Employment Development Department
State of California

DRAFT DIRECTIVE TRANSMITTAL
WORKFORCE SERVICES

Number: WSDD-34
Date: January 29, 2010

TO: WORKFORCE DEVELOPMENT COMMUNITY

SUBJECT: QUARTERLY AND MONTHLY FINANCIAL REPORTING REQUIREMENTS

[X] IMMEDIATE ACTION
Bring this draft to the attention of the appropriate staff.

[X] E-MAIL COPY TRANSMITTED
Number of pages (including coversheet): 30
If there are any problems with this transmittal, please call the Pagemaster at (916) 654-8008.

SUBJECT MATTER HIGHLIGHTS:

PLEASE NOTE:

This directive applies to all the Local Workforce Investment Areas (LWIA), and all recipients who are in receipt of WIA grant funds. This directive has been revised to incorporate new guidelines on the reporting of leveraged resources. The new guidelines are reflected through new definitions for Cash Contributions, Federal Leveraged Resources, In-Kind Contributions, Leveraged Resources, Match (Cash/In-Kind), and Non-Federal Leveraged Resources as well as a section on the line-item reporting of leveraged resources. The Summary of WIA Expenditures forms have been updated to coincide with the line-item reporting instructions. In addition the directive includes examples of allowable costs and leveraged resources. This directive also deletes the requirement to provide signed hard copies of each expenditure report for the June 30 reporting period each year for LWIAs and subrecipients with access to the Job Training Automation (JTA) system.

COMMENTS ARE DUE BY: **2/12/10**

Comments can be submitted through one of the following ways:

1) **Fax** — WSD, Attention: **April Eales** at (916) 654-9119
2) **E-Mail** — **April.Eales@edd.ca.gov** (Include "draft comments" in the subject line)
3) **Mail** — WSD / P.O. Box 826880 / MIC 69 / Sacramento, CA 94280-0001

All comments received by the end of the comment period will be considered before the final directive is issued. The Workforce Services Branch does not respond individually to each comment received. However, a summary of comments will be released with the final directive. **Comments received after the specified due date will not be considered.**

If you have any questions, contact the Workforce Services Division at (916) 653-9150.

TO: WORKFORCE DEVELOPMENT COMMUNITY

SUBJECT: QUARTERLY AND MONTHLY FINANCIAL REPORTING REQUIREMENTS

EXECUTIVE SUMMARY:

Purpose:

The purpose of this directive is to provide guidance for the reporting of quarterly and monthly Workforce Investment Act (WIA) financial data. It also incorporates guidance for the reporting of leveraged resources.

Scope:

This directive applies to the Local Workforce Investment Areas (LWIA) and all Subgrantees in receipt of WIA grant funds from the State and are hereafter referred to as a Subrecipient. The directive also applies to any organization funded by a Subrecipient hereafter referred to as a Subrecipient Contractor.

Effective Date:

This directive is effective upon date of issue.

REFERENCES:

- Office of Management and Budget (OMB) Circular A-21: Cost Principles for Educational Institutions
- OMB Circular A-87: Cost Principles for State, Local, and Indian Tribal Governments
- OMB Circular A-122: Cost Principles for Non-Profit Organizations
- Title 29 Code of Federal Regulations (CFR) Part 95: Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations
- Title 29 CFR Part 97: Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Government
- Title 20 CFR Parts 652 et al, 663.410, 663.805, 663.815, 664.320, 665.300, 665.310 and 665.320

EDD is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. Special requests for services, aids, and/or special formats need to be made by calling (916) 654-8055 (Voice). TTY users, please call the California Relay Service at 711.

- Department of Labor Training and Employment Guidance Letter (TEGL) 17-05, dated February 17, 2006, Common Measures Policy for the Employment and Training Administration's (ETA) Performance Accountability System and Related Performance Issues
- ETA 9130 Federal Financial Quarterly Report Instructions.

STATE-IMPOSED REQUIREMENTS:

This directive contains some State-imposed requirements. These requirements are indicated in ***bold, italic*** type.

FILING INSTRUCTIONS:

This directive supersedes WIA Directive WIAD06-4, dated August 9, 2006. Retain this directive until further notice.

