

State Policy

Workforce Innovation and Opportunity Act (WIOA)

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	October 14, 2020
	Supersedes
	Quarterly Reporting and the Financial Request and Reporting System, Change 2 (effective March 15, 2018)

Quarterly Reporting and the Financial Request and Reporting System, Change 3

REFERENCE

Federal and state laws, regulations, rules, and other guidance and documentation relied upon for the development of this policy are cited in footnotes.

BACKGROUND

NDOL must submit reports on a quarterly basis to the US Department of Labor regarding use of WIOA Title IB program funds by the state and local workforce development areas (local areas).¹ Each local workforce development board (local board) must ensure on-time submission to NDOL of accurate quarterly financial reports and acceptable supporting documentation regarding use of WIOA Title IB program funds by its local area.² In addition, each local board must ensure submission of requests for disbursement of WIOA Title IB program funds to NDOL.

ACTION

This policy supersedes and cancels the State's³ policy on *Quarterly Reporting and the Financial Request and Reporting System, Change 2* (effective date March 15, 2018). Questions and comments on this policy may be submitted in writing to the WIOA policy mailbox at ndol.wioa_policy@nebraska.gov.

¹ WIOA Sec. 185(e)(2); 2 CFR 2900.14; 20 CFR § 683.300(a); TEGL 20-19

² WIOA Sec. 185(e)(1); 20 CFR § 683.300(b) and (c)(2)

³ State refers to the Nebraska Workforce Development Board and the Nebraska Department of Labor (acting on the Governor's behalf pursuant to the Governor's Executive Order No. 15-03).

Each local board's fiscal agent:

- must submit accurate, on-time quarterly financial reports and acceptable supporting documentation regarding its local area's use of WIOA Title IB program funds:
- must submit requests for disbursement of WIOA Title IB program funds to NDOL *at least once per calendar month*; and
- may submit requests for disbursement of WIOA Title IB program funds to NDOL more frequently than once per calendar month *but not more than once per week*.

CHANGES

This policy establishes the following material changes to the superseded and cancelled policy.

- [Section I](#) has been reorganized for clarification purposes and now includes subsections covering general requirements, content requirements, procedures, timelines, and records retention requirements relating to mandatory quarterly financial reporting by local areas.
- Content requirements for reporting of training expenditures ([Section I\(b\)](#)) have changed pursuant to TEGl 20-19. The definition of training expenditures in [APPENDIX I](#) has been revised accordingly. Effectively immediately, reporting of training expenditures must include all training expenditures defined in APPENDIX I.
- Procedures for submission of quarterly financial reports have been revised ([Section I\(c\)](#)). Effectively immediately, quarterly financial reports must now be submitted to NDOL's Controller *and* State Monitor.
- In [Section III](#):
 - subsection (a) has been added to describe actions that may be taken for failure to submit accurate, on-time quarterly reports;
 - provisions have been revised (subsection (b)) to clarify conditions under which corrective action is required regarding substantial violations of the Uniform Guidance;
 - provisions have been revised (subsection (c)) to clarify conditions under which sanctions are required for substantial violations of the Uniform Guidance; and
 - provisions have been revised (subsection (d)) to clarify that repayment of misexpended funds by local areas is required.
- [Section IV](#) has been revised to clarify requirements and procedures for appeals and administrative adjudication regarding sanctions for substantial violations of the Uniform Guidance.

POLICY

This policy:

- establishes quarterly financial reporting requirements;
- establishes requirements for funding disbursement requests;
- describes actions that may be taken for failure to submit accurate, on-time quarterly reports and acceptable supporting documentation;
- describes requirements regarding corrective action, sanctions, and repayment of misexpended funds in relation to substantial violations of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200);⁴ and
- identifies processes for appeals and administrative adjudication regarding sanctions resulting from a local area's substantial violation of the requirements of the Uniform Guidance.

This policy is organized into four sections and one appendix.

