

WORKFORCE INNOVATION AND OPPORTUNITY ACT

STATE OF TENNESSEE
DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT

SUPPLEMENTARY FINANCIAL GUIDE to the One-Stop Comprehensive Financial Management Technical Assistance Guide

**FOR LOCAL WORKFORCE DEVELOPMENT AREAS (LWDAs),
STATEWIDE CONTRACTORS, and SUBRECIPIENTS OF
THE WORKFORCE INNOVATION AND
OPPORTUNITY ACT (WIOA) FUNDS
REVISED (December 2016)**

Electronic versions of this guide, as well as the One-Stop TAG can be found at:

<https://www.tn.gov/workforce/article/financial-management-wfs>

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SECTION I

Introduction

The information contained in this supplementary financial guide and the One-Stop Comprehensive Financial Management Technical Assistance Guide (TAG) is designed to provide management tools for the WIOA financial management system. In order to define and limit financial liability, information will also aid the chief elected officials and the administrative entities in establishing procedures that are essential for a smooth operation.

This Tennessee Department of Labor and Workforce Development Supplementary Financial Guide is intended to be used with the One-Stop Comprehensive Financial Management Technical Assistance Guide distributed by the U.S. Department of Labor (pending WIOA update Spring 2017 per US DOL). This supplementary guide pertains exclusively to the directives of the Tennessee Department of Labor and Workforce Development, including the Finance and Administration requirements. Information included in this guide is intended to address the financial reporting and auditing requirements specific to the State of Tennessee Department of Labor and Workforce Development TDLWD, as it relates to the Workforce Innovation and Opportunity Act.

Title I funds, appropriated to Local Workforce Development Areas (LWDAs), are based upon formula and distributed upon the approval of the local plan. Expenditures for the WIOA program should be in accordance with the local plan approved. This plan must include:

"(a) In General- Each local board in partnership with the appropriate chief elected officials shall develop and submit to the Governor a comprehensive 4- year local plan (referred to in this title as the "local plan"). The plan shall be consistent with the State plan.

Under Title I, the Governor designates LWDAs. The chief elected official in a local area shall serve as the local grant recipient for, and shall be liable for any misuse of, the grant funds allocated to the local area... In order to assist in the administration of the grant funds, the chief elected official or the Governor, may designate an entity to serve as a local grant Sub recipient for such funds, or as a local fiscal agent. Such designation shall not relieve the chief elected official or the Governor of the liability for any misuse of the grant funds..." (Section 107). Workforce Innovation and Opportunity Act Grant funds will pass through the TDLWD to the local grant recipient.

All Sub recipients must show proven ability to carry out the program and should have the resources to minimize the entities' liability for unallowable use of funds.

Planning Allocations

Each year, each LWDA will receive two separate allocations. The first allocation is for the Program Year (PY) contracts which run two years from July to June (April - June for Youth). The other allocation is for the Fiscal Year (FY) contracts which run from October to June (reflecting the same end date as the PY contracts). Separate contracts will be issued for both periods and separate reporting will be required for each program.

The Contract Package

To insure uniformity, a contract numbering system (**Attachment F**) has been designed to control the flow of funds by funding period and contracts from TDLWD to the local grant recipient. Where the local grant recipient and the administrative entity are one and the same, the contract and flow of funds will be between two parties, the state and local administrative entity. Otherwise, a third party contractual agreement will be necessary between the local entities.

Two required components in the contractual agreement are:

1. A budget for proposed expenditures for the program year or fiscal year.
2. Written instructions from the Chief Local Elected Official, regarding the terms and scope of the contract. This includes, but is not limited to, instructions from the supplementary financial guide, WIOA statutes, and Code of Federal Regulations dealing with allowable activities, reasonable cost, and the distribution/usage/requests of funds.

Utilization (Transfer) of Funds ...check TAG

A local board may transfer, if such a transfer receives prior approval by the State, 100% of its original allocation between the adult and dislocated workers' budget line as described and allowed in the Workforce Innovation and Opportunity Act. Only program funds may be transferred, not administrative funds. Since allocations will be divided between program year and fiscal year, transfer may only occur from program year to program year and from fiscal year to fiscal year.

Subcontractor Requirements

Local grant recipients and contractors must include provisions in the contract to ensure that acceptable standards for accountability are observed with their subcontractors. In addition, contractors and subcontractors must comply with the provisions issued by the Tennessee Department of Labor and Workforce Development (TDLWD) and U.S. Department of Labor (USDOL).

The local grant recipients and contractors shall ensure that the subcontractors comply with the same audit provisions required by the State as negotiated in the contracts between the local grant recipients or contractors and the TDLWD.

It is the responsibility of the subrecipients/contractors to ensure that subcontractors follow all applicable laws, regulations, and provide subrecipients/contractors with a copy of the annual single audit performed by an appropriate entity.

Cost Allocation Plan/Indirect Cost Rate Proposal

As instructed all LWDAs are to submit copies of reviewed/approved cost allocation plans and/or Indirect Cost Rate to TDLWD via the following email address:

WS.Payment.Requests@tn.gov

If TDLWD is your Cognizant Agency, submit, for review and/or approval, your Cost Allocation Plan and/or Indirect Cost Rate approvals **within 3 months of the closing of your fiscal year via the aforementioned email address.**

***See Chapter II-8 of One-Stop Financial TAG for guidance regarding Cost Allocation Plans**

SECTION II

PROVISION NO. 1

Contract Payment Method and Financial Reporting

The financing of the WIOA program will be on limited advance or reimbursement basis, in accordance with procedures established by the Tennessee Department of Labor and Workforce Development. **The Sub recipient or contractor shall not retain funds which exceed immediate cash needs.**

- A. All claims reimbursements (drawdowns) will be submitted via Grants4TN. For instructions on creating and submitting claims reimbursements refer to Attachment A. **Drawdown requests must be received by the TDLWD by noon on Friday two weeks prior to the expected payment date.** Requests received subsequent to the due date may be subject to potential delays.

- B. Disbursements will be processed and credited to the appropriate bank account by ACH transfer or journal voucher, depending upon the entity requesting funds. In order to have funds automatically deposited directly in your bank account, form FA-0825 completed. Refer to Attachment H to view a sample copy of form FA-0825.

...See form and instructions in ATTACHMENT C for Signature Authorization....

- C. To obtain the copy of the Direct Deposit Authorization form, send a request via email to the following:

WS.Payment.Requests@tn.gov

- D. In order to report WIOA program costs, local grant recipient or contractor shall prepare the **Monthly Accrual Expenditures Report** in accordance with procedures established by the Tennessee Department of Labor and Workforce Development. These reports must be submitted on an accrual basis to conform to requirements and negotiated items set forth in the contract

...See form and instructions in ATTACHMENT B for Monthly Accrual Expenditure report...

Timeliness of Report

Accurate and timely submittal of information is critical to the financial functions. All required reports, to include drawdown requests, monthly ACCRUAL expenditure reports, contract closeout packages, and other required reporting must be submitted timely.

Each of the reports has a specific due date listed in the instructions/form to the report. For example, monthly accrual expenditure report is usually due the 25th day of the month following the reporting month. Due to yearend reporting, June monthly accrual expenditure reports will have an earlier reporting deadline.

Failure to meet reporting requirements may result in remedies for noncompliance (2 CFR 200.338) to include but not limited to:

- A. Temporary withhold cash payments pending correction of the deficiency
- B. Disallow all or part of the cost of the activity or action not in compliance
- C. Wholly or partly suspend or terminate the Federal award

PROVISION NO. 2

Financial Management Systems (Reference One-Stop TAG Chapter II-2)

- A. Financial systems shall allow for effective control and accountability of all funds, property, and other assets to ensure they are used solely for authorized purposes.
- B. Accounting systems shall meet and follow generally accepted accounting principles.
- C. Accounting systems shall be supported by source documentation, which identifies the source and use of contract funds.
- D. Accounting systems shall follow consistent rules for aggregation of detailed data to summary level.
- E. Written procedures shall be in place for determining reasonableness, allowability, and allocability of contract costs.
- F. Accounting records may be maintained on a cash or accrual accounting basis. If the records are maintained on a cash basis, the grantee or subgrantee must maintain a set of linking records, typically accrual spreadsheets, so that the reported costs are traceable during monitoring or auditing to the official accounting records or books of account. For reporting purposes only, financial data shall be submitted on an accrued expenditure basis. An accrued expenditure is expenses incurred for services and (or) products used, but an invoice has not been received or payment is not made to the supplier of services or

products by the end of the reporting month.

