# Budget Category Definitions

**Administration** – Costs are defined by WIOA Final Rules and Regulations 20 CFR, Section §683.215 and are generally associated with the expenditures related to the overall operation of the employment and training system. Administrative costs are associated with functions not related to the direct provision of services to program participants. These costs can be both personnel and non-personnel and both direct and indirect.

Specifically, the project defines the following costs as administration:

* Accounting, budgeting, financial and cash management functions;
* Procurement and purchasing functions;
* Property management functions;
* Personnel management functions;
* Payroll functions;
* Audit functions;
* Incident reports response functions;
* General legal service functions;
* Costs of goods and services required for the administrative functions of the program including such items as rental/purchase of equipment, utilities, office supplies, postage, and rental and maintenance of office space;
* Systems and procedures required to carry out the above administrative functions including necessary monitoring and oversight; and,
* Travel costs incurred for official business related to the above administrative functions.

**Direct Services to Participants** – Costs associated with providing direct service to participants should be included in this cost category. All staff (wage and fringe), office supplies and other costs necessary to serve customers in some type of direct program activity, exclusive of actual monies spent on tuition, books, on-the-job training reimbursements, job coaching, supported employment, personal assistance services (Vocational Rehabilitation Services), or other direct and tangible training goods and services received by customers.

Examples of direct services include, but are not limited to, the following:

* Comprehensive and specialized assessments of the skill levels and service needs of participants, which may include:
  + Diagnostic testing and use of other assessment tools; and
  + In-depth interviewing and evaluation to identify employment barriers and appropriate employment goals.
* Development of an individual employment plan, to identify the employment goals, appropriate achievement objectives, and appropriate combination of services for the participant to achieve the employment goals;
* Group counseling;
* Individual counseling and career planning;
* Case management for participants; and
* Short-term prevocational services, including development of learning skills, communication skills, interviewing skills, punctuality, personal maintenance skills, and professional conduct, to prepare individuals for unsubsidized employment or training.

**Direct Customer Training** – Any tuition, books, fees, on-the-job training reimbursements, participant wages and fringes, and Personal Adjustment/Independent Living Skills Training, provided directly on the customer’s/consumer’s behalf.

**Support Services** – Costs for services and items considered necessary for an individual to participate in the program including, but not limited to: transportation, housing/rental assistance, health and medical costs, needs-based payments, travel assistance, legal aid, personal counseling, clothing, tools, etc. These expenses may be paid directly to the participant or to a third-party vendor.