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Section I. Quarterly financial reporting requirements, procedures, and timelines

(a) General requirement

Each local board's fiscal agent must submit quarterly financial reports and acceptable supporting documentation according to the requirements, procedures, and timelines described in this policy. Financial data provided by local areas in quarterly financial reports and acceptable supporting documentation are used to support NDOL's mandatory quarterly submission of ETA-9130 Financial Reports forms regarding state and local area use of WIOA Title IB program funds.⁵

⁴ The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Parts 200 and 2900) are commonly referred to as the *Uniform Guidance*.

⁵ WIOA Sec. 185(e)(1) – (2); 20 CFR § 683.300(a); TEGL 20-19

(b) Content requirements

Each local board's fiscal agent must submit quarterly financial reports using NDOL's WIOA Title IB quarterly reporting forms,⁶ as well as acceptable supporting documentation.⁷ Quarterly financial reports must include financial data and acceptable supporting documentation detailing local area obligations, program income, indirect costs, expenditures (including training expenditures), disbursements, cash on hand, and matching funds, as described in Table 1.⁸

Table 1. Quarterly financial reports: Required financial data and acceptable supporting documentation

Reporting category	Required financial data	Acceptable supporting documentation
Obligations ⁹	a listing of all newly incurred and ongoing obligations	completed <i>Obligations Report</i>
Program income ¹⁰	total amount of program income earned during the reporting quarter	written documentation clearly detailing the source(s) and amount(s) of program income
Indirect costs ¹¹	total amount of indirect costs incurred during the reporting quarter based on the local board's Federally-approved indirect cost rate	supporting documentation not required
Expenditures ¹²	total amount of expenditure made during the reporting quarter, including training expenditures ¹³	copies of invoices or other evidence of expenditures
Cash on hand	automatically calculated by NDOL	not applicable
Matching funds	Federal funds awarded for WIOA Title IB programs DO NOT include matching funds	not applicable

(1) Program income reporting

Program income must be reported on an accrual basis and cumulatively by fiscal year of appropriation.¹⁴ In addition, the following uniform administrative requirements apply to the use of WIOA Title IB funds regarding program income.¹⁵

- The addition method described at 2 CFR § 200.307 must be used for all program income earned.
 - When the cost of generating program income *has been* charged to the program, the gross amount earned must be added to the program under which it was earned.
 - When the cost of generating program income *has not been* charged to the program, the cost of generating program income must be subtracted from the

⁶ NDOL's WIOA Title IB quarterly reporting forms are controlled by NDOL's Finance Division. The forms are available in Excel format and may be obtained by email request to Daniel Allen at daniel.allen@nebraska.gov.

⁷ The process for submitting acceptable supporting documentation is determined by NDOL's Finance Division. Contact Daniel Allen at daniel.allen@nebraska.gov for technical assistance.

⁸ 20 CFR § 683.300(c)(4) – (5); TEGL 20-19

⁹ *Obligations* is defined in [APPENDIX I](#).

¹⁰ *Program income* is defined in [APPENDIX I](#).

¹¹ *Indirect costs* is defined in [APPENDIX I](#).

¹² *Expenditures* is defined in [APPENDIX I](#).

¹³ *Training expenditures* is defined in [APPENDIX I](#).

¹⁴ 20 CFR § 683.300(c)(5)

¹⁵ 20 CFR § 683.200(c)(6) – (9)

amount earned in order to establish the net amount of program income available for use.

- Any excess of revenue over costs incurred for services provided by a governmental or non-profit entity must be included in program income.
- Revenue resulting from employers' use of local area services, facilities, or equipment to provide employment and training activities to incumbent workers *must be* included in program income.
- Interest income earned (on local area WIOA Title IB funds) must be included in program income.

Additional forms of program income are described in the definition of *program income* in [APPENDIX I](#).

(2) Cash on hand reporting

Cash on hand is automatically calculated by NDOL by subtracting local area expenditures from disbursements.

(3) Matching funds reporting

Federal funds awarded for WIOA Title IB programs are formula based and do not require or include matching funds.

(c) Procedures

Each local board's fiscal agent must submit quarterly financial reports by email to:

- Kim Schreiner, Controller, Financial Services Division, Nebraska Department of Labor at kim.schreiner@nebraska.gov; and
- State Monitor, Reemployment Services Division, Nebraska Department of Labor at ndol.state_monitor@nebraska.gov.

