

Expenditure Report Form Instruction:

The expenditure report form is intended to provide Commerce with consistent cumulative information for the purpose of reporting to USDOL as well as an analytical tool to assist with grant progress for other state funded programs.

Section 1: Contact & Grant Details

The first section is the contact information section, which contains sub-grantee specific information per grant. Please complete sub-grantee name, address and contact information as well as select from the drop-down choices in the Grant Name. Please include corresponding information for this grant selected. I.e., Sub-Award number, preparers name and phone number.

Section 2: Cumulative Cash Received & Funding/Reporting Period

Cumulative Cash Received Year to Date should equal the cumulative expenditures totals on this report. Cash Received YTD is the funding amount you have received in your account as of the report period end date or the last day of the reporting period.

The Funding periods should be designated in sub-award agreements and/or notice of award letters. This could be one year or more depending on the overall award of the grant. The report period indicates the timeframe for which this report covers. For example, monthly reports should begin on the 1st day of the month and end on the last day of the month. The following month will pick up with 1st day and end on the last day, so on and so forth.

Section 3: Allowable Expenditures by Cost Category

Sub-grantees will enter pertinent information regarding cost categories, budgets, expenditures, unliquidated obligations, and accruals. The Allowable Expenditures section has multiple columns:

- Cost Category – this column shows the line-item categories available for expending. Cost Categories should align with the categories on the approved budget included with sub-awards and/or notice of awards. *NOTE: Cost Categories may be different between programs.*
 - For WIOA Programs, cost categories must include the following:
 - Adult, Dislocated Worker, Youth, NDWG, Rapid Response & WIOA Set-Aside 15%
 - Administration
 - Training Expenditures
 - Comprehensive Program Outlays
 - Youth Work Experience (Youth ONLY)
 - Youth In School
 - Youth Out of School
 - Comprehensive Outlays should be a representation of all remaining expenditures not falling in one of the specified categories above.
- Approved Budget – this column will be the last approved budget found on the Contractual Breakout Form included on the sub-grantee agreement. Any budget adjustments will be approved by the program manager via email communication and use of Line-Item Adjustment form. Budgets should be developed by cost categories for a total not exceeding the sub-award total.
- Approved Carryover – in the event Commerce is approved for carryover, this column will be populated with the approved carryover budget awarded to sub-awardees and/or local areas, respectively. Carryover Budgets should be developed by cost categories for a total carryover sub-award total.
- Total Available – Approved Budget + Carryover (**this is a formula and does not require any data entry.**) Carryover is not a guarantee, therefore, the only instance where the total available will differ from the approved budget is when carryover is awarded.
- Cumulative Expenditures – the cumulative expenditures should be **equal to** the ytd expended reported in the prior month. This should reflect all expenditures which represent cash out the door rather than accrued expenditures, which are pending payment.
- Expenditures (This Report) – this value will include true expenditures ONLY incurred during this reporting period. No accruals should be reflected in this column as they have not yet been expended.
- YTD Expended – Cumulative Expenditures + Expenditures (This Report) (**this is a formula and does not require any data entry.**) This value represents all the expenditures incurred up to the last day of this reporting period.

- *Unliquidated Obligations - This section is intended to provide Commerce with an up-to-date projection of unliquidated obligations. As indicated on the expenditure report, unliquidated obligations are obligations incurred by an entity that have not been paid (liquidated). For example, client is enrolled in training, but has not started courses and incurred costs as a result. This differs from an accrual in that an accrual is goods and services that have been delivered, constructed, or completed when the following conditions apply:
 - The vendor has not yet invoiced,
 - The vendor has invoiced, but the entity has not yet received the invoice,
 - If the invoice has been received, it has not been validated as a correct/complete invoice for processing purposes, or
 - If the invoice has been validated, it has not been processed into the accounting system for payment.

(Unliquidated Obligations does not require data entry at cost category level (grayed rows), enter the total aggregate amount in the total line for this column.)
- **Accruals – this column should include all expenses which reflect a product or service which has been received but has not been paid. This is the **only** column which should be utilized to reflect accruals. In the accrual column, we expect to see only those expenses which an invoice is pending due to the service and or product being received, but not paid. If you have obligations, this is to be reported in the remarks/comments section. An obligation is an anticipated expense but does not have a pending invoice as of the date of this report.

