

**NATIONAL FARMWORKER JOBS PROGRAM
WORKFORCE INVESTMENT ACT (WIA)
GRANTEE ACTIVITIES**

**FINANCIAL STATUS REPORT
INSTRUCTIONS**

GENERAL INSTRUCTIONS. The Financial Status Report (FSR) entitled “NATIONAL FARMWORKER JOBS PROGRAM WORKFORCE INVESTMENT ACT (WIA) - GRANTEE ACTIVITIES” is the required mechanism for grantees to report administrative and program outlays (expenditures) for allowable activities funded through grants, contracts, or cooperative agreements to carry out workforce investment activities. Reported outlays (expenditures) and program income (addition method) must be reported on an accrual basis and cumulative by each fiscal year of appropriation. Reports must also include any costs incurred (such as stand-in costs) that are otherwise allowable except for funding limitations.

Grantees will be provided with software containing the required data elements (as identified on attached hard copy prototype format) for ease in reporting electronically via the Internet. Each grantee will be requested to provide an E-mail address which will be the point of Internet communication between the grantee and DOL. On-line reporting instructions and passwords will be issued to the E-mail address provided. A Personal Identification Number (PIN) will also be issued to a grantee-identified person who will be responsible for certifying that the data submitted is complete and accurate. When the PIN is entered by the specified grantee-level person, the data will become automatically accessible to DOL. Each grantee will be notified of the Regional Office individual(s) who will be responsible for reviewing the data. This individual(s) should be the point of contact for general reporting-related communications.

Financial reports are due no later than 45 days after the end of each quarter. A final financial report is required 90 days after the expiration of a funding period or after all funds for the grant period have been expended.

LINE ITEM INSTRUCTIONS.

- Item 1.** This entry should be “DOL/ETA” plus the Regional Office and Organizational Unit responsible for review of data submitted for this grant.

- Item 2.** This entry should be the grant number assigned by DOL, as it appears on the grant agreement.

- Item 3.** This entry should contain the complete name and address of the recipient

organization.

- Item 4.** This entry should be the Employer Identification Number assigned by the U.S. Internal Revenue Service.
- Item 5.** This entry is for recipient use. It may be used for recipient sub-account/identification number.
- Item 6.** Check yes only if this is the final report for the grant.
- Item 7.** Accrual box should be checked as program outlays (expenditures) and program income are required to be reported on an accrual basis.
- Item 8.** The "**current program year**" should reflect the beginning and ending date of the period for which each appropriated year of funds are available for expenditure. Each year of funding for National Farmworker Jobs Program grant activities will require a separate FSR to be submitted.
- Item 9.** Enter beginning and ending dates of period covered by this FSR. The "From" box should reflect the first day that an appropriated year of funds are available for expenditure. The "To" box should reflect the last day of the quarter for which funds are being reported.
- Item 10.** Transactions:
- a.** **TOTAL OUTLAYS** (accrued) is the sum of actual cash disbursements for direct charges for goods and services, plus:
 - amount of indirect expense incurred
 - net increase or decrease in the amounts owed by the recipient for goods and other property received; for services performed by employees, contractors, subgrantees, and other payees and other amounts becoming owed for which no current services or performance is required, i.e., annuities, insurance claims, and other benefit payments.
- NOTE:** Total outlays are the sum of line items' c., d., e., and f.
- b.** **REFUNDS, REBATES** or any receipt that is treated as a reduction of expenditures rather than as income, unless already netted out of outlay amount shown on line 10a.
 - c.** **TOTAL ADMINISTRATIVE OUTLAYS** are that portion of Item a.

which are allowable administrative outlays (expenditures).

- d. **RELATED ASSISTANCE OUTLAYS** are the portion of Item a. that are accrued expenditures for the supportive services provided to program participants that are described in 20 CFR 669.430.
- e. **OTHER PROGRAM SERVICES OUTLAYS** are the portion of Item a. that are accrued expenditures for all other allowable program services provided to participants.
- f. **NET OUTLAYS** are Line a. minus Line b.
- g. **RECIPIENT OUTLAYS FOR ALLOWABLE PROGRAM ACTIVITIES** refers to non-federal funds expended for allowable program activities of the grant. Costs incurred, such as stand-in costs, that are otherwise allowable except for funding limitations are reported in line item h.
- h. **FEDERAL SHARE OF NET OUTLAYS** is NET OUTLAYS, line h.
- i. **FEDERAL UNLIQUIDATED OBLIGATIONS** are obligations incurred, but for which an outlay (expenditure) has not yet been recorded in the grantee's books of account. This amount should include unliquidated obligations to subgrantees and contractors. On the final FSR, Line i. must be zero. (Grantee has 90 days after all funds have been expended or the period of availability has expired to liquidate accrued expenditures accrued during the period of performance.)
- j. **TOTAL FEDERAL OBLIGATIONS** are the sum of the total Federal share of net outlays (Line h.) and the Federal unliquidated obligations (Line i.)
- k. **TOTAL FEDERAL FUNDS AUTHORIZED FOR THIS FUNDING/GRANT PERIOD** refers to the total funds authorized for this grant, including any modifications.
- l. **UNOBLIGATED BALANCE OF FEDERAL FUNDS** is the difference between total Federal funds authorized (Line k.) and total Federal obligations (Line j.)
- m. **DISBURSED PROGRAM INCOME USING ADDITION ALTERNATIVE** is required to be reported on this line item.
- n. **UNDISBURSED PROGRAM INCOME** is program income earned but not expended.
- o. **TOTAL PROGRAM INCOME REALIZED** is the sum of Lines m. and n.

Item 11. INDIRECT EXPENSE

- a.** Check type of indirect cost rate applied. This should be contained in grant agreement or otherwise negotiated.
- b.** Enter actual approved rate in effect during reporting period (identified in item 8).
- c.** Enter base accrued expenditure dollar amount against which rate is applied.
- d.** Multiply rate times base and enter total indirect amount.
- e.** Federal share is the indirect cost minus any portion paid out of recipient funds. This entry should equal d., if there is no non-Federal share.

Item 12. Remarks

Provide any additional comments deemed necessary to further explain data reported. Also explain any changes to previously submitted data.

Item 13. Certification