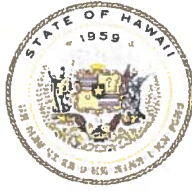


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**(SN15)**  
**WIOA BULLETIN NO. 15-16, Change 2**

**DATE:** October 14, 2020

**TO:** WIOA Partners

**SUBJECT:** Financial Reporting Forms, Budget Documents, Instructions, and Additional Procedures

**I. PURPOSE:**

To provide financial reporting forms, budget documents, instructions, and additional procedures to be used by the local workforce development boards.

**II. BACKGROUND:**

WIOA Bulletin 15-16 issued the financial reporting forms and instructions required for payment requests and monthly expenditure reporting.

WIOA Bulletin 15-16, Change 1 implemented additional reporting procedures and requirements to strengthen the fiscal review processes for the WIOA contracts. The report forms are primarily the same, but additional documentation and information were required for Form WIOA 1, 2, and 3.

WIOA Bulletin 15-16 Change 2 implements changes in budget and reporting forms as shown below in bold italics and specified in the respective instructions.

**III. REPORT FORMS AND INSTRUCTIONS**

- Form WIOA 1–Subrecipient's Request for Advance or Reimbursements ***Page 1, line 8g, Estimated Disbursements—a list of planned disbursements is required. Page 2 has been added to include a list of planned disbursements; page 2 must be submitted even if there are no planned disbursements.***

***Request for reimbursements must be submitted monthly.***

- Instructions–Form WIOA 1, Subrecipient's Request for Advance or Reimbursement  
***Page 2 must be submitted even if there are no planned disbursements; request for reimbursements must be submitted monthly.***
  
- Form WIOA 2–Expenditure Register, Local Adult, Dislocated Worker, and Administrative Programs  
***Line 3: Program Services, added lines for Training Services and Career Services and additional lines on page 2***  
***Line 3c: Total from page 2 line 3***  
***Line 4: Contractual Services, provide details on page 2***  
***Line 5: Other Current Expenses, additional lines on page 2***  
***Line 5d: Total from page 2 line 5***
  
- Instructions–Form WIOA 2, Expenditure Register - Local Adult, Dislocated Worker, and Administrative Programs  
***Page 2 provides additional lines for Program Services, Contractual Services, and Other Current expenses to accommodate all the listed expenses***  
  
***Line 3: Program Services–Separate the cost of program services into cost for Training Services and Career Services. Line 3d is the total from page 2 line 3.***  
  
***Line 4: Contractual Services–provide details on page 2. List Contractual Services by Vendor and by Training Services and Career Services***
  
- Form WIOA 3–Expenditure Register, Local Youth Program  
***Page 2 provides additional lines for Program Services, Contractual Services, and Other Current expenses to accommodate all the listed expenses***  
  
***Line 3: Program Services–Separate the cost of program services into cost for Training Services and Career Services***  
  
***Line 4: Contractual Services–provide details on page 2. List Contractual Services by Vendor and by Training Services and Career Services***
  
- Instructions–Form WIOA 3–Expenditure Register–Youth Program  
***Program Services (line 3) is the sum of lines 3a to 3d. Line 3a and b:***

**Separate the cost of program services into cost for Training Services and Career Services. Line 3d is the total from page 2 line 3.**

**Contractual Services (line 4) is the sum of lines 4a to 4d on page 2.**

**Other Current Expenses (line 5) is the sum of lines 5a to 5d. Line 5d is the total from page 2, line 5.**

- Form WIOA 10—Equipment Inventory Listing and Instructions  
**Added “Quarterly Report Date” and “Closeout Report Date”**  
**Equipment Inventory Listing is required to be submitted quarterly. It is also a required document for closeout.**
- Form WIOA 12—Expenditure Register Rapid Response  
**Line 3: Program Services, added lines for Training Services and Career Services and additional lines on page 2**  
**Line 3c: Total from page 2 line 3**  
**Line 4: Contractual Services, provide details on page 2**  
**Line 5: Other Current Expenses, additional lines on page 2**  
**Line 5d: Total from page 2 line 5**
- Instructions—Form WIOA-12— Expenditure Register Rapid Response  
**Prepare one Form WIOA-12 for Rapid Response Administrative Expenses and prepare one Form WIOA-12 for Rapid Response Program Expenses.**  
**Page 2 provides additional lines for Program Services, Contractual Services, and Other Current Expense1.**  
**Line 3: Separate the cost of program services into cost for Training Services and Career Services.**  
**Line 4: Contractual Services, provide detail on page 2.**

#### **IV. BUDGET FORMS AND INSTRUCTIONS**

Budget Detail A and Instructions:

**Line II.A.3.a. Program Services, enter the planned expenditure for training services on line II.A.3.b. Enter planned expenditure for career services on line II.A.3.b.**

**Line II.A.4 Contractual Services, separate program services into Training Services and Career Services (attach Budget Detail A-5).**

Budget Detail A-5 Instructions only:

**Column II.B Type of Service, Separate costs of program services into**

## ***Training Services and Career Services***

Budget Detail A–Youth Program and Instructions:

***Line II.A.3.a. Program Services, enter the planned expenditure for training services on line II.A.3.b. Enter planned expenditure for career services on line II.A.3.b.***

***Line II.A.4. Contractual Services, separate program services into Training Services and Career services (attach Budget Detail A-5).***

Budget Detail A-5–Youth Instructions only:

***Column II.B Type of Service, Separate costs of program services into Training Services and Career Services.***

Budget Detail A–Rapid Response and Instructions:

***Line 1: Personnel Cost–attach Budget Detail A-1***

***Line 2: Equipment Purchases–attach Budget Detail A-2***

***Line 3: Program Services–separate costs of Training Services and Career Services, additional program services may be itemized on page 2***

***Line 3d: from page 2 line 3***

***Line 4: Contractual Services–separate cost of program services into costs of Training Services and Career Services***

***Line 5: Other current expenses–additional expenses may be itemized on page 2, lines 5.1 to 5.10***

***Line 5g: from page 2 line 5***

## **V. EFFECTIVE DATE:**

The additional procedures applicable to the WIOA report forms will be effective as follows:

- Monthly reports are effective with the monthly report for November 2020, which is due December 30, 2020.
- Quarterly reports are effective for the period ending December 31, 2020 which is due on January 30, 2021.
- Budget Forms are effective with any budget or budget modification submitted after November 30, 2020.

## **VI. LOCATION OF FORMS:**

All WIOA Budget documents and Financial Reporting forms may be found at this link: <https://labor.hawaii.gov/wdc/wia-docs/>

**VII. INQUIRIES:**

Inquiries regarding this bulletin may be directed to Kathy Miyahira at 808-586-9974 or Jeanne Ohta 808-586-9170.

**VIII. 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



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Allicyn C.H. Tasaka  
Executive Director

C: WIOA Fiscal, ASO