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(SN15)

WIOA BULLETIN NO. 15-16

DATE: October 5, 2016

TO: WIOA Partners

SUBJECT: Financial Reporting Forms and Instructions

I. PURPOSE:

To provide financial reporting forms and instructions to be used by the fiscal agents for the local areas.

II. BACKGROUND:

In accordance with the Workforce Innovation and Opportunity Act (WIOA) section 184(a)(1) the Workforce Development Council (WDC) is establishing reporting guidance to assure the proper disbursement of, and accounting for the WIOA funds allocated to the local areas.

Local areas shall comply with the Uniform Guidance at 2 CFR Part 200 including the Department of Labor's (DOL's) approved exceptions at 2 CFR Part 2900. In addition, WIOA funds are required to be reported on an accrual basis.

III. REPORT FORMS AND INSTRUCTIONS:

- Form WIOA 1 - Subrecipient's Request for Advance or Reimbursement
- Instructions – Form WIOA 1; Subrecipient's Request for Advance or Reimbursement
- Form WIOA 2 – Expenditure Register; Local Adult, Dislocated Worker, and Administrative Programs
- Instructions – Form WIOA 2; Expenditure Register; Local Adult, Dislocated Worker, and Administrative Programs
- Form WIOA 3 – Expenditure Register; Local Youth Program
- Instructions – Form WIOA 3; Expenditure Register; Local Youth Program

- Form WIOA 4 – Expenditure Register; Program Income and Non-Federal Funds
- Instructions – Form WIOA 4; Expenditure Register; Program Income and Non-Federal Funds

IV. EFFECTIVE DATE:

The new WIOA Expenditure Register report forms should be used effective with the monthly report for September 2016 which is due on October 30, 2016. The new WIOA Subrecipient's Request for Advance or Reimbursement should be used effective November 1, 2016.

V. INQUIRIES:

Inquiries regarding this bulletin may be directed to Kim Saito, Kim.A.Saito@hawaii.gov or (808) 586-8903.

VI. REFERENCES:

- Title I of the Workforce Innovations and Opportunity Act (WIOA) of 2014
- 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Final Rule
- 2 CFR Part 2900, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Final Rule
- TEGL 2-16, Revised ETA-9130 Financial Report, Instructions, and Additional Guidance



ALLICYN C.H. TASAKA
Executive Director

**INSTRUCTIONS - FORM WIOA 1
WORKFORCE INNOVATION AND OPPORTUNITY ACT
SUBRECIPIENT'S REQUEST FOR ADVANCE OR REIMBURSEMENT**

Purpose

This form will be used to request advance or reimbursement payments from the State. A signed original should be submitted.

General Instructions

Prepare a separate form for each agreement. A substitute form in a different format may be used if the same information is displayed.

Frequency and Report Due Date

This form should be submitted at any time that funds are needed. The form should be sent 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

1. Subrecipient's Name
2. Subrecipient's Address
3. Agreement No.
4. Program
5. Indicate whether the request is for an initial advance, periodic advance, reimbursement, or final invoice.
6. Agreement period as stated in the executed contract.
7. Report period should be from inception of the agreement to present.
8. Cash Transaction Data
 - a. Total cash received from inception of the contract to present.
 - b. Total disbursements from inception of the contract to present.

- c. Cash on hand / deposit (8a minus 8b).
 - d. Cash requested but not received.
 - e. Interest income earned.
 - f. Cash on hand/deposit and cash requested but not received (8c plus 8d minus 8e).
 - g. Estimated disbursements for the specified period.
 - h. Projected cash balance on hand (8f minus 8g).
 - i. Amount of cash request. Note: a negative amount will denote a refund to be issued to the State.
9. Subrecipient's certification, authorized signature and date.

SUBRECIPIENT'S REQUEST FOR ADVANCE OR REIMBURSEMENT

Invoice No.