BACKGROUND:

The State is required by federal regulations to submit accurate financial reports to the Department of Labor (DOL) on a quarterly basis. As such, the State is issuing this directive to provide essential information along with the appropriate financial reporting forms. These new forms provide for reporting of cash and accrued expenditures along with other standard information. Submittal dates for quarterly reports are identified in the "Quarterly Reporting Requirements" section of this directive. Submittal dates for monthly reports are identified in the "Monthly Reporting Requirements" section of this directive.

POLICY AND PROCEDURES:

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 and Subrecipient Contractor's records are not normally kept on the accrual basis of accounting, then the Subrecipient and Subrecipient Contractor 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 grantee, the Subrecipient, or its Subrecipient Contractor for (1) goods and other tangible property received, (2) services performed by employees, contractors, subrecipient contractors, 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.

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. Cash expenditures do not necessarily equal the amount of cash drawn.

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.

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.

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 accounts for each allocation by grant code. Therefore, several grant codes could exist within a subgrant.

Grant Recipient – State of California

Individual Training Account (ITA)—As described in Title 20 CFR 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).

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.

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 expenditures that meet the standards required for match but is in excess for the match requirement.

Line Item within a Subgrant—This represents the way a Subrecipient 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. 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 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 reporting 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 non-federal 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).

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 Contactor.

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

> *Training Payments/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.
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> *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 subgrants awarded that are to be paid at a future date. Unliquidated obligations are the amount of obligations committed to by the Subrecipient or Subrecipient Contractor for

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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.

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 Subrecipients to submit expenditures and other reportable items on an accrual basis.

QUARTERLY REPORTING REQUIREMENTS

All WIA grant recipients are required to report expenditures on an accrual basis and must submit quarterly expenditure reports. This is a federal requirement. Quarterly expenditures (including accruals) and obligations must be reported to EDD on a cumulative basis and a separate expenditure report must be filed for each line item or grant code to meet this federal requirement.

The expenditure format shown in Attachment 3 is to be used for Rapid Response funds (grant codes 526, 540, and 541). This format was effective beginning with the July 1 though September 30, 2006 report quarter. The expenditure format shown in Attachment 4 is to be used for Youth funds (grant codes 301, 302, 303, 304). The expenditure format in Attachment 1 is to be used for the reporting of all other WIA funds. In the Attachment 1 format, all Subrecipients are required to report expenditure amounts identified for lines 1, 2, 3, 4A, 4B and 5 of Section V "Cumulative Expenditures (Program)." This requirement applies to incentive funds and projects funded with Special Grant funding (i.e., SSN Navigator and any other Special Grants). Projects funded with National Emergency Grant (NEG) funds must also report expenditures for core self services, core registration services, intensive services, and training services.

As of the December 31, 2004, reporting period, Subrecipients with NEG funds must also complete Section VIII. The submission of information provided in Section VIII is a requirement of the DOL. If no financial activity has occurred for any of these lines, a zero value still has to be entered and the total of Section VIII must match the total reported for Section V.

Subrecipients are responsible for ensuring all reports required by the State are submitted on time and the data reported is complete. The time limit for the expenditure of these funds is specified in each officially signed subgrant agreement, including subgrant award modifications.

When filing quarterly financial reports Subrecipients may find any one of the following situations has occurred during a reporting cycle. Quarterly reports must be filed as follows:

1. If funds were placed in a subgrant prior to the close of a quarter and no financial activity occurred since the project started then a "zero" report must be filed. A "zero" report means the expenditure report will contain all zeroes. A "zero" report is filed until financial activity occurs. Those entities linked to the Job Training Automation (JTA) system must use the "Enter WIA Summary of Expenditures" (EXPD) selection. Entities not linked to JTA must manually complete the EXPD form attached to this

directive or download a copy from the EDD Web site. The report is then to be submitted by mail or fax. The fax number is (916) 654-9119 or (916) 654-9753. The mailing address is provided below.

2. If financial activity occurred within the quarter, then a report must be filed reflecting cumulative expenditures (including accruals) from the effective date of the funding through the end of the report quarter. Those entities linked to the JTA system must use the EXPD selection. Entities not linked to JTA must manually complete the EXPD form attached to this directive or download a copy from the EDD Web site. The report is then to be submitted by mail or fax. The fax number is (916) 654-9119 or (916) 654-9753. The mailing address is provided below.

