

Appendix D

Budget Line Item Definitions

The State of Illinois will be tracking grant expenditures to Youth and Non-Youth program participants using the budget line items listed below. Grantees will be required to budget and report costs for the Youth and Non-Youth participant expenditures. Grantees will be allowed to “transfer” funds between the Youth and the Non-Youth costs under each budget line item without submitting a formal budget modification.

1000. PERSONNEL - Compensation for services of employees rendered during the period of performance under the award associated with non-youth services, including but not necessarily limited to wages and salaries as defined in 2 CFR 200.430

1001 – Adult (GRS Reporting Line)

1002 – Youth (GRS Reporting Line)

1050. FRINGE BENEFITS - Allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages associated with non-youth services. Fringe benefits include, but are not limited to, the costs of leave (vacation, family-related, sick or military), employee insurance, pensions, and unemployment benefit plans as outlined in 2 CFR 200.431.

1051 – Adult (GRS Reporting Line)

1052 – Youth (GRS Reporting Line)

1100. TRAVEL - Costs consistent with 2CFR200.475 including expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status

1101 – Adult (GRS Reporting Line)

1102 – Youth (GRS Reporting Line)

1150. EQUIPMENT - An article of tangible personal property (including information technology systems) that has a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the grantee for financial statement purposes, or \$5,000 associated with the non-youth program. NOTE: Prior written approval is required for all equipment purchases.

1151 – Adult (GRS Reporting Line)

1152 – Youth (GRS Reporting Line)

1200. SUPPLIES – Costs Consistent with the definition of supplies in 2CFR200.1 including tangible personal property other than those described the definition of equipment in 2 CFR 200.1. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the grantee for financial statement purposes or \$5,000 regardless of the length of its useful life.

1201 – Adult (GRS Reporting Line)

1202 – Youth (GRS Reporting Line)

1250. CONTRACTUAL SERVICES & SUBAWARDS: Costs consistent with the definitions of "contract" and "subaward" contained in 2 CFR 200.1. "Contract" means, for the purpose of a grant award, a legal instrument by which a recipient or subrecipient purchases property or services needed to carry out the project or program under a grant award. "Subaward" means an award provided by a grantee to a subrecipient for the subrecipient to carry out part of the award received by the grantee. It does not include payments to a contractor or payments to an individual that is a beneficiary of a grant program.

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For additional information on subrecipient and contractor determinations, see 2 CFR 200.331. Grantees must follow the procurement standards contained in 2 CFR 200.317 – 200.327.

1251 – Adult (GRS Reporting Line)

1252 – Youth (GRS Reporting Line)

1300. CONSULTANT: The costs associated with consultant services and expenses as defined at 2 CFR 200.459.

1301 – Adult (GRS Reporting Line)

1302 – Youth (GRS Reporting Line)

1350. OCCUPANCY: The costs associated with occupancy, rent and utilities as defined at 2 CFR 200.465.

1351 – Adult (GRS Reporting Line)

1352 – Youth (GRS Reporting Line)

1400. RESEARCH & DEVELOPMENT: The costs associated with all research activities, both basic and applied as defined at 2 CFR 200.1

1401 – Adult (GRS Reporting Line)

1402 – Youth (GRS Reporting Line)

1450. TELECOMMUNICATIONS: Costs of telecommunication services required by the project that can be specifically identified with the project or activity and are not also recovered as direct administrative or indirect costs

1451 – Adult (GRS Reporting Line)

1452 – Youth (GRS Reporting Line)

1500. TRAINING & EDUCATION: Cost associated with the training, education and development of the grantee's employees as defined at 2 CFR 200.473 [Please note that the training cost for job seekers is included under budget line 15]

1501 – Adult (GRS Reporting Line)

1502 – Youth (GRS Reporting Line)

1550 DIRECT ADMINISTRATION: The cost of administrative services that are integral to a project or activity that include individuals that can be specifically identified with the project or activity and are not also recovered as indirect costs. (See 2 CFR 200.413(c))

1551 – Adult (GRS Reporting Line)

1552 – Youth (GRS Reporting Line)

1600 MISCELLANEOUS: Allowable costs that are not classified in other budget lines

1601 – Adult (GRS Reporting Line)

1602 – Youth (GRS Reporting Line)

2000 DIRECT TRAINING COSTS: Program expenditures for training as outlined in the JTED NOFO.

[SHADED LINES LISTED BELOW "ROLL UP" INTO THIS BUDGET LINE]

2001 – Adult (Direct Training Subtotal)

2002 – Youth (Direct Training Subtotal)

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2010. Occupational Skills Training: Cost associated with training that this is traditionally non-academic and directly related to a specific trade, occupation or vocational skills leading to proficiency in performing actual tasks and technical functions required by certain occupational fields at entry, intermediate, or advanced levels.