(1) Subrecipient's Name	(2) Address	
(3) Agreement No.	(5) Funds Requested for:	
(4) Program	a) Initial Advance <input style="width: 40px; height: 20px;" type="text"/>	c) Reimbursement <input style="width: 40px; height: 20px;" type="text"/>
(6) Agreement Period From: _____ To: _____	b) Periodic Advance <input style="width: 40px; height: 20px;" type="text"/>	d) Final Invoice <input style="width: 40px; height: 20px;" type="text"/>
(7) Report Period From: _____ To: _____		
(8) Cash Transaction Data	Federal Funds (Cash Basis)	
a) Total Cash Received to Date From: _____ To: _____		+
b) Total Disbursements to Date From: _____ To: _____		-
c) Cash on Hand/Deposit		=
d) Cash Requested But Not Received		(line 8a - 8b)
e) Interest Income to be Expended		+
f) Cash on Hand + Cash Requested But Not Received		-
g) Estimated Disbursements From: _____ To: _____		=
h) Projected Cash Balance on Hand		(line 8c + 8d - 8e)
i) Amount of Cash Request		-
(9) Subrecipient's Certification - I certify that the costs incurred are taken from the books of account and that such costs are valid and consistent with the terms of the agreement.		
Signature and Title of Authorized Signatory		Date Signed
State Administration Use Only		
		Appropriation No.
		Amount to be Paid
Signature - WDC	Date	
I certify satisfactory receipt of goods/services listed on this request. Approved for payment.		
Signature - ASO		Date

**INSTRUCTIONS – FORM WIOA 2
WORKFORCE INNOVATION AND OPPORTUNITY ACT
EXPENDITURE REGISTER
LOCAL ADULT, DISLOCATED WORKER, & ADMINISTRATIVE PROGRAMS**

Purpose

The Expenditure Register itemizes accrued federal 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.

The grouping of expenses into five (5) major categories will facilitate the comparison of budgeted versus reported accrued expenditures to determine compliance with contract variance restrictions.

General Instructions

Prepare a separate form for each agreement and/or source of funding for any of the following WIOA local area programs:

- Adult Program
- Dislocated Worker Program
- Local Area Administration

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.

Frequency and Report Due Date

This report shall be submitted monthly beginning with the effective date of the agreement. 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).
- F. Enter each page number and the total number of Expenditure Register pages (i.e. Page 1 of 2, etc). Submit as many pages as necessary and have the last page signed by an authorized signatory.

II. Accrued Expenditures

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

For each major cost objective (personnel costs, equipment purchases, program services, contractual services, and other current expenses), list detailed expenses as approved in the agreement's budget. Additional worksheets should be submitted if additional lines are needed to accommodate all the listed expenses.

- B. Total Accrued Expenditures (Column B)

Enter the accrued expenditures for each line item listed in Column A. Accrued expenditures are the actual disbursements (payments other than advances), invoices on hand, other projected payments for goods and services received (for which invoices have not been received), and salaries and related benefit costs incurred (earned, but not paid) by the end of the reporting period.

- C. Total Budget (Column C)

Enter the amounts from the approved agreement's budget as shown on the form Budget Detail A.

- D. Variance (Column D)

Compare the actual expenses for the five (5) major cost objectives in Column B with the budgeted amounts in Column C. Enter the difference in Column D. A positive or negative variance should be shown.

- E. Percentage (%) of Budget (Column E)

For all major cost categories, divide the variance amount in Column D by the corresponding budget amount in Column C. Enter the resulting variance percentage in Column E.

Object of Expenditure

Costs are allowable to a particular Federal award or cost objective if goods or services involved are chargeable or assignable in accordance with the relative benefits received (2 CFR 200.405).

Personnel Cost

Personnel costs are the sum of subrecipient staff salaries/wages and fringe benefits. Enter the sum of lines 1a and 1b.

a. **Staff Salaries & Wages**

Expenses for subrecipient staff salaries and wages must be supported by the documented distribution of actual time worked on the program. The accrued expense is the cost incurred for salaries and wages for services received during the reporting period.

b. **Fringe Benefits**

Enter the total fringe benefit costs applicable to the reported salaries and wages expense.

Major Cost Objectives (Lines 2 to 5)

Enter the total accrued expenditures for each major cost objective for Equipment Purchases, Program Services, Contractual Services, and Other Current Expenses. Program Services (line 3) is the sum of lines 3a to 3c. Other Current Expenses (line 5) is the sum of lines 5a to 5e.

For each major cost objective, list all detailed expenses that were included in the sum total of each major line item. Supplemental worksheets should be submitted if additional lines are needed to accommodate all the listed expenses.

Total Accrued Expenditures

Enter the total expenditures for columns B, C, and D on line 6. Enter the Total Percentage of Variance to Budget for Column E on line 6.

