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Employment & Training Administration

Directing business, adults, youth, dislocated workers, and workforce professionals to training and employment services.



DOL/ETA YouthBuild Grants Management & Region 3 Peer to Peer Forum

May 23, 2013

Presenter
Andre Morris
(404) 302-5321



Why Know This Stuff

- Financial requirements impact program design
- Need for financial information is critical to achieving program success
- Failure to comply may result in sanctions

The Fiscal Program Divide

- There is a need for program operators to be aware of financial requirements
- There is a need for fiscal people to be aware of program requirements
- No one gets to opt out



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What Are The Rules?

Department of Labor - ETA Grantees
Applicable OMB Circulars and Federal Regulations

	OMB Circulars			DOL Regulations
Nature of Grantee/Subgrantee	Federal Audit Requirements	Federal Cost Principles	Uniform Administrative Requirements	Uniform Administrative Requirements
State/Local, & Indian Tribal Governments	A-133 Revised 6/27/03 (effective 12/31/03)	A-87 Revised 05/10/04	A-102 Amended 8/29/97	29 CFR Part 97
Institutions of Higher Education		A-21 Revised 05/10/04	A-110 Amended 9/30/99 Republished as 2 CFR Part 215 5/11/04	29 CFR Part 95
Non-Profits		A-122 Amended 05/10/04		
Hospitals		45 CFR Part 74		
For-Profits	Per program or grant agreement	48 CFR Part 31 (FAR)	Per program or grant agreement	



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Cost Principles

2 CFR 225, for State/Local Governments and Indian Tribes

2 CFR 220, for Institutions of Higher Education; OR

2 CFR 230, for Non-Profit Organizations

48 CFR Part 31, for Profit, Commercial Organizations

Uniform Administrative Requirements

29 CFR Part 97, for State/Local Governments and Indian Tribes;
OR

29 CFR Part 95, for Institutions of Higher Education, Hospitals
and other Non-Profit Organizations and Commercial
Organizations

Terms of the Grant

Grant Award Document, Special Clauses, and attachments



7 Financial Standards

- ▶ **1. Financial reporting**
 - System must permit preparation of Federal financial reports
 - Must report on and accrual basics
- ▶ **2. Accounting records**
 - Adequately identify grant funds
Awards, obligations, assets, liabilities,
income and
expenditures
 - Supported by source documentation
 - Must be maintained in accordance with
GAAP



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Financial Standards

- ▶ **3. Internal controls**
 - System to protect integrity of funds
 - Accountability for cash, property & other assets
- ▶ **4. Budget controls**
 - Comparison of actual expenditures (outlays) to approved budget plan
 - Compliance with line item requirements
 - Prevent overspending
- ▶ **5. Allowable costs**
 - Only allowable costs charged
 - Only allocable costs charged



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Financial Standards

- ▶ **6. Source documentation**
 - Costs must trace to authorizing document
 - Proof that costs are allowable & allocable
- ▶ **7. Cash management**
 - System to control cash assets
 - Match or leveraged resources/costs (if required by grant agreement)



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Budget

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



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Cash Management

- ▶ Policies, procedures and techniques in place for:
 - Efficient transfer of funds
 - Control over cash
 - Security, protection of grant assets
 - Management and oversight of subrecipients' cash and assets



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PROGRAM INCOME

Must be earned as result of allowable grant activity

Added to grant to further eligible program objectives

29 CFR 97.25; 29 CFR 95.24



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Indirect Costs / Cost Allocation Plan

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”



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Region 3 Cost Negotiator

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Allowable Cost

Cost Principles defines what can be purchased with grant funds in accordance with

- OMB Cost Principles
- ETA grant regulations (codified from CFR)
- Terms and conditions of the grant
 - necessary and reasonable
 - allocable to federal award
 - authorized or not prohibited under state/local law



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Internal Control

Segregation of duties

Proper authorization

Adequate documentation and records

Physical control



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Reporting

The operating entity must submit accurate, current, and complete disclosure of the financial (9130) and programmatic (9136) results in accordance with the reporting requirements.