2011 – Adult (GRS Reporting Line)

2012 – Youth (GRS Reporting Line)

2020. Skill upgrading and retraining (remedial skills training): Training costs to assist with upgrading the skills and/or retraining the participants. Training may be used to prepare workers enter into a new occupation through instruction in new and different skills.

2021 – Adult (GRS Reporting Line)

2022 – Youth (GRS Reporting Line)

2030. Entrepreneurial training – Costs associated with training entrepreneurs to either start a small business or expand an existing business, usually through the development of a business plan.

2031 – Adult (GRS Reporting Line)

2032 – Youth (GRS Reporting Line)

2040. Job readiness training: Costs associated with training that is primarily focused on job seeking and interviewing skills, understanding employer expectations, and enhancing a customer's capacity to move toward self-sufficiency.

2041 – Adult (GRS Reporting Line)

2042 – Youth (GRS Reporting Line)

2050. Adult education and literacy: Cost associated with English Language acquisition and integrated education and training programs, provided concurrently or in combination with services provided in any of the services listed above or as part of work-based learning

2051 – Adult (GRS Reporting Line)

2052 – Youth (GRS Reporting Line)

2060. Supportive Services: Expenditures to, or on behalf of, a participant enrolled in training or in the twelve-month follow-up period subsequent to placement, such as books, training fees transportation, and tutoring. These expenditures are needed to support the participant's participation in a workforce training program.

2061 – Adult (GRS Reporting Line)

2062 – Youth (GRS Reporting Line)

3000. WORK-BASED TRAINING: Includes on-the-job training, customized training, incumbent worker training, work experience and transitional jobs as outlined in the NOFO. [SHADED LINES LISTED BELOW "ROLL UP" INTO THIS BUDGET LINE]

3001 – Adult (Work-Based Training Subtotal)

3002 – Youth (Work-Based Training Subtotal)

3010. Apprenticeships/Pre-apprenticeships: Costs associated with a formal apprenticeship or pre-apprenticeship program that combines on-the-job training (for apprenticeships) or work experience/internships (for pre-apprenticeships) with job-related instruction in curricula tied to the attainment of industry-recognized skills standard.

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3011 – Adult (Direct Training Subtotal)

3012 – Youth (Direct Training Subtotal)

3020. Work Experience / Internships: Cost associated with a planned, structured, time-limited learning experience that takes place in a workplace as a work experience, internship or job-shadowing. This also includes the wages and staff costs for the development and management of the work experience.

3021 – Adult (Direct Training Subtotal)

3022 – Youth (Direct Training Subtotal)

3030. Transitional Jobs: Cost associated with a limited work experience, that is subsidized in the public, private, or non-profit sectors for those individuals with barriers to employment because of chronic unemployment or inconsistent work history; these jobs are designed to enable an individual to establish a work history, demonstrate work success, and develop the skills that lead to unsubsidized employment.

3031 – Adult (Direct Training Subtotal)

3032 – Youth (Direct Training Subtotal)

3040. On-the-Job Training (OJT): Contract(s) with an employer(s) in the public, private non-profit, or private sector. Through the OJT contract, occupational training is provided for the WIOA participant in exchange for the reimbursement for the extraordinary costs of providing the training and supervision related to the training.

3041 – Adult (Direct Training Subtotal)

3042 – Youth (Direct Training Subtotal)

3050. Customized Training: Costs associated with training that is used to meet the special requirements of an employer or group of employers, conducted with a commitment by the employer to employ all individuals upon successful completion of training

3051 – Adult (Direct Training Subtotal)

3052 – Youth (Direct Training Subtotal)

3060. Incumbent Worker Training: Training to workers that have an established employment history with the employer for six (6) months or more. Incumbent worker training is only allowed to be provided to “under employed workers” as defined by this NOFO.

3061 – Adult (Direct Training Subtotal)

3062 – Youth (Direct Training Subtotal)

4000. OTHER PROGRAM COSTS: All other program costs related to providing services not elsewhere classified

4001 – Adult (GRS Reporting Line)

4002 – Youth (GRS Reporting Line)

5000. BARRIER REDUCTION FUND: Cost associated with customized financial payments to assist participants in overcoming a barrier that is preventing them from advancing an employment or training goal as defined in 20 ILCS 605/605-415(b) and in NOFO XX.

GRS Reporting Line)

5001 – Adult (GRS Reporting Line)

5002 – Youth (GRS Reporting Line)

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6000. TOTAL DIRECT (DIRECT SUBTOTAL)

7000. INDIRECT: Includes the allowable costs defined in 2 CFR 200.414

7001 – Adult (GRS Reporting Line)

7002 – Youth (GRS Reporting Line)