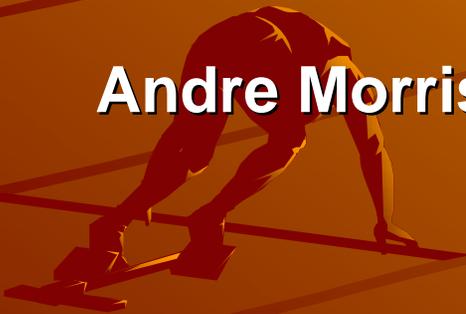


United States Department of Labor Employment and Training Administration

Andre Morris - Manpower Development Specialist



Financial and Administrative Elements of Grants Management

- ◆ **Budget**
- ◆ **Program Income**
- ◆ **Monitoring**
- ◆ **Recordkeeping**
- ◆ **Allowable Cost**
- ◆ **Indirect Cost Rate**
- ◆ **Audit/Audit Resolution**

Financial and Administrative Elements of Grants Management

- ✦ **Cash Management**
- ✦ **Accounting System**
- ✦ **Equipment Management**
- ✦ **Memorandum of Understanding (MOU's)**
- ✦ **Procurement**
- ✦ **Financial Reporting**
- ✦ **On-Line Reporting**

Uniform Administrative Requirements

- **29 CFR Part 95, for Institutions of Higher Education, Hospitals and other Non-Profit Organizations**
- **29 CFR 97, for State/Local Governments and Indian Tribes**

Uniform Administrative Requirements

- ✦ **29 CFR 95.51 (a) states “ Recipients are responsible for managing and monitoring each project, program, subaward, function or activity supported by the award. Recipients shall monitor subawards to ensure subrecipients have met the audit requirements as stated in section 95.26.”**
- ✦ **29 CFR 97.40(a) states “Grantees are responsible for managing the day-to-day operations of grant and subgrant supported activities. Grantees must monitor grant and subgrant supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function or activity.”**

Cost Principles

- ◆ **OMB Circular A-21 (Cost Principles for Educational Institutions of Higher**
- ◆ **OMB Circular A-87 (Cost Principles for State, Local and Indian Tribal Governments)**
- ◆ **OMB Circular A-122 (Cost Principles for Nonprofit Organizations)**
- ◆ **OMB Circular A-133 (Audits of States, Local Governments, and Nonprofit Organizations)**

Other Requirements

- **20 CFR Parts 652, et al, Workforce Investment Act**
- **Wagner-Peyser Act**
- **29 CFR 96, Single Audit Act**
- **29 CFT 93, Lobby Certification**
- **29 CFR 33 and 34, Nondiscrimination and Equal Opportunity Requirements**
- **29 CFR Part 98, Debarment and Suspension; Drug Free Workplace Grant Award Document, Parts I through IV, and attachments**

Budget

- **The financial summary of the proposed and actual expenditures or outlays of an operating entity**
- **information must be related to performance or productivity data**

Monitoring

A process used to evaluate how a grantee is administering their grant according to the programmatic, administrative and financial management requirements of the grant

Recordkeeping

A method that is used to record and track ALL activities related to financial & programmatic operation of the grant

Allowable Costs

Criteria

- be necessary and reasonable
- be allocable to federal award
- be authorized or not prohibited under state/local law
- meet the requirements of the applicable OMB Circulars, Laws or Code of Federal Regulations
- allowable costs maintain “consistent treatment”
- meet Generally Accepted Accounting Principles (GAAP)
- properly documented i.e., cost purpose etc.
- can not be used as costs or match in another federal program

Indirect Costs

Those costs which are not readily identifiable with a particular cost objective, and yet they are necessary to the general operation of a non-profit organization and the conduct of activities it performs. The cost of executive salaries, payroll, accounting, personnel, depreciation, general telephone expenses, general travel and supplies expenses are examples of expenses usually considered as “indirect costs”

Region 3 Cost Negotiator

Phil Zahnd

111 Zahnd Way

Florence, Alabama

Telephone: (256) 272-0075



Audits

- **system for identifying all subrecipients and subcontractors subject to audit requirements**
- **system tracks when audits are to be conducted**
- **oversight process to ensure that audits are procured timely in accordance OMB Circular A-133**

Audit Resolution

- **timely written notice to the auditee**
- **process for informally resolving issues**
- **timely appeals process, and**
- **impartial hearing process**