3. If financial activity occurred in prior quarters but not in the current quarter and a closeout report has not been filed, a report is still required. This also includes any line items of funding that are fully expended prior to the term end date. Report prior cumulative information (including accruals) when completing the current quarterly expenditure report. Those entities linked to the JTA system must use the EXPD selection. Entities not linked to JTA must manually complete the EXPD form attached to this directive or download a copy from the EDD Web site. The report is then to be submitted by mail or fax. The fax number is (916) 654-9119 or (916) 654-9753. The mailing address is provided below.

If the completed expenditure report is mailed then use the following address.

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

Additionally, along with the guidelines listed in numbers 1 through 3 above Subrecipients must adhere to the following dates shown in the table below.

NOTE: When the reporting deadline falls on a weekend or holiday, all reports are due by close of business (COB) on the last working day prior to the reporting deadline.

Due Dates for Quarterly Reports	
1st Quarter (July-Sept)	October 20
2nd Quarter (Oct-Dec)	January 20
3rd Quarter (Jan-Mar)	April 20
4th Quarter (Apr-June)	July 20

File and submit a separate EXPD report for each line item (grant code).

Subrecipients with access to the JTA system must electronically submit quarterly financial reports by the 20th of the month following the end of each report period.

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Example: Quarterly reports for the quarter ending September 30 are due October 20.

Subrecipients without access to the JTA system must submit hard copies by the 20th of the month following the end of each report period. Example: Quarterly reports for the quarter ending September 30 are due October 20.

Revisions to fourth quarter financial data will be accepted after July 20, however, the data will not be included in the official fourth quarter amounts submitted to DOL or incorporated into amounts calculated for the recapture of any formula funds.

LINE ITEM REPORTING OF LEVERAGED RESOURCES

On the Federal Leveraged Resources Line of the Summary of WIA Expenditures Report, Subrecipients must report Federal expenditures that are allowable and auditable costs for goods and services provided to Subrecipients or in support of the grant program which are paid for by the Subrecipient and/or Subrecipient Contractors using other Federal grant funds.

On the Non-Federal Leveraged Resources Line of the Summary of WIA Expenditures Report, Subrecipients must report Non-Federal funds that are allowable and auditable costs which could otherwise have been paid for out of grant funds. These expenditures should include all costs of the Subrecipient and/or Subrecipient Contractors that would qualify as match but are in excess of the match requirement.

Subrecipients should not include any allowable costs for goods and services provided to the Subrecipient by third party organizations.

For examples of leveraged resources, see Attachment 5.

MONTHLY REPORTING REQUIREMENTS

To improve the monitoring of WIA expenditure levels, all Subrecipients in receipt of WIA 15 Percent Governor's Discretionary funds, Dislocated Worker 25 Percent Additional Assistance funds, Rapid Response funds, National Emergency Grant (NEG) funds, or Special Grant funds must provide monthly expenditure financial reports.

Monthly financial reports are not required on any of the formula funds (grant codes: 200, 201, 202, 203, 204, 299, 301, 302, 303, 304, 499, 500, 501, 502, 503, and 504).

Monthly expenditures (including accruals) and obligations must be reported on a cumulative basis and a separate expenditure report must be filed for each line item or grant code.

Accruals do not need to be split out for monthly reports as required with the quarterly reports.

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Submit expenditure data for all 15 Percent Governor's Discretionary fund projects, Dislocated Worker 25 Percent Additional Assistance fund projects, NEG funds or Special Grant funds using Attachment 1. Submit Rapid Response expenditure data (grant codes 526, 540 and 541) using Attachment 3. Line item instructions specific to the filing of monthly financial data are provided for each attachment. When filing monthly financial data Subrecipients may find any one of the following situations has occurred during a reporting cycle. Monthly reports must be filed as follows:

1. If funds were placed in a subgrant prior to the close of a month and no financial activity occurred since the project started then a "zero" report must be filed. A "zero" report means the expenditure report will contain all zeroes. A "zero" report is filed until financial activity occurs. Those entities linked to the JTA system must use the EXPD selection. Entities not linked to JTA must manually complete the EXPD form attached to this directive or download a copy from the EDD Web site. The report is then to be submitted by mail or fax. The fax number is (916) 654-9119 or (916) 654-9753. The mailing address is provided below.

2. If financial activity occurred within the month then a report must be filed reflecting cumulative expenditures (including accruals) from the effective date of funding through the end of the report month. Those entities linked to the JTA system must use the EXPD selection. Entities not linked to JTA must manually complete the EXPD form attached to this directive or download a copy from the EDD Web site. The report is then to be submitted by mail or fax. The fax number is (916) 654-9119 or (916) 654-9753. The mailing address is provided below.