Consequences for failure to submit on-time, accurate quarterly financial reports to the Controller and State Monitor are addressed in [Section III\(a\)](#).

(d) Timelines

Accurate quarterly reports must be submitted *no later than* 30 calendar days after the end of each quarter. Due dates for submission of quarterly reports are listed in Table 2.

Table 2. FINAL due dates for quarterly financial reports

Reporting quarter	Final due date
Quarter 1 (July – September)	October 30
Quarter 2 (October – December)	January 30
Quarter 3 (January – March)	April 30
Quarter 4 (April – June)	July 30

(e) Records retention requirements

Each local board must ensure that all quarterly reports submitted to NDOL are retained locally, as required under the State's current policy on records management. Record retention requirements under the State's current policy on records management apply equally to the supporting documentation on which local area quarterly financial reports are based.

Section II. Requesting funding disbursements

Each local board's fiscal agent:

- must submit requests for disbursement of WIOA Title IB program funds *at least once per calendar month*; and
- may submit requests for disbursement of WIOA Title IB program funds more frequently than once per calendar month *but not more frequently than once per week*.

WIOA Title IB funds are disbursed to the local area *only after* a completed Financial Request and Reporting System (RRS) fiscal report and supporting documentation are submitted to NDOL for:

- expenses previously incurred and paid; and
- expenses that will be incurred and paid *in the week following the request* for disbursement.¹⁶

Local areas must use funds available from program income, rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds *before* requesting additional disbursements from NDOL.¹⁷

(a) Technical Assistance with RRS

NDOL will provide technical assistance on use of RRS upon written request. Requests for technical assistance on RRS must be submitted by email to Daniel Allen at daniel.allen@nebraska.gov, including requests for establishing and removing access to RRS for local area staff.

Section III. Findings, corrective action, sanctions, and repayment of misexpended funds

(a) Findings and corrective action for late or inaccurate submissions of quarterly financial reports

Failure to submit accurate quarterly financial reports as described in [Section I\(c\)](#) and according to the timelines described in Table 2 of [Section I\(d\)](#) significantly affects NDOL's ability to monitor

¹⁶ Federal cash must be drawn solely to accommodate immediate needs pursuant to US Department of Treasury regulations [US Department of Labor, "US Department of Labor Employment and Training Administration Financial Report Instructions ETA-9130 – Basic," <https://doleta.gov/grants/pdf/ETA-9130-Basic.pdf> [accessed May 22, 2020]].

¹⁷ 2 CFR § 200.305(b)(5)

and submit accurate state-level quarterly financial reports based on reporting timelines defined in TEGL 20-19 and may result in:

- Federal- and state-level findings; or
- Federal- and state-level corrective action.

(b) Corrective action for substantial violations of the Uniform Guidance

If NDOL identifies any substantial violation of the Uniform Guidance by a local area through financial or compliance monitoring or audits or other means, NDOL¹⁸ must require corrective actions to secure compliance with the requirements of the Uniform Guidance.¹⁹

(c) Sanctions for substantial violations of the Uniform Guidance

If NDOL identifies any substantial violation of the Uniform Guidance²⁰ by a local area through financial or compliance monitoring or audits or other means *and* a local board fails to take corrective actions required by NDOL,²¹ the Governor must:²²

- issue a notice of intent to revoke approval of all or part of the local area's local plan; or
- impose a reorganization plan, which may include:
 - decertifying the local board;
 - prohibiting the use of Eligible Training Providers by the local area;
 - selecting an alternative entity to administer the local area's affected WIOA Title IB program;
 - merging the local area into one or more other local areas; or
 - making other changes as the Secretary of the US Department of Labor (Secretary) or the Governor determines necessary to secure compliance.

(d) Repayment of misexpended funds

If the Secretary requires that the State repay funds to the US Department of Labor as a result of a determination that a local area expended funds in a manner contrary to the requirements of WIOA Title IB, NDOL will deduct an amount equal to the misexpenditure from subsequent

¹⁸ Acting on behalf of the Governor pursuant to Nebraska Executive Order 15-03

¹⁹ WIOA Sec. 184(a)(5)(A); 20 CFR § 683.410(b)(4)

²⁰ The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Parts 200 and 2900) are commonly referred to as the *Uniform Guidance*.

