

APPENDIX 509

FINANCIAL MANAGEMENT FOR CCC's

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JOB CORPS CCC FINANCIAL MANAGEMENT
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A. INTRODUCTION

1. Scope

Appendix 509 contains instructions and requirements for budgeting and reporting the costs of operating Job Corps centers that are administered by federal conservation agencies. This Appendix is applicable only to federally operated centers (contractor-operated centers should refer to Appendix 502). Federally administered Job Corps centers are referred to as “CCC’s”, which stands for: Civilian Conservation Centers. The federal agencies that administer the CCC’s are referred to as “CCC agencies”.

The requirements of this Appendix cover: (i) the reporting of the actual costs of operating the federally administered centers, and (ii) the procedures for revising the initial annual center budget that is approved at the outset of each program year. This Appendix is not intended to supersede DOL guidance and instructions that are contained in the annual “budget formulation package” that is issued to the CCC agencies prior to the start of each Program year. If any budget formulation instructions appear to be in conflict with the requirements of this Appendix, the budget formulation instructions shall prevail.

2. Purpose

The procedures and requirements contained in this Appendix are intended to serve as the basis of a financial management system that provides Job Corps program managers at several different levels with important information for managing resources and determining the efficient allocation of funds. The Job Corps center financial management system provides for:

- Periodic, detailed review of actual expenses and a comparison between planned (budgeted) versus actual expenses.
- The reliable identification of variances from budget that may require corrective action.
- The ratification of appropriate adjustments in current year budgets.
- The compilation of nationwide Job Corps cost data for inclusion in reports to the Congress and the public.

B. SYSTEM OVERVIEW

1. Uniform Cost Categories

A major feature of the Job Corps center financial management system is the use of uniform cost categories that allow for comparability between centers and for the compilation of national and regional totals for analytical and public reporting purposes. The cost categories have been defined in a way that will provide information that is immediately relevant to ongoing managerial and oversight functions.

2. Initial Budget Formulation

CCC budgets are formulated annually in a cycle that coincides with the July 1 through June 30, which is referred to as the Program Year. Several months prior to the start of a program year, the DOL-Job Corps National Office issues budget/planning instructions to the CCC agencies to initiate the budget formulation process. One of the main outcomes of this process is the development of a detailed line-item budget for each CCC that is approved at the outset of the program year. This approved budget, often referred to as the Program Operating Plan, provides the basis for fund transfers to the CCC agencies throughout the program year.

3. Reporting of Actual Expenses

CCC's are required to report expenses on a quarterly basis. The reports are prepared using Form 2110F CCC Financial Report and Form 2110HQ CCC National Roll-up Report. These two reports have been designed to display line item data for expense in the current quarter along with cumulative expense incurred since the beginning of the current program year.

4. Comparing Actual Versus Planned Expense

With respect to Center Operations Expense, the financial reports for CCC's require a comparison of actual expenses versus planned expenses. The comparison of actual versus planned expense at CCC's is in the context of the line item budget that is in place for center operating expenses during the current program year. CCC agencies may elect to make these comparisons through either one of two methods.

The first method is for the CCC agency to break out the budget for the entire current year into an internal quarter-by-quarter line item budget that takes into account the seasonal variations that influence some line items (e.g., fuel and utilities). This internal budget is then used to supply the amounts of the "planned" line item expenses for the current year to date.

The second method is to compute the current year expenses that are "planned" through the end of the current quarter via a simple straight-line proration of the approved budget for the entire current year. The proration of planned expenses **is on the basis of days rather than months**. This second method, though not as precise as the first, is deemed to be adequate for Job Corps financial management purposes. The method of reporting Planned Expense cannot be changed during a contract year.

5. Displays and Evaluation of Variances

For center operating expense, the cost reports for CCC's will identify budgetary variances by individual cost category on a program year to date basis. A line item variance is simply the difference between planned program year to date cost and the actual program year to date cost.

For individual line items, 1-29, an explanation is required if the variance is 5% or more (plus or minus) of the line item amount budgeted for the entire program year. However, no explanation is required if the dollar amount of the variance for an individual line item

represents less than 0.1% of the total center operations budget (line 30) for the entire program year. To illustrate: if the program year budget for a particular line item is \$100,000, the first alternative variance threshold is $\$100,000 \times 5.0\% = \$5,000$. If the total Center Operations budget for the program year is \$8,000,000, the second alternative variance threshold is $\$8,000,000 \times 0.1\% = \$8,000$. Since \$8,000 is the larger of the two dollar amounts, then \$8,000 is used as the variance threshold for the budget line item in question instead of \$5,000.

An explanation is further required whenever the current program year to date total Actual Expense for Center Operations exceeds the Planned Total Expense by an amount equating to 1% of the total budget for the current program year.

Please note that the thresholds for explaining variances are determined as a percentage of the full year's budget amount. This might appear contrary to intuition, which would say that the variances should be viewed in terms of planned expense to date. The purpose of the non-intuitive approach prescribed above is to lessen the narrative reporting burden relative to variances that occur in the early months of the program year. This permits CCC agencies an opportunity to resolve or reverse variance trends before being officially required to explain them to DOL.

Reported variances may occur for a number of reasons, including: (i) erroneous assumptions in the formulation of the budget, (ii) unforeseen events requiring greater or fewer financial resources than anticipated, (iii) poorly controlled spending, and/or (iv) reporting or computational errors. The identification and analysis of variances may lead to a wide range of corrective actions, including:

- Spending constraints to reduce or stabilize overruns.
- Increased spending in areas where adequate resources have not been utilized to provide prescribed services.
- Improvements to internal administrative control systems and the provision of training to appropriate staff.
- Budget revision request to more reasonably distribute financial resources between cost categories.
- Initiation of requests for an increase or decrease in the approved budget in order to adjust for unforeseen cost or program changes.

6. Formal Budget Revisions

After the initial program year budget for a CCC has been approved by DOL, it is generally appropriate to accomplish a formal revision to the budget only when there is a net change in bottom line center operating costs or when a realignment of existing funds is clearly needed to resolve a gross misallocation of resources. However, frequent reshuffling of funds between line items as a means to make reported variances go away is not generally considered a useful or legitimate practice.

Detailed procedures and requirements for developing, submitting, and approving formal budget revisions are addressed in a later section of this Appendix. These procedures have been crafted to ensure consistency with the relevant provisions of the Interagency Agreements that are in place between DOL and the CCC agencies.

7. Related Financial Management Systems

The requirements and procedures of this Appendix have been designed in way that is intended to ensure or promote consistency of data across different aspects of CCC financial management: DOL/Job Corps allocation of funds for CCC's; detailed operational budgeting; quarterly cost reporting; and interagency fund transfers to cover CCC and CCC-related costs.

a. Job Corps Fund Allocation System (JFAS).

JFAS is a web-based in-house IT application that is used by DOL/Job Corps to control the allocation of funds to all Job Corps program activities, including those conducted at CCC's. It is DOL policy to share various types of JFAS reports and documents with its center operators, including CCC agencies. The JFAS reports and data sheets that are available to contractors include: the Budget Worksheet, Program Operating Plan Detail Report, FOP Allocations Report, and the Budget Authority Transfer Requirements Report. These reports will help CCC agencies to identify discrepancies and pending issues that require follow-up action.

Pending the development of an IT application that will provide CCC agencies with direct access to their respective JFAS reports and documents, the Job Corps National Office, or the center's Regional project manager, may provide CCC agencies with copies of these reports (which are normally available in PDF format) on a routine scheduled basis or upon request of the CCC agency.

b. Job Corps Financial Management System (FMS)

CCC agencies fulfill most of their financial reporting and operational budgeting responsibilities using the Job Corps FMS, which is a web-based IT application administered by the Job Corps Data Center (JCDC). The FMS is used by CCC agencies to prepare and submit quarterly 2110F cost reports, 2110HQ cost reports, and 2110S monthly staff vacancy and separation reports. At some point in the future, the FMS will also be used to enter annual program operating plans/ budgets. Data entry procedures can be found on the JCDC website and in training and orientation materials that have been published by JCDC. The FMS is a secure IT system, with access being controlled by user names and passwords.

c. Interagency Fund Transfers.

DOL provides CCC agencies with Job Corps funds through interagency non-expenditure fund transfers that are processed through the Treasury Department. Such transfers are

routinely accomplished on a quarterly basis, but special, ad-hoc interim transfers are made when circumstances so require. The amounts transferred by DOL are formulated using data that is aggregated from the JFAS system.

C. COST CATEGORIES

1. Overall Structure of Categories

The cost categories that are used on center cost reports and budgets are structured as follows:

a. Center Operations Expenses

This category includes staff salaries and benefits, supplies, materials, utilities, fuel, food and all other day-to-day operational expenses that are incurred at a Job Corps center. For CCC budgeting and reporting purposes, Center Operations Expenses are subdivided into Direct Expense and Program Direction Expense.

- **Direct Center Operations Expense.** These are expenses that are incurred directly at or on behalf of an individual CCC. Direct center operations expense is subdivided into 29 different line-items, two of which are reserved for possible later use. These line items are separately displayed on page 2 of the 2110F report. The types of expenses covered in the various line items are defined and described in detail in a later section.
- **Program Direction.** This expense category refers to the general administrative and overhead costs of the CCC agency that are incurred to supervise and support its CCC's. Examples of program direction expense might include: financial management support, personnel support, procurement support, and executive direction. These costs are normally incurred at district, regional, and/or national office levels within the CCC agency. In each program year's budget, DOL provides funding to CCC agencies for these costs in an amount that equals 6 percent of the total of direct CCC costs approved by DOL for that program year, but excluding Construction/Rehab funds. CCC agencies report actual program direction expense on a national roll-up basis only.

In the quarterly 2110F output reports that are generated by the Job Corps FMS (which are based on data supplied by a CCC agency), the total Program Direction expense that is reported at the national level is prorated among the individual CCC's based on a each CCC's student slot level. This proration of Program Direction Expense to individual CCC's is done to ensure comparability of CCC cost data with the costs being reported at contractor operated Job Corps centers.

b. Center Capital Expenses

This expense group consists of the following four major expense categories:

- Construction, Rehabilitation, and Acquisition (CRA);
- Capital Equipment;
- GSA Vehicle Rental; and
- Career Technical Skills Training (CTST) Materials.

