to accountability)	Intensive Services	Training Services
Determination of eligibility to receive assistance under Title 1B	Staff assisted job search and placement assistance including career counseling	Comprehensive and specialized assessment, such as diagnostic testing and interviewing	Occupational skills training
Outreach, intake and orientation	Follow-up services, including counseling regarding the workplace	Full development of individual employment plan	On the job training
Initial assessment of skill levels, aptitudes, abilities and need for supportive services	Staff assisted job referral (such as testing and background checks)	Individual counseling and career planning	Private sector training programs
Performance information on eligible training providers	Staff assisted workshops and job clubs	Case management	Skill upgrading and retraining
Performance information on the local One-Stop delivery system		Short term pre-vocational services	Entrepreneurial training
Information on supportive services and referral to supportive services		Follow-up services, including counseling for registrants (those previously receiving intensive/training services) after entering employment	Job readiness training
Information regarding filing for unemployment compensation			Adult education and literacy activities in combination with training
Assistance in establishing eligibility for training and education programs			Customized training
Resource room usage			
Internet browsing (job, information and training searches)			
Internet accounts			
Initial development of employment plan			
Talent referrals (informational, e. g., talent scouts, labor exchange referrals of resumes without further screening)			
Workshops and job clubs			

WIA SUMMARY OF EXPENDITURES

Subgrantee Code: Grant Code: Grant Term:	Report Type: Title I/Project Name: Report Period:												
I. SUBGRANT INFORMATION													
1. Year of Appropriation	_____												
2. Report Revision Number	_____												
3. Subgrant/Contract Number	_____												
4. Subgrant Term From:	_____												
To:	_____												
5. Total Allotment	_____ \$												
6. Closeout Report (N/C)	_____												
II. TOTAL EXPENDITURES (Admin + Program)	_____ \$												
III. ADMINISTRATIVE EXPENDITURES													
1. Administrative Cash Expenditures	_____ \$												
2. Administrative Accrued Expenditures	_____ \$												
3. TOTAL ADMINISTRATIVE EXPENDITURES	_____ \$												
IV. OTHER REPORTABLE ITEMS (ADMIN)													
1. Non-Fed Supp (Stand-in)	_____ \$												
2. Unliquidated Obligations	_____ \$												
3. Program Income Earned	_____ \$												
4. Program Income Expended	_____ \$												
V. CUMULATIVE EXPENDITURES (PROGRAM)													
1. Program Cash Expenditures	_____ \$												
2. Program Accrued Expenditures	_____ \$												
3. TOTAL 25% RAPID RESPONSE PROGRAM EXPENDITURES	_____ \$												
VI. OTHER REPORTABLE ITEMS (PROGRAM)													
1. Non-Fed Supp (Stand-in)	_____ \$												
2. Unliquidated Obligations	_____ \$												
3. Program Income Earned	_____												
4. Program Income Expended	_____												
VII. MISCELLANEOUS ITEMS (ADMIN AND/OR PROGRAM)													
1. Match 2. Federal Leveraged Resources 3. Non-Federal Leveraged Resources	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:33%;">Cash Contributions</th> <th style="width:33%;">In-Kind Contributions</th> <th style="width:33%;">Total</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Cash Contributions	In-Kind Contributions	Total									
Cash Contributions	In-Kind Contributions	Total											
VIII. COMMENTS													
IX. CERTIFICATION													
1. Name	2. Title	3. Phone Number											
4. Contact Name	5. Contact Title	6. Phone Number	7. Date Submitted										

[Form in MS Word](#)

Line Item Instructions

Use the following line item instructions to report closeout expenditure information for Workforce Investment Act (WIA) funding for 25 Percent rapid response activities (Grant Codes 526, 540, and 541). THIS VERSION OF THE REPORT IS EFFECTIVE AFTER THE COMPLETION OF ALL JUNE 30, 2006, RAPID RESPONSE CLOSEOUT REPORTS.

TO ENTER EXPENDITURE DATA INTO THE JOB TRAINING AUTOMATION (JTA) SYSTEM, START WITH THE "EXPD" SCREEN (ENTER WIA SUMMARY OF EXPENDITURES). ENTITIES WITHOUT JTA ACCESS WOULD USE THE MS WORD VERSION OF THE FORM. (The automated JTA entries, such as "autofill" and "default", do not apply to the MS Word document.) THE FORM IS TO BE COMPLETED BASED ON THE FOLLOWING LINE ITEM INSTRUCTIONS.