- G. Remember, there should be no accrued expenses after closing out a contract and all payments must be made prior to a contract closeout. In addition, take initiative to inform subcontractors verbally and in writing (of the terms and conditions of all contracts) to send invoices prior to the contract ending date.
- H. TDLWD will not be financially liable for any expenses incurred by a recipient and (or) sub recipient of WIOA program funds after a grant closeout due to late invoices. As such subrecipients/vendors of WIOA grants must inform their subgrantees/subcontractors/subrecipients of WIOA grants that late invoices (invoices turned in after a grant close out) will not be paid.
- I. All contractors shall ensure that all data elements used in required federal reports correlates with program definitions contained in the WIOA Act.
- J. Accounting systems shall provide for accurate, current, and complete disclosure of all WIOA revenue and expenditures.
- K. All WIOA related funds, including program income, and potential stand-in costs must be traceable in the LWDA's or subcontractor's financial system.
- L. Accounting systems shall show information pertaining to contract awards, obligations, unobligated balances, and a comparison of actual expenditures with budgeted expenditures for each subcontractor.

PROVISION NO. 3

Instructions for Property Procurement and Accountability

General Instructions:

- A. The Contractor has primary responsibility for exercising reasonable care and control of Federal property in its possession. The Contractor must maintain property records. The use of federally furnished property must be only for the purposes set forth in the contract. The Contractor remains accountable for all Federal property in its possession until relieved of that responsibility in accordance with the terms of the contract by TDLWD.
- B. TDLWD Property Management Policy sets forth the guidance for the procurement of goods and services obtained with WIOA funds. Refer to Attachment E. Other forms associated with property management include Property Transfer (Attachment D).
- C. Be aware, there are some items that need to be tagged regardless of cost. See sensitive items and equipments chart on next page.

This list is representative, but not all inclusive, of sensitive items that must be pre-approved by TDLWD. This list is subject to change. Please contact TDLWD compliance unit for any questions regarding other items not included on the list and general questions about the list.

Sensitive Items to be Tagged When the Cost Is Between \$100 and \$5000	Items to be Tagged Regardless of Cost
All-Terrain Vehicles (ATV) 4,6,8 Wheels	Bar Code Scanners/Cradle
Boat Motors	Camera (35 MM and Digital)
Boat Trailers	Camera Lens (200 mm or Larger)
Boats	Computers, All Types
Body Armor	Computer Peripherals (external)
Canoes	DVD Players/recorders
Digital Video Recorders	Fax Machines
Fork Lifts	Gaming Systems (Wiki, XBOX, etc.)
Ham Band Trans/Rec (Hand Held)	Geographic Information System
LCD/Multimedia Projectors	Global Positioning Systems
Marine Band Trans/Rec	IPad
Mowers, Riding	IPod
Oscilloscope	Netbooks
Power Supplies	Nightvision Equipment
Radio Scanners	PDA
Spectrum Analyzer	Printers
Tractors (Agricultural and Road Maintenance)	Televisions
Vector Scopes	Two/Way Radio Trans/Rec and Charger
Waveform Monitors	Video Cameras
	Video Recorders and Players
	Weapons

D. Computer systems comprised of a monitor, keyboard, mouse, and central processing unit are (to be) tagged regardless of cost. Each component that comprises the system is considered sensitive. Computer peripherals with a cost between \$100.00 and \$5,000 are considered sensitive items.

1. External Storage Devices
2. External Tape Drives
3. External Modems
4. Printers
5. Scanners

E. Donated equipment items based on the above criteria.

F. Equipment purchased from the State and Federal surplus warehouse that meet the aforementioned criteria.

For further information regarding Property Procurement and Property Management, please refer to Chapter II -10 and II-11 in the One-Stop Financial TAG.

PROVISION NO. 5

Audit Resolution and Debt Collection (see Chapter II-12 One-Stop Financial TAG)

PROVISION NO. 6

Closeout Settlement (see ATTACHMENT G for required closeout documents)

Contractors and Sub recipients shall submit closeout package which contains:

- A. Detailed Statement of Expenditures
- B. Accounting of cash
- C. Balance of unused funds
- D. Inventory listing for property acquired with WIOA funds under this grant or transferred from a previous grant
- E. A listing of all subcontractors.

NOTE: Do not include vendors

SECTION III

ATTACHMENTS

Attachment A
Claims Instructions

Attachment B
Monthly Accrual Expenditure report

Attachment C
Signature authorization

Attachment D
Property Transform Form

Attachment E
WFS Policy-Property Management

Attachment F
Instructions for Contract Naming Convention

Attachment G
WIOA Title I Agreement Closeout Package

Attachment H
ACH Form

Instructions for External Users (Grantee/Sub-Grantee)

Creating and Submitting Claim Reimbursements

Step 1: Log into <https://Grants4.TN.gov>. Change password if requested according to requirements.

The screenshot shows the login page for the Department of Labor & Workforce Development's Grants Management System. At the top left is the TN logo and the department name. A 'System Compatibility' link is at the top right. Below the header is a 'Log In' section with a key icon. The main content area is divided into two columns. The left column contains a 'Log In' form with fields for 'User ID' and 'Password', a 'Log In' button, and links for 'Forgot User Id?' and 'Forgot Password?'. The right column features the 'GRANTS4TN' logo and a 'New to WebGrants - TN Workforce Development? Register Here' link. Below these columns is an 'Announcements' section with the text 'Welcome to TDLWD's Grants Management System'. The footer includes 'WebGrants - TN Workforce Development' on the left and copyright information for Dulles Technology Partners Inc. on the right.

Step 2: From the Main Menu, Click on **My Grants**.

The screenshot shows the main menu of the Grants Management System. At the top is the TN logo and department name. Below the header is a navigation bar with 'Menu', 'Help', and 'Log Out' on the left, and 'Back', 'Print', 'Add', 'Delete', 'Edit', and 'Save' on the right. The main content area starts with a 'Welcome' message to 'Kathy Tester'. Below this is a 'Main Menu' section with a note: 'Click Help icon to view instructions. Go to "My Profile" to reset password!'. A list of menu items is displayed: 'Instructions', 'My Profile', 'Funding Opportunities', 'My Applications', 'My Grants', and 'My Inventory'. The 'My Grants' item is circled in red. The footer contains 'WebGrants - TN Workforce Development' on the left and copyright information for Dulles Technology Partners Inc. on the right.

Step 3: A list of current **Grants** (contracts) will appear. Click on the **Grant** for which a **Claim** (draw request) is being created. For this example, "test Adult Budget" is being used.

Department of Labor & Workforce Development

Menu | Help | Log Out | Back | Print | Add | Delete | Edit | Save

Grant Tracking

Current Grants [Closed Grants](#) | [Claims](#)

Grants in the status Underway or Suspended appear on this list. To view other Grants, click the closed Grants link.

ID	Status	Year	Title	Program Area	Grant Administrator	Grant Amount
00026	Underway	2015	Test Youth Budget	Sandbox TEST Area	Kathy McCain	\$0.00
00051	Underway	2015	test Statewide Budget2	Sandbox TEST Area	Kathy McCain	\$1,000.00
test adult	Underway	2015	test Adult Budget	Sandbox TEST Area	Kathy McCain	\$12,200.00
Total						\$13,200.00

Showing 1 - 3 of 3

WebGrants - TN Workforce Development

Dulles Technology Partners inc.
© 2001-2015 Dulles Technology Partners Inc.
WebGrants 6.5 - All Rights Reserved.

Basic information for this **Grant** appears, including the **Awarded Amount**.

Step 4: Click on **Claims**.

Department of Labor & Workforce Development

Menu | Help | Log Out | Back | Print | Add | Delete | Edit | Save

Grant Tracking

Grant: test adult - test Adult Budget - 2016

Status: Underway
Program Area: Sandbox TEST Area
Grantee Organization: BaseLine Organization
Program Officer: Kathy McCain
Awarded Amount: \$12,200.00

Instructions
The grant forms appear below.