These four categories are separately displayed on cost reports and in the program operating plans.

c. Student Transportation Expense

This cost category refers to Job Corps-paid expenses for inter-city transportation of new enrollees and students.

d. Outreach and Admissions (OA) Expense

This cost category applies only when a CCC's program operating plan expressly includes funding for the provision of activities for the outreach and admission of new students. When a CCC's program operating plan does contain Outreach/Admissions funding, supplementary cost reports and budgets must be prepared.

e. Career Transition Services (CTS) Expense

This cost category applies only when a CCC's program operating plan expressly includes funding for the provision of career transition services to graduates and former enrollees. When a CCC's program operating plan does contain Career Transition funding, supplementary cost reports and budgets must be prepared.

f. Other Expense Categories Not Preprinted on the Forms

Blank lines are provided in the reporting formats for writing in other non-standard categories that might be included in a program operating plan.

2. Contract Expense

The costs of contracts issued by CCC agencies are classified differently depending on the characteristics of the contract. For purposes of Job Corps cost classification, contracts fall into two different and mutually exclusive categories: Staffing Contract; and Non-Staffing Contract. Following are definitions and criteria for determining the category that applies to a particular contract, along with the cost allocation policies that apply to that category.

a. Staffing Contract.

This category applies to any contract or subcontract that provides one or more staff persons who are employed at the center on a full-time basis or any contract or subcontract that provides a number of part-time staff persons who are employed at the center and

whose scheduled hours of work at the center collectively represent one or more full-time positions (FTP's). The cost allocation policies that apply to contracts in this category are as follows:

Contractor Personnel Expense. The cost of compensation (salaries/wages and benefits) which the contractor pays to its staff who work at the center shall be allocated to the appropriate functional or programmatic line item as a personnel expense (e.g., Line 01 Academic Personnel, Line 03 Career Technical Training Personnel, and so forth.)

Other Direct Contractor Expense. The direct costs of the contractor that are for non-personnel items shall be reported in the appropriate functional or programmatic line item as an "Other" cost (e.g., Line 02 Other Academic Expense, Line 04 Other Career Technical Training Expense, and so forth.)

Contractor Indirect Expense (Overhead/G&A). The contractor's overhead and G&A expense shall be reported on Line 16 – Other Administrative Expense.

Contractor Fee. Contractor fee shall be allocated to the appropriate functional or programmatic line item as a non-personnel cost (e.g., Line 02 Other Academic Expense, Line 04 Other Career Technical Training Expense, and so forth.)

In some cases, expenses might not be currently detailed on the contractor's invoice because the service is being provided at a fixed price or fixed unit price (e.g., meals served, billable labor hours). In these types of cases, adequate detail can usually be obtained from the contractor's proposal as a means to formulate the required break out of total expense into the line items identified above. If detail is not provided in the proposal, then supplementary information should be obtained from the subcontractor.

b. Non-Staffing Contract.

This category applies to any contract or subcontract that does not qualify as a Staffing Contract. In addition to subcontracts that are solely for the procurement of supplies, equipment, commodities, and so forth, the Non-Staffing category also typically applies to:

- Contracts for facility repairs or renovations.
- Contracts for intermittent services such as trash collection and pest control.
- Contracts with individual medical practitioners working less than full-time at the center.

The costs of a Non-Staffing Contract will normally be allocated to a single budget line item -- for example, the entire costs of a trash collection contract would be assigned to Line 19-Other Facility Maintenance Expense.

3. Personnel Expenses

This term is used in this Appendix to refer to all salaries, wages, and all associated personnel costs such as payment of earned leave upon termination, employer retirement contributions, Social Security taxes, life insurance, health insurance, worker's compensation insurance, etc. All direct employees of the center as well as contractor and subcontractor employees who perform ongoing functions at the center, which might otherwise be performed by CCC agency staff, are to be included. However, the cost of contractor staff who perform work at the center on a one-time or irregular or intermittent basis should be reported in the appropriate non-personnel expense line.

If an employee works in more than one area, such as part time in academics and part time in Career Technical training, or a secretary is assigned to two departments, the cost must be allocated to the appropriate categories. The basis for the allocation must be documented in a **salary allocation plan** explaining the rationale for the allocation. The allocation plan must be available for review by DOL auditors. If the employee's assignment is changed, the allocation should be changed. All salary allocations should be reviewed annually to assure that the basis for allocation is still valid.

With regard to managerial positions (which may generally be defined as those that involve supervision of supervisors), those which oversee three or more different departments or programmatic functions should normally be treated as executive positions whose costs should be allocated to Line 15 – Administrative Personnel. This guidance is not a hard and fast rule, however; and circumstances may exist that justify the formulation of a salary allocation plan for this type of position.

With regard to front-line supervisors who function as team leaders and who supervise or coach diverse groups of practitioners (such as academic instructors, career technical training instructors, counselors, and so forth), it is recommended that salary allocation plans be formulated which break out the personnel costs into as many line items as are appropriate.

4. Treatment of Money Received

When money is received by a CCC, it is most often a reimbursement of cost. Such reimbursements are recorded as reductions (credits) in the appropriate expense accounts in order to reflect true CCC operating expenses. Examples follow:

- Food sales to staff and visitors are credited as a reduction to center food costs.
- Reimbursements by GSA for vehicle maintenance and fuel are credited as a reduction to center vehicle operating costs.
- Reimbursements of fuel costs from tenants are credited as a reduction of center fuel costs.
- Reimbursement for Workforce Investment Act (WIA) or other buy-ins are credited as a reduction to center academic and/or career technical training costs.
- Prompt payment discounts, cash rebates and refunds are credited as a savings to the account to which the product or service was originally charged.

5. Cost Category Definitions

Following are definitions for the cost categories that are used in the 2110F CCC cost reports and in the line-item CCC budgets/program operating plans. The categories are discussed in the same order as they appear on the 2110F. Also note that the lists of example expense items that are provided for each cost category are not considered exhaustive or all-inclusive. For expense items that are not specifically identified in the lists of examples, agencies may use their own good judgment to determine which cost categories apply; or they may refer the question to the Job Corps National Office for guidance.

a. 2110F, Page 2:

Note Regarding Personnel Expense: for purposes of reporting actual expense on a quarterly basis, the costs of federal personnel and non-federal personnel are combined together. In contrast, the annual CCC budget formulation process requires that each line item of personnel expense (Lines 1, 3, 5, 9, 11, 13, 15, 18, and 20) be broken out for pricing purposes between personnel costs of federal staff versus personnel cost of contractor staff.

Line 01 –Academic Personnel Expense

Includes the cost of all personnel whose primary duties are in academic programs, including positions such as those listed below:

Managers

Training Program Director
Academic Manager
Principal Teacher

Instructors

Academic Instructor
Reading Instructor
Math Instructor
GED Instructor
Driver Education Instructor
ESL Instructor
Communications Instructor
Wellness/Safety Instructor
Instructor Substitutes

Support Staff

Testing Coordinator
Sec/Clerical assigned to the academic department

Line 02-Other Academic Expenses:

This category consists of all non-personnel expenses that are immediately related to a center's academic programs, including the types of expense listed below.

Academic Materials and Supplies. Includes the cost of materials and supplies (i.e., books, workbooks, testing materials) used in conducting academic programs for students. This will also include the cost of expendable items for exclusive use in the classrooms such as: drapes, wall hangings, bulletin boards, computer software, films, and filmstrips.

Not included are general-purpose items such as paper, pencils, paper clips, rubber bands, erasers, etc., which are reported on Line 16-Other Administration Expense.

Academic Services. Includes the cost of contractual services for student academics, including repair and maintenance of academic equipment.

Academic Tuition. Includes the cost of tuition for off-center academic instruction. If the tuition is prepaid, please see discussion concerning treatment of prepaid items in later section on accrual reporting.

Academic Rentals. Includes the cost of facilities and equipment (but motor vehicles will not be charged here).

Other. Other expenses that should be assigned to the academic operating expense category but which do not match any of the above examples.

Line 03–Career Technical Personnel Expense

Includes the cost of all personnel whose primary duties are in the career technical training programs, including positions such as those listed below:

Managers

Training Program Director
Career Technical Program Manager
Works Program Officer

Instructors

Career Technical Instructors
Career Technical Instructor Substitutes
Career Exploration Instructor

Support Staff

CTTST Coordinator
Work-Based Learning Coordinator
ACT Coordinator
Career Technical Testing Coordinator

Sec/Clerical assigned to Career Technical department

Line 04-Other Career Technical Expenses

This category consists of all non-personnel expenses that are immediately related to a center's Career Technical training programs, including the types of expense listed below.

Career Technical Materials and Supplies. Includes the cost of all materials and supplies (i.e., books, workbooks, testing materials) used in conducting Career Technical programs for students. This will also include the cost of expendable items for exclusive use in the classrooms, such as drapes, wall hangings, bulletin boards, computer software, films, and filmstrips.

Not included are general-purpose items such as paper, pencils, paper clips, rubber bands, erasers, etc., which are reported on Line 16-Other Administration Expense.

Career Technical Services. Includes the cost of contractual services acquired for student Career Technical training, including repair and maintenance of Career Technical equipment.

Career Technical Tuition. Includes the cost of tuition for off-center Career Technical instruction. If the tuition is prepaid, please see discussion concerning treatment of prepaid items in later section on accrual reporting.

Career Technical Rentals. Includes the cost of facilities and equipment (but not motor vehicles) rented for Career Technical training under the appropriate category.

Other. Includes other expenses that should be assigned to the Career Technical training operating expense category but which do not match any of the above examples.

Line 05-Career Success Personnel Expense

Includes the cost of all personnel whose primary duties are in career success standards and related social skills training programs, including positions such as those listed below.

Managers
Director of Residential Living
Director of Counseling
Residential Living Managers
Recreation Manager

Counselors

Counselor (includes AWOL retrieval)

Counselor Aide

Center Standards Officer

Residential Advisors

Residential Advisors and Aides

Group Leaders and Aides

Coordinators

Diversity Coordinator

Student Government/Leader/SWF Advisor

Student Safety Advisor/Coordinator*

Recreation Staff

Recreation Specialist/Coordinator

Arts/Crafts Instructor/Coordinator

Support Staff

Sec/clerical assigned to above areas.

**Refers to activities for instilling “safety consciousness/awareness” in students.*

Does not relate to security personnel costs, which are assigned instead to Line 20-Security Personnel Expense.

Line 06-Other Career Success Expense

This category consists of all non-personnel expenses that are immediately related to a center’s Career Success Program or related social skills training, including the types of expense listed below.