ON THE EXPD SCREEN ENTER THE FOLLOWING:

Item	Line Item Instructions
1. Subgrantee Code	Enter the Local Workforce Investment Area (LWIA)/Subrecipient three-letter alpha code assigned by the Workforce Investment Division.
2. Grant Code	Enter the JTA three-digit grant code assigned to the funding source.
3. YOA	Enter the Year of Appropriation (YO A) assigned to the funding source.
4. Report Period End	For quarterly reports enter 3/xx, 6/xx, 9/xx, and 12/xx. For monthly reports enter 1/xx, 2/xx, 4/xx, 5/xx, 7/xx, 8/xx, 10/xx and 11/xx.
5. Closeout Report N/C	Enter a "C" if filing a closeout report. If you have previously entered a "C" and are changing back to an "N," the previous entry will become a "Z." If you need to revise a line item that the "C" was previously entered on, you must select the "C" again for that same report period; make the revision, then re-file the closeout.
6. Rev Number	The revision number will come up automatically.

SECTION I. SUBGRANT INFORMATION	
1. Year of Appropriation 2. Rev. No. 3. Subgrant/ Contract No 4. Subgrant Term	If the user has access to the JTA system these categories auto-fill based on the entries made on the EXPD screen. If user does not have access to JTA, entries must be manually entered on the form.
5. Total Allotment	If the user has access to the JTA system this category auto-fills based on the allotment granted for each program fund stream. If user does not have access to JTA, entries must be manually entered on the form.
6. Closeout Report N/C	If the user has access to the JTA system this category auto-fills based on the entry to the EXPD screen. If no entries are made, the JTA system defaults to "N." If user does not have access to JTA, entries must be manually entered on the form.

SECTION II. TOTAL EXPENDITURES (Administrative and Program) this area will auto-fill based on the entries to Section III and V. If the user does not have access to JTA, entries must be manually made on the form.

SECTION III. ADMINISTRATIVE EXPENDITURES

1. Administrative Cash Expenditures	Enter the amount of administrative cash expenditures for the grant code. Note: cash expenditures do <u>not</u> necessarily equal amount of cash drawn. Note: when filing a closeout the expenditures must equal the amount of cash drawn.
2. Administrative Accrued Expenditures	Since a closeout is being filed, the amount shown on this line must be zero.
3. Total Administrative Expenditures	This line will auto-fill based on the entries to lines 1 and 2.

SECTION IV. OTHER REPORTABLE ITEMS (ADMIN)

1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). For the definition of stand-in costs, refer to the "Definition of Terms" section. Refer to Title 20 CFR 667.300(c)(2).
2. Unliquidated Obligations	Since a closeout is being filed, the amount shown on this line must be zero.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended. This amount must be equal to the program income earned at time of closeout.

SECTION V. CUMULATIVE EXPENDITURES (PROGRAM) Enter the amount of cumulative expenditures for the selected grant code.

1. Program Cash Expenditures	Enter the amount of program cash expenditures.
2. Program Accrued Expenditures	Since a closeout is being filed, the amount shown on this line must be zero.
3. Total Program Expenditures	This line will auto-fill based on entries to lines 1 and 2.

SECTION VI. OTHER REPORTABLE ITEMS (PROGRAM)	
1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). For the definition of stand-in costs, refer to the "Definition of Terms" section. Refer to Title 20 CFR 667.300(c)(2).
2. Unliquidated Obligations	Since a closeout is being filed, the amount shown on this line must be zero.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended. This amount must be equal to the program income earned at time of closeout.

SECTION VII. MISCELLANEOUS ITEMS (ADMIN AND/OR PROGRAM)	
1. Match	Enter in the appropriate columns, the amount of Cash Match, In-kind Contribution Match, and Total Match expended. For the definition of "Cash Match", "In-kind Contribution Match", and "Match" refer to the "Definition of Terms" section. If you have access to JTA, the total column will be auto-filled.
2. Federal Leveraged Resources	Enter in the appropriate columns, the amount of Cash Contributions, In-kind Contributions, and Total Federal Leveraged Resources provided. For the definition of "Cash Contributions", "In-Kind Contributions", and "Federal Leveraged Resources" refer to the Definition of Terms section. If you have access to JTA, the total column will be auto-filled.
3. Non-Federal Leveraged Resources	Enter in the appropriate columns, the amount of Cash Contributions, In-kind Contributions, and Total Non-Federal Leveraged Resources provided. For the definition of "Cash Contributions", "In-Kind Contributions", and "Non-Federal Leveraged Resources" refer to the Definition of Terms section. If you have access to JTA, the total column will be auto-filled.

