



How To Keep Out of Trouble

U.S. DEPARTMENT OF LABOR
EMPLOYMENT AND TRAINING ADMINISTRATION

**ARRA GREEN JOB AND HEALTH
CARE / EMERGING INDUSTRIES
NEW GRANTEE POST AWARD
FORUM**

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An Overview of Financial Management for Program and Fiscal Personnel



Library

- Good library
 - Written Materials
 - Law
 - Grant agreement
 - Code of Federal Regulations
 - OMB Circulars
 - Other guidance
 - Websites
 - DOL-ETA
 - OMB



Familiarize

- Grant agreement
 - Scope of work
 - Deadlines
 - For example, when quarterly program and fiscal reports are due
 - Contact info
 - For example, for drawing down funds
 - Definitions
 - For example, administrative costs
 - Budget



Familiarize

(Continued)

- Federal resources
 - Code of Federal Regulations
 - Program regulations
 - OMB Circulars
 - Agency guidance
 - For example, Training Employment Guidance Letters
- A-133 independent audits



Solid Organizational Basis

- Written policies, procedures, protocols
 - For example
 - Administrative manual
 - Fiscal procedures
 - Employee handbook
 - Purchasing manual
 - Conflict of interest
 - Confidential information
 - Posters posted
 - For example, EEO
 - Incident reporting
 - Fraud, waste, abuse
 - Distribution of



Solid Organizational Basis

(Continued)

- Separation of duties
 - Financial matters
 - Sound internal control
 - For example, accounting functions
 - Administrative matters
 - For example, procurement
 - Program matters
 - For example, case managers and gift cards



Share and Communicate

- Within the organization
 - Policies
 - Within organization
 - With partners
 - With subrecipients
 - Quarterly reports
 - Program narratives to financial unit
 - Fiscal reports with program unit
 - Budgets



Share and Communicate

(Continued)

- Within organization (contin)
 - General information
 - About participants
 - About partners
 - About activities
 - With subrecipients
 - Requirements
 - Grant expectations
 - Fiscal requirements
 - Reporting requirements
 - Policies
 - For example, allowable cost policy
- With DOL



Stay Within

- Your grant award
- Your budget line items
- Your scope of work
- Your organization's policies



Ask Questions

- Within the organization
- Of DOL
 - ⦿ The Federal Project Officer
 - ⦿ The cost negotiator
- Of subrecipients
 - ⦿ Participant activities
 - ⦿ Expenditures
 - ⦿ Obligations
 - ⦿ Procedures
 - ⦿ Security of funds
 - ⦿ Security of assets



Ask Questions

(Continued)

- Prior to purchasing or charging to the DOL grant. . .
 - Does the purchase support the grant goals?
 - Is the purchase during the period of the grant?
 - Is the purchase
 - Necessary?
 - Reasonable?
 - A benefit to the DOL-ETA grant?
 - Prior to purchasing big stuff, such as equipment
 - Prior to purchasing “iffy stuff,” such as
 - Marketing material
 - Flowers for the office
 - Lunches



Money

- Spend the grant funds timely (and allowably)
 - ⦿ Don't expend prior to grant award
 - ⦿ Expend all before end of period of performance
- Organization credit cards
 - ⦿ For purchases
 - ⦿ Limits
 - ⦿ Authorization
 - ⦿ For travel
- Forecast fund needs
 - ⦿ Communication very important to determine needs
 - ⦿ Within the organization
 - ⦿ With subrecipients



Money

(Continued)

- Drawdown funds for immediate needs
 - Book the grant funds separately
- Once drawn, get the money out
 - Book the expenditures against the grant funds separately
- Accountable
 - Gift cards
 - Incentives



Documentation

- Support for all purchases
 - ⊙ Invoices
 - ⊙ Quotes
- Support for all procurement actions
 - ⊙ Request for proposals
 - ⊙ Sole source
- Support for funds
 - ⊙ Drawing down the funds
 - ⊙ Signatory of funds
 - ⊙ At your organization
 - ⊙ At your subrecipients



Documentation

(Continued)

- Time sheets
 - After-the-fact
 - Certified by employee and responsible official
 - Frequency
 - Prepared at least monthly
 - Coincide with pay period
- Participant activities
 - Eligibility
 - Time sheets
 - Supportive service payments
 - Training / school attendance
 - Achievements, milestones
- Keep documents (record retention)



Assets

- Accountability and safe-keeping of
 - Everyone's responsibility in the organization
 - Computers
 - Laptops
 - Smart phones
 - Servers
 - Petty cash



Meet

- Meet
 - ⊙ Within organization
 - ⊙ With partners
 - ⊙ Deadlines
 - ⊙ Quarterly narrative reports
 - ⊙ Quarterly fiscal reports



Training

- Federal awards and requirements
- Grant specific
- Organizational
 - ⊙ For example,
 - ⊙ Ethics training
 - ⊙ Procurement
 - ⊙ Internal controls



Important Miscellaneous

- Definition of “administration”
- Administration limit
- The Federal organization’s cognizant agency
- The organization’s indirect cost rate or cost allocation plan
- Timeline for submitting the indirect cost rate or cost allocation plan to DOL
- The Federal cost negotiator



C.Y.F.

- Call Your Fed