

REPORTING REQUIREMENTS

(WIA YOUTH CONTRACTS)

Under the terms of this contract, the contractor is required to complete and submit all forms, reports, and documents as may be requested by the Division of Grants Administration (DGA).

Specific reports and documents that must be submitted are outlined below. However, DGA reserves the right to initiate and institute any additional reports that may act as instruments in evaluating and charting the process of and adherence to this contract. All forms, reports, and documents must be sign by a duly authorized officer of the contract.

The contractor should take special note that failure to submit accurate and complete reports within the designated time period can result in revocation of funds and/or program termination.

SPECIFIED REPORTS AND DOCUMENTS

<u>TYPE OF REPORTS</u>	<u>DATE DUE AT DGA</u>	<u>SUBMIT TO</u>
1. ValleyWorks Client Action Form	2 days after trainee selection determination	Youth Dept.
2. ValleyWorks Completion Notice	4 days after trainee termination	Youth Dept.
3. Weekly Program Attendance <i>(Out of School Youth Only)</i>	Weekly (Friday)	Youth Dept.
4. Monthly Training Program Progress Report	5th working day following the end of the previous month	Youth Dept.
5. Monthly Contractor Expense Report	10th working day following the end of the previous month	Fiscal Dept.
6. Final Contractor Expense Report	10th working day following the termination date of the contract	Fiscal Dept.
7. Fiscal Contractor Close-Out	10th working day following the termination date of the contract	Fiscal Dept.
8. Annual Audit Report*	no later than 9 months, for example March 31 st following the end of the program year, for example June 30 th .	Fiscal Dept.

*The annual audit report must be in compliance with OMB Circular A-133, if applicable, otherwise, an annual audit report from an Independent CPA Firm. OMB Circular A-133 applies if the entity expends \$500,000 or more a year in federal awards. If your agency is exempt from A-133, please have your authorize signatory document this in writing to us.

The audit report must contain the Independent Auditor's Report on Compliance and Internal Control, the Management Letter, and the Financial Statements.

Upon receipt and review of your Audit documents by the DGA Staff, we will notify you only if we need further information or clarification.

9. Final Narrative Report Generated by Vendor	15 th working day following the termination date of the contract	Planning Dept.
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REPORT SUBMISSION
(WIA YOUTH CONTRACTS)

TYPE OF REPORTS

SUBMITTED TO

1. ValleyWorks Client Action Form
2. ValleyWorks Completion Notice
3. Weekly Program Time/Attendance Reports
4. Monthly Training Program Progress Report

Youth Division
ValleyWorks Career Center
439 South Union Street, Bldg. 2
Lawrence, MA 01843

5. Monthly Contractor Expense Report
6. Final Contractor Expense Report
7. Fiscal Contractor Close-Out Package
8. Annual Audit Report

Tracy Myszkowski, Finance Director
Division of Grants Administration
439 South Union Street, Bldg. 2
Lawrence, MA 01843

9. Final Narrative Report

Annemarie Fugge, Executive Asst.
Division of Grants Administration
439 South Union Street, Bldg. 2
Lawrence, MA 01843

PAYMENT SCHEDULE
COST REIMBURSEMENT CONTRACTS

The Division of Grants Administration shall reimburse contractors for actual expenses paid.

- On a monthly basis, the contractor shall submit a complete and accurate **Monthly Contractor Expense Report**, on or before the tenth working day following the end of the previous month. **Copies of all supporting documentation** (i.e.: time sheets, payroll registers, invoices, receipts, canceled checks, General Ledger posting) **must be attached** to the **Monthly Contractor Expense Report**. Please note that **petty cash receipts or dummy invoices are not appropriate documentation for expenses incurred. If a petty cash fund is used to pay for the program expenses then a copy of the itemized receipts must accompany with the expense report.**

- If an expense incurred is directly related to the customer enrolled in the program, such as a bus pass or gift certificate, then the customer's name, and signature must be submitted as part of the supporting documentation in order to **verify the receipt of such service**. Any other fees paid on behalf of the customer, such as a registration or test fees, must have the customer's name documented on the invoice.