Unliquidated Obligations

Enter the total unliquidated obligations of WIOA funds in Column B, line 7. Unliquidated obligations are the unexpended portions of contracts awarded to contractors and subgrantees.

Total Federal Obligations

Enter the total federal obligations in Column B on line 8. The total federal obligation is a legal commitment of federal funds to be paid for goods and services received. Line 8 is the sum of lines 6 and 7.

Total Unobligated Balance

The total unobligated balance is the portion of funds to which there is no legal commitment by the local grant recipient or subrecipient. The Total Unobligated Balance (line 9) is the difference between the Total Budget (Column C, line 6) and the Total Federal Obligations (Column B, line 8).

Pay-for-Performance Contract Expenses

Enter the total cost of pay-for-performance contracts in Column B, line 10. WIOA sec. 134(d)(1)(A)(iii) specifies that not more than 10% of the funds allocated to a local area can be reserved and used for pay-for-performance contracts.

Pay-for-Performance Contracts – Unliquidated Obligations

Enter the unexpended portion of pay-for-performance contracts in Column B, line 11.

Transitional Jobs Expenses

Enter the cost of transitional jobs activities, in Column B, line 12, for individuals with barriers to employment who are chronically unemployed or have an inconsistent work history. Transitional job services should include the following:

- time-limited work experiences that are wage-paid and/or subsidized in the public, private or nonprofit sectors; and
- comprehensive employment and supportive services.

In accordance with WIOA sec. 134(d)(5), transitional jobs expenses is limited to 10% percent of a local area's funds for Adult and DW programs.

Incumbent Worker Training Expenses

Enter the cost of incumbent worker training expenses in Column B, line 13. In accordance with WIOA sec. 134(d)(4)(A)(i), incumbent working training expenses is limited to twenty percent of a local area's funds for Adult and DW programs.

***NOTE: WIOA sections 134(d)(1)(A)(iii), 134(d)(4)(A)(i), and 134(d)(5) allow a local area to combine their Adult and DW allocations to meet the specified expenditure cap for each of the following activities: Pay-for-Performance Contracts, Transitional Jobs, and Incumbent Worker Training.**

Total Non-Federal Accrued Expenses

Enter the total cost of program expenses funded by non-federal sources in Column B, line 14.

Certification

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

**WORKFORCE INNOVATION AND OPPORTUNITY ACT
EXPENDITURE REGISTER
LOCAL ADULT, DISLOCATED WORKER, AND ADMINISTRATIVE PROGRAMS**

I. IDENTIFYING INFORMATION				
A. Subrecipient's Name		D. Agreement Period	E. Report Period	F. Page No.
B. Program	C. Agreement No.	From: _____ To: _____	From: _____ To: _____	Page ____ of ____
II. ACCRUED EXPENDITURES				
A. OBJECT OF EXPENDITURE	B. TOTAL ACCRUED EXPENDITURES	C. TOTAL BUDGET	D. VARIANCE	E. % OF BUDGET
1. Personnel Cost	0	0	0	#DIV/0!
a. Staff Salaries & Wages				
b. Fringe Benefits				
2. Equipment Purchases			0	#DIV/0!
3. Program Services	0	0	0	#DIV/0!
a.				
b.				
c.				
4. Contractual Services			0	#DIV/0!
5. Other Current Expenses	0	0	0	#DIV/0!
a. Travel-Intra-State				
b. Travel-Inter-State				
c.				
d.				
e.				
6. Total Accrued Expenditures	0	0	0	#DIV/0!
7. Unliquidated Obligations	0.00			
8. Total Federal Obligations	0.00			
9. Total Unobligated Balance	0.00			
10. Pay-for-Performance Contract Expenses				
11. Pay-for-Perf - Unliquidated Obligations				
12. Transitional Jobs Expenses				
13. Incumbent Worker Trng Expenses				
14. Total Non-Federal Accrued Expenses				
CERTIFICATION: I certify to the best of my knowledge and belief that this report is correct and complete. All outlays and unpaid obligations are for the purposes set forth in the agreement.				
NAME	TITLE	SIGNATURE		DATE

**INSTRUCTIONS – FORM WIOA 3
WORKFORCE INNOVATION AND OPPORTUNITY ACT
EXPENDITURE REGISTER
LOCAL YOUTH PROGRAMS**

Purpose

The Expenditure Register itemizes accrued federal 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.