Career Success Materials and Supplies. Includes the cost of supplies and materials used in the counseling program, the dormitory supervision program, and any other career success or social skills development program. Also includes the cost of student incentive programs, including any that focus on academic or career technical achievement.

Not included are general-purpose items such as paper, pencils, paper clips, rubber bands, erasers, etc., which are reported on Line 16-Other Administration Expense. Also not included are driver education costs that are reported as an academic expense (Line 1 or 2).

Career Success Services. Includes the cost of contractual services acquired to implement social skills development programs and activities.

Career Success Rentals. Includes the cost of facilities and equipment rented to carry out social skills development activities. This will not include motor vehicle rental or GSA charges.

Morale-Recreation-Welfare Materials and Supplies. Includes the cost of supplies and materials used in the morale-recreation-welfare program.

Morale-Recreation-Welfare Services. Includes the cost of contractual services acquired to implement the morale-recreation-welfare program. Includes repair and maintenance of recreational equipment.

Morale-Recreation-Welfare Rentals. Includes the cost of facilities and equipment rented to carry out morale-recreation-welfare activities. This will not include motor vehicle rental or GSA charges.

Other. Includes other expenses that should be assigned to the social skills training operating expense category but which do not match any of the above examples.

Line 07-Food

Includes the cost of food purchased for the center's dining hall and the cost of purchased meals that are served to students. This category includes:

Dining Hall Food. Includes the cost of food issued for the dining halls and related direct freight charges. This amount must include the cost of food provided or purchased in connection with subcontracted food service. Subcontracted labor and other non-food costs incurred are not charged to this account, but will be charged to Line 09-Support Services Personnel Expense, Line 10-Other Support Service Expense, or other appropriate line items as defined in Section C.3. Receipts from sale of meals to staff and visitors are credited as a reduction to expense.

Purchased Meals. Includes the cost of meals purchased for students while engaged in off-site activities such as academic, Career Technical, and recreational trips.

Line 08-Clothing

Includes the cost of clothing and cash clothing allowances furnished to students, including:

Issue Clothing. Issue of personnel clothing and dirty bags.

Cash Clothing Allowance. Cost of cash clothing allowances as discussed in Chapter 6, Section 6.5, R2, a-b.

Career Technical Clothing. Cost of student special clothing such as work clothes, Career Technical training uniforms, and protective clothing as discussed in Chapter 6, Section 6.5, R1, a-c.

Recreation Clothing. Cost of student recreational clothing.

Line 09–Support Services Personnel Expense

Includes the cost of all personnel whose primary duties are in the area of support services, including positions such as those listed below.

Managers

Dining Hall Manager
Laundry Manager
Vehicle Fleet Manager

Food Service

Cooks
Dining Hall Workers

Laundry Service

Laundry Operator

Drivers

All Drivers employed at center

Incidental Outreach, Admissions, and Career Transition Services Staff

Any part-time or intermittent OA/CTS staff when OA or CTS is not included as a specific, separate line item in the CCC program operating plan.

Other Support Staff

Sec/Clerical assigned to above areas

Line 10-Other Support Services Expense

Includes the non-personnel/non-food operating expenses associated with the provision of room and board to Job Corps students, including the types of expense listed below.

Dormitory Linens and Supplies. Includes the costs of initial issue and replacement of all expendable items purchased for use in the dormitories, such as:

Sheets, blankets, and bedspreads
Pillows and pillow cases
Mattresses and mattress covers
Dorm curtains and drapes
Laundry supplies for students

Bulletin boards
Throw rugs
Pictures and wall hangings
Irons and ironing boards

Not included are cleaning supplies for dormitories. This expense will be charged to Line 19-Other Facilities Maintenance Expense–Materials and Supplies.

Commercial Laundry and Linen Service. Includes the cost of linens and uniforms supplied by a subcontractor as well as the cost of laundry service for center-owned linens and uniforms, including those used in the medical facility.

Kitchen and Dining Hall Supplies. Includes the cost of non-food supplies and materials required in the operation of the kitchen and dining halls, including chemical and cleaning agents used for maintaining the kitchen, the initial and replacement cost of linens, mess uniforms, dishes, and utensils.

Contracted Food Services. Includes the cost of all services other than the cost of food and personnel in a contracted operation.

Note: The cost of food in a contracted operation will be reported on Line 07-Food. The cost of personnel and fringe benefits in a subcontracted operation will be reported on Line 09-Support Services Personnel Expense.

Kitchen and Dining Hall Non-Food Services. Includes the cost of services rendered in connection with the operation of the kitchen and dining hall, such as equipment maintenance, etc.

On-Center Laundry Supplies. Includes the cost of supplies and consumables needed to operate any on-center laundry facilities. Does not include laundry supplies furnished directly to students.

On-Center Laundry Facility Services. Includes the cost of contractual services acquired for equipment maintenance and repairs.

Student Local Transportation. Includes the cost of local public transportation such as bus passes or tokens for students and for children attending child care between home and the center, and expense to and from academic and Career Technical training sites.

Student Lodging Expense. Includes the cost of student lodging expense while on center-sponsored trips, (i.e., academic, Career Technical, recreation) and the costs of temporary local lodging due to center dormitory problems that require temporary off-center housing. Staff lodging expense will be charged to Line 27-Staff Travel and Training.

Incidental Outreach, Admissions, and Career Transition Services Expense. Includes the cost of any incidental OA/CTS expense when OA or CTS is not included as a specific, separate line item in the CCC program operating plan.

Other. Includes other expenses that should be assigned to the support service operating expense category but which do not match any of the above examples.

Line 11– Medical/Dental Personnel Expense

Includes the cost of personnel whose primary duties are in the area of health program services, including positions such as those listed below.

Managers

Medical Service Director

Medical Professionals

Doctors of Medicine

Doctors of Osteopathy

Optometrist

Mental Health Professionals

Psychiatrist

Psychologist

Social Worker

Substance Abuse Counselor

Dental Professionals

Dentist

Oral Surgeon

Orthodontist

Endodontist

Periodontists

Allied Medical Workers

Physician's Assistant

Nurse Practitioner

Medical Assistant

Registered Nurse

Licensed Practical Nurse

Licensed Career Technical Nurse

Nurse Assistant

Laboratory Technician

Reproductive Health Coordinator*

Trainee Employee Assistance Program (TEAP) Coordinator*

**If the Reproductive Health or TEAP coordinator also serves as a counselor, the cost should be prorated Social Skills Training and Medical salaries.*

Allied Dental Workers

Dental Hygienist

Dental Assistant

Dental Technician

Support Staff

Sec/Clerical assigned to above areas

Line 12-Other Medical/Dental Expense

This category consists of all non-personnel expenses that are immediately related to a center's health services programs, including the types of expense listed below.

Medical and Mental Health Fees. Includes fees charged by non-salaried health providers including physicians (doctors of medicine, doctors of osteopathy), psychiatrists, psychologists, optometrists and social workers, excluding dentists, for "as needed" health services performed regardless of where the services were rendered. This includes x-rays and other laboratory services included in the providers' bills. This also includes charges based on a "by procedure rate."

Note: This will not include charges from subcontracted providers who bill at an hourly rate. The entire amount will be charged to Line 11-Medical/Dental Personnel Expense.

Medical Support. Includes cost of medical services rendered by other than the providers listed above, such as:

- Hospitals
- Medical laboratory and x-ray services when billed separately
- Ambulance and mortuary costs
- Environmental health inspections and services

Dentist Fees. Includes fees charged by non-salaried dentists (including oral surgeons, orthodontists, endodontists, and periodontists) for "as needed" dental services performed regardless of where the services were rendered. This includes x-rays and other laboratory services provided by a dentist and included in the bill.

Note: This will not include charges from subcontracted providers, which will instead be charged to Line 11-Medical/Dental Personnel Expense.

Dental Support. Includes cost of dental services rendered by other than the providers listed above, such as:

- Clinics or other institutions
- Dental laboratory and x-ray services when billed separately

Supplies and Pharmaceuticals. Includes the cost of all medical and dental supplies and pharmaceuticals (e.g., bandages, dental material, disposable syringes, medicines, drugs, eyeglasses, etc.) regardless of source.

Other. Includes other expenses that should be assigned to the medical/dental operating expense category but which do not match any of the above examples.

Line 13–Career Preparation and Career Transition Readiness Personnel Expense

Includes the cost of personnel whose primary duties are in the area of career preparation and career transition readiness, including positions such as those listed below.

Managers

CP and/or CTR Director or Manager

Practitioners

CP Instructor

CP Leader

CP Coordinator / Specialist

CTR Coordinator / Specialist

Support Staff

Sec/Clerical assigned to above areas

Line 14-Other CP/CTR Expense.

This category consists of all non-personnel expenses that are immediately related to CP/CTR services that are available for students who have children, including the types of expense listed below.

CP/CTR Materials and Supplies. Includes the cost of all materials and supplies (i.e., books, workbooks, testing materials) used in conducting CP/CTR programs for students. This will also include the cost of expendable items for exclusive use in the classrooms such as: drapes, wall hangings, bulletin boards, computer software, films and filmstrips.

Not included are general purpose items such as paper, pencils, paper clips, rubber bands, erasers, etc., which are reported on Line 16-Other Administration Expense.

CP/CTR Services. Includes the cost of contractual services acquired for student CP/CTR services including repair and maintenance of CP/CTR equipment.

CP/CTR Tuition. Includes the cost of tuition for off center CP/CTR instruction. If the tuition is prepaid, please see discussion concerning treatment of prepaid items in later section on accrual reporting.

CP/CTR Rentals. Includes the cost of facilities and equipment (but not motor vehicles) rented for CP/CTR services.

Other. Includes other expenses that should be assigned to the CP/CTR operating expense category but which do not match any of the above examples.

Line 15–Administrative Personnel Expense

Includes the cost of personnel whose primary duties are in the area of overall center management and administrative services and support, including positions such as those listed below.

Executive Leadership

Center Director
Deputy Director
Center Director Trainee

Administration Operations

Administration Manager or Director
Administration Assistant
Personnel Manager/Specialist
EEO Coordinator
Business/Community Liaison
Finance Manager/Staff
Procurement Manager/Staff
Student Accountability Officer
Student Records and Payroll Staff
Transportation Clerk
Legal Services Clerk
Scheduling Clerk
ADP Specialist/Programmer

Supply Operations

Property Manager
Property Specialist
Warehouse Staff
Supply Clerk
Clothing Clerk

Support Staff

Sec/Clerical assigned to assist above personnel
Sec/Clerical not classifiable in other categories
PBX Operator

Line 16-Other Administrative Expense

This category consists of all non-personnel expenses that are immediately related to administration support functions at the center, including the types of expense listed below.