- The contractor will report and be reimbursed for the actual expenses paid in that month. The report, supporting documentation, and letter of transmittal will serve as an invoice. Please note that costs will not be reimbursed if they have been incurred either prior to the start date of the contract or after the contract has expired.

- If the Monthly Contractor Expense Reports are received by the Division of Grants Administration after the tenth working day following the end of the previous month, payment will be delayed, based on funding availability at the time of submittal.

PROGRAM BUDGET

The **1) Budget Narrative, 2) Fiscal Contact Information, 3) Expenditure Plan, 4) Budget Summary,** and corresponding **5) Detail Budget Sheets** must be completed.

All costs associated with this contract must be a direct charge.

All costs must be rounded to the nearest whole dollar; do not include cents in the budgets.

Please note that some of the categories listed below may not apply to this contract.

The budget will address the following line items where appropriate:

Staff Salaries and Wages – Provide an explanation and justification for each staff position to be included in this contract. Detail the number of positions, weekly wage, number of weeks, and percent of time spent on the program. Please note that **no more than 10%** of the total budget can be charged to administrative overhead, as documented by administrative staff, such as accounting, planning, and other administrative oversight. This 10% limitation applies to the total of all administrative costs, whether it is a direct charge of administrative staff (Staff Salaries & Wages), an indirect cost rate allocation (Subrecipient overhead), or a combination of both.

Staff Fringe Benefits – Provide an explanation of each component of the fringe benefit package, such as payroll taxes, medical insurance, unemployment insurance, workers compensation, retirement, etc. Other benefits, such as incentives, are unallowable.

Client Salaries and Wages – Detail the number of positions, hourly rate (**\$8.00**), number of hours and weeks spent on the program.

Client Fringe Benefits - Detail the number of positions, weekly benefit cost, number of weeks, and percent of time spent on the program.

Academic Stipends - Detail the number of positions, hourly rate (**\$6.00**), number of hours and weeks spent on the program.

Premises – Identify the address of the program, the monthly rent, number of months and percent of time used for the program.

Utilities - Identify the address of the program, the estimated monthly utilities, number of months and percent of time used for the program.

Travel and Transportation – Identify the type of travel expense, number of miles, mileage rate, vehicle rental rate, and number of trips made for the program. The cost per mile **cannot** exceed the rates established by the Internal Revenue Service. If a leased or owned vehicle is proposed, indicate how costs will be apportioned to this contract.

Equipment Rental and Maintenance – Provide a description of equipment, number of items, usage and rental rate, and the percent of time used for the program.

Expendable Supplies – Identify any training materials to be purchased (i.e.: books, software, pens, notepads, etc.). Provide the number of items, cost per item, and percent of time used for the program.

Telephone – Identify an estimated monthly cost of the telephone, fax, and internet lines needed. Include the number of months and percent of time used for the program.

Postage – Identify the number and cost per items of postage, along with the percent of time, to be used for the program.

Advertising – Identify the number and cost per items of advertising (i.e.: newspaper, radio, etc.), along with the percent of time, to be used for the program.

Printing and Reproduction - Identify the number and cost per items of printing and reproduction (i.e.: flyers, film development, etc.), along with the percent of time, to be used for the program.

Registration and Fees - Identify the number and cost per items of registrations and fees, along with the percent of time, to be used for the program.

Miscellaneous – Provide a detail cost basis for any other allowable budget item not categorized (i.e.: professional insurance,). This category should also be used for staff's costs of admission on field trips for chaperoning

Subrecipient Overhead – This category is only used for agency indirect cost, that have an approved rate by the Department of Labor. Please note that **no more than 10%** of the total budget can be charged to administrative overhead, as documented by a current approved indirect cost rate. This 10% limitation only applies to the total of all administrative costs, whether it is a direct charge of administrative staff (Staff Salaries & Wages), an indirect cost rate allocation (Subrecipient Overhead), or a combination of both.