Grant Components
You can define your own alerts in the Alerts section

Component	Last Edited
General Information	07/25/2016
Status Reports	
Claims	
Correspondence	-
Opportunity	-
Application	-

From this screen a list will appear of all prior **Claims** completed against this **Grant**, the date each was submitted and the date each was paid.

Step 5: Click on **Add**

Department of Labor & Workforce Development

Menu | Help | Log Out | Back | Print | **Add** | Delete | Edit | Save

Grant Tracking

Grant: test adult - test Adult Budget - 2016

Status: Underway
 Program Area: Sandbox TEST Area
 Grantee Organization: BaseLine Organization
 Program Officer: Kathy McCain
 Awarded Amount: \$12,200.00

Claims							Copy Existing Claim Return to Components
ID	Type	Status	Date Submitted	Date Paid	Date From-To	Claim Amount	
test adult - 001	Reimbursement	Paid	07/18/2016	07/22/2016	07/18/2016 - 07/20/2016	\$60.00	
test adult - 002	Reimbursement	Paid	07/21/2016	07/22/2016	07/28/2016 - 07/29/2016	\$6,590.00	
test adult - 003	Reimbursement	Paid	07/25/2016	07/25/2016	07/25/2016 - 07/25/2016	\$1,550.00	
Submitted Amount						\$0.00	
Approved Amount						\$0.00	
Paid Total						\$8,200.00	
Total						\$8,200.00	

Last Edited By:

Step 6: Enter information related to the new **Claim** being created.

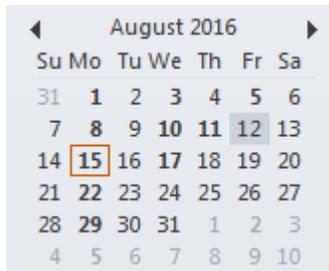
The **Claim Type** should always be **Reimbursement**.

The **Report Period** should be the dates in which the expenses occurred and/or will occur.

The **Expected Distribution Date** should be the date funds are expected in your bank account. This should be dated Friday, two weeks after the date being submitted.

EXAMPLE:

1. Anything submitted on Friday the 12th will expect payment on Friday the 26th.
2. Anything submitted Monday the 8th – Friday the 12th should be treated as Friday the 12th when determining **Expected Distribution Dates**.
3. Incorrect dates will cause **Claims** to be negotiated back to the grantee and could cause a delay in payment until the following week.



TN Department of Labor & Workforce Development

Menu | Help | Log Out Back | Print | Add | Delete | Edit | Save

Grant Tracking

Claim General Information
 To create a new Claim enter the starting date and the ending date of the Report Period. This is the period of coverage for this Claim.

Claim Type*

Report Period*
 From Date To Date

Expected Distribution Date*

Step 7: Click **Save**.

TN Department of Labor & Workforce Development

Menu | Help | Log Out Back | Print | Add | Delete | Edit | **Save**

Grant Tracking

Claim General Information
 To create a new Claim enter the starting date and the ending date of the Report Period. This is the period of coverage for this Claim.

Claim Type*

Report Period*
 From Date To Date

Expected Distribution Date*

The system will navigate to a summary screen showing the information just entered.

Step 8: Click **Return to Components**.

TN Department of Labor & Workforce Development

Menu | Help | Log Out Back | Print | Add | Delete | Edit | Save

Grant Tracking

Claim: test adult - 005 [Grant Components](#)

Grant: [test adult-test Adult Budget](#)

Status: Editing

Program Area: Sandbox TEST Area

Grantee Organization: BaseLine Organization

Program Manager: Kathy McCain

Reporting Period [Return to Components](#)

Claim Type* Reimbursement

Claim Status* Editing

Report Period* 08/01/2016 08/12/2016
From Date To Date

Expected Distribution Date* 08/26/2016

Last Edited By: Kathy Tester, 08/15/2016

A list of required documents will appear under the **Components** section. All of these must be completed before the **Claim** can be submitted.

Step 9: Click **Reimbursement**.

The screenshot displays the TN Department of Labor & Workforce Development Grant Tracking interface. At the top, there is a navigation bar with 'Menu', 'Help', and 'Log Out' on the left, and 'Back', 'Print', 'Add', 'Delete', 'Edit', and 'Save' on the right. Below this is the 'Grant Tracking' header. The main content area shows claim details for 'Claim: test adult - 005' with a 'Grant Components' link. The details include: Grant: test adult-test Adult Budget, Status: Editing, Program Area: Sandbox TEST Area, Grantee Organization: BaseLine Organization, and Program Manager: Kathy McCain. Below this is a 'Components' section with a 'Preview | Submit' link. A table lists components with columns for Name, Complete?, and Last Edited. The 'Reimbursement' component is marked as complete and has a red arrow pointing to it.

Name	Complete?	Last Edited
General Information		
Reimbursement	✓	08/15/2016
Claim Supporting Documentation Attachments		

A screen will appear which breaks down the grant budget by **Administration** and **Program** categories. The information will include the following:

- Budget Category
- Contract Budget
- Expenses This Period
- Prior Expenses (Paid)
- Total Paid
- Available Balance (Unpaid)
- Prior Expenses (Submitted Not Paid)
- Total Claimed
- Remaining Balance (Unclaimed)

Step 10: Enter the expenses for the new **Claim**, then click save.

Department of Labor & Workforce Development

Menu | Help | Log Out | Back | Print | Add | Delete | Edit | Save

Grant Tracking

Claim: test adult - 005 [Grant Components](#)

Grant: test adult-test Adult Budget
 Status: Editing
 Program Area: Sandbox TEST Area
 Grantee Organization: BaseLine Organization
 Program Manager: Kathy McCain

Budget Category	Contract Budget	Expenses This Period	Prior Expenses (Paid)	Total Paid	Available Balance (Unpaid)	Prior Expenses (Submitted Not Paid)	Total Claim	Remaining Balance (Unclaimed)
Administration Budget								
Administration	\$200.00	\$0.00	\$150.00	\$150.00	\$50.00	\$0.00	\$150.00	\$50.00
Program Budget								
Adult Program	\$9,000.00	\$0.00	\$6,040.00	\$6,040.00	\$2,960.00	\$0.00	\$6,040.00	\$2,960.00
Dislocated Worker Program	\$3,000.00	\$0.00	\$2,010.00	\$2,010.00	\$990.00	\$0.00	\$2,010.00	\$990.00

Step 11: Once saved and verified for correctness, complete the **Reimbursement** component by clicking **Mark as Complete**.

Department of Labor & Workforce Development

Menu | Help | Log Out | Back | Print | Add | Delete | Edit | Save

Grant Tracking

Claim: test adult - 005 [Grant Components](#)

Grant: test adult-test Adult Budget
 Status: Editing
 Program Area: Sandbox TEST Area
 Grantee Organization: BaseLine Organization
 Program Manager: Kathy McCain

Budget Category	Contract Budget	Expenses This Period	Prior Expenses (Paid)	Total Paid	Available Balance (Unpaid)	Prior Expenses (Submitted Not Paid)	Total Claimed	Remaining Balance (Unclaimed)
Administration Budget								
Administration	\$200.00	\$25.00	\$150.00	\$175.00	\$25.00	\$0.00	\$150.00	\$50.00
Sub Total:	\$200.00	\$25.00	\$150.00	\$175.00	\$25.00	\$0.00	\$150.00	\$50.00
Program Budget								
Adult Program	\$9,000.00	\$1,000.00	\$6,040.00	\$7,040.00	\$1,960.00	\$0.00	\$6,040.00	\$2,960.00
Dislocated Worker Program	\$3,000.00	\$500.00	\$2,010.00	\$2,510.00	\$480.00	\$0.00	\$2,010.00	\$990.00
Sub Total:	\$12,000.00	\$1,500.00	\$8,050.00	\$9,550.00	\$2,450.00	\$0.00	\$8,050.00	\$3,950.00
Total:	\$12,200.00	\$1,525.00	\$8,200.00	\$9,725.00	\$2,475.00	\$0.00	\$8,200.00	\$4,000.00

Mark as Complete | Go to Claim Forms

Last Edited By: Kathy Tester, 08/15/2016

The system will navigate back to the summary page and the **Reimbursement** will reflect that it is **Complete**.