²¹ Acting on behalf of the Governor pursuant to Nebraska Executive Order 15-03

²² WIOA Sec. 184(b)(1)

program year²³ allocations to the affected local area from funds reserved for *administrative costs* of the local WIOA Title IB program involved.²⁴

Section IV. Appeals and administrative adjudication

A local area found in substantial violation of the Uniform Guidance through financial or compliance monitoring or audits or other means *and* has received notice from the Governor that either all or part of its local area plan will be revoked *or* that a reorganization will occur may appeal the sanction imposed by the Governor to the Secretary.²⁵ The Governor's sanction will not become effective until the time for appeal has expired or Secretary has issued a decision.²⁶

(a) Appeal Procedure

The appeal must be filed no later than 30 calendar days after receipt of written notification of local plan revocation *or* imposed reorganization.²⁷ The appeal must be submitted by certified mail, return receipt requested, to: Secretary, US Department of Labor, 200 Constitution Avenue NW, Washington, DC 20210, Attention: ASET.²⁸ In addition, a copy of the appeal must be provided simultaneously by certified mail, return receipt requested, to the: Office of the Governor, PO Box 94848, Lincoln, NE 68509-4848.²⁹ NDOL requires that a copy of the appeal also be provided simultaneously by certified mail, return receipt requested, to: Commissioner of Labor, Nebraska Department of Labor, PO Box 94600, Lincoln, NE 68509-4600; and: Director of the Reemployment Services Division, Nebraska Department of Labor, PO Box 94600, Lincoln, NE 68509-4600.

The Secretary will notify the local board and the Governor in writing of the Secretary's decision within 45 calendar days after receipt of the appeal.³⁰ In making this decision, the Secretary may consider any comments submitted by the Governor in response to the appeal.

(b) Administrative adjudication

If the local board is dissatisfied with the Secretary's final decision, the local area may appeal to the US Department of Labor Office of Administrative Law Judges by requesting a hearing.³¹ The request for a hearing must:³²

- specifically identify the issues or findings in the Secretary's final decision upon which review is requested;

²³ *Subsequent program year* refers to the program year following the program year during which the determination of misexpenditure was made [WIOA Sec. 184(c)(4)].

²⁴ WIOA Sec. 184(c)(3) – (4); 20 CFR § 683.410(b)(5)

²⁵ WIOA Sec. 184(b)(2)(A); 20 CFR § 683.650(a)

²⁶ WIOA Sec. 184(b)(2)(A); 20 CFR § 683.650(b)

²⁷ 20 CFR § 683.650(a)

²⁸ 20 CFR § 683.650(d)

²⁹ Ibid.

³⁰ WIOA Sec. 184(b)(2)(B)

³¹ WIOA Sec. 186(a); 20 CFR § 683.800(a), (c), and (d)

³² WIOA Sec. 186(b)

- be transmitted by certified mail, return receipt requested, to: Chief Administrative Law Judge, US Department of Labor, Suite 400, 800 K Street NW, Washington, DC 20001; and
- be provided simultaneously to: Secretary, US Department of Labor, 200 Constitution Avenue NW, Washington, DC 20210, Attention: ASET.

Failure to request a hearing within 21 calendar days of receipt of the Secretary's final decision constitutes the local area's waiver of its right to administrative adjudication.³³

Issues or findings identified in the Secretary's final decision that are not specified in the local area's request for review, or the Secretary's entire final decision when no hearing has been requested within the 21-day period, are considered resolved and not subject to further review.³⁴ Only alleged violations of WIOA, its regulations, the grant or other agreement under WIOA raised in the Secretary's final decision *and* the local area's request for hearing are subject to review.³⁵

DISCLAIMER

This policy is based on NDOL's reading of the applicable statutes, regulations, rules and guidance released by the US Government and the State of Nebraska. This policy is subject to change as revised or additional statutes, regulations, rules and guidance are issued.

³³ 20 CFR § 683.800(b)

³⁴ 20 CFR § 683.800(c)

³⁵ Ibid.