Office Materials and Supplies. Includes the cost of general office supplies used throughout the center such as: paper, pencils, paper clips, rubber bands, and floppy disks.

Note: Charge special items used in the academic and Career Technical programs, such as drafting supplies, sketching pads, special forms, etc., to those activities in the appropriate accounts reported on Line 02-Other Academic Expense or Line 04-Other Career Technical Training Expense.

Office Services. Includes the cost of contractual services required for center administration, such as the cost of contracted duplicating and printing services.

Office Equipment Rentals. Includes the rental cost of photocopying and data processing equipment.

Office Equipment Maintenance. Includes cost for maintenance and repair of office equipment. Costs incurred under lease purchase agreements are considered rental costs.

Legal Services. Includes the cost of legal services acquired for the center. The cost of legal services on behalf of students will be paid by the Job Corps Regional Offices if public defenders are not available, when proper documentation is supplied and approved by the Regional Director.

Note: Legal expenses relating to personnel matters or actions brought by employees against the CCC agency are considered indirect administrative expenses (i.e., program direction expense).

Accounting Services. Includes the cost of contracted accounting services acquired for the CCC.

Note: The costs of financial audits of CCC's are considered to be program direction expense.

Consultant Costs. Includes the fees charged by outside consultants and their related travel and per diem expenses. A consultant is one who analyzes, gives advice, or helps determine how functions should be performed. The title "consultant" does not necessarily indicate that the cost of retaining such an expert should be reported on this line. For example, mental health consultants are part of the medical function and are not chargeable here, but should be charged to either Line 11-Medical/Dental Personnel or Line 12-Other Medical/Dental Expense. Trainers are

often called “consultants,” but they are the performers of the function and are rightfully chargeable to Line 27-Staff Travel and Training.

Contract Overhead/G&A Expense. This includes contractor overhead and G&A expense as discussed in a previous section.

Other/Miscellaneous Administrative Expense. Includes the cost of miscellaneous supplies and services required in the operation of the center, such as the following:

- Consumable supplies such as paper towels, toilet tissue, soap, etc.
- Packing, handling, and shipping cost to transfer excess property to or from a holding facility and shipment of separated student belongings.
- Community relations expense.
- Miscellaneous equipment repairs not chargeable elsewhere.
- Any miscellaneous administrative expenses outside the definitions of office supplies and services.

Expenses not to be included are as follows:

- Incoming freight charges should not be lumped indiscriminately into the administrative expense category. Where possible these charges should be prorated to the individual items received (inventory or capital). When it is not practical to charge this cost to the individual items covered by the freight charges, because of the late receipt of the invoice or the large number of items covered, the cost should be prorated and directly charged to the appropriate expense categories.
- Phase-out or Closing costs should not be lumped indiscriminately into the administrative expense category, but should be distributed to the appropriate cost categories. Severance pay and accrued vacation pay are to be charged to the categories of personnel costs where the affected individuals’ salaries were charged.

Line 17-Reserved for Later Use.

This line had previously been used for program direction expense, which will now be reported at the Agency level.

Line 18-Facilities Maintenance Personnel Expense

Includes the cost of personnel assigned to center maintenance functions, including positions such as those listed below.

Managers

Maintenance Manager/Supervisor

Maintenance Workers
Maintenance Worker
Maintenance Mechanic
Maintenance Helper
Groundskeeper
Janitorial/Cleaning Staff

Support Staff
Sec/Clerical assigned to the maintenance section

Line 19-Other Facilities Maintenance Expense

This category consists of all non-personnel expenses that are immediately related to maintenance of center facilities, including the types of expense listed below.

Materials and Supplies. Includes the cost of materials and supplies required for routine maintenance and repair of center physical facilities, including sidewalks, fences, grounds, roads, and any equipment affixed to a structure as an integral component. Also includes the cost of general cleaning and janitorial supplies and any special work clothes or items of personal safety equipment (e.g., goggles) purchased for use by maintenance staff.

Contracted Services. Includes the cost of contracted services required for routine maintenance of center facilities (e.g., painting) and systems (e.g., servicing of fire alarm systems and fire extinguishers), but not including any contracts that are classifiable as construction and rehab projects. Also includes contracts for trash pick-up and pest control.

Equipment Rental. Includes the cost of equipment rented, or being acquired on a lease purchase agreement, in connection with maintenance and repair of center facilities, excluding motor vehicles.

Equipment Operation, Maintenance, and Repair. Includes the costs of operating, maintaining, and repairing motorized and mobile equipment (e.g., power mowers, tractors, portable generators, etc.), excluding motor vehicles. Include equipment owned by other agencies leased on a mileage or use basis.

Note: Report operation, maintenance, and repair cost of other motorized equipment chargeable to work projects on Line 35-Career Technical Skills Training.

Other. Includes other expenses that should be assigned to the maintenance operating expense category but which do not match any of the above examples.

Line 20-Security Personnel Expense

Includes the cost of all personnel assigned to the security function, including positions such as those listed below.

Managers

Security Manager
Security Supervisor

Security Staff

Security Officers
Guards

Support Staff

Sec/Clerical assigned to security section

Line 21-Other Security Expense

This category consists of all non-personnel expenses that are immediately related to the provision of a guard force or security force at the center, including the types of expense listed below.

Supplies and services. The cost of supplies and services required for the performance of this function, such as the center-furnished uniforms and the laundering of these items.

Contracted security services. The cost of all subcontracted security costs other than those classifiable as personnel expense. An example would be augmentation of normal security forces in connection with a special event or emergency.

Equipment Rental. The cost of equipment rented, or being acquired on a lease purchase agreement, in connection with the security function.

Other. Includes other expenses that should be assigned to the security operating expense category but which do not match any of the above examples.

Line 22-Communications

Includes cost incurred by the CCC agency for communications services used by its CCC's, including the types of expense listed below.

Local Telephone Service. Includes the cost of local telephone service – basic monthly service, equipment lease costs, any message unit charges, access charges, and taxes.

Cell Phones and Pagers. Includes the cost of cell phone and pager service.

Long Distance Calls. The cost of long distance voice and data transmission service used by a CCC, along with incoming collect long distance calls.

Telephone Service Charges and Communications Equipment Rental Charges. Includes the cost of service for telephone equipment changes, repairs, and the installation of additional telephones and related equipment and the cost of FAX and other communications equipment rental and maintenance.

In-Center Communications System. Includes the cost of operating and maintaining radio, closed-circuit television, and other in-center communication systems.

Postage. The cost of postage or expedited services such as Federal Express and postage meter rental and maintenance.

Other Communications Costs. Any communications costs that do not match any of the above examples.

Line 23-Utilities and Fuel

Includes cost utilities and fuel consumed by the center, such as the types of expense listed below.

- Natural Gas
- Electricity
- Coal
- Heating oil
- Propane
- Water
- Sewage
- Cable TV
- Other (as determined by the center)

Note: Fuel for vehicles is not reported here, but on Line 26-Motor Vehicle Operating Expense.

Line 24-Facility Lease Expense

Includes costs for leasing CCC facilities where the CCC agency is the lessee or where DOL is the lessee, but funds have been in a CCC's program operating plan and payment is made by the CCC agency. Also record in this amount any separate property taxes and insurance premiums, payment of which is made to the lessor, by the terms of the facility lease.

Note: Equipment lease costs are not to be recorded in this account.

Line 25-Insurance

Includes the cost of authorized or required liability insurance that is carried by CCC agency, including:

- Automobile Insurance (liability and property damage)
- Employee Liability Insurance
- Other Required Insurance

Note: CCC agencies are generally self-insured. These types of costs should not be incurred unless expressly approved and funded by DOL in a CCC's program operating plan.

Line 26-Motor Vehicle Operating Expense

Includes:

- Mileage-based costs (such as those shown on a GSA or other Detailed Billing Register)
- Fuel costs.
- Commercial Vehicle Rental
- Operation, Maintenance, and Repair of CCC Owned Vehicles

Note: The following types of vehicle rentals are not reported here, but elsewhere as indicated:

- Operation, maintenance, and repair cost of construction equipment for CTTST projects. These costs will be charged to Line 35 CTTST.
- Rental of vehicles of staff while on travel assignments is charged to Line 27-Staff Travel and Training.
- Monthly rental charges and charges for damage to rental vehicles will be reported on page 3, Vehicles Rental/Amortization.
- At CCC's, fixed ownership rate charges are also reported on page 3, Vehicle Rental/Amortization.
- Commercial rentals of driver education vehicles are charged to Line 02-Other Academic Expense.

Line 27-Staff Travel and Training

Includes the cost of staff travel, per diem, and miscellaneous expenses in connection with work assignments that involve travel away from the center and the costs of providing technical or professional training to CCC staff. The types of expenses to be included are listed below.

Training Related Travel. Includes CCC staff transportation, per diem cost, and miscellaneous expenses for training purposes. This account is used whether training is provided by the CCC, the CCC agency, DOL, the Regional Office, or the DOL

National Office. Cost includes travel in privately owned vehicles, commercial transportation, and leased vehicles, and meal, lodging, and incidental expenses. If training or technical assistance is provided by CCC staff to another CCC or to a contract center, all travel expenses will be charged to the CCC/center receiving the training or assistance and expensed to that CCC/center's staff travel and training account.

Non-Training Related Travel. Includes the cost of CCC staff for transportation, per diem, and miscellaneous expenses for work assignments other than those related to staff training.

Note: All travel expense incurred by CCC staff for participation in CCC agency reviews of other CCC's will be charged as a program direction expense since they are performing agency-level oversight functions. Costs incurred by CCC staff for providing technical assistance to other CCC's will be charged as discussed above.

Transfer-of-Station Costs. Includes relocation costs associated with the transfer of personnel to the CCC, including movement of household goods, house-hunting expenses, real estate fees, transportation of employee and family, allowance for temporary quarters (per diem), and other incidental expenses associated with a change of duty station. Transfer-of-Station costs are limited to incoming personnel assigned as the Center Director. An estimate of Transfer of Station costs will be submitted to the Regional and National Office for review. Prior to the transfer, no more than 80% of the estimated costs will be allocated to the CCC's Travel and Training line item. Upon transfer, supporting documentation must be submitted to the DOL Office of Job Corps to determine actual costs of the transfer. At this time, additional funds will be provided or unused funds will be returned.