Cash Management

29 CFR 97.21 and 29 CFR 95.22 governs Cash Management payments and are summarized as:

- the time between receipt and disbursement of funds should be minimal
- grantees and subgrantees are to be paid in advance, provided they comply with the requirements
- reimbursement is the preferred method of payment if the above standards are not met
- to the extent possible funds should be deposited in a minority or women owned banks
- funds are to be held in an insured interest-bearing account
- interest earned on Federal funds is remitted according to OMB circular requirements

Cash Management

**A set of rules that safe guard
your assets from theft and
erroneous usage**



Accounting System

According to both 29 CFR 97.20(b) and 95.21(b), the following 7 standards must be followed to ensure that an accounting system is fully functional:

- Financial Reporting
- Accounting Records
- Internal Control
- Budget Control
- Allowable Cost
- Source Documentation
- Cash Management

Accounting System

- comprised of accounting records (checkbooks, journals, ledgers, etc) and a series of processes and procedures
- the goals of the accounting system are to ensure that financial data and economic transactions are properly entered into the accounting records and that financial reports necessary for management are prepared accurately and in a timely fashion

Equipment Management

- Equipment **MUST** be marked and inventoried by funding source
- Current written procedures **MUST** include the following: requirements for the conduct of a physical inventory every two years, methods for sale or disposition of equipment, maintenance, and requirements to account for the status of property at closeout
- The equipment inventory **MUST** contain at a minimum the following information:
 - ✓ description of equipment
 - ✓ location and use
 - ✓ serial number
 - ✓ purchase price and date
 - ✓ percentage of Federal participation in the purchase
 - ✓ title
 - ✓ acquisition date
 - ✓ condition
 - ✓ control system for loss, theft or damage
 - ✓ disposal date and sale price, if applicable

Memorandum of Understanding

Written agreement signed by the partners which includes a brief description of the shared services used to determine that each partner's "fair share" contribution is equitable.



Procurement

A process that is defined in section 29 CFR 97.36 (c) which states, “that all procurement actions are to be conducted in a manner that provides for *“full and open competition.”* Within the context of open competition, four methods are discussed in section 97.36 by which agencies may procure goods or services.

Small Purchase

Is a informal method used primarily to procure goods (supplies and equipment). If small purchase procedures are used, price or rate comparisons from an adequate number (3)of qualified sources must be obtained.

Sealed Bid

Bids are publicly solicited, and the procurement is awarded to the lowest bidder, resulting in a fixed-price (either lump sum or unit price) contract to the responsible bidder whose bid conform with all the material items of the invitation for bid (IFB).



Competitive Proposal

Competitive proposals are used when there is more than one prospective bidder, the lowest price is not necessarily the determining factor for the award, and either a fixed-price or cost-reimbursement agreement will be awarded. The competitive proposal method also meets the standards for “full and open competition” and is appropriate when the agency seeking goods or services is looking for a variety of methods that may be employed to achieve the results called for in the Request for Proposal (RFP).

Non-Competitive Proposal

The solicitation of a proposal from a single source or after solicitation of a number (more than one) of sources, competition is determined inadequate to fulfill the requirements of the funding agency.

Financial Reporting

The operating entity must submit accurate, current, and complete disclosure of the financial results in accordance with the reporting requirements. 29 CFR 95.52



On-Line Grant Reporting



Grantee Contact Information

Primary Contact Information	
<i>This is the person the Password and PIN will be assigned to.</i>	
Name	
Address1	
Address2	
City	
State	
ZIP	
Phone	
FAX	
E-Mail	
Secondary Contact Information	
Name	
Address1	
Address2	
City	
State	
ZIP	

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Address Go

Grantee Reporting System

Please Login:

Enter the Password for the grantee you are reporting on

Password:

Login

5/31

Internet

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Address http://www.etareports.doleta.gov/cfdocs/egrants_reporting/egrants/index.cfm?rcip_no=8426&rowid=AAAKUZAAKAAADurA Go Links >>



U.S. Department of Labor

Employment & Training Administration

[Go to Close out Grants](#)

Program:

[User's Guide](#) | [Instructions](#) | [Log Out](#)

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Program: AF_WIA Pilots/DEMOS/Research Go

