

DATE: June 27, 2005
TO: All WIA Subrecipients
FROM: Joni Booth, Chief, Accounting
SUBJECT: WIA Accruals for Program Year 2004

WIAB #14-04

The WIA participant payment system will close for Program Year 2004 (July 1, 2004 through June 30, 2005) on Tuesday, July 5, 2005. After closure, WIA case managers are provided limited access to the accounting system so they can manually add, correct or delete financial accruals. This process helps to ensure that costs incurred during PY 2004 are actually charged to the PY 2004 grant, and not to the next program year. All payments made on or before June 29th will be reflected in the Automated Accrual System (AAS). If you cannot locate an expenditure on the Automated Accrual System, it has not been paid and an accrual should be manually entered into the AAS.

All WIA Subrecipient staff will have the opportunity to view and modify (if necessary) participant accrual data on **Tuesday, July 5th from 8:00 a.m. to 6:00 p.m. Mountain Daylight Time**. Staff may access the accounting system from any personal computer with access to the Internet.

Automated Accruals

Participant accruals are unpaid financial obligations that are due and payable during the program year. Our accounting system generates these automated accruals throughout the year, based on certain costs paid in the prior month. These costs include OJT employer payments, work experience wages (including fringe) and internship wages (including fringe). Case managers are asked to review and adjust, when necessary, automated accruals at the end of each program year.

Automated Accrual Example

If the system makes a \$600 OJT payment for April it will automatically generate a \$600 accrual for the month of May in anticipation of another monthly invoice. The May accrual will be changed to reflect the actual May payment when the invoice is paid (generating a June accrual) OR the accrual will be deleted if the individual completes the activity. Note: There must be no time lag between the last day worked and the activity completion date or the system will retain the May accrual in anticipation of a May invoice.

Manual Accruals

This limited access period also provides case managers with the opportunity to enter manual accruals for outstanding payments that have not yet been processed. Payments such as child care, transportation, tuition, books, supplies, etc. are not included in the automated process and must be entered manually if appropriate. *Remember: In order to qualify as a current year cost, the actual transaction or date of purchase must occur on or before June 30, 2005.*

If you have any questions please contact your Grants Manager

Security clearance for the WIA Management Information System (MIS) is required.

<https://cl.idaho.gov/applications/wia/login.asp>

After selecting Accounting Payroll, followed by WIA Participant Manual Accruals, follow the **instructions in red.**