Staff Training and Tuition. Includes the cost of tuition and fees for staff training that the CCC has determined is beneficial for the CCC and is job-related. Reimbursement to staff under an employer education policy will be charged as an employee benefit to the appropriate category of personnel expense. Also includes the cost of materials and services such as trainers, rental of facilities and equipment, supplies, printing and duplicating, and contractual support.

Line 28-Reserved.

This line is reserved for later use and is presently left blank.

Line 29-FECA

This line is used to report cost of Federal Employee's Compensation Act (FECA) charges that are paid by the CCC agency to DOL's Employment and Standards Administration to reimburse benefits paid to current or former employees on the basis of injuries sustained while employed at the CCC. These charges are normally paid two

years in arrears. Therefore, the exact amount of the payments due from a CCC agency in a given program year are known before that program year begins.

Line 30-Subtotal of Direct Expense

On the 2110F cost reports, Line 30 is used to display the total of direct center operating costs, Lines 01 through 29above.

Line 31-Program Direction Expense (Allocated). This is the CCC's share of the CCC agency's program direction expense. Although CCC agencies report program direction expense on an agency totals basis, the Job Corps FMS automatically allocates this total amount among of the agency's CCC's. The amount shown for a CCC represents a pro-rata allocation based on planned slot/SY levels.

Line 32-Total Center Operations Expense

On the 2110F cost reports, Line 32 is used to display the total of direct center operations expense plus program direction expense.

Note to Regions: Total center operating expense equates to cost code A-Center Operations in the internal DOL AAPP/FOP financial management system.

b. 2110F, Page 3:

Line 1-Center Operations Expense

The Page 2 amounts for direct expense, program direction expense and total center operations expense are carried forward to lines 1a, 1b, and 1c, respectively.

Line 2-Equipment/Furniture

Includes costs for purchase of NON-EXPENDABLE PERSONAL PROPERTY that meets the definitional criteria contained in the Job Corps Asset Management Appendix.

Note to Regions: This expense category equates to cost code B2-Eqpt in the internal DOL AAPP/FOP financial management system.

Line 3-Vehicle Rental/Amortization

Includes GSA or other monthly/daily charges and charges for damage to vehicles. Also at CCC's, includes fixed ownership rate charges for vehicles used by the center. This category does **not include** mileage charges, which instead should be assigned to center operating expense, line 26, vehicle operating expense.

Note to Regions: This expense category equates to B3-GSA Vehicle Rental in the internal DOL AAPP/FOP financial management system.

Line 4-CTST Materials

Includes the costs of building materials, consumable supplies, and allowable construction, and equipment installation contracts in connection with work training projects performed by Job Corps students that result in improvements separately for each identifiable CTST project. Only projects on the approved CTST plan may be performed with CTST funds.

Note to Regions: This expense category equates to B4-CTTST Materials in the internal DOL AAPP/FOP financial management system.

Line 5-Student Transportation/Meal Allowances

Includes the costs of government-furnished inter-city travel (including prescribed meal allowances), such as travel associated with new enrollee arrival, government paid leaves, winter and summer breaks, transfers to other centers, travel home upon separation, and so forth. This line item does not refer to the costs of local student travel (which are considered to be center operating expense).

Note to Regions: This expense category equates to D-Transportation in the internal DOL AAPP/FOP financial management system.

Line 6-Outreach/Admissions (O/A)

Includes costs incurred for outreach to and admission of prospective new students. Expenses should be charged to this category only if specifically funded in the CCC program operating plan.

Note to Regions: This expense category equates to C1-Outreach, Admissions in the internal DOL AAPP/FOP financial management system.

Line 7-Career Transition Services (CTS)

Includes costs incurred for providing post-separation career transition services to graduates and former enrollees. Expenses should be charged to this cost category only if specifically funded in the CCC program operating plan.

Note to Regions: This expense category equates to C2-Career Transition Services in the internal DOL AAPP/FOP financial management system.

Lines 8, 9-Non-Standard Expense Categories

On page 3 of the 2110F two lines are left blank in order for the CCC agency to write in any other, additional categories of expense. Expenses should be charged to a "write-in" category only if specifically funded in the program operating plan.

Please note that most pilot projects conducted at Job Corps centers are not reported in a “write-in” category. This is because the pilot efforts normally involve variations on or augmentations of normal service delivery programs—e.g., implementing newly developed academic curricula in order to test their effectiveness. The types of activities funded in Job Corps pilot efforts usually fit within the scope and purpose of established center operations cost categories. Therefore, expenditures for Job Corps pilot efforts must normally be budgeted and reported appropriately within the structure of preprinted cost categories.

Line 10-Subtotal of Operating Funds

This line is used to report the subtotal of the previous expense categories (Lines 1 – 9), which are those that are covered from the annual Job Corps appropriations for operating funds.

Line 11-Facility Construction/Rehab/Acquisition

This line is limited to funds that are provided from the Job Corps CRA (Facility Construction, Rehabilitation and Acquisition) appropriation. Moreover, all CRA funds that are made available to a CCC or CCC agency must be reported in this expense category.

Includes expenses for constructing or making long-lasting physical improvements to structures, utilities (e.g., heating and plumbing), roads and grounds, as well as the purchase and installation of major pieces of equipment, during a rehabilitation or construction project, that are permanently attached to structures, such as air conditioners, walk-in freezers and refrigerators, ovens and stoves, cafeteria dishwashers, and wall-to-wall carpeting. Also included within the meaning of this term are the costs of architectural and engineering services (design) that are required for such construction or improvements and have been approved as part of the project. Purchase or lease of equipment and the cost of special motor vehicles required for completion of projects will also be charged here.

At CCC's, construction and rehabilitation work is to be performed only on the basis of: (i) identified projects for which specific construction/rehab funding has been approved for the CCC's program operating plan; or emergency repairs that are authorized per guidelines contained in PRH Chapter 5, Part 10. Separate records should be maintained on the individual construction/rehab projects that have been approved in the CCC program operating plan.

The construction and rehabilitation account **does not** refer to:

- Career Technical Skills Training Activities, funded as CTST projects, wherein Job Corps students receive hands-on training by participating in construction projects or other projects that result in physical improvements to center facilities.

- Equipment other than the major items of the type described above.
- Facility leases.
- Architectural and engineering management support services, including procurement support, facilities surveys, site surveys, or facility utilization studies when performed under a DOL National Office contract.
- Management support services for the acquisition or leasing of facilities.

Note to Regions: This expense category equates to B1-Cnst/Rehab in the internal DOL AAPP/FOP financial management system.

D. JOB CORPS CENTER FINANCIAL REPORTS FOR CCC'S

1. Purpose

The Job Corps Conservation Center Financial Report (2110F) is used by CCC agencies to report financial activity for individual CCC's. This report tracks expense on a detailed line-item basis and provides for the comparison of actual versus planned expense in order to identify the existence of potential problem areas.

A second type of report is also required (2110HQ). This format is designed to report expense in the Program Direction category as well as agency roll-ups of expense reported at individual CCC's. The 2110HQ also reports other key indicators of financial activity at the agency level, such as DOL fund transfers, amounts obligated, and amounts paid.

2. Originators

These reports are prepared and submitted to DOL by the federal agencies (referred to as CCC agencies) that operate Job Corps centers.

3. Time Frames

CCC's are required to report quarterly based on a cycle that coincides with the Job Corps program year. This is the same time frame that is used by DOL and the CCC agencies to budget for Job Corps expense. The 2110F and 2110HQ provide for quarterly reporting of financial activity, primarily on a PYTD (Program Year to Date) basis. When a new program year begins on the following July 1st, the cycle starts anew. The quarterly reporting periods are as follows:

Quarter 1: July 1 – September 30 (3 months)

Quarter 2: July 1 – December 31 (6 months)

Quarter 3: July 1 – March 31 (9 months)

Quarter 4: July 1 – June 30 (12 months)

4. Accrual Reporting

Costs reported on the “2110F” **should be on an accrual basis**, i.e., the cost of materials and services received, regardless of when the invoices are received or paid. Many costs, such as Medical, Mental Health and Dentist Fees, hospital charges, vehicle charges, utility costs, contract costs, and communication bills, as a few examples, are not normally invoiced promptly. It is important that all such charges, including earned but unpaid salaries and payroll related costs, be accrued so that reported costs include all incurred expenses. However, please note the following:

- CCC’s are permitted to expense inventory when received.
- **Earned but unpaid leave will not be accrued or reported as expense.** Earned leave that is paid when an employee terminates from the agency will be reported as salary expense when paid.
- For items that are prepaid, such as tuition for students to attend off-center instruction, the costs reported at the end of each quarter should be a proration of the full pre-paid amount until the time period covered by the pre-payment has been completed.
- All Job Corps expense incurred during the reporting period should be properly reflected in the 2110F and 2110HQ, **including any expense that is being paid from an expired appropriation.** It is expected that the great preponderance of reported expense will be paid from current appropriations. However, it is not unusual for an incidental amount of expense to be paid from funds that were duly obligated at an earlier time under an appropriation that has since transitioned into “expired” status and which is so designated in the current program year. The reporting of such expense will generally not be taken as a reason to modify the approved budget that in place for the current program year.

5. Error Corrections

With regard to reports submitted for program year quarters 1 – 3, a corrected report for a given quarter may be submitted, but only if the report for the following quarter has not yet been submitted. Otherwise, any adjustments made to correct erroneous information on past reports for quarters 1 – 3, **will be reflected in the current quarter's expenses.**

With regard to reports that are submitted for the final quarter of a program year (the 4th quarter ending June 30th), CCC agencies may submit a revised 4th quarter report until the end of the succeeding program year.

6. Preparing and Submitting the 2110F and 2110HQ Reports

Each quarter, a separate 2110F report is needed for each CCC and a 2110HQ report is needed for each CCC agency. CCC agencies submit their 2110F and 2110HQ reports using DOL’s web-based Job Corps Financial Management System (JC-FMS) that is administered by the Job Corps Data Center (JCDC). The JC-FMS has been designed in a way that minimizes the volume data that must be entered each month and which ensures consistency and accuracy in all internal mathematical operations that are present in the report. CCC

agency staff may obtain detailed guidance and training on FMS procedures for entering and submitting 2110F and 2110HQ reports from JCDC representatives.