SECTION VIII. COMMENTS	
Enter any comments in this section.	

SECTION IX. CERTIFICATION	
1. Name	Enter the name of the authorized official who will be approving the forms. A signature is required on fourth quarter and closeout reports only.
2. Title	Enter the title of the authorized official.
3. Phone Number	Enter the phone number of the authorized official.
4. Contact Person	Enter the name of the contact person to be reached in the event any questions should arise. The contact person will, in most cases, be the individual who prepares the report.
5. Contact Title	Enter the contact person's title.
6. Contact Phone	Enter the contact person's phone number.
7. Date Submitted	Date submitted defaults to the actual date data is being entered.

WIA SUMMARY OF EXPENDITURES

Subgrantee Code:		Report Type:	
Grant Code:		Title I/Project Name:	
Grant Term:		Report Period:	
I. SUBGRANT INFORMATION			
1. Year of Appropriation			
2. Report Revision Number			
3. Subgrant/Contract Number			
4. Subgrant Term From:			
To:			
5. Total Allotment			\$
6. Closeout Report (Y/N)			
II. TOTAL EXPENDITURES (Admin + Program)			\$
III. ADMINISTRATIVE EXPENDITURES			
1. Administrative Cash Expenditures			\$
2. Administrative Accrued Expenditures			\$
3. TOTAL ADMINISTRATIVE EXPENDITURES			\$
IV. OTHER REPORTABLE ITEMS (ADMIN)			
1. Non-Fed Supp (Stand-in)			\$
2. Unliquidated Obligations			\$
3. Program Income Earned			\$
4. Program Income Expended			\$
V. CUMULATIVE EXPENDITURES (PROGRAM)			
	Cash Expenditures	Accrued Expenditures	Total Expenditures
1. Youth In School			\$
2. Youth Out of School			\$
3. TOTAL PROGRAM EXPENDITURES	\$	\$	\$
3a. Youth Summer Employment Opportunities			\$
VI. OTHER REPORTABLE ITEMS (PROGRAM)			
1. Non-Fed Supp (Stand-In)		\$	
2. Unliquidated Obligations		\$	
3. Program Income Earned		\$	
4. Program Income Expended		\$	
VII. MISCELLANEOUS ITEMS (Admin and/or Program)			
1. Match	Cash Contributions	In-Kind Contributions	Total
2. Federal Leveraged Resources			
3. Non-Federal Leveraged Resources			
VIII. COMMENTS			
IX. CERTIFICATION			
1. Name	2. Title	3. Phone Number	
4. Contact Name	5. Contact Title	6. Phone Number	7. Date Submitted

[Form in MS Word](#)

Line Item Instructions

Use the following line item instructions to report closeout expenditure information for Youth formula funds only (Grant Codes 301, 302, 303, and 304).

TO ENTER EXPENDITURE DATA INTO THE JOB TRAINING AUTOMATION (JTA) SYSTEM START WITH THE "EXPD" SCREEN (ENTER WIA SUMMARY OF EXPENDITURES). ENTITIES WITHOUT JTA ACCESS WOULD USE THE MS WORD VERSION OF THE FORM. (The automated JTA entries, such as "autofill" and "default," do not apply to the MS Word document.) THE FORM IS TO BE COMPLETED BASED ON THE FOLLOWING LINE ITEM INSTRUCTIONS.

