

Northwest Workforce Council

GRANT/CONTRACT CLOSE OUT PROCEDURES

DATE ISSUED: **October 18, 2016**

SUBJECT: **Grant/Contract Close Out Procedures**

REFERENCE: **WIOA 01-36**

Introduction

Code of Federal Regulations (CFR) 200, Subpart D describes the close out procedures applicable to all federal grants and agreements awarded to non-profit organizations such as the NWC. In addition, the State Employment Security Department which administers WIOA funding has devised the close-out procedures applicable only to WIOA-funded projects. See Washington State WorkSource System Policy 5245.

Procedures

1. Immediately after the end of the term of the agreement, efforts should be made to gather all invoices, timesheets, and other documents pertaining to expenditures incurred during the term of the project.
2. Liquidate all the obligations documented per # 1.
3. Within ninety days (sixty for WIOA accounts), submit all financial, performance and other reports required by the terms and conditions of the award.
4. If there is a balance in the account, it should be promptly refunded to the awarding agency.
5. Non-expendable property purchased from funds provided under the agreement must be reported and if required by NWC for the performance of similar projects, NWC should request that title to the property be transferred to NWC. Otherwise, the subject property must be promptly returned to the awarding unit. The cost of shipping may be charged to the agreement.
6. Insure that the agreement is included in the audit for the fiscal year under which the term of the agreement falls.
7. All documents pertaining to the award must be retained in accordance with the NWC Record Retention Policy, WIOA 01- 34.

References.:

- **ESD WIOA Title I Policy 5200, Fiscal Definitions**
- **ESD WIOA Title I Policy 5245, Grants or Contracts Closeout**
- **Public Law 113-126 (WIOA)**
- **2 CFR 200 Subpart D 200.343-344**