3. If financial activity occurred in prior months/quarters but not in the current month and a closeout report has not been filed, a report is still required. Report prior cumulative information (including accruals) when completing the current monthly expenditure report. Those entities linked to the JTA system must use the EXPD selection. Entities not linked to JTA must manually complete the EXPD form attached to this directive or download a copy from the EDD Web site. The report is then to be submitted by mail or fax. The fax number is (916) 654-9119 or (916) 654-9753. The mailing address is provided below.

If the completed expenditure report is mailed then use the following address.

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

Monthly financial reports are always due the 20th of the month following the report period. Note: When the reporting deadline falls on a weekend or holiday, all reports are due by COB the last working day prior to the reporting deadline.

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Report Month	Report Month to Use in JTA System	Report Due Date
January	1/XX	2/20/XX
February	2/XX	3/20/XX
April	4/XX	5/20/XX
May	5/XX	6/20/XX
July	7/XX	8/20/XX
August	8/XX	9/20/XX
October	10/XX	11/20/XX
November	11/XX	12/20/XX

Monthly reports are not due for the months ending March, June, September, or December since quarterly reports must be filed for these four months.

Subrecipients with access to the JTA system must electronically submit monthly financial reports by the 20th of the month following the end of each report period. Example: A monthly report for the month ending January 31 would be due February 20.

Subrecipients without access to the JTA system must submit hard copies by the 20th of the month following the end of each report period. Example: A monthly report for the month ending January 31 would be due February 20.

ACTION:

Bring this directive to the attention of all staff involved in the expenditure reporting and fiscal accounting process.

INQUIRIES:

If you have questions on the filing of the WIA financial reports, please contact Carol Keane at (916) 657-3545 or Esperanza Reardan at (916) 654-8060.

Please direct inquiries about this directive to your Regional Advisor at (916) 654-7749 or Project Manager at (916) 654-7799.

BOB HERMSMEIER
Chief
Workforce Services Division

Attachments

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EXPD 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 (N/C)		
II. TOTAL EXPENDITURES (Admin + Program)		$
III. ADMINISTRATIVE EXPENDITURES		
1. Administrative Cash Expenditures		$
2. Administrative Accrued Expenditures		$
3. TOTAL ADMIN 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

	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 Srvs		$
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			

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 expenditure information for Workforce Investment Act (WIA) formula funding (Adult and Dislocated Worker), 15 Percent Statewide Activities, 25 Percent Additional Assistance projects, National Emergency Grants (NEG), and Special Grants. The second page of this report has been added to capture data specific to the NEG funds based on DOL reporting requirements (see Section VIII). Rapid Response expenditures (grant codes 526, 540, and 541) will be reported using Attachment 3. Youth formula funding will be reported using Attachment 4.

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. The instructions also identify the lines where entries are required when filing monthly reports.

ON THE EXPD SCREEN ENTER THE FOLLOWING:

Item	Line Item Instructions
1. Subgrantee Code	Enter the Local Workforce Investment Area (LWIA)/Subgrantee 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 not filing a closeout report the JTA system will automatically default to "N" for No. 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.
2. Administrative Accrued Expenditures	Enter the amount of administrative accrued expenditures for the grant code.
3. Total Administrative Expenditures	When filing a quarterly report, this line auto-fills based on the entries to lines 1 and 2. When filing a monthly report, an entry is only required on this line.

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	Enter the amount of all obligations committed to, but not yet received. For the definition of "Unliquidated Obligations" refer to "Definition of Terms" section. When filing a monthly report, an entry is only required on this line.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended.

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 the 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. Enter the total accrued expenditures in the block provided. The total must agree with the total expenditures entered for lines 1, 2, 3, 4, and 5 to continue. If user has access to JTA, when filing a quarterly report, these line auto-fills based on the entries to lines 1, 2, 3, 4, and 5. When filing a monthly report, an entry is only required on this line.

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	If user has access to JTA, when filing a quarterly report, this line auto-fills based on the entries to line 2a, 2b and 2c. for the definition of "Unliquidated Obligations" refer to the "Definition of Terms" section. When filing a monthly report, an entry is only required on this line.
2a. Unliquidated Obligations-Core/ Intensive Services	Enter the total amount of unliquidated obligations for Core Self Services, Core Registration Services, and Intensive Services from the beginning of the subgrant term through the end of the report period.
2b. Unliquidated Obligations-Training Services	Enter the total amount of unliquidated obligations for Training Payment (Line 4a) and Other Training Services (Line 4b) from the beginning of the subgrant term through the end of the report period.
2c. Unliquidated Obligations-Other	Enter the total amount of unliquidated obligations for Other expenditures from the beginning of the subgrant term through the end of the report period.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended.

