

Quarterly & Monthly Financial Reporting Requirements

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Definition of Terms

■ 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.

Definition of Terms

■ 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 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.

*State Required Cash Match that is part of the SFP issued by the EDD can be from either Federal or non-Federal fund sources.

Definition of Terms

- 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 OMB Circulars.

*May include State required match (part of the SFP process) which can be Federal fund sources.

Definition of Terms

■ 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.

Definition of Terms

■ 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 of non-cash resources are to be used specifically for project activities. Examples include donated personnel, services, or use of equipment or space.

* In-Kind Contribution Match as part of an SFP issued by the EDD can be from either Federal or non-Federal sources.

Definition of Terms

■ 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 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 OMB 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 of the match requirement.

*May include State required match (part of the SFP process) which can be either Federal or non-Federal fund sources.

Definition of Terms

- Match – Federal Requirement
 - 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.

Definition of Terms

- Match – State Required Through SFP
 - Federal or non-Federal leveraged resources expended to further the grant objective, as required in the Solicitation for Proposal (SFP) as a condition of funding. Match (State Required) can be both cash match and in-kind contribution match.
 - Federal resources should be reported on line VII.2 of the Summary of WIA Expenditure Report.
 - Non-Federal resources should be reported on line VII.3 of the Summary of WIA Expenditure Report.

Definition of Terms

- Needs Related Payments
 - As described in Title 20 CFP 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).

Definition of Terms

- 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 OMB Circulars. This includes any expenditure that meets the standards required for match but is in excess of the match requirement.
- *May include State required match (part of the SFP process) which can be non-Federal fund sources.

Definition of Terms

■ Other Training Services

- Any training service 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.

Definition of Terms

■ Stand-In Costs

- 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).

Definition of Terms

■ Supportive Services

- 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.

Definition of Terms

■ Training Payments

- 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.

Definition of Terms

■ Unliquidated Obligations

- 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 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.

Quarterly Reporting Requirements

- 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.

Due Dates for Quarterly Reports

- 1st Quarter (July-September) – October 20
- 2nd Quarter (October-December) – January 20
- 3rd Quarter (January-March) – April 20
- 4th Quarter (April-June) – July 20

Federal Leveraged Resources Line Item Reporting

- 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. This also includes any State Required Match.

Non-Federal Leveraged Resources Line Item Reporting

- 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 cost of Subrecipient and/or Subrecipient Contractors that would qualify as Federal mandated match but are in excess of the match requirement. This includes all State required match funds.

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 funds, or Special Grant funds must provide monthly expenditure financial reports.
- Monthly financial reports are not required on any of the formula funds.

Monthly Reporting Requirements

- 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 quarterly reports.

Monthly Report Due Dates

- Monthly financial reports are always due on the 20th of the month following the report period.
 - 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.

Summary of WIA Expenditure Report

- Sample Summary of WIA Expenditure Report
- JTA Line Item Reporting Instructions
 - Entities without JTA should use the Word Version of the Report that can be found in the Monthly and Quarterly Reporting Directive.

Sample Summary of WIA Expenditure Report

[Summary of WIA Expenditure Form](#)

Line Item Reporting Instructions

- The following line item instructions should be used 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)
 - Special Grants.

EXPD Screen in JTA

- 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

- 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 not 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.
- 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.
- 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.

Section V. Cumulative Expenditures (Program) (Cont'd)

- 4. **Training Services** - This line will auto-fill based on the information provided in lines 4a and 4b.
 - 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, Total Federal Leveraged Resources, and any State Required Match provided. For the definition of "Cash Contributions", "In-Kind Contributions", "Federal Leveraged Resources", and "State Required Match" 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, Total Non-Federal Leveraged Resources, and any State Required Match provided. For the definition of "Cash Contributions", "In-Kind Contributions", "Non-Federal Leveraged Resources" and "State Required Match" 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.
- 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.

Section VIII. Total NEG Expenditures: Project Operator Level (Cont'd)

- 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.

Rapid Response Expenditures

- Rapid Response expenditures (grant codes 526, 540, 541) will be reported using Attachment 3 of the Quarterly & Monthly Financial Reporting Requirements Directive.

Youth Formula Funding Expenditures

- Youth formula funding will be reported using Attachment 4 of the Quarterly and Monthly Financial Reporting Requirements Directive.

Additional Information

- Quarterly and Monthly Financial Reporting Requirements – Directive WSDD-34

http://www.edd.ca.gov/Jobs_and_Training/pubs/wsdd-34.pdf

QUESTIONS