Step 12: Click **Claim Supporting Documentation Attachments** to upload the appropriate backup documentation *for this Claim Only*.

Do not include documentation pertaining to other Claims!

The screenshot shows the 'Grant Tracking' interface for a claim titled 'test adult - 005'. The claim details include: Grant: test adult-test Adult Budget, Status: Editing, Program Area: Sandbox TEST Area, Grantee Organization: BaseLine Organization, and Program Manager: Kathy McCain. Below the details is a table of components. The table has columns for Name, Complete?, and Last Edited. The 'Claim Supporting Documentation Attachments' row is highlighted, and a red arrow points to this row. A red circle with a checkmark is around the 'Complete?' checkbox for this row.

Name	Complete?	Last Edited
General Information	<input type="checkbox"/>	08/15/2016
Reimbursement	<input type="checkbox"/>	08/15/2016
Claim Supporting Documentation Attachments	<input checked="" type="checkbox"/>	08/15/2016

Step 13: Click **Add**

The screenshot shows the same 'Grant Tracking' interface. The 'Add' button in the top navigation bar is circled in red, and a red arrow points to it. Below the claim details, there is a section for 'Claim Supporting Documentation Attachments' with a table. The table has columns for Description, File Name, File Size, and Date Uploaded. The 'Add' button is also circled in red.

Description	File Name	File Size	Date Uploaded
-------------	-----------	-----------	---------------

Upload a document from the computer by clicking browse. Uploaded documentation must reflect an appropriate file name and description of the attachment in the text box. Once the documentation has been uploaded and described, click **Save**.

The screenshot shows the 'Attach File' form within the Department of Labor & Workforce Development application. The form has a yellow background and contains the following elements:

- Upload File:** A text input field followed by a 'Browse...' button. A red arrow points to this button.
- Description:** A text area with a vertical scrollbar. A red arrow points to this area.
- Save:** A green 'Save' button in the top right corner of the form. A red arrow points to this button.

After clicking **Save**, the system will navigate back to the prior screen. Click **Add** as many times as needed to upload all pertinent documentation. Simply repeat Step 13 until all documents have been saved.

Step 14: Click **Mark as Complete**.

The screenshot shows the 'Grant Tracking' page. The main content area displays the following information:

- Claim:** test adult - 005
- Grant:** test adult-test Adult Budget
- Status:** Editing
- Program Area:** Sandbox TEST Area
- Grantee Organization:** BaseLine Organization
- Program Manager:** Kathy McCain

Below this information is a table titled 'Claim Supporting Documentation Attachments'. The table has the following columns: Description, File Name, File Size, Date Uploaded, and Last Edited By. A red arrow points to the 'Mark as Complete' button located to the right of the table header.

All three **Component** requirements have been marked as complete.

The screenshot shows the 'Grant Tracking' interface for a claim titled 'test adult - 005'. The claim details include: Grant: test adult-test Adult Budget, Status: Editing, Program Area: Sandbox TEST Area, Grantee Organization: BaseLine Organization, and Program Manager: Kathy McCain. Below the details is a table of components. The 'Complete?' column for all three components shows a checkmark, which is highlighted by a red box. A red arrow points to the 'Submit' button in the top right corner of the components section.

Name	Complete?	Last Edited
	✓	08/15/2016
	✓	08/15/2016
	✓	08/15/2016

Step 15: Click **Submit**.

A pop-up box will appear to verify final submission. Once you click OK, you can no longer edit the claim.

The screenshot shows the same 'Grant Tracking' interface as before, but with a 'Message from webpage' dialog box overlaid. The dialog box contains a question mark icon and the text: 'Submitting the Claim will lock all sections from further editing. Have you completed all sections? Are you sure you are ready to submit this Claim?'. There are 'OK' and 'Cancel' buttons at the bottom of the dialog box.

Confirmation will be received via email address provided within system that the **Claim** was successfully submitted.

The screenshot shows the 'Claims' page with a confirmation message: 'Claim Submitted Confirmation'. The message text reads: 'You have successfully submitted your Claim numbered [005]. We have received your Claim for review. Click [here](#) to print claim.'



Tennessee Department of Labor & Workforce Development

Report Due Date

Workforce Services - Monthly Expenditure Report

Recipient Organization	<input style="width: 90%;" type="text"/>
Recipient Address Recipient	<input style="width: 90%;" type="text"/>
City, State, Zip	<input style="width: 90%;" type="text"/>
DUNS Number	<input style="width: 90%;" type="text"/>
Recipient ID Number	<input style="width: 90%;" type="text"/>
Contract Number Assigned	<input style="width: 90%;" type="text"/>
Contract Begin Date	<input style="width: 90%;" type="text"/>
Contract End Date Contract	<input style="width: 90%;" type="text"/>
Status	<input style="width: 90%;" type="text"/>

For State Office Use Only	
Federal Award Number	<input style="width: 90%;" type="text"/>
Federal Award Begin Date	<input style="width: 90%;" type="text"/>
Federal Award End Date	<input style="width: 90%;" type="text"/>
Federal CFDA Number	<input style="width: 90%;" type="text"/>
State Revenue Contract	<input style="width: 90%;" type="text"/>
State Project	<input style="width: 90%;" type="text"/>
State Contract Type	<input style="width: 90%;" type="text"/>
State Contract Sub-Type	<input style="width: 90%;" type="text"/>

ACCRUAL basis accounting for Month Ending:

Contract Line Types	Contract Budget	Cumulative Expenditures	Remaining Balance
Total Contract	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Administrative	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Program	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Summer Employment Breakout	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Out of School Youth - 50% Minimum Required	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
In School Youth	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Adult Activities	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Dislocated Worker Activities	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Statewide Activities	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Rapid Response Activities	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Current Unliquidated Obligations	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Total Obligations	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Unobligated Balance of Funds	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Cumulative Recipient Share			
Recipient Share Expenditures for Allowable Activities	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Cumulative Program Income			
Program Income Earned	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Program Income Spent	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Program Income Balance	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>

Remarks: Attach any explanations deemed necessary or information required by State sponsoring agency in compliance with governing legislation:

Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all expenditures and unliquidated obligations are for the purposes set forth in the award documents.

<table style="width: 100%; border-collapse: collapse;"> <tr style="background-color: #d9ead3;"><td style="text-align: center;">Title of Authorized Certifying Official</td></tr> <tr><td style="height: 20px;"> </td></tr> <tr style="background-color: #d9ead3;"><td style="text-align: center;">Name of Authorized Certifying Official</td></tr> <tr><td style="height: 20px;"> </td></tr> </table>	Title of Authorized Certifying Official		Name of Authorized Certifying Official		<table style="width: 100%; border-collapse: collapse;"> <tr style="background-color: #d9ead3;"><td style="text-align: center;">Telephone</td></tr> <tr><td style="height: 20px;"> </td></tr> </table>	Telephone		<table style="width: 100%; border-collapse: collapse;"> <tr style="background-color: #d9ead3;"><td style="text-align: center;">Email address</td></tr> <tr><td style="height: 20px;"> </td></tr> </table> <div style="border: 1px solid black; padding: 5px; margin-top: 5px;"> <p style="text-align: center; margin: 0;">Signature of Authorized Certifying Official</p> </div>	Email address	
Title of Authorized Certifying Official										
Name of Authorized Certifying Official										
Telephone										
Email address										

SIGNATURE AUTHORIZATION

State of Tennessee
Dept. of Labor & Workforce Development
Fiscal Services Suite 4-A
220 French Landing Drive
Nashville, TN 37243-1002

Covered by this Authorization: ALL WIOA CONTRACTS

Grantee's Name:

Please, accept only the following signatures as approval on the fiscal documents received by the Tennessee Department of Labor and Workforce Development. The employee's initials will follow each signature if other than the Chief Local Elected Official/Mayor.

We will advise you immediately of any changes and will submit a new authorization of all signatures as changes occur.