[Collapse All](#) | [Expand All](#)

Current Reports

▼ AF146340560 [Go to Close Out](#)

Document	Report period	Funds Authorized	Recorded Expenditures	Effective Date	End of Funds	Status	Actions
Grant Total		49,653.00	49,653.00				
AF14634RY0 Closeout	12/31/2006	24,800.00	24,800.00	01/11/2006	12/31/2006	Accepted by FPO , Marked Final Closeout Report: Accepted by FPO as of 04/18/2007	View/Modify

Archived Reports

▼ AF146340560

Document	Report period	Funds Authorized	Recorded Expenditures	Effective Date	End of Funds	Status	Actions
Grant Total		49,653.00	49,653.00				
AF14634PC0 Closeout	03/31/2006	24,853.00	24,853.00	03/31/2005	12/31/2006	Processed	View
AF14634PC0	12/31/2005	24,853.00	24,853.00	03/31/2005	12/31/2006	Processed	View
AF14634PC0	09/30/2005	24,853.00	24,853.00	03/31/2005	12/31/2006	Processed	View
AF14634PC0	06/30/2005	24,853.00	24,853.00	03/31/2005	12/31/2006	Processed	View
AF14634PC0	03/31/2005	24,853.00	24,853.00	03/31/2005	12/31/2006	Processed	View

SF-269 Data Entry Screen

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Address

4. Employer Identification Number <input type="text"/>	5. Recipient Account Number or Identifying Number : <input type="text"/>	6. Final Report <input type="radio"/> Yes <input checked="" type="radio"/> No	7. Basis <input type="radio"/> Cash <input checked="" type="radio"/> Accrual
8. Funding/Grant Period (<i>See instructions</i>) From: 10/01/2001 To: 10/01/2003 Quarter: 03/31/2002		9. Period Covered by This Period From: 01/01/2002 To: 03/31/2002	
10. Transactions:	I	II	III
	Previously Reported	This Period	Cumulative
a. Total Outlays	<input type="text" value="0.00"/>	<input type="text" value="4.00"/>	<input type="text" value="4.00"/>
b. Refunds, rebates, etc.	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
c. Program income in accordance with the deduction alternative used	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
d. Net outlays (Line a, less the sum of line b and c)	<input type="text" value="0.00"/>	<input type="text" value="4.00"/>	<input type="text" value="4.00"/>
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions	<input type="text" value="0.00"/>	<input type="text" value="4.00"/>	<input type="text" value="4.00"/>
f. Other Federal awards authorized to be used to match this award	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>

Done Internet

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Address http://www.eta-reports.doleta.gov/cfdocs/egrants_reporting/egrants/financial/qrtfinance.cfm?grantidno=AF146340560&doc...

Provisional	Predetermined	Final	Fixed
b. Rate	c. Base	d. Total Amount	e. Fed Share
0.00	0.00	0.00	0.00

I'm here

12. Remarks:
Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation (500 characters limit)

13a. Save Report:

Save report before certifying:

13b. Certification:
I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.

Typed or Printed Name and Title	Telephone (Area code, number and extension)
<i>Dr. Charles J. King, Jr.</i>	<i>502-585-5649</i>

Date Report Submitted: February 26, 2007

Done Local intranet

Start | Inbox - Microsoft ... | BellSouth - Web E... | **Financial Status ...** | OSID Roundtable... | Presentation2 | << 11:29 AM

Financial Status Report - Microsoft Internet Explorer

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Address http://dol-egrants.gov/reporting_internal/269_long.cfm?grantidno=AH121780260&CAT_NO=&docno=AH12178GI0& Go Links >>

FINANCIAL STATUS REPORT (Long form)

Current Status: Awaiting Grantee Certification as of 03/31/2005

Data Table for Fields from 1 to 7			
1. Federal Agency and Organizational Element to Which Report is Submitted: U.S. Department of Labor, ETA	2. Federal Grant or Other Identifying Number Assigned by Federal Agency: AH121780260	Document Number: AH12178GI0	OMB Approval No. 0348-0039
3. Recipient Organization (Name and complete address, including ZIP code) COMMUNITY PRESERVATION AND DEVELOPMENT CORP 601 EDGEWOOD STREET N.E. SUITE 25 WASHINGTON D.C., DC 20017			
4. Employer Identification Number 52-1662186	5. Recipient Account Number or Identifying Number: 01-A170-R4	6. Final Report Yes	7. Basis Accrual
8. Funding/Grant Period (See instructions) From: 05/01/2002 To: 12/31/2004		9. Period Covered by this Report From: 10/01/2004 To: 12/31/2004	
10. Transactions:			

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2 Ways to Save the Report

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<u>b. Rate</u>	<u>c. Base</u>	<u>d. Total Amount</u>	<u>e. Fed Share</u>
<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>

12. Remarks: *Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation (500 characters limit)*

text for up to 500 characters.

