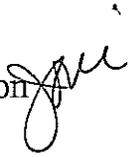


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DEPARTMENT OF LABOR

C.L. "BUTCH" OTTER, GOVERNOR
ROGER B. MADSEN, DIRECTOR

WIAB 06-11

DATE: September 28, 2011
TO: All WIA Subrecipients
FROM: Joni Booth, Financial Executive Officer, Accounting Division 
SUBJECT: WIA Quarterly Accrual Process

This bulletin introduces a new accrual process to report **tuition costs** for all participants enrolled in classroom training. Complete reporting of expenditures is critical to securing funding for the WIA program.

An accrual is used to record a cost incurred, but not yet paid. For example, WIA participants are enrolled in classes at BSU that started in late August. The Department has not been invoiced and has not paid BSU for these classes as of September 30th. An accrual is needed to include this cost in Department reports and U.S. Department of Labor reports.

In the past, WIA provider staff were only required to enter accruals annually in July for the preceding program year. Beginning with this program year, in order to meet federal guidelines, accruals need to be done quarterly, using the attached excel spreadsheet. This process will be similar to the spreadsheet accrual process TAA used in the past.

The spreadsheet should be completed only for tuition costs for classes that have started. For each active WIA participant, please:

- Review each active WIA participant file
- If a participant has enrolled in occupational classroom training AND classes have started, complete the attached worksheet
- Complete the worksheet for TUITION costs only
- To ensure that all payments made for the month are reflected in the WIA Management Information System (MIS), no WIA payments will be processed between Wednesday 9/28/11 and Friday 9/30/11
- Email completed spreadsheet **by Noon on October 5th** to Simon So at: simon.so@labor.idaho.gov
- If you do not have any accruals, email Simon stating you have no accruals
- Each local office will complete and email one spreadsheet

Thank you for your cooperation with this important process. If you have any questions, please contact Simon So at (208) 332-3570, ext. 3153.

WIA Accrual Worksheet

Cost Center 00000

Quarter End Date 09/30/11

Title	Type	SSN	Participant Name	Vendor/Payee	Beginning Date of Training	Tuition Costs	Case Manager
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