ON THE EXPD SCREEN ENTER THE FOLLOWING:

Item	Line Item Instructions
1. Subgrantee Code	Enter the Local Workforce Investment Area (LWIA)/Subrecipient three-letter alpha code assigned by the Workforce Services Division.
2. Grant Code	Enter the JTA three-digit grant code assigned to the funding source.
3. YOA	Enter the Year of Appropriation (YOA) assigned to the funding source.
4. Report Period End	For quarterly reports enter 3/xx, 6/xx, 9/xx, and 12/xx. For monthly reports enter 1/xx, 2/xx, 4/xx, 5/xx, 7/xx, 8/xx, 10/xx and 11/xx.
5. Closeout Report N/C	Enter a "C" if filing a closeout report. If you have previously entered a "C" and are changing back to an "N," the previous entry will then become a "Z." If you need to revise a line item that the "C" was previously entered on, you must again select the "C" for the same report period; make the revision, then re-file the closeout.
6. Rev Number	The revision number will come up automatically.

SECTION I. SUBGRANT INFORMATION	
1. Year of Appropriation 2. Rev. No. 3. Subgrant/ Contract No 4. Subgrant Term	If the user has access to the JTA system these categories auto-fill based on entries made on the EXPD screen. If user does not have access to JTA, entries must be manually entered on the form.
5. Total Allotment	If the user has JTA access to the JTA system, this category auto-fills based on the allotment granted for each program fund stream. If user does not have access to JTA, entries must be manually entered on the form.
6. Closeout Report N/C	If the user has access to the JTA system, this category auto-fills based on the entry to the EXPD screen. If no entries are made, JTA system will default to an "N." If user does not have access to JTA, entries must be manually entered on the form.

SECTION II. TOTAL EXPENDITURES (Administrative and Program) this section auto-fills based on the entries to Section III and V. If the user does not have access to JTA, entries must be manually made on the form.

SECTION III. ADMINISTRATIVE EXPENDITURES	
1. Administrative Cash Expenditures	Enter the amount of administrative cash expenditures for the grant code. Note: cash expenditures do <u>not</u> necessarily equal amount of cash drawn. Note: when filing a closeout the expenditures must equal the amount of cash drawn.
2. Administrative Accrued Expenditures	Since a closeout is being filed, the amount shown on this line must be zero.
3. Total Administrative Expenditures	This line will auto-fill based on the entries to Section III, lines 1 and 2.

SECTION IV. OTHER REPORTABLE ITEMS (ADMIN)	
1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). For the definition of "Stand-In Costs," refer to the "Definition of Terms" section. Refer to Title 20 CFR 667.300(c)(2).
2. Unliquidated Obligations	Since a closeout is being filed, the amount shown on this line must be zero.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended. The amount must be equal to the program income earned at time of closeout.

SECTION V. CUMULATIVE EXPENDITURES (PROGRAM) Enter the amount of cumulative expenditures for the selected grant code.	
1. Youth In School	Enter the total expenditure amount that was provided for in school youth activities.
2. Youth Out of School	Enter the total expenditure amount that was provided for out of school youth activities. Note: At least 30 percent of youth formula funding must be spent on out of school activities. The JTA system contains a "soft edit" on this percentage alerting users to the 30 percent requirement. Refer to Title 20 CFR 664.320.
3. Total Program Expenditures	Enter the total expenditures in the block provided. This amount must agree with the total expenditures entered in lines 1 and 2 in order to continue. For the definition of "Cash Expenditures", refer to "Definition of Terms" section.
3A. Youth Summer Employment Opportunities	Enter the total amount of expenditures for Summer Employment Opportunities contained within the In School and Out of School total expenditures reported in line 3.

SECTION VI. OTHER REPORTABLE ITEMS (PROGRAM)	
1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). For the definition of "Stand-In Costs", refer to "Definition of Terms" section. Refer to Title 20 CFR 667.300 (c) (2).
2. Unliquidated Obligations	Since a closeout is being filed, the amount shown on this line must be zero.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended. This amount must be equal to program income earned at time of closeout.

SECTION VII. MISCELLANEOUS ITEMS (ADMIN AND/OR PROGRAM)	
1. Match	Enter in the appropriate columns, the amount of Cash Match, In-kind Contribution Match, and Total Match expended. For the definition of "Cash Match", "In-kind Contribution Match", and "Match" refer to the "Definition of Terms" section. If you have access to JTA, the total column will be auto-filled.
2. Federal Leveraged Resources	Enter in the appropriate columns, the amount of Cash Contributions, In-kind Contributions, and Total Federal Leveraged Resources provided. For the definition of "Cash Contributions", "In-Kind Contributions", and "Federal Leveraged Resources" refer to the Definition of Terms section. If you have access to JTA, the total column will be auto-filled.
3. Non-Federal Leveraged Resources	Enter in the appropriate columns, the amount of Cash Contributions, In-kind Contributions, and Total Non-Federal Leveraged Resources provided. For the definition of "Cash Contributions", "In-Kind Contributions", and "Non-Federal Leveraged Resources" refer to the Definition of Terms section. If you have access to JTA, the total column will be auto-filled.

