

## Payment Management System Mandatory Payment Request Justification Examples

### A. FORMULA PROGRAMS

#### *Example 1*

These funds reimburse Dislocated Worker program expenditures for assisting dislocated workers in finding employment and support on-the-job and incumbent worker training. This covers personnel salary (\$100,000), associated fringe benefit costs (\$10,000), utilities (\$500), indirect costs (\$16,000), performance tracking and subrecipient costs for job search (\$50,000), career planning and training (\$500,000) for January 6 through January 31, 2025.

#### *Example 2*

These funds reimburse expenditures under the Work Opportunity Tax Credit program which is a federal tax credit available to employers who invest in American job seekers who consistently face barriers to employment. This request covers staff salary (\$43,000), associated fringe benefit costs (\$12,000), related operational expenditures (\$2,300), and system supports (\$1,200) for the review and approval of tax credit applications for employers hiring eligible individuals for the month of February 2025.

#### *Example 3*

These funds reimburse expenditures under the Reemployment Services and Eligibility Assessment program that assists individuals in finding employment quickly after dislocation by engaging unemployment compensation claimants. This covers personnel salaries (\$450,000), associated fringe benefit costs (\$125,000), related operational expenditures (\$53,250), case management (\$16,000), program evaluation (\$300,000), individualized job planning, provision of labor market information, and referrals of individuals to additional resources (covered under personnel) for the week of April 7, 2025.

#### *Example 4*

These funds reimburse expenditures under the Unemployment State Administration program that provides funding to states for administering their unemployment insurance (UI) programs, including processing claims to provide UI benefits to eligible workers, to ensure that the UI system is functioning efficiently. This covers personnel salaries (\$675,000), associated fringe benefit costs (\$250,000), and related operational expenditures (\$325,000), for the week of April 14, 2025.

## **B. DISCRETIONARY PROGRAMS**

### *Example 1*

These funds reimburse expenditures to expand and strengthen the Registered Apprenticeship system through support of public/private partnerships designed to serve a range of industries and individuals. This includes grant staff salaries (\$87,650), associated fringe benefits (\$13,246), program-related travel (\$1,400), equipment acquisition (\$23,000), supplies (\$54), contractors and subrecipients (\$56,500), and indirect costs (\$16,000) from December 31, 2024 through January 10, 2025.

### *Example 2*

These funds reimburse expenditures for the program's provision of pre-apprentice and educational services, occupational training, and other employment services for youth ages 16 to 24 while performing meaningful work and service to their communities. This includes staff salary (\$135,000), associated fringe benefits (\$45,000), program-related travel (\$32), equipment acquisition (\$32,000), supplies (\$125), contractors and subrecipients (\$32,250), other program-related expenses (\$1,200), and indirect costs (\$567) for the month of February 2025.

### *Example 3*

These funds reimburse project expenditures for the period of December 15 to 31, 2024, as outlined in the grant agreement. This request covers reimbursements for project salaries (\$18,790), associated fringe benefits (\$5,400), project-related travel (\$356), supplies (\$69), contractors (\$140,000), and indirect costs (\$1,560).

## **C. FUNDING ADJUSTMENTS/REFUNDS (All Programs)**

### *Example*

The \$68,543 being returned to the U.S. Department of Labor is due to (see example explanations below that could complete this justification)

- Disallowed costs from June 23, 2024 to July 15, 2024, due to audit/monitoring findings.
- The final negotiated indirect cost rate coming in lower than the provisional rate and all the budgeted funds were previously drawn down.
- Excess funds returned by a subrecipient.
- Adjustment to expenditures to a previous Program Year grant following first-in, first-out practice for full utilization of grant funds.