SUB-GRANTEES AUTHORIZED TO SIGN FOR THE CHIEF LOCAL ELECTED OFFICIAL/MAYOR:

Employee's Name, Title, and Affiliation (Please type)	Grantee Signatory's Name signed by authorized employee with her/his initials	Document Restriction, if Applicable

APPROVED BY:

Authorized Grantee Signatory (Signature) Date

Authorized Grantee Signatory and Title Date

Mickey Butler, Administrator of Administration Date



STATE OF TENNESSEE
DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
DIVISION OF WORKFORCE SERVICES
220 French Landing Drive
Nashville, TN 37243-1002
(615) 741-1031

Effective Date: November 18, 2016

Duration: June 30, 2018

Workforce Services Policy – Workforce Services (Property Management) – WIOA

Subject: Property Management Policy

Purpose:

This policy communicates methods used by Tennessee Department of Labor and Workforce Development (TDLWD) for the procurement of goods and services obtained with Workforce Investment Opportunity Act (WIOA) funds. This policy also sets forth the requirements provided by: the Office of Management and Budget (OMB), Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule Title 2 of the Code of Federal Regulations, 2 CFR 200.

Scope:

Office of the Governor, Tennessee Department of Labor and Workforce Development (TDLWD), Tennessee Department of Economic and Community Development (TDECD), Tennessee Department of Education (TDOE), Tennessee Eligible Training Providers List (ETPL), Tennessee Department of Human Services (TDHS), Tennessee Department of State (TDS), Adult Education (AE), Rehabilitation Services (RS), Office of Registered Apprenticeship (RA), State Workforce Development Board (SWDB), Division of Workforce Services (WFS), Regional Council (RC), American Job Center (AJC), American Job Center Operator (AJC Operator), American Job Center Access Point (AJC Access Point), Workforce Innovation and Opportunity Act (WIOA), Local Workforce Development Boards (LWDBs), Local Workforce Development Areas (LWDAs), other Workforce System Subrecipients (Subrecipients), Workforce System Partners (Partners) Training and Employment Guidance Letter (TEGL).

References:

Public Law 113-128 Section 184(a)(2)(A) requires each State, Local Workforce Development Board (LWDB), and service provider receiving funds under the Workforce Innovation and Opportunity Act (WIOA) of 2014 to comply with applicable uniform cost principles, including Uniform Guidance of the Federal Office of Management and Budget (OMB). Section 181 Requirement and Restrictions; Section 170 (4), Section 192 and 194 and the Uniform Guidance 2 CFR 200; Cost Principles as contained in 2 CFR 200-400; TEGL 15-14 issued December 2014.

Background:

WIOA Section 184(a)(3) requires the Governor of each State, each local area (including the chief elected official for the area) and each provider receiving funds under WIOA to comply with the appropriate uniform administrative requirements for grants and agreements for entities receiving the funds. The OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Final Rules Title 2 of the Code of Federal Regulations, **2 CFR 200** supersedes and streamlines requirements from **OMB Circulars A-21, A-87, A-110, A-122**, which have now been placed in **2 CFR (200, 225, 215, and 230)**. **OMB Circulars A-87, A-110, A-122, A-133** and their requirements are still in effect for funding distributed prior to December 2014. Funding awarded after December 26, 2014, must be in compliance with **2 CFR 200**.

Instruction:

- 1) Grantees and subgrantees must use their own procurement procedures which reflect applicable State and local laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this section.
- 2) Grantees and subgrantees must maintain a contract administration system which ensures that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
- 3) Grantees and subgrantees must maintain a written code of standards of conduct governing the performance of their employees engaged in the selection, awarding of, and administration of contracts. No employee, officer or agent of the grantee or subgrantee shall participate in any way (including discussion, review and/or voting) in the selection, or in the awarding of, or administration of a contract supported by Federal or State funds if a conflict of interest, real or apparent, would be involved. Such conflicts arise when:
 - a) The employee, officer, or agent,
 - b) Any member of his immediate family,
 - c) His or her partner, or
 - d) An organization which employs, or is about to employ any of the above, has a financial or other interest in the firm selected for the award. The grantee's or subgrantee's officers, employees, or agents will neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to subagreements.

Written prior approval must be obtained from TDLWD for acquisition of sensitive items and nonexpendable property with a unit acquisition cost of \$5,000 or more. In addition, any agreements or activities related to costs associated with real property must receive written approval by TDWLD. Disregard of this policy may result in an immediate sanction to pay back the money to TDLWD using unrestricted funds.

LWDAs must have property inventory systems that meet the standards required by **2 CFR 200.313(d)(1)(5)** for equipment and standards required by **2 CFR 200.311-312** for real property. The system must include property purchased with WIOA funds transferred from WIOA, JTPA or CETA. The Governor shall maintain accountability for property in accordance with State procedures and the record retention requirements of **2 CFR 200.333(c)(d)**. When original or replacement equipment (acquired under a grant or subgrant) is no longer needed for the original project or program or for other activities supported by a Federal agency, the equipment will be returned to the State.

Equipment—Equipment means tangible, non-expendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. Uniform Guidance specifies that equipment include information technology systems, computing devices, software and services (including support services). This includes fees for licensing or subscriptions to software and software support services. This even includes monthly subscription fees under \$5,000 dollars if the total annual cost for the subscription exceeds \$5,000 dollars; for such subscriptions, prior approval must be obtained.

General Purpose Equipment—Equipment which is not limited to research, medical, scientific or other technical activities. Examples include: office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air-conditioning equipment, reproduction and printing equipment, and motor vehicles (*Uniform Guidance Section 200.48*).

Information technology systems—This encompasses computing devices, ancillary equipment, software, firmware, similar procedures, services (including support services), licensing or subscriptions to software and software support services, and related services.

Types of property for which accountability must be maintained

- 1)** Tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. Examples include furniture, machinery, office, operational and educational equipment, etc.
- 2)** Sensitive equipment having a unit cost of \$100 to \$5,000. Examples include typewriters, tape recorders, printers, computers, cameras.
- 3)** Personal computers will be tagged as a unit consisting of monitor, keyboard,

external tape cartridge and the computer itself. The printer will be tagged separately.

All LWDA property procurements with a unit acquisition of \$5,000 or more must have prior written approval from TDLWD. The Governor, on behalf of the US Department of Labor (USDOL), reserves the right to claim title to all property purchased with WIOA, WIA, JTPA or CETA funds with a current per-unit fair market value in excess of \$5,000.

Equipment Property Management Procedures

Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, information as to who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property. These records must also include the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

- 1) When property with a current per-unit value in excess of \$5,000 has been stolen or destroyed by fire (or another disaster), is considered obsolete, or is to be traded for new equipment the LWDA shall notify the State office of the particular event and request approval to remove the property from the Record Inventory.
- 2) If any property is stolen a copy of a Police Report must accompany the Report of the Survey. If the stolen property has a current per-unit value of \$5,000 or more the Federal Bureau of Investigation must be notified and a copy of the report must accompany the Report of the Survey.
- 3) If the property is destroyed by fire a copy of a Fire Marshall's Report must accompany the Report of the Survey. When the LWDA determines that the property is non-serviceable due to obsolescence, that LWDA must request the destruction of the equipment through Asset Works (the State system) at which time the State procurement office re-evaluates the condition of the equipment. TDLWD will review the request and approve it with instructions to forward it to the requesting LWDA before the State Procurement Office re-evaluates the condition of the equipment. All property records must be maintained for three years after final disposition of the property. For additional information regarding disposition of property please see Provision 4 Section D of the Supplementary Financial Guide.
- 4) The subgrantee or the contractor must tag all property with the appropriate tag and the contractor's records must indicate the program under which the property was acquired. Upon request, tags will be provided by the TDLWD to the contractor. After tagging the equipment the contractor should add the new items to its inventory listing. The contractor inventory records must contain the following information:
 - a) Tag number
 - b) Program funding the acquisition
 - c) Percentage federally funded (if not 100%)

- d)** Date of purchase or acquisition
- e)** Condition of the property (Cost or Fair Market Value)
- f)** Location
- g)** Serial number or other identifying number should be added to other pieces of equipment acquired.

New acquisitions must be reported to TDLWD on the Property Record form. All new property should be clearly marked. New property listings must be submitted to TDLWD as soon as possible after tagging the property.

