

Maryland Workforce Issuance

Policy Issuance No. PI-OFC-2014-08 Policy Information Guidance

Original Change: # Rescissions: none

To: WIA Directors
WIA Fiscal Managers

cc:

From: Julie Squire, Assistant Secretary 
Department of Workforce Development and Adult Learning

Date: May 7, 2014

Effective Date: Effective with the budget narratives for all new WIA grants beginning 7/1/14, MSRs completed for the month ending 7/31/14 and QSRs completed for the quarter ending 9/30/14, and for all subsequent budget narratives and, MSR and QSR reports.

Expiration Date: Until Rescinded

GWIB Approval Date: N/A

Authority: The regulations at 29 CFR 97.20(b) (4) Budget Control states "actual expenditures and outlays must be compared with budgeted amounts for each grant or sub grant."

Subject: Fiscal Review of Budget vs Actual

Purpose: The Budget vs Actual review is an assessment of expenditure and obligation rates, and facilitates discussion, problem solving and planning.

Background: WIA grantees report accrued expenditures to DWDAL on a monthly and quarterly basis. The frequency of reporting depends on the type of grant. The monthly and quarterly reports are in a prescribed format, Monthly Status Report (MSR), and Quarterly Status Report (QSR). The MSR and QSR reports include an expenditure breakout by budget category. DOL instituted a requirement for a regular review of budgeted vs actual amounts.

Policy:

- DWDAL revises the MSR and QSR formats to include the budgeted amount for each line item. The total budgeted amount must match the total grant award. The revised formats are attached, and will also be sent electronically to the WIA Fiscal Managers by 2/24/14.
- Local WIA Directors and Fiscal Managers determine the budgeted amount for each line item for each open grant, and add this information to both the budget narratives for each grant, and the MSR and QSR reports.

- DWDAL Fiscal Staff compiles the Budget and Actual information from the MSRs and QSRs into a template provided by DOL.
- DWDAL Leadership and Fiscal Staff review the compiled information and follow up if needed.
- DWDAL fiscal staff submits the compiled information to DOL.

Action Required

by Local: Local WIA Directors and Fiscal Managers must determine the budgeted amount for each line item for each open or new grant, and include the budgeted information in their budget narratives for new grants beginning 7/1/14 and starting with the reports for the month ending 7/31/14 and quarter ending 9/30/14.

Inquiries: Director, Office of Fiscal Administration
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Attachments: (2) Revised MSR
Revised QSR