



Workforce Development Claim Guide

Supporting Documentation for Expenditure Claim

- All providers need to include their current month General Ledger (GL) (or Transaction Detail report) that displays the posted entries matching their claims for reimbursement
- Separate and clearly identify each section with a blank colored sheet of paper (marked A, B, C, D, etc.) with a calculator tape or Excel sheet showing the details and the total of the expenditures for each section. The tape shall reflect each item listed (preferably highlighted if there are multiple items) for the section. (Example: if tape has \$1.25, then GL shows \$1.25, and backup shows \$1.25)
- Arrange the pages of each section in order, to include the backup/support documents and receipts/invoices in the order they are listed on the calculator tape
- It is imperative documents attached to claims demonstrate, with absolute clearness, the allowable expenditure. Extraneous or non-applicable papers need not be submitted
- Clear allocation of cost must be included if the costs are going to be shared among different funding sources: the values and calculation clearly detailed (% , base, function)

It is at WDD's discretion to request additional documentation as necessary to provide compliance support for the program

Specific information for Sections A – T

- A colored sheet of paper is placed at the front of each section with a calculator tape run of the breakdown — calculator tape values will track to GL/transaction detail
- Print the section title: A, B, C, etc., on the colored sheet (section divider) of paper to identify/separate each section
- Yellow highlighter or other method (such as circling, pointed arrow, etc.) is to be used when information is enclosed in extraneous data as supporting documentation

- No stapling of documents: only one (1) binder clip, or rubber bands should be used to bundle the invoice/claim
- Only use 8 ½ x 11 standard size paper
- Any expenses shared between multiple funding sources must be clearly allocated. All allocation methods must be shown
- Include written pre-approvals and quotes with the monthly claims
- Include proof of payment made for all expenses claimed

Section A – Staff Salaries and Benefits

- Hourly employees – Attach the payroll registry (with highlighted dollar amounts claiming) for verification of payment AND time sheet/time tracking documentation must be signed by the supervisor or person responsible for payroll
- Salary employees – attach payroll register (highlight the dollar amounts claiming), provide a detail in this section and ensure WDD has a copy of the salary contract
- Any back up for benefits, again with detailed breakdown of expenses (highlight the dollar amounts claiming)
- Activities supporting Work Experience are expensed as Work Experience

Section B – Staff Travel/Training/Meetings

- Mileage, rate per mile, starting point, destination, purpose/reason for travel (highlight the entire line of the mileage log), and supporting documents to support the expenses (e.g. maps, meeting agendas)
- The mileage claim form must have authorized signature and printed name of both employer & employee
- Copy of flyers for meetings/events, times, and amounts
- Copy of invoices or receipt for payments for any expenditures
- Pre-approvals for attendance to conferences
- Providers may obtain pre-approval for routine travel maps from the WDD Fiscal Analyst

Itemized receipts are required. If an expenditure or item on the receipt needs to be explained, write a note for clarification

Section C – Office Supplies/Postage

Section D – Telephone/Internet

- Total purchases/leases of \$500 and above must have:
 - Prior written approval from the WDD Youth Program Analyst
 - Three (3) competitive quotes are required prior to any approval for purchases/leases
- Cumulative total of \$1,000 for a fiscal year for a specific category per budget line item requires three (3) quotes
- Pre-approval from program analyst(s)
- Copy of invoices or receipt for payments (highlight the dollar amounts claiming)

Section E – Rent

- Copy of rental agreement:
 - 1) Full agreement supplied to program prior to or with every first claim per fiscal year, and/or,
 - 2) Copy with each claim when claimed.

If item 2, only the pages of the agreement that include, location, amount/monthly charge, and dates of service need to be submitted.
- Required annually, renewals, or new lease
- Copy of receipts for payments
- Breakdown of the charges according to the agreement

Budget adjustments need to be made if rental agreements change. Submit the modified budget so invoices can be processed timely

Section F – Utilities

Section G – Insurance

Section H – Accounting, Audit, or Annual Statements

- Copy of invoices or receipts for payments
- Annual fees will be reimbursed on a monthly basis—prorated when required
- Breakdown of the charges

