

Fiscal Primer



Cost Allocation, Cost Pooling & Time Distribution



Presented by: Leo Miller & Marc Orsimarsi



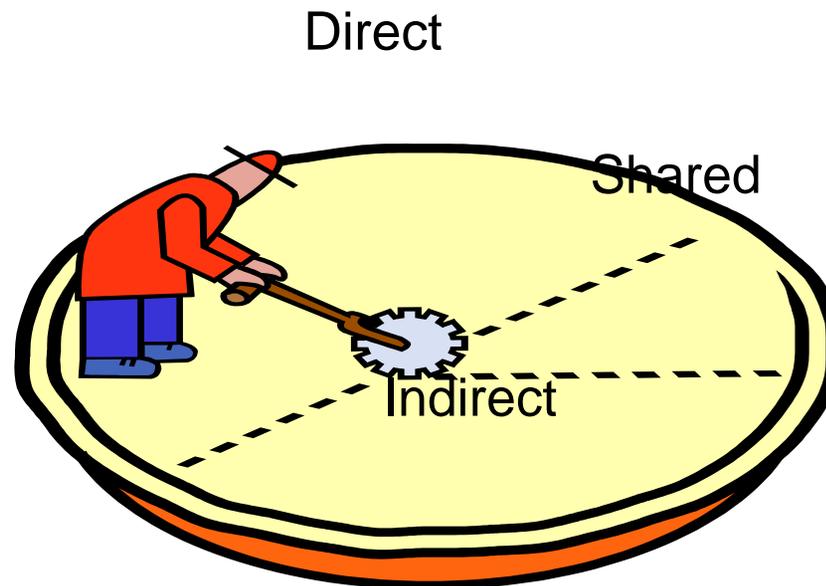
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Objectives

- Cost Allocation
- Cost Pooling
- Cost Allocation Plans
- Time Distribution
- Common Compliance Findings

The Process used to distribute costs to a final cost objective based on benefits received.

Costs





Federal Guidance

- OMB Circular A-87
- OMB Circular A-122
- OMB Circular A-21
- 48 CFR Part 31
- 45 CFR Part 74, Appendix E
- Guidance on direct and indirect costs



Treatment of Costs

- Direct charge whenever possible
- Consistent Treatment
 - In accounting system
 - Over time
- Measuring benefit
 - Benefit determines allocation



Types of Cost

- Direct
 - Single cost objective
- Shared
 - Multiple cost objectives, or
 - Multiple fund sources
- Indirect
 - Overhead



What are Direct Costs?

- Those costs that can be readily identified with a particular cost objective. Examples (program specific):
 - Salaries
 - Space
 - Supplies



What are Indirect Costs?

- Those costs that are not readily identifiable with a particular cost objective. Examples:
 - Salaries
 - Space
 - Supplies
 - Telecommunications



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Cost Objective

- Intermediate
 - Cost pools or cost centers
- Final
 - Funding source
 - Cost category



Types of Pools

- Administrative costs
- Operating costs
- Facilities or maintenance costs
- Categorical pools
- Organizational pools
- System wide pools



Cost Pooling

- Cost Pooling by Expenditure Type
 - General & Administrative (G&A) Pool
 - Non-Allocable G&A Pool
 - Telecommunications Pool
- Appropriate base reflects activity
 - General & Administrative (G&A) Pool
 - **Base** – Direct program expenditures
 - Non-Allocable G&A Pool
 - **Base** – None. Can non be charged to federal programs and must be paid using non-federal sources
 - Telecommunications
 - **Base** - # of telephones assigned to staff



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Allocation Bases

- Keep in mind
 - Fair basis & **equitable** to all fund sources
 - Minimal distortion
 - Actual costs only
 - General acceptability
 - Timely management control
 - Materiality cost and practicality of use



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Unacceptable Allocation Bases

- Funds available or budgets
- Job descriptions
- Pre-determined staff hours
- Planned participant levels
- Prior period results for future periods



Using Inputs

- Resources used
- Traditional method of allocation
- Allocated at time of cost incurred
- Documentation of use & variances
 - How the input is being used
 - How the usage varies



Commonly Used Bases Input

- Staff time – time sheets
- Facilities – space usage
- Accounting services - # of transactions
- Equipment – usage or machine hours
- Program outputs
- Contact hours
- Copy machine - # of copies



