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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.

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		=
		(line 8a - 8b)
d) Cash Requested But Not Received		+
e) Interest Income to be Expended		-
f) Cash on Hand + Cash Requested But Not Received		=
		(line 8c + 8d - 8e)
g) Estimated Disbursements From: _____ To: _____		-
h) Projected Cash Balance on Hand		=
		(line 8f - 8g)
i) Amount of Cash Request		(negative amount = refund due to the State)
(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

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.

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		D. Agreement Period	E. Report Period	F. Page No.
A. Subrecipient's Name		From: _____ To: _____	From: _____ To: _____	Page _____ of _____
B. Program	C. Agreement No.			
II. ACCRUED EXPENDITURES				
A. OBJECT OF EXPENDITURE		B. TOTAL ACCRUED EXPENDITURES	C. TOTAL BUDGET	D. VARIANCE
1. Personnel Cost		0	0	0 #DIV/0!
a. Staff Salaries & Wages				
b. Fringe Benefits				
2. Equipment Purchases				
3. Program Services		0	0	0 #DIV/0!
a.				
b.				
c.				
4. Contractual Services				
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		SIGNATURE		DATE
TITLE				

**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.

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.

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		D. Agreement Period		E. Report Period		F. Page No.	
A. Subrecipient's Name		From: _____ To: _____		From: _____ To: _____		Page _____ of _____	
B. Program		C. Agreement No.					
II. ACCRUED EXPENDITURES							
A. OBJECT OF EXPENDITURE	B. ACCRUED EXPENDITURES		C. TOTAL ACCRUED EXPENDITURES	D. TOTAL BUDGET	E. VARIANCE	F. % OF BUDGET	#DIV/0!
	1. OUT-OF-SCHOOL YOUTH	2. IN-SCHOOL YOUTH					
1. Personnel Cost	0	0	0	0			
a. Staff Salaries & Wages							
b. Fringe Benefits							
2. Equipment Purchases	0	0	0	0			
3. Program Services	0	0	0	0			
a.							
b.							
c.							
4. Contractual Services	0	0	0	0			
5. Other Current Expenses	0	0	0	0			
a. Travel-Intra-State							
b. Travel-Inter-State							
c.							
d.							
e.							
6. Total Accrued Expenditures	0	0	0	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	

**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

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		E. Report Period	
B. Program		From: _____	To: _____
C. Agreement No.		D. Agreement Period	
From: _____		To: _____	
II. ACCRUED EXPENDITURES			
A. OBJECT OF EXPENDITURE		B. PROGRAM INCOME ACCRUED EXPENDITURE	C. NON-FEDERAL ACCRUED EXPENDITURE
1. Personnel Cost		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
a.			0.00
b.			0.00
c.			0.00
4. Contractual Services			0.00
5. Other Current Expenses		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
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	DATE