Purchase Considerations

Although Uniform Guidance and DOL Exceptions do not address every possible cost, they serve as the foundation for all grant financial management; for this reason, subrecipients should rely on this guidance to avoid audit findings and potential liability. To ensure that funds are being spent in a fiscally prudent and efficient manner, subrecipients need to consider the following questions prior to requesting approval to direct-charge WIOA funds for the purchase of property:

- Is this purchase reasonable?
- Why is the purchase needed?
- Have the best products been selected?
- What procurement method was used?
- Was a lease option considered in lieu of the purchase?
- Does the State already provide the item, service, or software being considered for rent, purchase, or subscription?

Leasing Considerations

The decision to lease or buy personal property should be governed by considerations of economy. Consideration for leasing may differ by property type and according to market conditions. The length of the contract period of the lease should also be considered. Leasing with an option to purchase is generally preferable to straight leasing. However, for real property, administrative requirements make leasing the only option since the construction or purchase of real property is not allowed under the WIOA program except in limited circumstances which are outlined in the following section.

Capital Assets and Construction Costs

The WIOA Title I funds may not be spent on the construction, or may not be used to purchase facilities or buildings, or used for other capital expenditures for improvement to land or buildings (**20 CFR 667.260**) except with prior written approval by the DOL Secretary. The exceptions to that rule in which WIOA Title I funds can be used for construction include the following:

- Meeting obligations to provide physical and programmatic accessibility and certain repairs, renovations, alterations, and capital improvements to the property.
- For disaster relief projects
- For Youth Build programs under **WIOA Section 171(c)(2)(A)(i)**

- For any other projects the DOL Secretary determines are necessary to carry out WIOA
- **WIOA Section 189(b) and Title 20 CFR Section 683.235**

Limitation

Cost allocable to another Federal grants, WIOA programs, or cost categories may not be shifted to a WIOA grant, subgrant, program or cost categories to overcome fund deficiencies, avoid restrictions imposed by law or grant agreements, or for other reasons (**2 CFR200.405(c)**).

Real Property

The Uniform Guidance provides fiscal and administrative guidance for the administration of the WIOA program including requirements for purchasing property. The Uniform Guidance does not permit WIOA program funds to be used to purchase land, or for improvements to land, or to the structures, or to accessories thereto and excludes the purchase of moveable machinery and equipment (**2 CFR 200.85**).

Rental Costs

Subject to the limitations described below, rental costs are allowable to the extent that the rates are reasonable in light of such factors as: rental costs of comparable property, if any; market conditions in the area; alternatives available; and the type, life expectancy, condition, and value of the property leased. Rental costs under sale and leaseback arrangements are allowable only up to the amount that would be allowed had the governmental unit continued to own the property. Rental costs under less- than-arms-length leases are allowable only up to the amount that would be allowed had title to the property vested in the governmental unit. For this purpose, less-than-arms-length leases include, but are not limited to, those where:

- 1)** One party to the lease is able to control or substantially influence the actions of the other;
- 2)** Both parties are parts of the same governmental unit; or
- 3)** The governmental unit creates an authority or similar entity to acquire and lease the facilities to the governmental unit and other parties.

Rental costs under leases, which are required to be treated as capital leases under GAAP, are allowable only up to the amount that would be allowed had the governmental unit purchased the property on the date the lease agreement was executed. This amount would include expenses such as depreciation (please note depreciation is also addressed in the Supplementary Financial Guide), maintenance, and insurance. The provisions of GAAP shall be used to determine whether a lease is a capital lease. Interest costs related to capital leases are allowable to the extent they meet the criteria in **2 CFR 200.449**.

Maintenance, Operations, and Repairs

Unless prohibited by law, the cost of utilities, insurance, security, janitorial services, elevator service, upkeep of grounds, necessary maintenance, normal repairs and

alterations, and the like are allowable to the extent that they:

- 1) Keep property (including Federal property, unless otherwise provided for) in an efficient operating condition,
- 2) Do not add to the permanent value of property or appreciably prolong its intended life, and
- 3) Are not otherwise included in rental or other charges for space. Costs which add to the permanent value of property or appreciably prolong its intended life shall be treated as capital expenditures. (See **2 CFR 200.452**, Maintenance and Repair Costs, for additional details and requirements)

Costs Allowable With State Office

For approval of those selected items of cost, requiring prior approval, the authority to grant or deny approval is delegated to the Governor for programs funded under **Sections 127 or 132 of the Act**.

Rearrangements and Reconversion Costs (2 CFR 200.462)

Costs incurred for ordinary and normal rearrangement and alteration of facilities are allowable. Special arrangements and alterations costs incurred specifically for a Federal award are allowable with the prior approval of the Federal awarding agency. Costs incurred for rearrangement and alteration of facilities required specifically for the grant program may be approved by the State or the pass through entity.

Debarred and Suspended Parties

In accordance with WIOA regulations at Final Regulation **20 Section 683.200**, LWDA's must not make any award or permit (subgrants or contracts) to any party debarred, otherwise suspended, or otherwise excluded from eligible for participation in Federal assistance programs in accordance with Department of Labor Regulation at **29 CFR Part 98**. Recipients and subrecipients shall comply with the applicable requirements of the DOL Regulations at **29 CFR parts 98**.

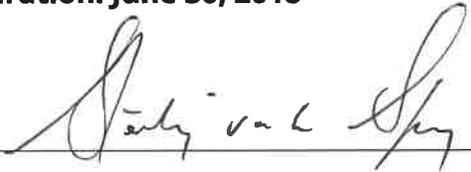
State of Tennessee General Services Real Property and Equipment Standards

In addition to adhering to the federal standards set forth in this policy, grant recipients and sub-recipients should also adhere to all property requirements set forth by the State of Tennessee General Services requirements. In the event a conflict arises between State of Tennessee General Service requirements and Federal regulations, please note that Federal regulations will take supremacy over State requirements if the property is utilized to carry out activities associated with a Federal award or purchased with monies from a Federal award.

Contact: For questions regarding this policy contact Nicholas Bishop, Director of Compliance and Policy-Division of Workforce Services, at (615) 741-0286 or Nicholas.Bishop@tn.gov.

Effective Date: November 18, 2016

Duration: June 30, 2018



Sterling van der Spuy, Administrator

ATTACHMENT F
Explanation for assigning
Contract numbers

Before sending any contract out, we assign it a contract number which consists of fifteen characters that is a combination of letters and digits. For example, the characters in contract number: LW13F162APRSP16 stand as follows:

- 1) The first two characters are LW which stands for Labor Workforce.
- 2) The second two digits stand for the code designated to a specific LWDA or Administrative Entity. In our example 13 has been designated to the southwest corner of the state, or the Memphis area.
- 3) The third three characters refer to specific Program Year or Fiscal Year e.g. P16 or F17.
- 4) The fourth three characters consist of one digit and two letters as follows:
 - a. The digit represents the number of contracts that have been issued from that particular funding period for the area. e.g. 2 in the example above means, this contract is the second Statewide Activities contract that has been issued to the area from the same funding period.
 - b. The two letters represent the abbreviations for Funding streams as follows:

AD=ADULT

YU=YOUTH

DW= Dislocated Worker

RR= Rapid Response

IW= Incumbent Worker

SS= Skill Shortage

TW= Tennessee Works

FT=Fast Track

LA= Layoff

CR= Career Readiness

DP= Disability Program

AP= Apprenticeship Training Program

JC= Job Creation

Note: For formula funds contracts and special grants, number 4 (above) & 5(below) have been combined. For instance: YOUTH in contract number: LW03P161YOUTH17.

- 5) The next three letters are SWA for all statewide Activities Contracts and RSP for all Rapid Response contracts.
- 6) The last two digits represent the Fiscal Year. In our example 16 stands for Fiscal Year 16.

