

WORKFORCE INNOVATION AND OPPORTUNITY ACT
INSTRUCTIONS - BUDGET DETAIL A
Local Adult / Dislocated Worker Programs / Local Administration

Purpose

Budget Detail A displays planned expenditures on a cumulative basis by object of expenditures, cost categories, and funding sources.

General Instructions

A separate Budget Detail A should be prepared for each agreement (Adult Programs, Dislocated Worker Programs and Local Administrative Costs).

- Box I.A Agency Name
- Box I.B Program
Specify WIOA Adult, Dislocated Worker (DW) or Local Administrative Costs (LAC) and the 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.
- Column II.A Object of Expenditures
Five major cost items are specified – Personnel Cost, Equipment Purchases, Program Services, Contractual Services, and Other Current Expenses. The template form can be modified to include additional cost items, if needed.
- Column II.B WIOA Expenditures
Columns II.B.1, 2 and 3 captures the budgeted expenses for WIOA federal funds. Enter in column II.B.1 planned expenditures of LAC funds. Enter in column II.B.2 planned expenditures of program funds for Adult or DW. Column II.B.3 is the sum of columns II.B.1 and 2.

Column II.C	<p>Non-Federal Fund Expenses</p> <p>Enter the planned expenditure of non-federal funds for allowable WIOA costs to further the objectives of WIOA. Such funds may consist of cash contributions from State or local governments or private sector partners. Leave blank if non-federal funds are not available for the grant.</p>
Column II.D	<p>Program Income Expenses</p> <p>Enter the planned expenditure of any program income funds derived from the agreement. Leave blank if no program income expenses are anticipated for the grant.</p>
Column II.E	<p>Total Projected Expenses</p> <p>Enter the total planned expenditure of all sources of funds committed to the WIOA project. Column II.E is the sum of columns II.B.3, II.C and II.D.</p>
Line II.A.1	<p>Personnel Cost</p> <p>Enter the total personnel cost (staff salaries/wages and fringe benefits) for all sources of funds. Line II.A.1 is the sum of lines II.A.1.a and b. Complete Budget Detail A-1 to determine the amounts to be shown.</p>
Line II.A.1.a	<p>Staff Salaries & Wages</p> <p>Enter the amounts shown from Budget Detail A-1, line II.A.1.a.</p>
Line II.A.1.b	<p>Fringe Benefits</p> <p>Enter the amounts shown from Budget Detail A-1; line II.A.1.b.</p>
Line II.A.2	<p>Equipment Purchases</p> <p>Enter the planned expenditure for equipment purchases for all sources of funds. Complete Budget Detail A-2 to determine the amounts to be shown.</p>
Line II.A.3	<p>Program Services</p> <p>Enter the planned expenditure for program services for all sources of funds. Types of program services can be specified on lines II.A.3.a through d; the sum of those lines should be shown on line II.A.3.</p>
Line II.A.4	<p>Contractual Services</p> <p>Enter the planned expenditure for contractual services for all sources of funds. Complete Budget Detail A-5 to determine the amounts to be shown.</p>
Line II.A.5	<p>Other Current Expenses</p> <p>Enter the planned expenditure for other current expenses for all sources of funds. Line II.A.5 is the sum of lines II.A.5.a through h.</p>
Line II.A.5.a	<p>Travel – Intra-State</p> <p>Complete Budget Detail A-3 to determine the amounts to be shown.</p>

- Line II.A.5.b Travel – Inter-State
Complete Budget Detail A-4 to determine the amounts to be shown.
- Lines II.A.5.c Additional cost items can be specified on lines II.A.5.c through h.
Thru II.A.5.h
- Line II.A.6 Total Projected Expenditures
Line II.A.6 is the sum of lines II.A.1, 2, 3, 4 and 5.
- Lines II.A.6.a Breakout of Total Projected Expenditures by New Allocation and Carry-Over
and II.A.6.b Funds
Specify any needed breakout of funding to be charged to the new/current-year allocation or carry-over funds from a prior year.
- Line II.A.7 Total Pay-for-Performance Contract Expense
Enter the planned expenditure for pay-for-performance contracts for program services. WIOA Sec. 134 (d)(1)(A)(iii) sets a pay-for-performance contract expenditure cap of ten percent of the amount of federal funds allocated to a local area for Adult or Dislocated Worker programs for a program year.
- Line II.A.8 Total Transitional Jobs Expenses
Enter the planned expenditure for transitional jobs contracts for program services. WIOA Sec. 134 (d)(5) sets a transitional jobs expenditure cap of ten percent of the amount of federal funds allocated to a local area for Adult and Dislocated Worker programs for a program year.
- Line II.A.9 Total Incumbent Worker Training Expenses
Enter the planned expenditure for incumbent worker training for program services. WIOA Sec. 134 (d)(4)(A)(i) sets an incumbent worker training expenditure cap of twenty percent of the amount of federal funds allocated to a local area for Adult and Dislocated Worker programs for a program year.