(Accruals do not require data entry at cost category level (grayed rows), enter the total aggregate amount in the total line for this column.)
- Balance – Total Available – (YTD Expended + Unliquidated Obligations + Accruals) (this is a formula and does not require any data entry.)

Section 4: Program Income

Program Income generated by any federally funded operation/activity must be reported to the state (Commerce) and to the federal funding agency (USDOL) through a reduction of expense/draw. Program Income is defined in the program regulations 2 CFR 200.80; 2 CFR 200.307; (2 CFR 200.305 (b)(5)). To report any program income generated as required by the reduction of expense, follow the instruction below:

- Cumulative Program Income – Enter the total amount of program income generated for the duration of the sub-award and/or allocation period.
- Program Income Generated (This Report) – Enter the amount of program income generated for this report period only.
- YTD Program Income – Calculation of Cumulative Program Income + Program Income Generated (this report) = YTD Program Income (this is a formula and does not require any data entry.)
- Program Income Disbursed (This Report) – Enter the amount of program income disbursed during this report period as a reduction of expense.
- Program Income Accruals – Enter the amount of program income not yet processed, but is accrued to expend immediately following this report period.
- Program Income Undisbursed – Calculation of YTD Program Income – Program Income Disbursed (This Report) = Program Income Undisbursed (this is a formula and does not require any data entry.)

Section 5: Remarks/Comments

The Remarks/Comments section is intended to provide a place for which you can report information of interest which is not already captured in other cells. This could include, but not be limited to, obligation breakouts, leveraged resources, program income, fluctuations in expending trends, match requirements, and general comments.

Section 6: Participants, Employers/Sponsors/Providers Served or Recruited (IF APPLICABLE ONLY)

This section intended to collect the total number of participants enrolled up to the last day of this report. If applicable to the grant you have selected, please also include the number of employers/sponsors/providers served and the number of programs created, if applicable. This will assist in monitoring the status against the annual and grant goals.

Section 7: Authorized Signatory & Date Signed

An authorized signature as well as date signed on all initial or revised expenditure reports is required. This indicates the report has been reviewed by program and/or fiscal representatives responsible for program oversight, even if with third

party vendor (i.e., AGH). Any communications regarding discrepancies, changes, etc. will be communicated back to the signatory.

Current Reporting Schedule:

Reporting schedules will be varied depending upon the grant inception dates and implementation of the fiscal processes. For allocated funds, this schedule is dictated by Commerce Fiscal unit. For all other grants, the program manager will include reporting language in the sub-award agreement and notify sub-grantees of the reporting schedules.

Grant Close Out Reports:

Close out reports year over year will be processed 45 days following the last day of the grant year end. If sub-grantees determined the financial reports provided throughout the grant period is accurate and truly reflects financial status as of the last report this report may suffice as grant end close report. Otherwise, the 45-day close out report will be required for the final grant year ONLY. Sub-grantees will be notified of the close out reports from Commerce Fiscal unit. Final close out documentation will be detailed in the sub-grantee agreement and schedules provided at the end of a grant.

Reimbursements:

Reimbursements and/or payments for grant activities will be received based on the type of vendor you are. For example, intermediaries and sub-grantees outside of local workforce development boards will be reimbursed for the value of the expenditures reported in "This Report" column noted in Section 3 above. If you had any program income applied as reduction of expense, the amount reimbursed will be the adjusted payment total in Section 4 above. Commerce will process the expenditure report as a payment voucher internally and will reimburse expenses on the frequency detailed in the sub-award agreements.

Local Areas, who receive allocated funds will continue to process vouchers through the ACH or wired funds and will receive the funds typically within a week through the standardized draw processes.

State administered programs, such as TAA, will be processed as a voucher within **KANSASWORKS.com** with this voucher becoming the payment voucher for processing to the client and/or training institution as designated.