

WORKFORCE INNOVATION AND OPPORTUNITY ACT
INSTRUCTIONS - BUDGET DETAIL A-1
PERSONNEL COSTS OF SUBRECIPIENT STAFF
Local Adult / Dislocated Worker Programs / Local Administration

Purpose

The Budget Detail A-1 itemizes the planned expenditure for personnel costs of subrecipient staff. The expenditures are broken out by cost categories and funding source.

General Instructions

A separate Budget Detail A-1 should be prepared for each agreement (Adult Programs, Dislocated Worker Programs and Local Administrative Costs). Utilize as many pages as necessary to list all applicable staff.

Box I.A Agency Name

Box I.B Program
Specify WIOA Adult, Dislocated Worker (DW) or Local Administrative Costs (LAC) and Program Year (PY XX).

Box I.C Agreement No.
Leave this blank if the budget is for a new program year because a new agreement number will be assigned. If a budget modification is being submitted, input the previously assigned number.

Box I.D Modification No.
Enter the modification number of the agreement, if applicable.

Box I.E Agreement Period
Enter the planned agreement period.

Box I.F Page No.
Enter the page numbers comprising the entire Budget Detail A-1.

Columns II.A.1 Thru II.A.3 To establish a budget for Personnel Costs, consider all staff positions that will be directly involved in the administration and/or operations of the program. List the number of positions (column II.A.1) for each position title (column II.A.2), and the annual salary for each position title (column II.A.3).

Column II.B.1 Administration

For each position title, enter the percentage of time the employee(s) will be engaged in administrative functions. Enter the percentage as the FTE%. Compute the FTE Cost by multiplying the amount in column II.A.3 by the FTE%.

Column II.B.2 Program
For each position title, enter the percentage of time the employee(s) will be engaged in program functions. Enter the percentage as the FTE%. Compute the FTE Cost by multiplying the amount in column II.A.3 by the FTE%.

Column II.B.3 Total WIOA
For each position title, enter the total percentage of time the employee(s) will be engaged in WIOA-funded functions. Enter the total FTE % and FTE cost for administration and program.

Column II.C Non-Federal Fund Expenditures
For each position title, enter the total percentage of time the employee(s) will be engaged in WIOA functions funded by non-federal sources. Enter the percentage as the FTE%. Compute the FTE Cost by multiplying the amount in column II.A.3 by the FTE %.

Column II.D Total Salaries/Wages Expenditures
For each position title, enter the total percentage of time the employee(s) will be engaged in any WIOA functions funded by federal or non-federal sources.

Line II.A.2 Total Staff Salaries / Wages
Enter the total FTE cost for all employees as broken down by funding source and cost categories. The amounts should also be input on Budget Detail A, line II.A.1.a.

Line II.A.3 Fringe Benefits
Enter the approved fringe benefit rate for your agency. Compute the fringe benefit cost for the budgeted staff salaries/wages. The amounts should also be input on Budget Detail A, line II.A.1.b.

Line II.A.4 Total Personnel Costs
Enter the sum of lines II.A.2 and 3. The amounts should reconcile to the amounts shown on Budget Detail A, line II.A.1.