The grouping of expenses into five (5) major categories will facilitate the comparison of budgeted versus reported accrued expenditures to determine compliance with contract variance restrictions.

General Instructions

Prepare a separate form for each agreement. 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.

Frequency and Report Due Date

This report shall be submitted monthly beginning with the effective date of the agreement. 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).
- F. Enter each page number and the total number of Expenditure Register pages (i.e. page 1 of 2, etc). Submit as many pages as necessary and have the last page signed by an authorized signatory.

II. Accrued Expenditures

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

For each major cost objective (personnel cost, equipment purchases, program services, contractual services, and other current expenses), list expenses as approved in the agreement's budget. Additional worksheets should be submitted if additional lines are needed.

B. Accrued Expenditures (Column B)

Enter the accrued expenditures for each line item listed in Column A. Accrued expenditures are the actual disbursements (payments other than advances), invoices on hand, other projected payments for goods and services received (for which invoices have not been received), and salaries and related benefit costs incurred (earned, but not paid) by the end of the reporting period.

Complete Lines 1 to 6 in Column B. Enter the accrued expenses for the designated cost categories of Out-of-School Youth and In-School Youth.

1. Out-of-School Youth (Column B1)

Enter the total accrued expenditures for out-of-school youth services. WIOA sec. 129(a)(4) of the Act requires that at a minimum, 75% of the funds shall be used to provide youth activities to out-of-school youth.

2. In-School Youth (Column B2)

Enter the total accrued expenditures for in-school youth services.

C. Total Accrued Expenditures (Column C)

Enter the total accrued expenditures. Column C is the sum of Columns B1 and B2.

D. Total Budget (Column D)

Enter the amounts from the approved agreement's budget as shown on the form Budget Detail A.

E. Variance (Column E)

Compare the actual expenditures for the five major cost objectives in Column C with the budgeted amounts in Column D. Enter the difference in Column E. A positive or negative variance should be shown.

F. Percentage (%) of Budget (Column F)

For all major cost objectives, divide the variance amount in Column E by the corresponding budget amount in Column D. Enter the resulting variance percentage in Column F.

Object of Expenditure

To comply with the classification of costs contained in WIOA sec.129, allowable costs should be categorized as out-of-school or in-school youth expenses. Costs are allowable to a particular cost category to the extent that benefits are received by the program in such category.

Personnel Cost

Personnel costs are the sum of subrecipient staff salaries/wages and fringe benefits. Enter the sum of lines 1a and 1b.

a. Staff Salaries & Wages

Expenses for subrecipient staff salaries and wages must be supported by the documented distribution of actual time worked on the program. The accrued expense is the cost incurred for salaries and wages for services received during the reporting period.

Enter the total staff salaries and wages for the report period for Out-of-School Youth and In-School Youth (Columns B1 and B2).

b. Fringe Benefits

Enter the total fringe benefit costs applicable to the reported salaries and wages expense.

Major Cost Objectives (Lines 2 to 5)

Enter the total accrued expenditures for each major cost objective for Equipment Purchases, Program Services, Contractual Services, and Other Current Expenses in the Out-of-School Youth and In-School Youth cost categories (Columns B1 and B2).

Program Services (line 3) is the sum of lines 3a to 3c. Other Current Expenses (line 5) is the sum of lines 5a to 5e.

For each major cost objective, list all detailed expenses that were included in the sum total of each major line item. Supplemental worksheets should be submitted if additional lines are needed to accommodate all the listed expenses.

Total Accrued Expenditures

Enter the total expenditures for columns B1, B2, C, D, and E on line 6. Enter the Total Percentage of Variance to Budget for Column F on line 6.

Unliquidated Obligations

Enter the total unliquidated obligations of WIOA funds in Column C, line 7. Unliquidated obligations are the unexpended portions of contracts awarded to contractors and subgrantees.

Total Federal Obligations

Enter the total federal obligations in Column C, line 8. The total federal obligation is the legal commitment of federal funds to be paid for goods and services received. Line 8 is the sum of lines 6 and 7.

Total Unobligated Balance

The total unobligated balance is the portion of funds to which there is no legal commitment by the local grant recipient or subrecipient. The Total Unobligated Balance (line 9) is the difference between the Total Budget (Column D, line 6) and the Total Federal Obligations (Column C, line 8).

