

**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.

**Additional Quarterly Reporting Requirement:**

**For each quarterly reporting period, expenditure reports from the One-Stop Operator and service provider contractors must be submitted with the Form WIOA 3.**