Highlight the items and dollar amounts of items included with the claim

Section I – Equipment Purchases

- Copy of invoices or receipts for payments (highlight the dollar amounts claiming)
- Explanation of the Purchase:
 - Purchase of equipment at \$500 value, or more, must have prior written approval by the WDD Youth Program Analyst and be included with the invoice
 - Three (3) quotes must be obtained and included with the invoice
 - Items considered as WIOA inventory are, but not limited to: desk top PC, copier, camera, laptop, monitor, printer, projector, rack mount keyboard & monitor, iPad, and mobile devices
- Cumulative total of \$1,000 for a fiscal year for a specific category per budget line item requires three (3) quotes
- Breakdown of the charges

It is the Provider’s responsibility to maintain an updated inventory list and provide the list to WDD staff when there are changes and/or upon an audit request. The Inventory List Template is included with the Excel Workbook. Inventory List needs to be sent annually or when changes occur or disposal of items

Section J – Equipment Rent/Lease

- Copy of invoices or receipts for payments
- Copy of rental or lease agreement for the equipment
- Any equipment purchased or leased over \$500 must have prior written approval from WDD Youth Program Analyst and is included with the invoices
- Annual fees will be reimbursed on a monthly basis—prorated when required
- Breakdown of the charges

Highlight the items and dollar amounts of items included with the claim

Section K – Equipment Maintenance

Section L – Printing & Reproduction (Instruction Material)

Section M – Training Materials, Class Supplies, & Books

- Purchases at \$500 value, or more, must have prior written approval by the WDD Youth Program Analyst and be included with the invoice
- Copy of contracts, if any
- Copy of invoices or receipts for payments (highlight the dollar amounts claiming)
- Copy of any printed flyers
- Breakdown of the charges

Section N – Recruitment and Outreach

- Copy of recruitment Flyers
- Needs to be reviewed and prior approved by the WDD Youth Analyst
- Copy of invoices or receipt for payments and explanation of any expenses (highlight the dollar amounts claiming)
- Breakdown of the charges

Section O – Participant Wages & Benefits

- Attach the payroll register and the time cards or time tracking sheet stating the participants' hours and pay (must be signed by both participant and employer with their printed name)
- Participants must be paid at least minimum wage
- Must comply and adhere to all Federal, State, and Local Labor Laws
- Breakdown of the wages per program
- 100% of expenses are Work Experience

Highlight the items and dollar amounts of items included with the claim

Section P – Supportive Services

- Signed tracking sheets for gas cards or any other compensation must be signed by participant and issuer with their printed name
- Reimbursements can only be made for gas cards that are actually issued to participants

- Reason for the issuance of the Supportive Services must be clearly explained on the Supportive Services form and signed by all parties, including the participant
- Corresponding case note and activity code must be completed to document the reason for the issuance of Supportive Services
- Receipts of all supportive services items are required to be submitted with monthly claims except gas card and bus pass. However, if visa card, cash or check were issued to participants for the purpose of transportation assistance such as gas or bus pass purchases, receipts of gas or bus ticket purchases are required for reimbursement. WDD will only reimburse the eligible amount up to the amount on the receipts.

Highlight the items and dollar amounts of items included with the claim

Section Q – Contracted Services

- Copy of the contracts
- Copy of invoices or receipts for payments (highlight the dollar amounts claiming)
- Breakdown of charges
- Example of Contracted services:
 - Janitorial Service
 - 3rd Party Payroll Services, etc.

If an expenditure or item on the receipt needs to be explained, write a note for clarification

Section R – Subcontracts/Formal Agreements

- Subcontracts must have prior written approval from WDD Youth Program Analyst
- Copy of any subcontracts or formal agreements
- Copy of invoices or receipts for payments (highlight the dollar amounts claiming)
- Provider entered agreement/subcontract with another entity (3rd party) to complete some of the program services the provider contracted to do for WDD
- Must have written approval from WDD Youth Analyst prior to execution

- Example: ABC Provider subcontracted with Charter School for Tutoring Services
- Breakdown of the charges

Itemized receipts are required. If an expenditure or item on the receipt needs explanation, write a note for clarification

Section S – Indirect Costs

- Negotiated indirect cost rate agreement from cognizant agency (if applicable)
- Calculation of the amount (% or fixed amount) according to the agreement

Indirect cost rate is applied to each monthly expenditure claimed (note: if there is a correction/adjustment/disallowance for the month, indirect costs claimed will also be adjusted)

Section T – Other (List)

- Copy of invoices or receipts for payments
- Highlight the items and dollar amounts of items included with the claim

If an expenditure or item on the receipt needs to be explained, write a note for clarification