ATTACHMENT G
TITLE I AGREEMENT CLOSEOUT PACKAGE
Transmittal Sheet

CLOSEOUT

To: _____

From: _____

Agreement Number: _____

Agreement Period: _____

Check one: ADULT YOUTH DISLOCATED WORKER OTHER _____ (SPECIFY) _____
 LOCAL ADMINISTRATION STATEWIDE ACTIVITIES RAPID RESPONSE

As authorized representative of the awardee organization noted above, I have taken actions related to the closeout of the above referenced agreement and I am enclosing the required documents as follows:

<u>Submitted</u>	<u>Received</u>	<u>Documents</u>
<input type="checkbox"/>	<input type="checkbox"/>	Detailed Statement of Receipts
<input type="checkbox"/>	<input type="checkbox"/>	Detailed Statement of Expenditures
<input type="checkbox"/>	<input type="checkbox"/>	Financial Reconciliation Worksheet
<input type="checkbox"/>	<input type="checkbox"/>	Awardee's Release (with signature)
<input type="checkbox"/>	<input type="checkbox"/>	Property Inventory
<input type="checkbox"/>	<input type="checkbox"/>	Tax Certification
<input type="checkbox"/>	<input type="checkbox"/>	Other (List)
<input type="checkbox"/>	<input type="checkbox"/>	List of Subgrantee/Subcontractors

Financial Record Retention

We agree to abide by the following provisions:

Financial records must be retained for three years from the date of your Financial Closeout Package.

Unresolved issues (which may include but are not limited to audit findings, litigation, and bankruptcy) would necessitate a longer retention period. The three-year clock would be adjusted after resolution of the issue and/or submission of a revised closeout package.

Access to Records

Authorized representatives of the U.S. Department of Labor and the awarding agency 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.

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

This Closeout Package has been executed this ___ day of _____ 20__.

Authorized Signature: _____

Typed Name: _____

Title: _____

Telephone Number: _____

TITLE I AGREEMENT CLOSEOUT PACKAGE

Detailed Statement of Receipts

Instructions:

List each receipt of funds individually.

“signed **Date of Funds Requested**” The date on which the cash requests were signed

“**Date Funds Received**” The date on which receipt of the funds were deposited/recorded

“**Amount**” The amount of the funds received

“**Total**” Total of all funds received for the agreement period. Show here and on Line 1 of the Financial Reconciliation Worksheet.

List each receipt of funds individually. (Additional sheets may be added as needed).

Date Funds Requested	Date Funds Received	Amount
		Total

TITLE I AGREEMENT CLOSEOUT PACKAGE
Detailed Statement of Expenditures

Instructions:

“Line Item”

List all line items as negotiated in the agreement. Please break down In School and Out of School Youth in this column.

“Agreement Section”

Show budgeted amounts by line item as shown in your agreement.

Show actual expenditures against the budgeted line items.

Show accrued expenditures against the budgeted line items.

Total should be the sum of actual and accrued expenditures by line item.

“Stand-In Section”
costs

All items listed must be eligible TITLE I expenditures. List allowable costs that could have been charged against the agreement but were paid with **NON-FEDERAL** funds.

List by line item costs incurred above and beyond costs reported in the “Agreement Section” and “Match Section” incurred during the operation of the negotiated agreement.

“Total”

Must be the sum of the line items listed above.

Total “Agreement Budget”

Must equal the amounts as negotiated.

Total “Agreement Actual”

Must be the sum of the line items listed above.

Total “Agreement Accrued”

Must be the sum of the line items listed above.

Total “Agreement Total”

Must equal total expenditures (actual plus accrued). Show here and on Line 2 of the Financial Reconciliation Worksheet.

Total “Stand-In”

The sum of all items listed in this column. Show here and on line 7 of the Financial Reconciliation Worksheet

TITLE I AGREEMENT CLOSEOUT PACKAGE
Detailed Statement of Expenditures

This chart is a sample for the Administration cost category. A similar chart could be used for each cost category.

Administration/Program Costs

Line Item	Agreement				Stand-In
	Budget	Actual	Accrued	Total	Actual
Total					

TITLE I AGREEMENT CLOSEOUT PACKAGE

Financial Reconciliation Worksheet

Instructions:

- Line 1, **“Cash Received”** Enter total amount of funds received (total must equal detailed statement of receipts).
- Line 2, **“Reportable Expenditures”** Enter total expended funds, by cost category, for line items as negotiated in the agreement from detailed statement of expenditures. Add the cost categories and enter the sum in the “Total” column.
- Line 3, **“Cash on Hand”** Subtract Line 2 from Line 1. If Line 1 is greater than Line 2, the balance in the “Total” column must be returned when submitting this report.
- Line 4, **“Program Income”** Enter total funds received from program income.
- Line 5, **“Program Income Expenditures”** Enter total funds expended against funds received (reported on Line 4), by cost category, for eligible grant costs. Add the cost categories and enter the sum in the “Total” column.
- Line 6, **“Balance of Program Income”** Subtract Line 5 from Line 4. If Line 4 is greater than Line 5, the balance in the “Total” column must be returned with the agreement closeout.
- Line 7, **“Eligible Stand-In Costs”** Enter total funds expended, by cost category, for funds that could be used as Stand-In costs. These costs must be eligible expenditures for the negotiated grant agreement. Add the cost categories and enter the sum in the “Total” column.
- Line 8, **“Obligational Authority”** Enter total budget negotiated in the agreement by cost category. Add the cost categories and enter the sum in the “Total” column.
- Line 9, **“Unused Obligational Authority”** Subtract Line 2 from Line 8. Add the cost categories and enter the sum in the “Total” column.
- Line 10, **“% of Obligational Authority Expended”** Divide Line 2 by Line 8, and enter percentage, by cost category and for total.

TITLE I AGREEMENT CLOSEOUT PACKAGE
Financial Reconciliation Worksheet

COST CLASSIFICATION	ADMINISTRATIVE	PROGRAM	TOTAL
1. Cash Received			
2. Reportable Expenditures			
3. Cash on Hand (Line 1 less Line 2)			
4. Program Income			
5. Program Income Expenditures			
6. Balance of Program Income (Line 4 less Line 5)			
7. Eligible Stand-In Costs			
8. Obligational Authority			
9. Unused Obligational Authority (Line 8 less Line 2)			
10. % of Obligational Authority Expended (Line 2/Line 8)			

TITLE I AGREEMENT CLOSEOUT PACKAGE
TITLE I Closeout Awardee's Release

Instructions:

1. Unpaid bills, in stated amounts or in estimated amounts ,where the exact amounts are not available by the awardee, as follows:

(List allowable costs which have resulted from the operation of the program.)

“Execution Date”

The date on which the form is being signed

“Authorized Signature”

Must be the individual who entered into the agreement on behalf of the awardee

TITLE I AGREEMENT CLOSEOUT PACKAGE
Awardee's Release

Pursuant to the terms of Agreement # _____, and in consideration of the expended and accrued sum of \$ _____, of which \$ _____ is the amount paid and \$ _____ is the amount to be paid under the said agreement to _____ hereinafter called the awardee or to its assignees, if any, the awardee upon payment of the said sum by the Tennessee Department of Labor and Workforce Development, hereinafter called the Awarding Entity, does release and discharge the Awarding Entity, its officers, agents, and employees, of and from all liabilities, obligations, claims, and demands whatsoever under or arising from the said agreement **except**:

1. Unpaid bills in stated amounts, or in estimated amounts where the exact amounts are not available, by the awardee, as follows:

Invoice Date (if known)	Vendor	Invoice or P.O. #	Line Item	Cost Category	Amount	Expected Payment Date

2. Claims after closeout for costs which result from liabilities under the TITLE I program will not be paid after 45 days from end of the contract period, including unemployment insurance costs and workers' compensation claims.

This release has been executed this _____ day of _____ 20 ____.

Signature of Authorized Official

Name:

Title:

TITLE I AGREEMENT CLOSEOUT PACKAGE
Final Property Inventory Certification

Instructions:

Enter the complete entity name, agreement number, and date in the spaces provided at the top of the form.

Check appropriate box to indicate funds negotiated were for the acquisition of property.