The reports require 2 different pin & passwords



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ETA – 9130 REPORTING BASICS

- ▶ **BASIS** – Accrual
- ▶ **FREQUENCY** – Quarterly, **45 Days** after each quarter end for **ALL** ETA Programs **(Mar, Jun, Sept, & Dec)**
- ▶ **Final Report** – Due 45 days after grant end or expiration of funds (whichever comes first)
- ▶ **Closeout Report** – Due 90 days after grant end (triggered by DOL acceptance of Final Report)
- ▶ **Transmission Method** – ETA on-line reporting system

US DOL ETA FINANCIAL REPORT

YouthBuild

The report for 05/13/2013 is DOL Accepted as of 05/15/2013 (accepted by amorris)

1. <u>Federal Agency and Organizational Element to Which Report is Submitted</u> DOL / ETA	2. <u>Federal Grant or Other Identifying Number Assigned By DOL</u> YB 17133-08-55-A37 / YB171332F0	OMB Approval No 1205-0461 Expires 11/30/2009		
3. <u>Recipient Organization (Name and complete address including ZIP code)</u> US DEPARTMENT OF LABOR 61 FORSYTH STREET (SW) ROOM 6M12 ATLANTA, GA. 30303				
4a. <u>DUNS Number</u> 809581762	4b. <u>EIN</u> 561611847	5. <u>Recipient Account Number or Identifying Number</u> Recipient Account Number or Identifying Number	6. <u>Final Report</u> Yes No X	7. <u>Basis of Accounting</u> Accrual
8. <u>Project/Grant Period</u> From: 04/01/2011 To: 06/30/2014			9. <u>Reporting Period End Date</u> 03/31/2013	

10. Transactions:	Previous Period	This Period	Cumulative
Federal Cash: (DOL records reflect total quarter end cumulative drawdown's of \$ 200,000.00 for all components of this subaccount.)			
a. <u>Cash Receipts</u>	50,000.00	150,000.00	200,000.00 HARD EDIT
b. <u>Cash Disbursements</u>	50,000.00	250,000.00	200,000.00
c. <u>Cash on Hand (line a minus b)</u>	0	0	0
Federal Expenditures and Unobligated Balance:			
d. <u>Total Federal funds authorized</u> (Available balance for this subprogram is \$1,500,000.00)	1,500,000.00		
e. <u>Federal share of expenditures</u>	50,000.00	150,000.00	200,000.00
f. <u>Total administrative expenditures</u>	0	0	0
g. <u>Federal share of unliquidated obligations</u>	0		
h. <u>Total Federal obligations (sum of lines e and g)</u>	200,000.00		
i. <u>Unobligated balance of Federal funds (line d minus h)</u>	1,300,000.00		

Recipient Share:

j. <u>Total recipient share required</u>	137,647.00		137,647.00
k. <u>Recipient share of expenditures</u>			2,000.00
l. <u>Recipient share of unliquidated obligations</u>			0
m. <u>Total recipient obligations (sum of lines k and l)</u>			2,000.00
n. <u>Remaining recipient share to be provided (line j minus m)</u>			135,647.00

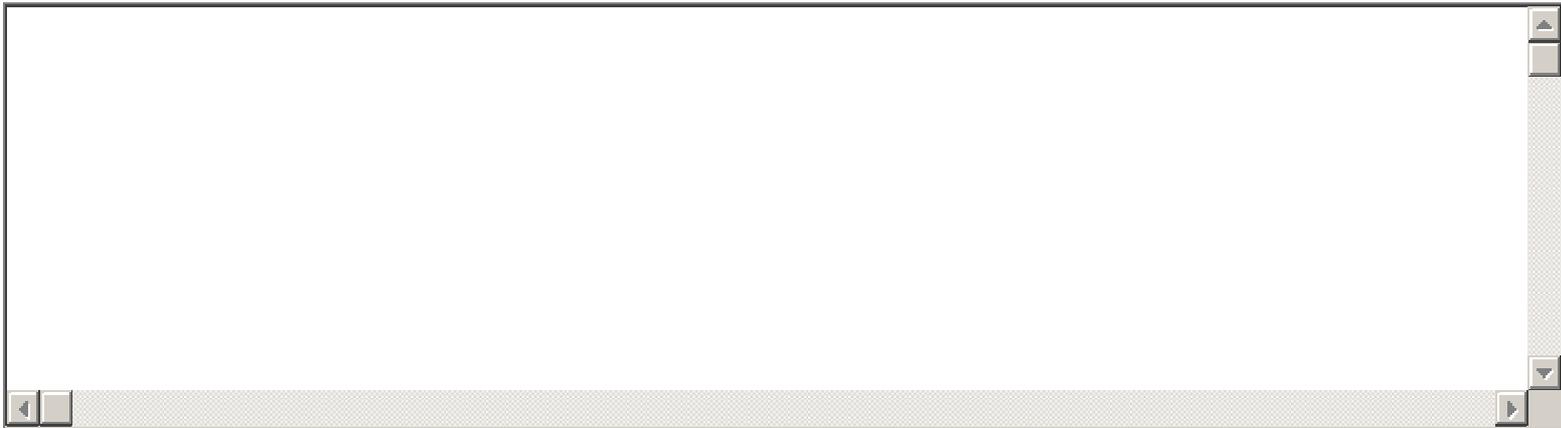
Program income:

o. <u>Total Federal program income earned</u>	0	0	0
p. <u>Program income expended in accordance with the addition method</u>	0	0	0
q. <u>Unexpended program income (line o minus line p)</u>	0	0	0

11. Additional Expenditure Data Requirements:

11. Additional Expenditure Data Requirements:	
a. Other Federal Funds Expended (HUD)	100,000

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



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

<p>a. Typed or Printed Name and Title</p> <p>Andre Morris, Program Analyst</p>	<p>c. Telephone Area code, number and extension)</p> <p>404-302-5321</p>
<p>b. Signature of Authorized Certifying Official</p> <p>Andre Morris</p>	<p>d. Email address: morris.andre@dol.gov</p> <p>e. Date Report Submitted</p> <p>05/13/2013</p>

Save Report before certifying

Please enter your assigned pin number to certify the report

HIT SUBMIT



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FEDERAL CASH



- ▶ **10.a. Cash Receipts**
 - tied to PMS drawdowns
- ▶ **10.b. Cash Disbursements**
 - checks, cash, advances to subs
- ▶ **10.c. Cash on Hand**
 - 10.a. minus 10.b.



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FEDERAL EXPENDITURES

- ▶ **10.d. Total Federal Funds Authorized**
 - Grant Award **UNOBLIGATED BALANCE**

- ▶ **10.e. Federal Share of Expenditures**
 - Cash Disbursements **PLUS**
Goods/Services Received but Not Paid



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FEDERAL EXPENDITURES AND ADMIN COST

10.f. Total Administrative Expenditures

That Portion of 10.e.(expenditures)

Attributable to Administrative Costs

– Follow Appropriate Guidance on
Administrative vs. Program Costs

Your Rate is found in your ETA Grant Agreement (10%)



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FEDERAL EXPENDITURES AND UNOBLIGATED BALANCE

- ▶ **10.g. Federal Unliquidated Obligations**
 - 10.h.(Obligations) minus 10.e.
(Expenditures)

- ▶ **10.h.Total Federal Obligations**
 - 10.e.(Expend.) plus 10.g.(Unliquid. Oblig.)

- ▶ **10.i. Unobligated Balance of Federal funds**
 - 10d.(Authorized) minus 10.h.(Obligations)



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RECIPIENT SHARE



- ▶ **10.j. Total Recipient Share Required**

- to meet match requirements

Match or leveraged resources/costs (if required by grant agreement)

- ▶ **10.k. Recipient Share of Expenditures**

- non-DOL/non-Federal expenditures incurred for purposes of subject grant

- ▶ **10.l. Recipient Share of Unliquidated Obligations**

- 10.m.(obligations) minus 10.k (expenditures)



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RECIPIENT SHARE, cont...



- ▶ **10.m. Total Recipient Obligations**
 - 10.k.(expend.) plus 10.l.(unliquid. oblig.)

- ▶ **10.n. Remaining Recipient Share to Be Provided**
 - 10.j.(required) minus 10.m.(obligated)



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PROGRAM INCOME

- ▶ 10.o. Total Fed. Program Income **Earned**
Must be earned as result of allowable grant activity
Added to grant to further eligible program objectives
- ▶ 10.p. Program Income **Expended**
- ▶ 10.q. **Unexpended** Program Income





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ADDITIONAL EXPENDITURE DATA REQUIRED

- ▶ **11.a. Other Federal Funds Expended**
- ▶ Now required for **ALL** ETA programs if “other” **Federal** funds are expended for same purpose for which subject grant was awarded



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POINTS OF CONTACT

**Employment and Training Regional Office
Your FPO**

or

Andre Morris (morris.andre@dol.gov) (404) 302-5321

Thank-you, QUESTIONS