SECTION VIII. COMMENTS	
Enter any comments in this section.	

SECTION IX. CERTIFICATION	
1. Name	Enter the name of the authorized official who will be approving the forms. A signature is required only on fourth quarter and closeout reports.
2. Title	Enter the title of the authorized official.
3. Phone Number	Enter the phone number of the authorized official.
4. Contact Person	Enter the name of the contact person to be reached in the event any questions should arise. The contact person will, in most cases, be the individual who prepares the report.
5. Contact Title	Enter the contact person's title.
6. Contact Phone	Enter the contact person's phone number.
7. Date Submitted	Date submitted defaults to the actual date data is being entered.

**WORKFORCE INVESTMENT ACT
SUBRECIPIENT RELEASE**

(Use only for a full subgrant or interagency agreement closeout)

Pursuant to the terms of Subgrant or Interagency Agreement No. _____

with a total allocation amount of \$_____ (dollars/cents),

a total expenditure amount of \$_____ (dollars/cents),

and a total cash paid (drawn) amount of \$_____ (dollars/cents),

(Subrecipient's Name and Address)

hereafter called the Subrecipient or to its assignees, if any, the Subrecipient upon payment of the said sum by the State of California, Employment Development Department, hereafter called the State, does remit, release, and discharge the State, its officers, agents, and employees, of and from all liabilities, obligations, claims and demand whatsoever under or rising from the said Subgrant or Interagency Agreement.

IN WITNESS WHEREOF, this release has been executed this _____ day of _____, 20____.

Subrecipient's Authorized Representative

Name (please print)

Signature

Title

[Form in MS Word](#)

**WORKFORCE INVESTMENT ACT
SUBRECIPIENT'S ASSIGNMENT OF REFUNDS, REBATES AND CREDITS**

(Use only for a full subgrant or interagency agreement closeout)

Subrecipient Name _____

Subgrant/Interagency Agreement No. _____

Street Address _____

City, State, & Zip _____

Pursuant to the terms of Subgrant/Interagency Agreement No. _____, and for the total allocation of (Dollars/Cents) and in consideration of the reimbursement costs and payment of fee, as provided in the said agreement and any assignment thereunder the (Subrecipient's Name) (hereafter called the Subrecipient) does hereby:

Assign, transfer, set over and release to the Workforce Services Division, Employment Development Department, the State of California (hereafter called WSD), all right, title and interest thereon, arising out of the performance of said Subgrant together with all the rights of action accrued or hereafter accrue thereunder.

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 forward to WSD checks (made payable to the Employment Development Department), for all proceeds so collected. The reasonable costs of any such action to effect the collection shall constitute allowable costs when approved by the Chief of WSD, as stated in the said contract and may be applied to reduce any amounts otherwise payable to the WSD under the terms thereof.

Agree to cooperate fully with WSD as to any claims 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 WSD to represent it at any hearing, trial or other proceeding arising out of such claim or suit.

IN WITNESS WHEREOF, this assignment has been executed on this _____ day of _____, 20____.

Subrecipient's Authorized Representative

Name (please print)

Signature

Title

[Form in MS Word](#)

**WORKFORCE INVESTMENT ACT
CONTRACT CLOSEOUT TAX CERTIFICATION**
(Use only for a full subgrant or interagency agreement closeout)

Subrecipient's Name _____

Employer ID No. _____

In the performance of Subgrant/Interagency Agreement No. _____, I certify that I have complied with the requirements of the law, and the Workforce Services Division, Employment Development Department, State of California, 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 who are not now my employees. For present employees, formerly under the award, W-2 forms will be required as per the California Employers Guide. Information on W-2 form reporting requirements is contained in Internal Revenue Service publication, "Employer's Tax Guide," (Publication 15, Circular E).

IN WITNESS WHEREOF, this certification has been executed this _____ day of _____, 20_____.

