

# Tracking and Reporting of Workforce Innovation and Opportunity Act (WIOA) Youth Expenditures

Below are tools to help keep track of the WIOA Youth expenditure requirements: 1) not less than 75 percent of statewide and local area funds to provide youth workforce investment activities to out-of-school youth (OSY); and, 2) not less than 20 percent of local area funds to provide in-school youth and OSY with work experiences (WEX).

ETA found during monitoring reviews that many States and local areas are not tracking and reporting OSY and WEX expenditure requirements; this technical assistance document showcases two tracking tools as good examples.

Disclaimer: The resources contained in this document are basic tools that you may wish to use or modify. Based on technical assistance needs, the Employment and Training Administration (ETA) is providing these tools as examples for tracking and reporting WIOA OSY and WEX expenditure requirements. ETA does not require the use of any of these resources.

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## WIOA Out-of-School Youth Expenditures Report

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WIOA requires States to establish and maintain internal controls, i.e. mechanisms, in order to manage program funds in compliance with the law and regulations. This tool from the State of Texas provides an example of how a State can track OSY expenditures. The tool shows how Texas collects OSY expenditures data from local workforce development boards by program year fund and records the data into a WIOA OSY Expenditure Report. The expenditures report helps the State to: 1) find out which local areas are not reporting OSY expenditures and meeting the 75 percent OSY expenditure requirement and 2) calculate the OSY expenditure rate required to be reported to ETA. (Attachment A)

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## WIOA Youth Quarterly Work Experience Tool

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WIOA requires States through oversight and monitoring to ensure that a minimum of 20 percent of local program funds is spent on work experiences per local area. Final regulations also require local areas to track work experience expenditures. This tool from the State of Maryland is for local areas to use in tracking the required minimum 20 percent expenditure on youth work experiences (WEX). Expenditure categories related to work experience shown in this tracking tool align closely with those outlined in Training and Employment Guidance Letter (TEGL) 08-15 and TEGL 21-16 and the [Work Experience Activities brief](#). The State uses the tool to observe where local areas are not reporting WEX expenditures and meeting the WEX expenditure requirement. (Attachment B)

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## Tips for Tracking Expenditures

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Tips for tracking expenditure data:

- ▶ Get the data on out-of-school youth and work experiences expenditures and review it.
- ▶ Have a continuing conversation with your local workforce areas. Perhaps schedule a call every month to ask how it's going.
- ▶ If expenditure rates are low, ask questions around what locals are counting towards expenditure requirements. It could be that local areas are not recording all the costs that could be counted.
- ▶ Provide technical assistance and guidance. Don't wait until it's too late!

For more information on the OSY and WEX expenditure requirements, see [TEGL 23-14](#), [TEGL 08-15](#), and [TEGL 21-16](#).