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
<i>Dina Zhuravel</i>	<i>202-693-3437</i>

Date Report Submitted : July 17, 2002

Enter Your Assigned PIN:

Submit Report

Report Status Updated

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ETA
U.S. Department of Labor
Employment and Training Administration

*H1BGrants Financial Status Data
(Std. Form 269)*

FINANCIAL STATUS REPORT
(Long form)

Current Status of Report: **Grantee Certified as of 07/17/2002**

1. Federal Agency and Organizational Element to Which Report is Submitted: U.S. Department of Labor, ETA	2. Federal Grant or Other Identifying Number Assigned by Federal Agency : AH108470060	OMB Approval No. 0348-0039	
3. Recipient Organization (Name and complete address, including ZIP code) SE/CONNECTICUT WORKFORCE DEVELOPMENT BOARD SHAW'S COVE SIX SUITE 100 NEW LONDON, CT 06320			

Done Internet



U.S. Department of Labor Employment & Training Administration

FINANCIAL STATUS REPORT (Long form)

Current Status: Accepted by DOL (amorris) as of 02/26/2007

1. Federal Agency and Organizational Element to Which Report is Submitted: U.S. Department of Labor		2. Federal Grant or Other Identifying Number Assigned by Federal Agency: AF146340560		Document Number: AF14634RY0	OMB Approval No. 0348-0039
3. Recipient Organization (Name and complete address, including ZIP code) PROJECT ONE, INC. 930 West Chestnut Street Louisville, KY 40203					
4. Employer Identification Number 611314577		5. Recipient Account Number or Identifying Number: <input type="text"/>		6. Final Report <input checked="" type="radio"/> Yes <input type="radio"/> No Closeout >>	7. Basis Accrual
8. Funding/Grant Period (See instructions) From: 03/01/2005 To: 12/31/2006			9. Period Covered by This Period From: 10/01/2006 To: 12/31/2006		

Report Status Types

Report Status	Description
Not Submitted	Indicates that the data has not been submitted for the quarter.
Awaiting Grantee Certification	Indicates that data has been entered and passed the edit checks. These edit checks occur from top to bottom on the form. Once the data is saved, the date is applied to the status. This date IS NOT the official submission date for the quarter. It is more of a temporary save.
Grantee Certified	Indicates that the Certifying Official has applied the PIN to the report. Once certification is successful, the certification date will be attached to that report. This is the official submission date for the report. At this point, the data becomes available for ETA Regional Office review and acceptance.
Region Accepted	Indicates that the ETA Regional Office has reviewed and “Accepted” the Grantee Certified report. Once the report has been accepted, the date is attached to the report.

Report Modifications and Locking

- ✦ Prior Quarter's Reports can be Modified up to a point before they get locked.
 - Each Modification (no matter how minor) requires re-certification AND subsequently re-Regional Acceptance
- ✦ Locking Reports
 - When **2 consecutive reporting quarters** (e.g. 6/30 and 9/30) are **BOTH Region Accepted**, then the **prior quarter=s** report is **locked** from any modifications (i.e. the 6/30 report will be locked).
 - ✦ The report will still be viewable for records purposes, but they cannot be modified.
 - ✦ If modifications are still required for the 6/30 data, they must be accounted for in the 9/30 report, as reporting is cumulative.

Data Controls

- ◆ Reports must be Entered Sequentially
 - No Skipping Quarters
- ◆ All Fields **MUST** have a Value
 - No Blanks are Permitted
- ◆ Each Report Quarter **MUST** be Certified
 - Cannot Submit Next Quarter's Report without Certifying Previous Quarter's Report

Questions ?

United States Department of Labor
Employment and Training Administration
(404)302-5321

morris.andre@dol.gov