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Commonly Used Input Bases Continued

- Data bases – usage time
- Supplies – withdrawal from stock
- Accounting services - # transactions



Output-Based Allocation

- Centralized intake
 - Number of participants
- Job placement
 - Number of placements made
- Administration (no outputs)
 - % of program expenditures
 - Number of program outputs



Output Allocation Bases

- Job Development - # clients placed by program
- Case management - # customers eligible by program
- Core services - # customers eligible by program



What is a Cost Allocation Plan? (CAP)

- A document that identifies, accumulates, and distributes allowable direct and indirect costs and declares the allocation methods used for distribution.



Cost Allocation Plans

- Should be:
 - In writing
 - Signed by authorized agency official
 - Include a process for reconciliation and adjustment
 - Periodically validated and updated



CAP Elements

- Background and mission statement
- Organizational chart
- Financial statements and budgets
- Description of pooled or joint costs
- Methods used to allocate costs
- Certification



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Benefits of a CAP

- Management tool
- Equitable sharing of costs
- Establishes financial management standards
- Meets cost principles and standards
- Eliminates arbitrary methods of charging costs
- Standardizes financial practices



Types of CAPs

- Indirect cost plan
 - Addressed in OMB Cost Circulars
 - Federal agency approval
 - Includes an indirect cost rate
- CAP of the organization
 - Shared indirect costs
 - Awarding agency approval



Which organizations need to have an approved indirect cost rate?

\$ Single funding source

Indirect cost rate not needed

\$\$ Multiple funding sources

Indirect cost rate needed



Indirect Costs

- Allowable to an extent
 - Contained in a Cost Allocation Plan
 - Identify as a separate cost pool & allocated to programs based on equitable benefit
 - Approved by cognizant Federal Agency, if required
- Must be within Administrative Cost limitations
- Generally overhead costs of organization
 - Can not include unallowable costs such as fundraising



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Cost Allocation & WIA One Stop Delivery System

- One Stop Delivery System
 - Shared costs of operating a local One-Stop system must be formalized between partners and included in a local Memorandum of Understanding or Resource Sharing Agreement
 - Federal Register Notice dated May 31, 2001



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Time Distribution

- System that distributes Staff Salaries & Benefits
 - Based on staff time spent on certain activities, projects, and grants
 - Needed if staff work on multiple projects/fund sources
 - Ensure sufficient activity/project codes to cover all funding sources



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Time Distribution

- System must:
 - Account for 100% of Staff time
 - Allocate only time that is being paid
 - Should be completed by staff at least on a monthly basis and approved by a supervisor
 - Actual allocation of costs should be traceable to staff time activity report



Time Distribution

- Time & attendance records
 - Personnel Activity Reports (PARs)
 - Various methods
- Time sampling methods
 - Cognizant agency approval
- Measurable work outputs
- Use also for allocating non-personnel costs



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Time Distribution

- Alternative methods
 - Federal approval
 - Supervisory certification
 - Sampling
 - Prior period data
 - Exception reporting
 - Sign in
 - Workload measures



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Time Distribution

- Keep In Mind
 - Third party payroll processing agents must be regularly informed of staff rotations or reassignments and changes to the chart of accounts in order to adjust their salary reports.
 - Policies regarding time distribution must be consistently and uniformly applied to **all** staff.



Time Distribution

More Tips

- If staff electronically record their time, the allocation and documentation of such records must be retained for auditing and review purposes.
- If operating one system to track staff time for allocation purposes and another system to track leave for payroll purposes, documentation used to reconcile the two systems must be available for review purposes.



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Common Compliance Findings

- No written cost allocation plan or approved indirect cost rate in place
- Direct charging of all staff time to one program when individuals were working on multiple programs
- Costs related to an approved indirect cost rate exceeded the allowable administrative cost limitation for a program



Common Compliance Findings

- Costs were allocated based on funding projections
- Allocation bases used by staff were not consistent with the bases and cost pools described in the agency's cost allocation plan
- Costs were allocated every six months rather than on a monthly or quarterly basis



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Resources

Guides to Developing Cost Allocation Plans and Indirect Cost Rate Agreements

- Indirect Cost Rate Determination Guide
 - Issued by DOL–OASAM
 - For Non-Profits
 - <http://www.dol.gov/oasam/programs/boc/ocd-guide-main.htm>
- ASMB C-10 Guide
 - Issued by HHS
 - For State and local governments
 - Includes a Q&A section
 - <http://www.hhs.gov/grantsnet/state/asmbc10.pdf>



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Review Questions



Question #1

What would be an acceptable basis for allocating office space?

