

**INSTRUCTIONS – FORM WIOA 4
WORKFORCE INNOVATION AND OPPORTUNITY ACT
EXPENDITURE REGISTER
PROGRAM INCOME AND NON-FEDERAL FUNDS**

Purpose

The Expenditure Register for program income and non-federal funds itemizes accrued expenses into five (5) major cost objectives:

- Line 1 - Personnel Costs;
- Line 2 - Equipment Purchases;
- Line 3 - Program Activities;
- Line 4 - Contractual Services; and
- Line 5 - Other Current Expenses.

Program income earned and expended is also tracked on this report.

General Instructions

Prepare a separate form for each agreement and/or source of funding. A supplemental worksheet may be included to summarize information used to complete this form. The reported expenditures shall be cumulative from the start of the agreement period to the end of the reporting period.

The reporting of the receipt and disbursement of program income and non-federal funds shall be subject to the WIOA regulations on allowable activities, costs, and audit requirements.

Frequency and Report Due Date

This report shall be submitted monthly when reportable program income is earned/expended or non-federal funds is expended. The report is due no later than thirty (30) calendar days after the end of each month and should be submitted to the address shown below:

Department of Labor and Industrial Relations
Administrative Services Offices – WIOA Unit
830 Punchbowl Street, Room 309
Honolulu, Hawaii 96813

Detailed Instructions

- I. Identifying Information
 - A. Subrecipient's Name
 - B. Program

- C. Agreement No.
- D. Agreement period, as stated in the executed contract.
- E. Report period (from inception of the agreement).

II. Accrued Expenditures

A. Object of Expenditure (Column A, Lines 1 to 6)

Classify reportable expenses according to the five (5) major cost objectives for personnel costs, equipment purchases, program services, contractual services, and other current expenses. Additional worksheets should be submitted if additional lines are needed to accommodate all the listed expenses.

B. Program Income Accrued Expenditure (Column B)

Enter the expenditures incurred against program income earned during the reporting period. Program income is any income or profit earned by a subrecipient from WIOA activities including income generated from the sale of commodities (products) fabricated under the agreement.

References: 2 CFR 200.80 and 2 CFR 200.307.

C. Non-Federal Accrued Expenditure

Enter the expenditures of non-federal funds during the reporting period. The reportable non-federal fund expenses must be allowable WIOA costs expended for the same purpose for which the subject agreement was awarded.

D. Total Program Income and Non-Federal Expenses

Enter the total expenditures incurred against program income and non-federal funds.

Total Accrued Expenditures

Enter the total expenditures for columns B, C, and D on line 6.

Prior Year Carry-Over Balance – Program Income

Enter the amount of any program income carry-over balance from the prior year in Column B, line 7.

Total YTD Receipts – Program Income

Enter the total amount of program income revenues generated during the reporting period in Column B, line 8.

Total Program Income Amount Available

In Column B, line 9, enter the sum of lines 7 and 8.

Undisbursed Program Income Balance

In Column B, line 10, enter the difference of line 9 minus line 6.

Certification

An authorized official of the subrecipient organization should sign and date the completed report. Enter the name and title of the official.