- “Item A”** If no funds negotiated were used for the acquisition of property, no further information is required.
- “Item B”** If funds negotiated were for the acquisition of property, for each item acquired, enter the following information:
- a. **Item #:** Enter property items in numerical sequence, i.e., 1, 2, 3, etc.
 - b. **Identification #:** Enter an identification number such as the stock number, manufacturer’s serial number, property tag number, or other identifying number.
 - c. **Description:** Describe the property, e.g., Dell PC 486.
 - d. **Location:** If different from the address stated above, enter the location of the property.
 - e. **Date of Acquisition:** Date on which the entity assumed responsibility for the property.
 - f. **Condition Code:** Enter the condition code (see “Condition Codes”) that corresponds to the condition of the property.
 - g. **Unit:** Enter the unit, e.g., “ea” for each, “dz” for dozen, “st” for set, etc.
 - h. **Quantity:** Enter the number of units acquired.
 - i. **Unit Acquisition Cost, Total Cost:** Enter Title I and non-Title I share of the acquisition cost of each item. The sum of the two should be reflected in Total Cost. Total Cost must equal the total cost of the property.
- “Item C”** Check if a new grant has been approved and indicate the agreement number issued.
- “Item D”** If no new agreement is awarded above, listed property must be returned to the awarding entity.

TITLE I AGREEMENT CLOSEOUT PACKAGE
Final Property Inventory Certification
(TITLE I -Acquired Property Only)

Name: _____ #: _____ Date: _____

A. Agreement Without Property

I hereby certify that no grantee property was furnished or acquired by the terms and conditions of this agreement.

B. Agreement With Property

I hereby certify that the below inventory listing is complete and that it correctly describes all items of materials and equipment furnished or purchased under the terms and conditions of this award.

Item #	Identification #	Description	Location	Acquisition Date	Condition Code	Unit	Quantity	Unit Acquisition Cost		Total Cost
								Title I	Non-Title I	

C. A New Agreement Has Been Approved

The above or attached property will be retained for the period as specified in Agreement # _____

D. A New Agreement Has Not Been Approved

The above or attached listed property will be returned within thirty (30) days of the release date of this agreement.

Condition Codes

- | | |
|---------------------------------|---|
| 1. Unused-Good | Unused property that is usable without repairs and is identical or interchangeable with new items from normal supply sources. |
| 2. Unused-Fair | Unused property that is usable without repairs, but is deteriorated or damaged to the extent that the utility is somewhat impaired. |
| 3. Unused-Poor | Unused property that is usable without repairs, but is considerably deteriorated or damaged. Enough utility remains to classify the property as better than salvage. |
| 4. Used-Good | Used property that is usable without repairs, and most of its useful life remains. |
| 5. Used-Fair | Used property that is usable without repairs, but somewhat worn or deteriorated and may soon require repairs. |
| 6. Used-Poor | Used property that may be used without repairs, but is considerably worn or deteriorated to the degree that remaining utility is limited or major repairs will soon be required. |
| 7. Repairs Required-Good | Required repairs are minor and should not exceed 15 percent of original acquisition cost. |
| 8. Repairs Required-fair | Required repairs are considerable and are estimated to range from 16 to 40 percent of original acquisition cost. |
| 9. Repairs Required-Poor | Required repairs are major because property is badly damaged, worn, or deteriorated, and are estimated to range from 41 to 65 percent of original acquisition cost. |
| X Salvage | Property has some value in excess of its basic material content, but repair or rehabilitation to use for the originally intended purpose is clearly impractical. Repair for any use would exceed 65 percent of the original acquisition cost. |
| S Scrap | Material that has no value except for its basic material content. |

TITLE I AGREEMENT CLOSEOUT PACKAGE
Tax Certification

Instructions:

“Name of Awardee”	The agency who has received TITLE I funds for the operation of a funded program
“Address”	The physical location of the agency
“Employer’s Federal Government Identification Number”	The numerical identification issued by the Federal Government which is used to recognize the agency for tax liability.

TITLE I AGREEMENT CLOSEOUT PACKAGE
Tax Certification

In the performance of agreement # _____, I certify that I have complied with requirements of the law and the State TITLE I Administration, State of _____, 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.

Name of the Awardee: _____

Address: _____

Federal Employer's Identification Number: _____

Signature of Authorized Official: _____

Name: _____

Title: _____

LIST OF SUBCONTRACTORS

LWIA NAME _____

LWIA CONTRACT NUMBER _____

Subcontractor Name & Address	Contract Number	Beginning Date	Ending Date	Funds Expended



**STATE OF TENNESSEE
DEPARTMENT OF FINANCE & ADMINISTRATION
SUPPLIER DIRECT DEPOSIT AUTHORIZATION
(NOT WIRE TRANSFERS)**

Mail the ORIGINAL form to the address below. Mark the outside of the envelope "CONFIDENTIAL".
State of Tennessee
Attn: Supplier Maintenance
21st Floor WRS Tennessee Tower
312 Rosa L Parks Ave
Nashville, TN 37243

SECTION 1: TYPE OF REQUEST		
New		
Change Existing Account: Enter Existing Routing No:		Existing Account No:
SECTION 2: ACCOUNT HOLDER INFORMATION		
Name (as shown on your income tax return):		
Business Name, if different from above:		
Federal Employer Identification Number (FEIN):		or Social Security Number (SSN):
Enter the address that should be associated with the account number::		
Address Line 1:		
Address Line 2:		
City:	State:	Zip Code:
Contact Name:	Telephone:	
Enter the email address to which the remittance advices should be routed:		
Email:		
SECTION 3: AUTHORIZATION		
Are payments deposited into this account subject to being transferred, in its entirety, to a financial institution outside of the United States? Yes No		
Account Type: Checking Savings		
Financial Institution Name:		
Routing Number:	Account Number:	
I authorize my financial institution to verify any information provided on this form with the State of Tennessee. I also authorize the state to initiate credit entries and to initiate if necessary, debit entries and adjustments for any credit entries in error, to my account indicated above. This authorization will remain in effect until the state has received written notification of its termination and has adequate time to act upon the request.		
Authorized Signatory Printed Name:		
Authorized Signature:		Date:
SECTION 4: FINANCIAL INSTITUTION VERIFICATION		
I certify the account and routing numbers in Section 3 are for the above specified account holder and is signed by an authorized signatory on the account.		
Representative Name:	Representative Signature:	
Title of Representative:	Date:	
Business Fax Number:	Business Phone Number: <input type="text"/>	
Mailing Address:		
City:	State:	Zip Code:



**STATE OF TENNESSEE
DEPARTMENT OF FINANCE & ADMINISTRATION
SUPPLIER DIRECT DEPOSIT AUTHORIZATION INSTRUCTIONS
(NOT WIRE TRANSFERS)**

As a supplier to the state of Tennessee you are offered the security and convenience of having payments automatically deposited into your bank account. The Supplier Direct Deposit Authorization is required to process payments electronically. The information on this form is confidential and subject to verification by the state. The completed form must contain original signatures and be received by the state in a timely manner. Electronic signatures are not accepted.

SECTION 1: TYPE OF REQUEST

- Check the appropriate box.
 - New: Initial set up of supplier direct deposit.
 - Change Existing Account: Bank account information will not be changed unless the existing routing and account numbers currently on file with the state have been entered.

SECTION 2: ACCOUNT HOLDER INFORMATION

- The Name, Business Name, and Federal Employer Identification Number (FEIN) or Social Security Number (SSN) on the Supplier Direct Deposit Authorization form must match the W-9 submitted, or the information already on file with the state.
- Enter the address that should be associated with the account number identified in Section 3. For example, if the business has different locations, each with separate bank accounts, enter the address of the location to which this account applies. If the account is to be added to multiple addresses, list each address on an additional sheet.
- Enter the contact information of an authorized signatory on the account.

SECTION 3: AUTHORIZATION

- All fields in this section must be completed.

SECTION 4: FINANCIAL INSTITUTION VERIFICATION

- This section must be completed by the financial institution representative.

Mail the ORIGINAL form to the address below. Mark the outside of the envelope "CONFIDENTIAL".

State of Tennessee
Attn: Supplier Maintenance
21st Floor WRS Tennessee Tower
312 Rosa L Parks Ave
Nashville, TN 37243

Cancellation of Direct Deposit

To cancel direct deposit, mail a written request to the address above. The request must contain the payee's name, FEIN or SSN, routing and account numbers, that matches the information already on file with the state, and an original signature of an authorized signatory.

Should you have any questions or need assistance, contact Supplier Maintenance at 615-741-9745.