- A. Square footage occupied by each program
- B. # of FTEs per program
- C. % of program funding



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Question #1: Answer

ANSWER: A&B

- A. Square footage occupied by each program &
- B. # of FTEs per program

The use of program funding or budget is not allowable basis for allocation of any costs including space.



Question #2

An agency runs an Annual Appeal Drive each Spring in which staff charge time supporting this event to the 'other' activity code. The 'other' code is used by all staff. Is this an acceptable method for allocating staff time?

YES or NO



Question #2: Answer

- **NO:** Time worked on a fundraising event should be placed in 'non-allocable' or a separate activity code to avoid the possibility of allocating unallowable expenses to federal programs.



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Thank you for your attention!

Questions?

Uniform Administrative Requirements & Financial Management Standards



Presented by: Leo Miller & Marc Orsimarsi



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What is covered?

- Background
- Grant Financial Management Requirements
 - Sub-recipient versus Vendor
- Financial System Standards
- Internal Control System
- Post Grant Responsibilities
 - Retention & Access of Records
 - Closeout
- Testing for Compliance



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Federal Financial Assistance Management Improvement Act PL 106-107

- Purpose to streamline uniform administrative requirements in OMB Circular A-102 and A-110
 - Eliminates or reduces variations as appropriate
 - Promotes the use of common language and definitions
- Changes to A-110 can be found in 2 CFR Part 215 (remains in draft)
- Changes to A-102 are forthcoming



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OMB Circulars Adopt or Adapt?

- Federal Agencies have the ability to **adopt** the OMB Circulars in whole or;
- Federal Agencies can **adapt** the OMB Circulars to include items and provisions specific in nature to their programs



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DOL Requirements

- DOL adapted OMB Circular A -102 under 29 CFR Part 97
 - DOL also allows States to follow their own policies and procedures as long as they are consistent with federal requirements
- DOL adapted OMB Circular A-110 under 29 CFR Part 95
- DOL continues to apply the requirements of 29 CFR Parts 95 and 97 until 2 CFR part 215 becomes final



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Grant Financial Management Requirements