The due dates for CCC agency submittal of the quarterly reports are as follows:

- Quarter 1: Submit on or before October 20
- Quarter 2: Submit on or before January 20
- Quarter 3: Submit on or before April 20
- Quarter 4: Submit on or before July 20

7. Descriptions and Definitions of 2110F Data Items.

Detailed instructions and guidance for entering 2110F data into FMS are available from JCDC sources. The following discussion is not intended to supply instructions for entry of 2110F data, but is intended to provide detailed definitions and descriptions of the information that appears on a submitted 2110F report when it is viewed in its printable output form.

a. 2110F Page 1

- A. Center Name. This is the name used to identify the CCC for which the report has been submitted. Center names are spelled out fully. Abbreviations are not used. The words "Job Corps Center" are not used as part of the center name. The center name appears at the top of each page of the 2110F report.
- B. Agency Name. This is the name of the federal agency that operates the CCC. The agency name appears at the top of each succeeding page of the 2110F report.
- C. Report Period Ending. This is quarter for which the report is being prepared. The report period ending date appears at the top of each succeeding page of the 2110F report.
- D. Status. This is the status of the report in terms of "Submitted" versus "Pending".
- E. Student Years (SY's) Produced, Program Year to Date (PYTD)
 - 1. Current Quarter Planned Average OBS. This is the planned average OBS for the quarter being reported according to information stored in and imported from the JCDC-SSR (JCDC-Student Strength Report) database.
 - 2. Current Quarter Actual Average OBS. This is the average number of students on-board during the quarter according to information stored in and imported automatically from the JCDC-SSR database.
 - 3. Capacity Percent Current Quarter. This is the current quarter actual OBS as a percent of planned average OBS. This is calculated as the value in E2 divided by the value in E1.

4. Planned SY, PYTD. This is the planned number of Student Years for the program year through the current reporting period (PYTD) according to information stored in and imported from the JCDC-SSR database. This reflects the average planned slot capacity during the PYTD period, which is then adjusted (by number of days in PYTD / 365 days) to yield Planned PYTD SY'S.
5. Actual SY, PYTD. This is the actual Student Years produced during the PYTD period according to information stored in and imported from the JCDC-SSR database. This reflects the average actual on-board strength during the PYTD period, which is then adjusted (number of days in PYTD / 365 days) to yield Actual PYTD SY's.
6. Capacity Percent, PYTD. This is the Program Year to Date actual student service years produced compared to plan. This is calculated as the value in E5 divided by the value in E4.
7. Slot Capacity @ End of Quarter. This is the planned slot capacity on the final day of the report period according to information contained in the JCDC-SSR database.

F. Student Year Cost.

1. Planned for PYTD. This is the planned cost PYTD from 2110F page 2, Line 32, column (c), divided by planned SY PYTD as displayed in item E4 above.
2. Actual Cost/SY, PYTD. This is the actual cost PYTD from 2110F page 2, Line 32, column (d), divided by actual SY PYTD as displayed in item E5 above.

G. Expected Underrun if OBS is Less than 98.0%.

Note: Data is shown in this block only if the value in item E6 is less than 98.0%.

1. Expected Savings per SY Not Delivered. Item F1 (Planned Cost per SY) x 15%.
2. SY Shortfall, Program Year to Date. Item E4 (Planned SY, PYTD) minus Item E5 (Actual SY, PYTD).
3. Minimum Underrun Expected. Item G1 x item G2.
4. Reported Variance. This is the PYTD center operations cost variance reported on page 2, Line 30, column (e). An underrun will be positive. An overrun will be negative.

5. Underrun Deficit. If item G3 is less than item G4, this data cell is left blank. Otherwise, this data cell displays the value of item G3 minus item G4. The amount in item E5 is that portion of the expected underrun that has not been obtained. This will require the CCC agency to supply an explanation in the Variance Exceptions and Concerns section on page 4 of the 2110F.

H. Signature of Authorized Agency Representative.

1. This block shows the signature of authorized CCC agency representative who is submitting the 2110F to DOL via the FMS. The signature line is reserved for use when the necessary e-signature technology can be applied. The date block shows the date when the report was formally submitted into JCDC-FMS.

2. Name and Title. This block shows the name and title of the authorized CCC agency representative.

b. 2110F Page 2

- A. Center Name. Same as page 1.
- B. Agency Name. Same as page 1.
- C. Period Ending (Date). Same as page 1.
- D. Status. Same as page 1.

E. Basis for Planned Expense, PYTD (Prorated versus Custom Detail Budget). This indicates whether the CCC agency has elected to report Planned Expense-CYTD in column (c) as either (i) straight line pro-rations of the program operating plan amounts for the full program year; or (ii) in amounts that are taken from a quarter by quarter Custom Detail budget which considers seasonal cost fluctuations in certain line items.

F. Net Center Operations Expense. Following are descriptions and definitions for entries in columns (a) through (e).

Cost Categories Column. See the Cost Category Section of this Appendix for definitions.

Current Quarter Actual (a). This column displays the actual expenses for the current quarter for each expense category.

Full Program Year Budget (b). This column displays the budgeted amount for the entire program year for each expense category as shown on the latest approved program operating plan.

Planned Expense PYTD (c). This column displays the amount of expense for each expense category which has been planned (budgeted) to accumulate from the start of the current program year through the end of the reporting period. The CCC agency has an option whether to: (i) have the system report planned expense-PYTD

automatically via straight line pro-ration of the program operating plan; or a custom detail budget as discussed in section E above. The option may not be changed during a program year.

- Prorated from Program Operating Plan. The amount reported will be the current year's straight-line budget through the end of the reported quarter. These amounts are prorated by a factor that is calculated as follows: Days from Start of Program Year through End of Report Period divided by Days in Full Program Year.
- Custom Detail Budget. The amount will be the current year's cumulative quarterly budget through the end of the current quarter as per the custom detail amounts entered earlier in the JCDC-FMS by the CCC agency.

Actual Expense PYTD (d). This column displays actual expense that has accumulated since the beginning of the current program year.

Variance (e). This is the difference between PYTD planned expenses versus PYTD actual expense, computed as column (c) less column (d). If the actual expense exceeds the budget (an overrun) the variance will be in brackets (negative variance).

Variance Threshold (f). This column displays the variance thresholds that, if exceeded (plus or minus), require the CCC agency to enter narrative explanations and corrective action plans that will appear starting on page 4 of the 2110F report. The variance threshold amounts are calculated in accordance with the formulas discussed in the earlier section on Display and Evaluation of Variances.

Subtotal of Direct Expense, Lines 1 - 29 (Line 30). Line 30 displays the sum of the values in Lines 1 through 29. This represents the totals for direct center-level expense at the CCC in the Center Operations cost category.

Program Direction Expense – Allocated (Line 31). This is the CCC's share of the CCC agency's program direction expense. Although CCC agencies report program direction expense on an agency totals basis, the Job Corps FMS automatically allocates this total amount among of the agency's CCC's. The amount shown for a CCC represents a pro-rata allocation based on planned slot/SY levels.

Total Center Operations Expense – Lines 30+31 (Line 32). Line 32 shows the total of amounts in Lines 30 and 31. Within the Center Operations cost category, this represents the total of both direct and indirect (i.e., Program Direction) costs that are allocable to the CCC.

c. 2110F Page 3

A. Center Name. Same as page 1.

- B. Agency Name. Same as page 1.
- C. Period End Date. Same as page 1.
- D. Status. Same as page 1.

Separate Display for Operating Funds Versus CRA Funds. The differences between Operating (non-CRA) funds and CRA (Construction/Rehab/Acquisition) funds are such that it is useful to provide separate arrays of finance-related management information for each of these two broad categories. The main difference is that Operating funds are available for obligation only during the current program year while CRA funds are available for obligation over the course of three program years. It is also the case that the key tracking indicator for Operating funds is EXPENSE while the key tracking indicator for CRA funds is OBLIGATION. Operating funds are applied to support the day to day costs for staffing, consumables, utilities and other ongoing expense. In contrast, CRA funds are applied to contracts and purchases that are needed for major repairs and upgrades to CCC buildings and grounds.

E. Status of Operating (Non-CRA) Funds.

Following are descriptions and definitions for amounts appearing in columns (a) through (f) in Section E:

Categories of Expense. See the Cost Category Section of this Appendix for definitions.

Budget for Program Year (a). This column displays the budgeted amount for the entire program year for each expense category as shown on the latest approved program operating plan for the current program year.

Current Quarter Expense (b). This column displays the actual net expense in the current quarter for each expense category.

Program Year to Date Expense (columns c – f). These three columns display CCC expense that is incurred in the current program year. The data displayed in each column is as follows:

Expense Paid (or Being Paid) from Current Funds (d). This column displays actual net expense that has accumulated since the beginning of the current program year and which has been paid or will be paid from current/active (non-expired) funds.

Expense Paid (or Being Paid) from Expired Funds (e). This column displays actual net expense that has accumulated since the beginning of the current program year which has been paid or will be paid from expired funds. It is expected that the great preponderance of reported expense will be paid from current appropriations. However, it is not unusual for an incidental amount of expense to be paid from funds that were duly obligated at an earlier time under an appropriation that has since transitioned into “expired” status and is so designated in the current program year.

Total PYTD Expense (e). This column displays the sum of amounts in columns (c) and (d).

Total PYTD Expense as % of PY Budget (f). This column expresses the Total PYTD expense in column (e) as a percentage of the Program Year Budget amount in column (a).

F. Status of CRA) Funds.

Following are descriptions and definitions for amounts appearing in columns (a) through (d) in Section F:

Status Indicators. This column contains row headings (labels) for the indicators of financial status that are being reported in this section. The row headings refer to the following:

1. Transfers Budgeted by DOL. This heading refers CRA funds that DOL has included in its current budget/program operating plan. Amounts are displayed only for current/active appropriations and not for open but expired appropriations.

2. Actual Transfers EOP. This heading refers to CRA funds that have actually been transferred to and received by the CCC agency.

3. Balance of Transfers Due (Line 1 – 2). This heading refers to the amount of funds that DOL will transfer at a later time during the current Program Year.

4. Cumulative Obligations EOP. This heading refers to the total amount of obligations that have been made as of the end of the reporting period.

