

INSTRUCTIONS – FORM WIOA 2
WORKFORCE INNOVATION AND OPPORTUNITY ACT
EXPENDITURE REGISTER
LOCAL ADULT, DISLOCATED WORKER, & ADMINISTRATIVE PROGRAMS
(Revised 9/20)

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

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 2.

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 Expenditure (Column A, Lines 1 to 6)

For each major cost objective (personnel costs, equipment purchases, program services, contractual services, and other current expenses), list detailed expenses as approved in the agreement's budget. 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.

B. Total 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.

C. Total Budget (Column C)

Enter the amounts from the approved agreement's budget as shown on the form

Budget Detail A.

D. Variance (Column D)

Compare the actual expenses for the five (5) major cost objectives in Column B with the budgeted amounts in Column C. Enter the difference in Column D. A positive or negative variance should be shown.

E. Percentage (%) of Budget (Column E)

For all major cost categories, divide the variance amount in Column D by the corresponding budget amount in Column C. Enter the resulting variance percentage in Column E.

Object of Expenditure

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 5d.

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.

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 C, line 6) and the Total Federal Obligations (Column B, line 8).

Pay-for-Performance Contract Expenses

Enter the total cost of pay-for-performance contracts in Column B, line 10. WIOA sec. 134(d)(1)(A)(iii) specifies that not more than 10% of the funds allocated to a local area 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 B, line 11.

Transitional Jobs Expenses

Enter the cost of transitional jobs activities, in Column B, line 12, for individuals with barriers to employment who are chronically unemployed or have an inconsistent work history. Transitional job services should include the following:

- time-limited work experiences that are wage-paid and/or subsidized in the public, private or nonprofit sectors; and
- comprehensive employment and supportive services.

In accordance with WIOA sec. 134(d)(5), transitional jobs expenses is limited to 10% percent of a local area's funds for Adult and DW programs.

Incumbent Worker Training Expenses

Enter the cost of incumbent worker training expenses in Column B, line 13. In accordance with WIOA sec. 134(d)(4)(A)(i), incumbent worker training expenses is limited to twenty percent of a local area's funds for Adult and DW programs.

*NOTE: WIOA sections 134(d)(1)(A)(iii), 134(d)(4)(A)(i), and 134(d)(5) allow a local area to combine their Adult, DW allocations to meet the specified expenditure cap for each of the following activities: Pay-for-Performance Contracts, Transitional Jobs, and Incumbent Worker Training.

Total Non-Federal Accrued Expenses

Enter the total cost of program expenses funded by non-federal sources in Column B, line 14.

Certification

An authorized official of the subrecipient organization should sign and date the completed report. Enter the name and title of the official.