APPENDIX I. Definitions

PURPOSE. Definitions in this appendix are provided as supplemental information that supports the provisions of the policy. The terms and phrases defined in this appendix should be read and understood in the context in which they are used in the policy and not as stand-alone information independent of that context.

1. contract

Contract means a legal instrument by which a non-Federal entity, such as a local board, purchases property or services needed to carry out the project or program under a Federal award.³⁶

2. contractor

Contractor is an entity that receives a contract.³⁷

3. costs of administration

The term *costs of administration* are the costs associated with the functions listed in Table A.³⁸

Table A. *Costs of administration*

Description
1. Performing the following overall general administrative functions and coordination of those functions described under WIOA Title IB: a. accounting, budgeting, financial and cash management functions b. procurement and purchasing functions c. property management functions d. personnel management functions e. payroll functions f. coordinating the resolution of findings arising from audits, reviews, investigations and incident reports g. audit functions h. general legal services functions i. developing systems and procedures, including information systems, required for administrative functions j. fiscal agent responsibilities
2. Performing oversight and monitoring responsibilities related to WIOA Title IB administrative functions
3. Costs of goods/services required for administrative functions of WIOA Title IB programs, including goods/services such as equipment rental or purchase, utilities, office supplies, postage, and rental/maintenance of office space
4. Travel costs incurred for official business in carrying out administrative functions
5. Costs of information systems related to administrative functions, including the purchase, systems development, and operating costs of the systems

³⁶ 2 CFR § 200.22

³⁷ 2 CFR § 200.23

³⁸ 20 CFR § 683.215(b)

4. encumbrance³⁹

Encumbrance means an anticipated expenditure or funds restricted for anticipated expenditures. Encumbrances are not obligations. Encumbrances are used by organizations to account for projected or budgeted costs that may come due in a current period or a future period. Examples of encumbrances may include:

- rent that may be paid for the upcoming year;
- staff salaries that may be paid once staff actually performs the work; and
- projected training costs for participants that are in year-long or multi-year training programs.

5. expenditures

Expenditures means charges made to the local area's projects or programs in support of authorized WIOA Title IB activities.⁴⁰

6. Federal award

Depending on the context, *Federal award* means either the:⁴¹

- Federal financial assistance that a non-Federal entity receives directly from a Federal awarding agency or indirectly from a pass-through entity; or
- instrument setting forth the terms and conditions of Federal financial assistance, including a grant agreement, cooperative agreement, or other agreement for assistance.

7. indirect costs⁴²

The term *indirect costs* means those costs incurred for common or joint purposes. Indirect costs are those that benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned directly to WIOA Title IB programs and other activities, indirect costs are those remaining to be allocated to the cost objectives that benefitted from the expenditures. Indirect costs are charged to WIOA Title IB funds based on an indirect cost rate.⁴³ A cost may not be allocated to a WIOA Title IB program as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been assigned to the WIOA Title IB program as a direct cost.

³⁹ TEGL 28-10

⁴⁰ Ibid.

⁴¹ 2 CFR § 200.38

⁴² 2 CFR Part 200, Section A of Appendix VII – States and Local Government and Indian Tribe Indirect Cost Proposals

⁴³ For more information on indirect cost rates, refer to the implementation guide for OMB Circular A-87, “A Guide for States and Local Government Agencies: Cost Principles and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Grants and Contracts with the Federal Government,” which is accessible at https://www.dol.gov/oasam/boc/ASMB_C-10.pdf.

8. obligations

When used in connection with the local board's utilization of WIOA Title IB funds, the term *obligations* means (i) orders placed for property and services, (ii) contracts and subawards made, and (iii) similar transactions during a given period that require payment by the local board during the same period or a future period.⁴⁴ An obligation occurs when a binding agreement has been entered into and may occur at the time the services are rendered or before services are rendered. In other words, *obligations* are legal commitments to pay.⁴⁵

9. pass-through entity

Pass-through entity means a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program.⁴⁶

10. period of performance

For WIOA Title IB funds expended by a local area, the *period of performance* is the program year during which the funds are first awarded plus the following program year.⁴⁷

11. program income

Program income means gross income earned by a non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance.⁴⁸ *Program income* includes forms of income described in Table B. The list in Table 4 is not exhaustive.