Vendor Service Fees – Provide a description of outsourced services, service fee, number of weeks, and percent of time used for the program.

Recognition Supplies – Identify any supplies to be purchased (i.e.: awards, gift certificates, admission tickets), and any events (i.e.: pizza party, graduation party). Provide the number of items, cost per item, and percent of time used for the program. The criteria of how these supplies will be distributed must also be fully documented. Please note that **no more than 5%** of the total budget can be charged to recognition supplies.

Refreshments - Identify any supplies to be purchased (i.e.: snacks). Provide the number of items, cost per item, and percent of time used for the program.

INSTRUCTIONS FOR THE MONTHLY CONTRACTOR EXPENSE REPORTS

Please make sure that the **Contract No., Contractor Name, Program Name, Program Start / End Date, and Period Ending** are filled out **accurately and completely**. Columns A through E are to be completed as follows:

Column A: Please put the actual amount paid year to date by DGA as of the previous month. *(This is also the prior months current year to date total - Column C.)*

Column B: Please record the actual amount of the current monthly expenses **you have paid** and are to be reimbursed for.

Column C: Please put the actual amount to be paid year to date by DGA as of the current month. *(This is also the sum of columns A and B.)*

Column D: Please record the totals of the contract budget here.

Column E: Please calculate the actual amount of the remaining contract balance here. *(This is also the difference of columns D and C.)*

Please note that all supporting documentation (i.e.: time sheets, payroll registers, invoices, receipts, canceled checks, General Ledger posting) must be attached to the Monthly Contractor Expense Report.

The following outlines the back-up documentation required to accompany the Monthly Contractor Expense Reports.

Staff Salaries & Wages - Copies of payroll registers. This is required **as paid** and reported. **The Staff Salaries Allocation Worksheet is required each month.**

Staff Fringe Benefits – Copies of invoices and payments to providers, along with the name of the providers for costs such as Medicare, FICA, Unemployment etc. This is required for the **1st full month** of the contract, and **any month there is a change.**

Client Salaries & Wages – Copies of payroll registers. This is required **as paid** and reported.

Client Fringe Benefits - Copies of invoices and payments to providers, along with the name of the providers for costs such as Medicare, FICA, Unemployment etc. This is required for the **1st full month** of the contract, and **any month there is a change**

Academic Stipends - Copies of payroll registers. This is required **as paid** and reported.

Premises – Copy of lease agreements and payments to providers. This is required for the **1st full month** of the contract, and whenever there is a new or amended lease agreement.

Utilities – Copy of invoices and payments to providers. This is required for the **1st full month** of the contract, and **every three (3) months** thereafter.

Travel & Transportation – Copies of invoices and payments to providers. This is required **as paid** and reported.

Equipment Rental & Maintenance - Copy of the lease agreements and payments to providers. This is required for the **1st full month** of the contract and whenever there is a new or amended lease agreement.

Expendable Supplies - Copies of invoices and payments to providers. This is required **as paid** and reported.

Telephone - Copy of the invoice and payment to the providers. This is required **as paid** and reported.

Postage – Copies of invoices and payments to providers. This is required **as paid** and reported.

Advertising - Copies of invoices and payments to providers. This is required **as paid** and reported.

Printing & Reproduction - Copies of invoices and payment to providers. This is required **as paid** and reported.

Registration & Fees - Copies of invoices and payment to providers along with the customers names. This is required **as paid** and reported.

Miscellaneous - Copies of invoices and payment to providers. This is required **as paid** and reported.

Subrecipient Overhead – Copies of documentation to support the cost. This is required as paid and reported.

Vendor Service Fees - Copies of invoices and payment to providers. This is required **as paid** and reported. If this payment is on behalf of customer, provide the names of the customers.

Recognition Supplies - Copies of invoices, payments to providers, customer's name, and signature. If an expense is incurred directly related to an event, then we must receive an itemized invoice, agenda and names of attendees. This is required **as paid** and reported

Refreshments - Copies of invoices and payments to providers. This is required **as paid** and reported.