Subrecipient's Authorized Representative

Name (please print)

Signature

Title

[Form in MS Word](#)

Property Closeout Inventory Certification Form

(Use this form when no longer funded with WIA Programs)

Subrecipient _____

I certify that:

- all equipment (per unit)
- all supplies (aggregate)

currently in use has a fair market value of less than \$5,000. We intend to retain, sell or dispose of these items at our discretion. Nothing will be reported to the State.

I certify that:

- equipment (per unit)
- all supplies (aggregate)

with a fair market value of greater than \$5,000 will be used as long as needed on any federally sponsored program. Preference will be given to programs funded by the Employment Training Administration. A completed inventory form is attached.

This GOVERNMENTAL AGENCY states:

- equipment (per unit)
- all supplies (aggregate)

with a fair market value of greater than \$5,000 will no longer be used in connection with other federally sponsored activity. We will RETAIN these items and reimburse the State the fair market value within 30 days. A completed inventory form is attached.

This GOVERNMENTAL AGENCY states:

- equipment (per unit)
- all supplies (aggregate)

with a fair market value of greater than \$5,000 is/are no longer needed. We will SELL these items and deduct any actual and reasonable selling and handling expenses (\$500 or 10 percent, whichever is less). We will then forward the balance of funds as instructed in the closeout guide. Disposition is to be completed within 30 days of filing the final closeout reports. A completed inventory form is attached.

This COMMUNITY BASED ORGANIZATION states:

- equipment (per unit)
- all supplies (aggregate)

with a fair market value of greater than \$5,000 will no longer be used in connection with other federally sponsored activity. We will RETAIN these items and reimburse the State the fair market value within 30 days. A completed inventory form is attached.

This COMMUNITY BASED ORGANIZATION states:

- equipment (per unit)
- all supplies (aggregate)

with a fair market value of greater than \$5,000 is/are no longer needed. We will SELL these items and deduct any actual and reasonable selling and handling expenses (\$500 or 10 percent, whichever is less). We will reimburse the State the balance of funds or will request disposition instructions from the State. Disposition is to be completed within 30 days of filing the final closeout reports. A completed inventory form is attached.

Subrecipient's Authorized Representative

Date

[Form in MS Word](#)

WIA CLOSEOUT INVENTORY

Instructions for Completing WIA Closeout Inventory

1. Description	Provide a brief description of the equipment, e.g. Dell Computer Optiplex GX1. Dell Trinitron monitor.
2. ID Number	Enter the identification number used to track the equipment for inventory control; e.g., manufacturer's serial number, model number, Federal stock number, national stock number, WIA Tag number, or other identification number.
3. Date Acquired	Enter the date the equipment was acquired (or date received), if the equipment was furnished by the federal government.
4. Cost Basis	Enter the per unit cost of equipment or the aggregate cost of supplies at the time of procurement.
5. Condition	Enter the condition of the equipment or supplies (good, fair, poor, not working, etc.) at the time of disposal.
6. Fair Market Value	Enter the fair market value of each inventory listing. Use the instructions provided to determine the best way to compute the fair market value.
7. Federal program transferred to	Provide the name of another federal program the inventory will be transferred to (if applicable).

WIA CLOSEOUT End of Project Report

Instructions: The End of Project Report must be submitted within 60 days from the project end date. Mail the completed report to your assigned project manager. Address questions regarding the completion of the report to your project manager.

Subrecipient Name: _____ Date: _____
 Contact Person: _____ Phone: _____
 Subgrant #: _____
 Project Name: _____

- I. List your project’s original goals and objectives in column A. Provide the outcomes achieved in column B for each of the goals and objectives. Note: You can also add other outcomes resulting from your project in column B.

Column A	Column B
1.	
2.	
3.	
4.	

- II. What were your project’s greatest achievements?
- III. A. What role did your partners play in your project?
 B. How was their role beneficial to the project?
- IV. A. What project implementation and operational challenges did you encounter?
 B. What steps did you take to overcome them?

C. Did you make any changes to the original project design after the initial subgrant was established? Yes No

If yes, what changes did you make and why.