Table B. Forms of program income

Description
1. Income from the: ⁴⁹ <ul style="list-style-type: none">a. use or rental of real or personal property acquired under Federal awardsb. sale of commodities or items fabricated under a Federal awardc. license fees and royalties on patents and copyrights, subject to the requirements of 37 CFR Part 401d. principal and interest on loans made with Federal award funds
2. Any excess of revenue over costs incurred for services provided through use of WIOA Title IB funds by a governmental or non-profit entity ⁵⁰
3. Revenue resulting from employers' use of local area services, facilities, or equipment to provide employment and training activities to incumbent workers ⁵¹
4. Interest income earned on funds received under WIOA Title IB ⁵²
5. Income from fees for services performed, including fees charged for the following business services: ⁵³

⁴⁴ 2 CFR § 200.71, TEGL 28-10

⁴⁵ Ibid.

⁴⁶ 2 CFR § 200.74

⁴⁷ 20 CFR § 683.110(c)

⁴⁸ 2 CFR § 200.80

⁴⁹ Ibid.

⁵⁰ 20 CFR § 683.200(c)(7)

⁵¹ 20 CFR § 683.200(c)(9)

⁵² 20 CFR § 683.200(c)(8)

⁵³ 20 CFR § 678.435(b) – (c) and 678.440. Any fees earned are recognized as program income and must be expended by the partner in accordance with the partner program's authorizing statute, implementing regulations, and Federal cost principles identified in Uniform Guidance, including 2 CFR § 200.307.

Description
<ul style="list-style-type: none"> a. customized screening and referral of qualified participants in training services to employers b. customized services to employers, employer associations, or other employer organizations on employment-related issues c. customized recruitment events and related services for employers including targeted job fairs d. human resource consultation services, including assistance with: <ul style="list-style-type: none"> i. writing/reviewing job descriptions and employee handbooks ii. developing performance evaluation and personnel policies iii. creating orientation sessions for new workers iv. honing job interview techniques for efficiency and compliance v. analyzing employee turnover vi. creating job accommodations and using assistive technologies vii. explaining labor and employment laws to help employers comply with discrimination, wage/hour, and safety/health regulations e. customized labor market information for specific employers, sectors, industries or clusters f. developing and implementing industry sector strategies (including strategies involving industry partnerships, regional skills alliances, industry skill panels, and sectoral skills partnerships) g. customized assistance or referral for assistance in the development of a registered apprenticeship program h. developing and delivering innovative workforce investment services and strategies for area employers, including career pathways, skills upgrading, skill standard development and certification for recognized postsecondary credential or other employer use i. assistance to area employers in managing reductions in force in coordination with Rapid Response activities and strategies for aversion of layoffs, including strategies like early identification of firms at risk of layoffs, use of feasibility studies to assess needs of and options for at-risk firms, and delivery of employment and training activities to address risk factors j. marketing of business services to appropriate area employers, including small and mid-sized employers k. assisting employers with accessing local, state, and Federal tax credits

12. subaward (or subgrant)

Subaward (or subgrant) means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity.⁵⁴

13. subrecipient

Subrecipient means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program, such as a local board.⁵⁵ *Subrecipient* also refers to any entity to which a local board provides a subaward for the administration of some or all of the requirements of the subaward provided to the local board by NDOL for administration of WIOA Title IB programs.⁵⁶

⁵⁴ 20 CFR § 675.300

⁵⁵ 2 CFR § 200.93

⁵⁶ Ibid.

14. training expenditures

The term *training expenditures* refers to all costs for training, including, but not limited to, all tuition costs and materials, including books, tools, etc.⁵⁷ All forms of training must be accounted for, including but not limited to:⁵⁸

- occupational skills training;
- school equivalency training (examples: GED, high school equivalency tests, testing that assess secondary education completion);
- Registered Apprenticeship programs;
- industry recognized apprenticeship programs;
- on-the-job training;
- incumbent worker training; and
- customized training.

⁵⁷ TEGL 20-19

⁵⁸ Ibid.