5. Cumulative Obligations through Prior Program Year. This heading refers to the total amount of obligations that had been made as of the end of the preceding Program Year.

6. Budgeted for Obligation This PY (Line 1 – 5). This heading refers to the amount of DOL-approved funding that is or will be available for the CCC Agency to obligate in the current Program Year.

7. Net Obligations this PY (Line 4 – 5). This heading refers to the portion of total obligations that have occurred during the current Program Year.

8. Unobligated Balance EOP (Line 6 – 7). This heading refers to the amount that is or will be available for additional obligations during the current Program Year.

9. Net Obligations this Quarter. This heading refers to the amount of funds obligated during the quarter being reported. This amount is determined by the

taking the cumulative obligations reported at the end of the current quarter and netting out the cumulative obligations that were reported at the end of the preceding quarter.

Accounts Expiring this Program Year (column a). This column is used to report the status of CRA funds that will expire at the end of the current Program Year. This is the category of funds that has the greatest risk of lapsing. Efforts should be taken to ensure that these funds are fully and properly obligated for approved CRA projects before the end of the current Program Year. As a general rule that is intended to minimize the risk of lapsing CRA resources, accounts that expire earlier should be utilized ahead of accounts that expire later.

Accounts Expiring Next Program Year (column b). This column is used to report the status of CRA funds that will expire at the end of the Program Year that follows the current Program Year.

Accounts Expiring in a Later Program Year (column c). This column is used to report the status of CRA funds that will not expire until sometime after the next Program Year. Funds that are reported under this column are usually available for obligation for one additional year beyond the next Program Year. However, instances have occurred in which CRA funds in particular accounts have been granted extended availability per language in appropriations legislation.

Total of Current Accounts (a+b+c). This column is used to display the totals of amounts in columns a through c,

d. 2110F Page 4

- A. Center Name. Same as page 1.
- B. Agency Name. Same as page 1.
- C. Period End Date. Same as page 1.
- D. Status. Same as page 1.
- E. Variance Reasons/Solutions.

This section automatically identifies each Line Item on Page 2 where actual expense differs from planned expense by a significant margin (referred to as the variance threshold). Other reportable anomalies from Pages 1 and 2 are also automatically identified. For each Page 2 Line Item Variance or other anomaly that is listed, there is a block that shows the dollar amount of the variance / anomaly, along with blocks in which preparers of the 2110F report are required to supply both reasons for and the resolutions of these variances and anomalies. The following guidance and advice is provided to those who formulate the reason and resolution statements:

Reasons. The Reason Block is used to explain the cause of the variance or anomaly and its present and future impact on CCC costs and program performance. It is often the case that the reasons for variances cannot be

determined solely by the finance department of the CCC. Input should normally be sought from appropriate program managers. The discussion of the reasons for a variance or anomaly should be brief, but clearly stated so that they can be understood by a reviewer not aware of specific conditions at the center.

Resolutions. The Resolutions Block is used to briefly explain the action that has been taken or is planned to be taken to correct or resolve the variance or anomaly. Preparers are advised that simple repetition of resolution statements from month to month to month suggest that the planned actions are either ineffective, inappropriate or not being implemented. If no action is possible, it should be so noted and explained.

8. Descriptions and Definitions of 2110HQ Data Items.

Detailed instructions and guidance for entering 2110HQ data into FMS is available from JCDC sources. The following discussion is not intended to supply instructions for entry of 2110HQ data, but is intended to provide detailed definitions and descriptions of the information that appears on a submitted 2110HQ report when it is viewed in its printable output form.

a. 2110HQ Page 1

A. Agency Name. This is the name of the federal agency name that has been registered in the JCDC-FMS. The agency name appears at the top of each succeeding page of the 2110F report.

B. Quarter End Date. This is end date of the quarter for which the report is being prepared. The report period ending date appears at the top of both pages of the 2110HQ report.

C. Quarter Number. This is number of the quarter (1, 2, 3, or 4) for which the report is being prepared. The quarter number appears at the top of both pages of the 2110HQ report.

D. Status. This is the status of the report in terms of “Submitted” versus “Pending”.

E. Expense in All Categories.

Section E in the 2110HQ is patterned exactly after Section E on page 3 of the 2110F report. The information in this section of the 2110HQ report consists of agency-wide roll-ups of the expense data reported for agency’s CCC’s.

Categories of Expense. See the Cost Category Section of this Appendix for definitions.

Budget for Program Year (a). On an agency-wide basis, this column displays the budgeted amount for the entire program year for each expense category as shown on the latest approved program operating plan for the current program year.

Current Quarter Expense (b). On an agency-wide basis, this column displays the actual net expense in the current quarter for each expense category.

Program Year to Date Expense (columns c – f). These three columns display agency-wide expense that is incurred in the current program year. The data displayed in each column is as follows:

Expense Paid (or Being Paid) from Current Funds (d). This column displays actual net expense that has accumulated since the beginning of the current program year which has been or will be paid from current/active (non-expired) funds.

Expense Paid (or Being Paid) from Expired Funds (e). This column displays actual net expense that has accumulated since the beginning of the current program year which has been or will be paid from expired funds. It is expected that the great preponderance of reported expense will be paid from current appropriations. However, it is not unusual for a small portion of expense to be paid from funds that were duly obligated at an earlier time under an appropriation that is designated as “expired” in the current program year.

Total PYTD Expense (e). This column displays the sum of amounts in columns (c) and (d).

Total PYTD Expense as % of PY Budget (f). This column expresses the Total PYTD expense in column (e) as a percentage of the Program Year Budget amount in column (a).

F. Net Obligation of Current/Active Funds in Current PY (PYTD).

Section F in the 2110HQ is used to report obligations of current/active funds on an agency-wide basis. The term “current/active funds” refers to funds from Job Corps appropriations that are available to obligate during the current program year.

Categories of Expense. See the Cost Category Section of this Appendix for basic definitions. Please note that Facility Construction/Rehab/Acquisition (CRA) funds need to be broken out in terms of:

- a. Funds that will expire at the end of the current program year.
- b. Funds that will expire at the end of the next program year.
- c. Funds that will expire in a later program year.

Please note that the DOL-approved budget/program operating plan that is issued to a CCC agency reports the cumulative amounts that have been approved for transfer

to the CCC agency using the same break-out described above. However, in the 2110HQ report, the amounts shown in the PY Budget column (a) consist of the cumulatives approved for transfer less the amounts actually obligated prior to the start of the current program year. This is to ensure that the current PY budget column accurately reflects the amounts available for obligation during the current program year.

This same feature is not needed for the non-CRA accounts due to the fact that current non-CRA funds are not made available for obligation prior to the start of the current program year.

Budget for Program Year (a). The amounts in this column are the same as those that appear in Section E. The only difference is the break-out of CRA funds described in the preceding discussion of expense categories.

PYTD Obligations (b). On an agency-wide basis, this column displays the CCC agency's net obligations that have occurred from the start of the current PY through the end date of the quarter being reported.

PYTD Obligations as % of PY Budget (c). This column expresses the Total PYTD obligations in column (b) as a percentage of the Program Year Budget amount in column (a).

G. Net Outlays in Current PY (PYTD).

Section G in the 2110HQ is used to report net outlays of Job Corps funds that have occurred during the current program year.

Categories of Expense. See the Cost Category Section of this Appendix for basic definitions.

From Current/Active Funds (d). This column reports net outlays from current/active accounts that have occurred during the current program year.

From Expired Funds (e). This column reports net outlays from expired accounts that have occurred during the current program year.

Total (f). This column reports the total of amounts in columns (d) and (e).

b. 2110HQ Page 2

- A. Agency Name. Same as page 1.
- B. Quarter End Date. Same as page 1.
- C. Quarter Number. Same as page 1.
- D. Status. Same as page 1.

F. Status of Job Corps Operations Funds Received by Agency - Cumulative.G. Status of Job Corps Construction/Rehab Funds Received by Agency - Cumulative.

These sections summarize the status of all Job Corps funds that have been transferred to the CCC Agency and which are still considered to be “open” accounts. These open accounts include both “current” accounts and “expired” accounts. After an account has been “closed”, which normally occurs after an account/appropriation has been in “expired” status for five full years, there is no need for the CCC agency to provide DOL with any further information about that account. If the required information proves difficult to obtain from internal CCC agency financial systems, it is the case that most of the required information in Sections F and G can be abstracted from quarterly SF133’s that CCC financial staff prepare and submit to OMB.

Section F is used to provide information on Job Corps Operating funds. Section G is used to show the status of Job Corps CRA funds. Each of these two sections provide for subtotals to be displayed for “current” accounts/appropriations versus “expired” accounts/appropriations.

Following are descriptions/definitions for amounts appearing in columns (a) through (g)

Treasury Appropriation Fund Symbol/TAFS (a). This column displays the TAFS that has been assigned to each account/appropriation, including the numerals that designate the period of availability for obligation.

Appropriation Expiration Date (b). For each TAFS that is listed, the expiration date of the appropriation must be provided. For Job Corps accounts/appropriations, this date will normally fall on a June 30th.

Amount Transferred (c). This column is used to display the cumulative amount of funds in each account/appropriation that has been transferred to the CCC agency. This amount might not be available to abstract from the SF133 for the quarter being reported, but should be readily available from CCC agency financial records. Contact DOL Job Corps financial staff if assistance is needed to locate this information.

Amount Obligated (d). This column is used to display the cumulative amount of obligations charged to each account/appropriation. One possible way to develop this number is to take the cumulative amount transferred per column c and then net out the current unobligated balance being reported in the SF133 for that quarter. In other words, the amount in this column may be regarded as the column (c) amount less then column (f) amount.

Obligations As % of Transfers (e). This is simply the amount in column (d) divided by the amount in column (c).

Unobligated Balance/End of Period (f). This is the unobligated remainder from the total amount that has been transferred per column (c). This unobligated remainder may normally be abstracted from the SF133 that is prepared for the current quarter.

Unpaid Obligations/End of Period (g). This is the subtotal of the obligated amount reflected in column (d) that has not yet been paid out as of the end date of the quarter being reported. This number may normally be abstracted from the SF133 that is prepared for the current quarter.

E. DOL FUND TRANSFERS

It is the policy of DOL to ensure that CCC agencies have adequate Job Corps funds available to cover all immediate obligation and outlay requirements of their CCC's and their supporting program direction activities. In implementing this policy, DOL must be mindful of the parameters that are inherent in the patterns followed by Congress in appropriating Job Corps funds and in the scheduling for apportionments by OMB.

