

Sample Chart of Accounts

There is no single method for developing a chart of accounts to use in classifying costs in the grantee's accounting system. This sample chart represents one method of coding costs for the WIA Title IB Adult program. It is not the only way in which costs may be classified, is not a prescribed system, and is presented for illustrative purposes only. Grantees are urged to develop their own specific organization's chart of accounts based on funding, grant and organizational needs, cost principles, and GAAP requirements.

The sample chart of accounts utilizes a four-level coding system. Each of the levels is identified, and examples of the appropriate codes for each level have been provided. These levels and their specific codes could be expanded as necessary to cover all the different costs of an organization.

Level 1 - Funding Sources (2 digits)

10 WIA Title I – Adult
 20 WIA Title I – Dislocated Workers
 25 WIA Title I – Dislocated Workers Rapid Response
 30 WIA Title I – Youth
 40 WIA Title I – Administration
 50 WIA Adult (State project)
 90 State general funds
 60 Miscellaneous receipts

Level 2 - Participant Type (1 digit)

1 Adult
 2 Dislocated Worker
 3 Youth
 4 WIA non-assigned
 5 Non-WIA clients
 6 WIA Youth Out-of-School
 7 WIA Youth In-School
 0 Not applicable

Level 3 - Activity or Cost Category Code (3 digits)

100 Administrative
 110 Administrative cost pool
 200 Program activities
 210 Core services
 220 Work experience (Youth)
 230 Intensive services
 240 On-the-job training
 250 Classroom (post-secondary) training
 260 Job placement services
 270 Supportive services
 275 Child care
 300 Individual development accounts
 400 Intake, assessment, and eligibility determination
 500 Case management

600 Case management pool
700 Intake pool
000 Unassigned or not applicable

Level 3A - Service Provider/Subgrant Code (1 digit)

1 Subgrant award
2 ITA
3 Contract
4 Direct payment
0 In-house or not applicable

Level 4 - Object Account or Expenditure Accounts (3 digits)

100 Staff wages
120 Staff fringe benefits
130 Staff morale/welfare
140 Staff training and education
150 Staff travel
200 Office supplies
300 Equipment
310 Computer hardware
320 Office furniture
330 Equipment leases
340 Other equipment purchases
400 Outside services
410 Legal services
420 Consultant and professional services
430 Communications
435 Telephones
440 Disbursing and payroll services
500 Miscellaneous costs
510 Insurance (non-staff related)
515 Participant insurance
520 Building space lease
525 Utilities
530 Miscellaneous computerization
540 Advertising
550 Memberships and subscriptions
600 Printing and duplication
700 Participant costs
720 Participant wages
730 Participant fringe benefits
740 Support services, i.e., child care, etc.
000 Not applicable (describe why)