Attachment A

## WIOA Out-of-School Youth Expenditures Report

### WIOA PY2018 YTD (July 2018 to January 2019)

Board Name	PY18 Youth Program Expenditures (7 Months)	PY18 OSY Expended (7 Months)	PY18 OSY Percent Expended (7 Months)	PY17 Youth Program Expenditures	PY17 OSY Expended	PY17 Percent OSY Expended
A	\$ 1,382,137	\$ 1,262,710	91.4%	\$ 3,067,291	\$ 2,987,931	97.4%
B	\$ 694,979	\$ 591,099	85.1%	\$ 1,923,053	\$ 1,486,603	77.3%
C	\$ 354,922	\$ 236,460	66.6%	\$ 470,581	\$ 294,925	62.7%
D	\$ 633,275	\$ 518,515	81.9%	\$ 1,315,396	\$ 1,039,504	79.0%
E	\$ 771,216	\$ 707,584	91.7%	\$ 1,262,720	\$ 1,156,734	91.6%
F	\$ 365,716	\$ 341,928	93.5%	\$ 733,530	\$ 694,061	94.6%
G	\$ 367,980	\$ 246,444	67.0%	\$ 1,448,531	\$ 1,125,811	77.7%
H	\$ 102,463	\$ 77,777	75.9%	\$ 257,585	\$ 198,382	77.0%
I	\$ 351,479	\$ 351,479	100.0%	\$ 3,183,196	\$ 3,183,192	100.0%
J	\$ 419,426	\$ 348,248	83.0%	\$ 959,959	\$ 828,484	86.3%
K	\$ 447,719	\$ 353,554	79.0%	\$ 1,470,143	\$ 1,420,902	96.7%
L	\$ 86,893	\$ 82,830	95.3%	\$ 212,708	\$ 198,171	93.2%
M	\$ 4,472,992	\$ 3,966,165	88.7%	\$ 12,211,607	\$ 10,152,487	83.1%
N	\$ 272,608	\$ 219,646	80.6%	\$ 522,378	\$ 421,677	80.7%
O	\$ 1,914,083	\$ 1,685,694	88.1%	\$ 3,842,303	\$ 3,435,777	89.4%
P	\$ 345,769	\$ 345,299	99.9%	\$ 702,274	\$ 702,274	100.0%
Q	\$ 1,801,299	\$ 1,771,812	98.4%	\$ 2,940,188	\$ 2,891,367	98.3%
R	\$ 192,897	\$ 159,355	82.6%	\$ 491,868	\$ 368,901	75.0%
S	\$ 7,139	\$ -	0.0%	\$ 224,998	\$ 146,988	65.3%
T	\$ 224,724	\$ 200,364	89.2%	\$ 444,134	\$ 350,772	79.0%
U	\$ 65,609	\$ 54,391	82.9%	\$ 564,733	\$ 472,320	83.6%
V	\$ 584,184	\$ 555,897	95.2%	\$ 920,337	\$ 870,890	94.6%
W	\$ 160,633	\$ 128,737	80.1%	\$ 548,712	\$ 430,132	78.4%
X	\$ 368,870	\$ 329,894	89.4%	\$ 490,358	\$ 362,740	74.0%
Y	\$ 616,312	\$ 484,382	78.6%	\$ 1,061,413	\$ 823,577	77.6%
Z	\$ 990,919	\$ 970,259	97.9%	\$ 2,638,450	\$ 2,381,848	90.3%
AA	\$ 122,286	\$ 116,563	95.3%	\$ 257,238	\$ 229,327	89.1%
AB	\$ 203,956	\$ 202,791	99.4%	\$ 525,302	\$ 520,804	99.1%
<b>State</b>	<b>\$ 18,322,486</b>	<b>\$ 16,309,876</b>	<b>89.0%</b>	<b>\$ 44,690,985</b>	<b>\$ 39,176,581</b>	<b>87.7%</b>

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**Attachment B**

PY17 WIOA Youth Quarterly Work Experience Tool/Report				
LOCAL AREA INFORMATION				
Local Area:	Reporting Period:	POC Name:	Email:	
Please report the work experience expenditure provided:			Budgeted Amount:	Cumulative Expenditures:
1. Wages/Stipends paid for participation in a work experience.			\$ 24,000.00	\$ 5,000.00
2. Staff time working to identify and develop a work experience opportunity, including staff time spent working with employers to identify and develop work experience.			\$ 2,000.00	
3. Staff time working with employers to ensure a successful work experience.				
4. Staff time spent evaluating the work experience.				
5. Participant work experience orientation sessions.			\$ 5,000.00	\$ 2,000.00
6. Employer work experience orientation sessions.				
7. Classroom training or required academic education component directly related to the work experience.			\$ 6,500.00	\$ 200.00
8. Incentive payments directly tied to the completion of work experience.			\$ 8,000.00	
9. Employability skills/job readiness training to prepare youth for a work experience.				
10. Success stories related to a work experience			N/A	N/A
<b>TOTAL WIOA YOUTH WORK EXPERIENCE AMOUNT</b>			<b>\$ 45,500.00</b>	<b>\$ 7,200.00</b>
<b>TOTAL WIOA YOUTH AWARD PROGRAM (not including Admin)</b>			<b>\$ 200,000.00</b>	
<b>PERCENTAGE OF WIOA WORK EXPERIENCE BUDGET</b>			<b>22.75%</b>	
<b>TOTAL WIOA YOUTH EXPENDITURES TO DATE</b>				<b>\$ 7,200.00</b>
<b>PERCENTAGE OF WIOA WORK EXPERIENCE EXPENDITURES TO DATE</b>				<b>3.60%</b>

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