Within these parameters, DOL will strive to observe the following schedule for making fund transfers to each CCC agency in the framework of the agency's aggregated program operating plan:

1. Incremental Transfers.

Funds in the expense categories listed below will be transferred in quarterly increments. The amounts of each quarterly transfer will be intended to bring the cumulative transfer amount up to the percentages of the full PY program operating plan as indicated. Except as noted for the 4th quarter transfer, DOL will process the transfers to occur as early as possible in the quarter. Provided that adequate funds have been apportioned to DOL by OMB, the quarterly cumulative target levels are as follows: (i) 1st quarter – 35%; (ii) 2nd quarter – 60%; (iii) 3rd quarter – 90%; (iv) 4th quarter – 100%.

The initial fourth quarter transfer will only provide 95% of funds to the CCC's until Low OBS take-back is calculated (for a discussion of Low OBS take-back, see page X). Once the take-back is determined, the remaining 5% of funds will be transferred to the agencies, less the take-back amount.

- Center Operations Expense (Including Program Direction).
- Outreach/Admissions.
- Career Transition Services.

2. Full Transfers.

Funds in the expense categories listed below will be transferred in full as soon as possible after being approved and incorporated into the program operating plan. This will normally be done on a monthly update basis.

- Equipment and Furniture
- Vehicle Rental/Amortization
- Career Technical Skills Training Materials
- Student Transportation
- Support Activities.
- Facility Construction/Rehab/Acquisition (CRA). DOL will strive to make CRA transfers exclusively from “Advance” appropriations in order to minimize CCC agency accounting and financial reporting burdens. DOL will also strive to use the most recent CRA advance appropriation that is available at the time of the transfer in order to provide the CCC agency with adequate lead times to obligate the funds to construction and related contracts.

F. CCC PROGRAM OPERATING PLANS

1. Purpose / Definitions.

The term “Program Operating Plan” refers to the budget that has been agreed to by DOL and the CCC agency to support the Job Corps facilities and operations that will be administered by the CCC agency during a program year. A center-level program operating plan is formulated for each CCC as well as for the CCC-agency’s general and administrative functions (referred to as “program direction” activities).

For individual CCC’s, program operating plans include annual budgeted amounts for the major expense categories. Center operations expense is further broken out into the line items described in a previous section. In those line items that relate to personnel costs, a further break out is provided in terms of federal personnel versus non-federal personnel. Outreach/Admissions and Career Transition Services funds, if present, are broken out into personnel (federal versus non-federal) and other costs.

Program operating plans are intended to provide the CCC agency with a reliable framework in which to allocate and manage resources for provision of staffing, supplies, and services that are needed for the effective operation of a Job Corps CCC.

2. DOL’s IT Infrastructure.

Program operating plans for CCC’s are maintained in DOL’s Job Corps Fund Allocation System (JFAS) and are thus integrated into the DOL database containing the Job Corps Advance Annual Procurement / Financial Operating Plan. JFAS is used not only to maintain the approved CCC program operating plans, it is also used to provide IT support for the development of initial program operating plans prior to the start of each program year.

3. Formulation of Initial Program Operating Plans.

a. Annual Budget Call.

The development of the initial program operating plans that are in place at the start of a program year is launched many weeks before the program year begins. This process is initiated by DOL through issuance of a Budget Call Memo / Package to each CCC agency. The memo contains a discussion of overall fiscal considerations and policies for the upcoming program year, such as allowance levels for scheduled federal pay raises and allowances for to accommodate the effects of anticipated cost inflation in the Nation's economy .

The budget call normally contains overall dollar targets in each major expense category for each CCC agency. Also included in the Budget Call Package are a number of technical exhibits that provide guidance and specifications for the CCC agencies to follow in the preparation of their proposed program operating plans and its required back-up information (e.g., staffing tables, pricing data for supplies and materials, etc).

b. Schedule for Program Operating Plan Development.

The normal schedule for the development of the initial program operating plans is as follows:

- 20 Weeks before PY Start (on or around February 15): DOL issues budget call memo / package to CCC agencies (copies furnished to DOL regional offices).
- 13 Weeks Before PY Start (on or around April 1): CCC agencies submit proposed program operating plans and back-up materials to DOL National Office, and appropriate Regional Office
- 11 Weeks before PY Start (on or around April 15): DOL Regional Offices provide any comments to DOL National Office.
- 6 Weeks before PY Start (on or around May 15): Discussion / negotiations are completed and approved initial program operating plans are issued by DOL.
- Start of New PY (July 1 or first available date apportionment becomes available): DOL initiates 1st quarter fund transfers to the CCC agencies

4. Requesting Mid-Year Funding/Budget Adjustments/Movement of Funds

First note that this section applies to operating (non-CRA) funds only. During the course of a program year, the program operating plan of a CCC might require adjustment or revision for a variety of reasons, such as: funding for special programmatic initiatives, replacement of fire-damaged supplies and materials, and so forth. In some cases, these adjustments are initiated by DOL (e.g., funding for special initiatives). In most cases, however, proposals for mid-year funding adjustments originate within CCC agencies.

CCC agencies are discouraged from submitting Requests for Funding/Budget Adjustments except in the most urgent and compelling cases. The DOL expectation is that CCC agencies should maintain staffing and deliver services in a satisfactory manner within the resource levels provided in the initial program operating plans that are put in place at the start of each program year. It is also the case that DOL's contingency reserves are rarely abundant.

This section describes the basic steps and requirements that a CCC agency should follow when preparing and submitting a request for a mid-year adjustment in its program operating plan. Please note that this section is concerned only with funding of operating expenses. The term Operating Expense can be defined as all categories of Job Corps expense other than Construction/Rehab – which has its own congressional appropriation. The major expense categories that are considered Operating Expense include: A-Center Operations; B2-Equipment; B3-GSA Vehicle Rental; B4-CTST Materials; C1-Outreach and Admissions; C2-Career Transition Services; D-Student Transportation; and S-Support. With respect to Construction/Rehab funding requests, basic procedures and requirements are found in PRH Chapter 5, Section 5.10 (Facility Improvements), Requirement 4 (Emergency Repairs and Requirements).

a. When Is a Request for a Mid-Year Funding/Budget Adjustment Needed?

A request should be prepared and submitted when a CCC agency believes that a funding/budget adjustment is required in order to maintain the effectiveness of a CCC **AND** that such an adjustment cannot be accomplished via unilateral internal budget realignments that are within the parameters described in the DOL/CCC Interagency Agreement.

b. Format.

The only requirement for a Budget Adjustment or Movement of Funds request is the use of the Movement of Funds spreadsheet (Attachment x). This spreadsheet was developed by DOL, at the request of the USDA, to formalize the process for Movement of Funds as described in the current Interagency Agreement. The Bureau of Reclamation is not required to use the attachment, but is encouraged to do so. It is recommended that the request be accompanied by brief explanatory statement along with whatever additional exhibits or tables are appropriate. Electronic “soft-copy” is required.

c. Content.

There are no rigid requirements or specifications concerning the content of a Request for Funding/Budget Adjustment. The level of detail depends on the complexity of the situation. Elaborate presentations are not required, but a briefly stated justification for the change in funding, along with appropriate back-up in the form of pricing data and computations. The request should also indicate which major categories of operating expense would be affected. In cases where the increase is of an ongoing nature, it is imperative that the request specify the effective date of the change, the net change amount in the current program year and the change amount that will be needed in the next program year.

d. Submitting a Request.

CCC agencies should, via email, submit Requests for Funding/Budget Adjustment to the Job Corps National Office (to the attention of the budget team), with a courtesy copy

being sent to the DOL Job Corps Regional Office that is responsible for monitoring the CCC which is the subject of the request. These types of requests may be submitted at any time. As a general rule, CCC agencies should strive to submit these types of requests as soon as possible after the need for a funding adjustment becomes evident.

e. Turn-Around Time.

The Office of Job Corps will strive to provide the CCC agency with a substantive response to its request within two weeks of submittal, depending on the complexity and/or policy implications of the issues that need to be addressed.

5. Under-Runs Due to Low On-Board Strength (OBS).

CCC agencies are expected to control expenditures for items that are sensitive to on-board student strength to ensure that expenditures for such items are commensurate with average student OBS. Expense items that are considered OBS-sensitive include food, clothing, and other consumables that normally comprise about 15% of a CCC's center operations budget.

In any program year when the CCC operates at less than 98% of planned capacity, the CCC agency will be expected to generate an appropriate cost under-run as a result of reduced spending for OBS-sensitive items. The amount of the expected under-run is computed as follows: numerical shortfall in Student Service Years (SY's) during the program year x the budgeted cost per SY (i.e., annual center operations budget/planned SY's) x 15% = anticipated under-run. Anticipated low-OBS under-run data appears automatically on each quarter's 2110F cost report if capacity utilization is running less than 98.0% on a program-year-to-date (PYTD) basis.

Based on a CCC's cost report for the quarter ending March 31st, DOL will make an appropriate reduction in the program operating plan of any CCC which has a PYTD capacity utilization of less than 98.0%. This reduction will be based on the under-production of student years (SY's) that has occurred during the first 9 months of the program year. The amount of the reduction will be the same as the "Minimum Expected Low OBS Under-Run" that is reported in the March 31st quarterly cost report.

6. Program Year-End Return Transfers.

If, during the final quarter of a program year, a CCC agency determines that it will not be able to obligate some portion of the Job Corps funds that have been transferred from DOL, the CCC agency should make arrangements to transfer the funds back to DOL so that funds arrive back to DOL on or before June 1. This will allow DOL to obligate the funds for allowable purposes prior to the end of the program year.

If the funds in question were originally provided for equipment/furniture acquisition, the purchase of CTST materials, facility construction/rehab projects, or similar items that are not of an ongoing, operational nature, DOL will strive to restore these funds to the CCC agency through appropriate compensating budget increases in the CCC agency's program

operating plan for the following program year. In order to assure the restoration of these funds, the return fund transfer to DOL must be accomplished by no later than June 1st in the expiring program year.

7. Formats and Content.

Detailed instructions and specific formats will be provided in each year's budget call package that is issued to CCC Agencies by DOL. If DOL intends to introduce material changes in the requirements or formats that have been used in the past, it will, if practicable, share the proposed changes with the CCC Agencies for review and comment beforehand.