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. This section is for quarterly reporting only.**	
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 PXPD screen, the section numbers on the PXPD do not correspond to the section numbers displayed on the EXPD screen. The printed hard copy of the PXPD 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)	**Self 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:	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)	
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)

	Cash Contributions	In-Kind Contributions	Total
1. Match			
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 expenditure information for Workforce Investment Act (WIA) formula funding (Adult and Dislocated Worker), 15 Percent Statewide Activities, 25 Percent Additional Assistance projects, National Emergency Grants (NEG), and Special Grants. The second page of this report has been added to capture data specific to the NEG funds based on DOL reporting requirements (see Section VIII). Rapid Response expenditures (grant codes 526, 540, 541) will be reported using Attachment 3. Youth formula funding will be reported using Attachment 4.

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. The instructions also identify lines where entries are required when filing monthly reports.

ON THE EXPD SCREEN ENTER THE FOLLOWING:

Item	Line Item Instructions
1. Subgrantee Code	Enter the Local Workforce Investment Area (LWIA)/Subgrantee 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 not filing a closeout report the JTA system will automatically default to "N" for No. 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.
2. Administrative Accrued Expenditures	Enter the amount of administrative accrued expenditures for the grant code.
3. Total Administrative Expenditures	When filing a quarterly report, this line will auto-fill based on the entries to lines 1 and 2. When filing a monthly report, an entry is only required on this line.

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	Enter the amount of all obligations committed to, but not yet received. For the definition of "Unliquidated Obligations" refer to "Definition of Terms" section. When filing a monthly report, an entry is only required on this line.
3 Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended.

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	Enter the amount of program accrued expenditures.
3. Total Program Expenditures	When filing a quarterly report, this line will auto-fill based on the entries to lines 1 and 2. When filing a monthly report, an entry is only required on this line.

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	Enter the amount of all obligations committed, but not yet received. For the definition of "Unliquidated Obligations" refer to "Definition of Terms" section. When filing a monthly report an entry is only required on this line.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended.
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 ADMIN 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

	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)

	Cash Contributions	In-Kind Contributions	Total
1. Match			
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 6. Phone Number 7. Date Submitted

Form in MS Word

Line Item Instructions

Use the following line item instructions to report 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 FORM IS TO BE COMPLETED BASED UPON 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)/Subgrantee 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.
5. Closeout Report N/C	Enter a "C" if filing a closeout report. If not filing a closeout report the JTA system will automatically default to "N" for No. 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 the 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 the user does not have access to JTA, entries must be manually entered on the form.
6. Closeout Report	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 the 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.

SECTION III.	ADMINISTRATIVE EXPENDITURES
1. Administrative Cash Expenditures	Enter the amount of administrative cash expenditures for the grant code. Note: cash expenditures do not necessarily equal amount of cash drawn. (For definition of cash expenditures, refer to the "Definition of Terms" section of this directive).
2. Administrative Accrued Expenditures	Enter the amount of administrative accrued expenditures for the grant code.
3. Total Administrative Expenditures	This line will auto-fill based on 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 definition of stand-in costs, refer to the "Definition of Terms" section of this directive). Refer to Title 20 CFR 667.300 (c)(2).
2. Unliquidated Obligations	Enter the amount of all obligations committed to, but not yet received. For the definition of "Unliquidated Obligations" refer to "Definition of Terms" section of this directive.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended.

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% requirement. Refer to Title 20 CFR 664.320.
3. Total Program Expenditures	Enter the total cash expenditures in the block provided. Enter the total accrued expenditures in the block provided. The total must agree with the total expenditures entered in lines 1 and 2 in order to continue. This line in the "Total Expenditures" column will auto-fill.
3.a. 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 definition of stand-in costs, refer to the "Definition of Terms" section of this directive). Refer to Title 20 CFR 667.300 (c) (2).
2. Unliquidated Obligations	Enter the amount of all obligations committed to, but not yet received.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended.
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.

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		

*Must be supported with documentation of reasonable valuation.

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 reportingleveraged resources.