



Cost Classification

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Cost Categories

- ▶ Reporting Categories:
 - Vary by grant
 - Classify within books of account
 - Classify through linking spreadsheets
 - For WIA: by funding streams
- Only 2 Cost Categories (DOL) requirement
- Administration
 - Program

WIA Admin Limits

- ▶ Formula grants
 - Contractor Level – 4% of contract award or final expenditures
- ▶ Measured at conclusion of contract period

WIA Definition

- ▶ 20 CFR 667.220(a)
- ▶ Not related to direct services
 - Either to clients or employers
- ▶ List of specific functions
 - Unlike traditional definitions
- ▶ Applies to all Title I programs

Applicability

- ▶ State and local boards
- ▶ Direct recipients
- ▶ State grant recipients
- ▶ Local grant recipient
- ▶ Local grant subrecipient
- ▶ Fiscal agents (LWIA)
- ▶ One-Stop operators

Administrative Functions

- ▶ Overall general administrative functions
 - Accounting, financial & cash management
 - Procurement
 - Property management
 - Personnel management
 - Payroll
 - Coordinating resolution of findings
 - Audit, monitoring, investigations

Administrative Functions

- ▶ General administrative functions
 - Audit functions
 - General legal services
 - Developing systems and procedures
 - Includes information systems
 - Required for administrative functions
- ▶ Monitoring of administrative functions

Administrative Costs

- ▶ Goods & services
 - Required for administrative functions
- ▶ Travel costs
 - Carry out administrative activities
 - Related to overall management
- ▶ Awards for administrative functions
 - Payroll service for staff

Administrative Costs

Information Technology

- ▶ Costs of information systems
 - Related to administrative functions
 - Accounting & payroll systems
 - Procurement & purchasing systems
 - Etc.
- ▶ Costs include
 - Purchase, development & operation

Program Costs

Information Technology

- ▶ Tracking/monitoring participant & performance information
- ▶ Employment statistics
- ▶ Performance & cost information
 - Eligible providers of training services
 - Youth & education activities

Administrative Costs

Other ETA Program

- ▶ Limitations contained in grant agreements
- ▶ Some programs – separate admin grants
- ▶ Rule of thumb
 - Direct benefit to customer = program costs

Other Guidance

- ▶ Job Title vs. Job Function
 - Costs follow job function, NOT title
 - Multiple functions must be allocated
- ▶ Subrecipient level classification
 - Use of contract proposals or invoicing
 - Function of the award

Cost Classification for WorkSource Centers

- ▶ State of California (EDD) requires program costs to be reported as follows:
 - Core Self Services (no registration required)
 - Core Regular Services (registration required)
 - Intensive Services (registration required)
 - Training Services (registration required)
 - Other

Core Self Services:

- ▶ Determination of Eligibility to receive Assistance under Title IB
- ▶ Outreach, intake (which may include WPRS referrals) & orientation to One-Stop Center
- ▶ Initial assessment of skill levels, aptitudes, abilities & need for additional assistance
- ▶ Employment statistics: Information, job listings, job skill requirements for job listings, & info on demand occupations

Core Self Services:

- ▶ Performance info on Eligible training provider
- ▶ Performance info on the local One-Stop System
- ▶ Info on filing for Unemployment Ins. Self-determined eligibility
- ▶ Information on, referral to, supportive services
- ▶ Assistance in establishing eligibility for welfare-to-work activities and for other training and education programs

Core Self Services:

- ▶ Resource room
- ▶ Internet browsing (job info and training search)
- ▶ 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

Core Regular Services:

- ▶ Staff assisted job search & placement assistance, career counseling
- ▶ Follow-up services, including counseling regarding the workplace
- ▶ Staff assisted job referrals (such as testing & background checks)
- ▶ Staff assisted job development (working with employer & job seeker)
- ▶ Staff assisted workshops and job clubs

Intensive Services:

- ▶ Comprehensive & specialized assessment, e.g. diagnostic testing, interviewing
- ▶ Full development of individual employment plan
- ▶ Group counseling
- ▶ Individual counseling & Career planning
- ▶ Case Management
- ▶ Short-term pre-vocational services
- ▶ Follow-up services after employment

Training Services:

- ▶ Occupational skills training
- ▶ On the Job Training
- ▶ Workplace training & cooperative education programs
- ▶ Private sector training programs
- ▶ Skill upgrading & retraining

Training Services

- ▶ Entrepreneurial training
- ▶ Adult Education in combination w/training
- ▶ Job readiness training
- ▶ Customized training

SB 734

▶ Required Training Expenditure Level

- PY 2012–13 to 2015–16
 - 25% of combined total adult and dislocated worker formula fund allocation
- PY 2016–17
 - Training expenditure level should be 30% of combined total adult and dislocated worker formula fund allocation
- Leveraged Resources
 - Up to 10% of combined adult and dislocated worker allocation

Cost Classification for YouthSource Centers

- ▶ In School
- ▶ Out of School
 - Is an eligible youth who is a school dropout
 - Is an eligible youth who has either graduated from high school or holds a GED, but is basic skills deficient, unemployed, or underemployed (WIA sec. 1014(33))
 - At least 30% of youth funds to be used for out-of-school youth