Total Work Experience Expenses

Enter the total cost of work-related program activities in Column C, line 10. WIOA sec.129(c)(4) of the Act requires that a minimum of 20% of the funds allocated to a local area for the youth program be expended on work experience activities. Expenses should include activities for paid and unpaid work experiences (summer employment opportunities, pre-apprenticeship programs, internship, job shadowing and OJT opportunities).

Pay-for-Performance Contract Expenses

Enter the total cost of pay-for-performance contracts in Column C, line 11. WIOA sec.129(c)(1)(D) specifies that not more than 10% of the funds allocated to a local area for youth programs can be reserved and used for pay-for-performance contracts.

Pay-for-Performance Contracts – Unliquidated Obligations

Enter the unexpended portion of pay-for-performance contracts in Column C, line 12.

Total Non-Federal Accrued Expenses

Enter the total cost of program expenses funded by non-federal sources in Column C, line 13.

Certification

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

**WORKFORCE INNOVATION AND OPPORTUNITY ACT
EXPENDITURE REGISTER
LOCAL YOUTH PROGRAM**

I. IDENTIFYING INFORMATION				
A. Subrecipient's Name		D. Agreement Period		E. Report Period
B. Program	C. Agreement No.	From: _____	From: _____	F. Page No.
		To: _____	To: _____	Page _____ of _____

II. ACCRUED EXPENDITURES						
A. OBJECT OF EXPENDITURE	B. ACCRUED EXPENDITURES		C. TOTAL ACCRUED EXPENDITURES	D. TOTAL BUDGET	E. VARIANCE	F. % OF BUDGET
	1. OUT-OF-SCHOOL YOUTH	2. IN-SCHOOL YOUTH				
1. Personnel Cost	0	0	0	0	0	#DIV/0!
a. Staff Salaries & Wages						
b. Fringe Benefits						
2. Equipment Purchases	0	0	0	0	0	#DIV/0!
3. Program Services	0	0	0	0	0	#DIV/0!
a.						
b.						
c.						
4. Contractual Services	0	0	0	0	0	#DIV/0!
5. Other Current Expenses	0	0	0	0	0	#DIV/0!
a. Travel-Intra-State						
b. Travel-Inter-State						
c.						
d.						
e.						
6. Total Accrued Expenditures	0	0	0	0	0	#DIV/0!
7. Unliquidated Obligations						
8. Total Federal Obligations			0.00			
9. Total Unobligated Balance			0.00			
10. Total Work Experience Expenses						
11. Pay-for-Performance Contract Expenses						
12. Pay-for-Perf - Unliquidated Obligations						
13. Total Non-Federal Accrued Expenses						

CERTIFICATION: I certify to the best of my knowledge and belief that this report is correct and complete. All outlays and unpaid obligations are for the purposes set forth in the agreement.

NAME	TITLE	SIGNATURE	DATE
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**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.

**WORKFORCE INNOVATION AND OPPORTUNITY ACT
EXPENDITURE REGISTER
PROGRAM INCOME AND NON-FEDERAL FUNDS**

I. IDENTIFYING INFORMATION			Page _____ of _____
A. Subrecipient's Name		D. Agreement Period	E. Report Period
B. Program	C. Agreement No.	From: _____ To: _____	From: _____ To: _____
II. ACCRUED EXPENDITURES			
A. OBJECT OF EXPENDITURE	B. PROGRAM INCOME ACCRUED EXPENDITURE	C. NON-FEDERAL ACCRUED EXPENDITURE	D. TOTAL PROGRAM INC/ NON-FEDERAL EXPENSES
1. Personnel Cost	0.00	0.00	0.00
a. Staff Salaries & Wages			0.00
b. Fringe Benefits			0.00
2. Equipment Purchases			0.00
3. Program Services	0.00	0.00	0.00
a.			0.00
b.			0.00
c.			0.00
4. Contractual Services			0.00
5. Other Current Expenses	0.00	0.00	0.00
a.			0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
6. Total Accrued Expenditures	0.00	0.00	0.00
7. Prior Year Carry-over Balance - Program Inc			
8. Total YTD Receipts - Program Income			
9. Total Program Inc Amt Available (line 7 + 8)	0		
10. Undisbursed Program Inc Balance (line 9 - 6)	0		
CERTIFICATION: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unpaid obligations are for the purposes set forth in the agreement.			
SIGNATURE	NAME	TITLE	DATE