V. What other resources and/or technical assistance would have been helpful?

VI. What did you learn from this experience and will it change how you do business?

VII. Will this project be continued?

VIII. Additional comments:

[Form in MS Word](#)

Leveraged Resources Reporting Examples

1. If the WIA grant match requirement is 500 thousand dollars, but 700 thousand dollars that would qualify as match are reported, 200 thousand dollars should be reported on "Non-Federal Leveraged Resources" line and 500 thousand dollars should be reported on "Match" line.
2. If the grant has no match requirement, all costs that would otherwise be reported as match should be reported on the "Non-Federal Leveraged Resources" line.
3. If the WIA grant match requirement is 500 thousand dollars, and 700 thousand dollars of allowable costs are reported, of which 200 are federally funded and 500 are non-federally funded that would qualify as match, 500 thousand dollars would be reported on the "Match" line, 200 thousand dollars would be reported on the "Federal Leveraged Resources" line.
4. If the WIA grant does not have a match requirement, and 700 thousand dollars of allowable costs are reported, of which 300 thousand dollars are federally funded and 400 thousand dollars are non-federally funded that would qualify for match, 300 thousand dollars would be reported on the "Federal Leveraged Resources" line and 400 thousand dollars would be reported on the "Non-Federal Leveraged Resources" line.

Allowable Costs Examples

Description	Allowable/ Unallowable
1. Cost of meeting space for Advisory Team's quarterly meeting	Allowable
2. Promotional mugs for exhibit booth at industry convention	Unallowable
3. Real property	Unallowable
4. Curriculum development for middle school students	Allowable*
5. TV ad for WIRED funded training program	Allowable
6. Redesign costs of the State's letterhead	Unallowable
7. Proportionate cost of regional brand	Allowable
8. Cost of A-133 audits for Regional Lead	Allowable
9. Cost for wine and cheese for advisory team Wine and Cheese Social	Unallowable
10. Cost of employment ad in local paper for WIRED Project Manager	Allowable
11. Trip to Russian Aviation Conference for grantee with aviation related program	Allowable**
12. \$168,000 robotic arm for WIRED project training site	Allowable
13. Expenses associated with Partners non-WIRED programs	Unallowable
14. In-house trainer's salaries for WIRED supported incumbent workers training program	Allowable
15. \$1,000/day consultant fee	Unallowable
16. Start-up award for winners of Best Business Plan competition	Unallowable
17. Funds deposited in Lifelong Learning Accounts	Allowable**
18. Revolving Loan Account	Unallowable
19. Market research	Allowable
20. Research and development costs related to development of new technology	Unallowable

* Need Grant Officer Approval

** With Conditions

Leveraged Resources Examples

	Reported on Summary of WIA Expenditures Report as Leveraged Resources		Type of Leveraged Resources	
	Yes	No	Non-Federal	Other Federal
1. A \$10,000 Community Based Job Training Grant from the U.S. Department of Labor spent on allowable WIA grant activities.	X			X
2. Use of Tennessee Baptist Hospital phlebotomy equipment for allowable training of eligible participants.*	X		X	
3. \$100,000 grant a partner received as a result of involvement with a WIA project.		X		
4. \$100,000 US Dept of Education grant received as a result of WIA involvement and expended on allowable grant activity.	X			X
5. \$25,000 in WIA funds used to train incumbent workers.	X			X
6. Value of building donated to partner which is partially used for WIA activities.*		X		
7. Classroom space at community college used for allowable training of eligible participants.*	X		X	
8. Use of equipment at local manufacturing company used to develop products.*		X		
9. Value of hours spent by incumbent workers in WIA training program.*		X		
10. Cost for wine and cheese for advisory team Wine and Cheese Social which was covered by a project partner.		X		
11. Curriculum developed by USDOE funded business professor for use in entrepreneur training under the grant.*	X			X
12. \$40,000 State Department of Commerce grant expended on a WIA project.	X		X	
13. Eligible participant use of computer lab for job search activity that was donated by St. Mary's Catholic Church.*	X		X	
14. \$100,000 of a \$150,000 U.S. Department of Education grant spent on WIA project.	X			X
15. In-house trainer's salaries for WIA supported incumbent workers training program.	X		X	
16. Value of time spent by engineers helping to research, develop, and commercialize projects.*		X		

Note: The scenarios above are meant as technical assistance illustrations; however, there are many factors and variables involved in leveraged resources situations. Subrecipients and Subrecipient Contractors will need to ensure that when leveraged resources are reported, the grantee fully understands the circumstances of the leveraged resources (this may require that the grantee asks clarifying questions of the entity reporting leveraged resources).