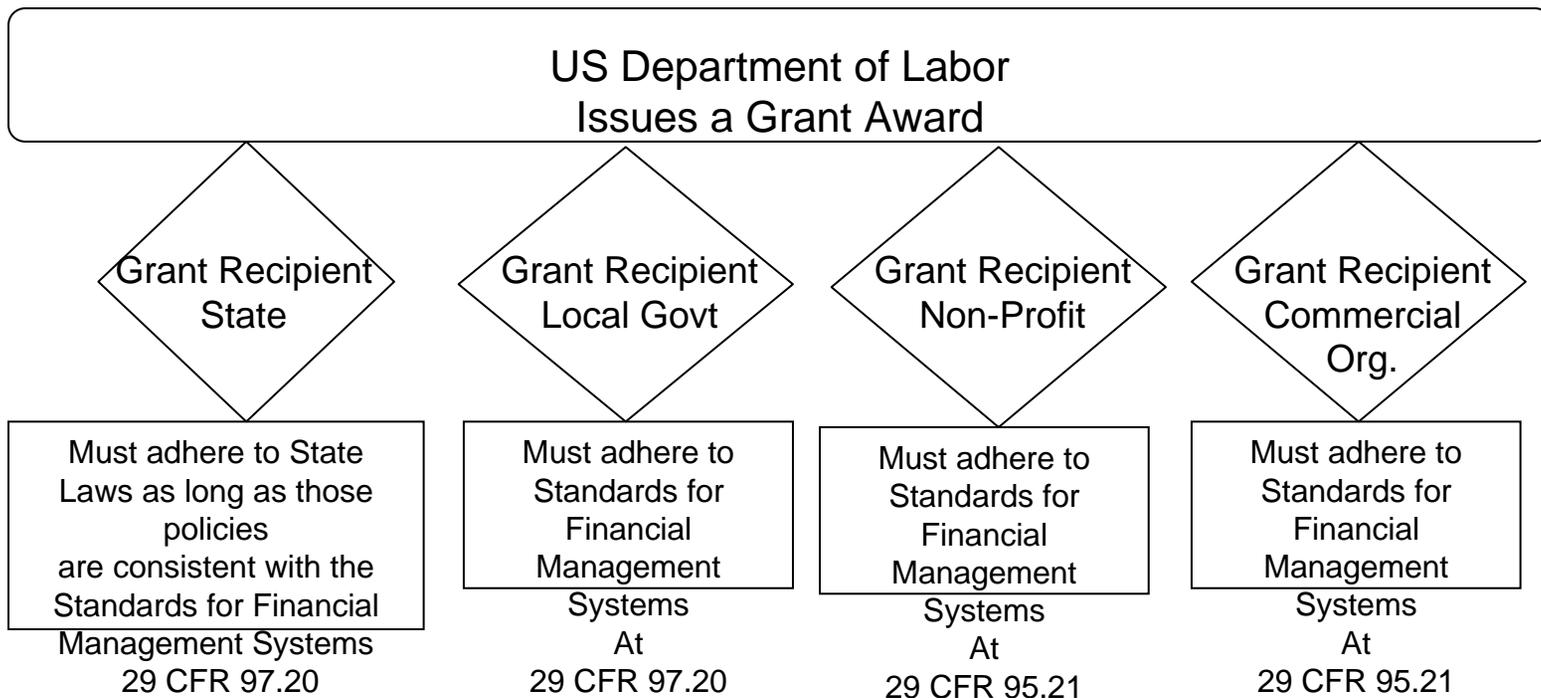
DOL grant recipients and sub-recipients must adhere to the:

- Specific requirements and special clauses contained in the grant agreement
- DOL Federal Regulations
- OMB Circulars
- State issued policy or guidance



Grant Financial Management Requirements

Which are applicable to a DOL Grant Recipient?





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Sub-recipients & Vendors

- Sub-recipients & Vendors can:
 - Receive funds directly from a federal agency
 - Receive funds through a sub-award or pass-thru from a grantee
- Difference between Sub-recipient & Vendor is:
 - Critical in determination of applicable federal grant management requirements & rules
 - Sub-recipients must follow such rules & vendors do not.



Sub-recipient

Sub-recipient is an organization that carries out the purpose of the Federal award

- Determines program eligibility of federally funded programs
- Measures performance of Federal program
- Responsible for programmatic decision making
- Adheres to applicable program compliance requirements
- Federal funds utilized to carry out program



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Vendor

Vendor is a dealer, distributor, merchant, or seller of goods and services which are required for conduct of a Federal Program

- Not subject to Federal financial & administrative requirements
- Provides the goods and services within normal business operations
- Similar goods/services to different purchasers
- Goods/services are ancillary to operation of Federal Program
- Program eligibility cannot be performed by Vendors



All Financial Systems

Must Adhere to 7 separate standards

1. Financial reporting

- System must permit preparation of Federal financial reports
- Must report accruals

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



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
- Prevents overspending



More Financial Standards

5. Allowable costs

- Only allowable costs charged
- Only allocable costs charged

6. Source documentation

- Costs must trace to authorizing document
- Proof that costs are allowable & allocable

7. Cash management

- System to control cash assets



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Internal Control System (ICS)

What is it?

- It's how an agency safeguards its assets, checks the accuracy and reliability of its accounting data, promotes operational efficiency, and encourages adherence to management's policies.



Internal Control System (ICS)

How to monitor ICS?

- Interview, review, and test:
 - Segregation of duties
 - Authorization, execution and payment
 - Competent personnel
 - Integrity, training, and supervision
 - Access to assets is limited
 - Records are periodically compared to existing assets
 - Authorized transactions are recorded in a timely manner



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ICS & OMB Circular A-133

- Auditors review the ICS as part of their field work as well as test an agency's compliance with laws, regulations, and other requirements.
- This however is NOT a substitution for your oversight responsibilities.



Financial & Administrative Procedures

- Formalize procedures in **writing**
- Distribute to all appropriate staff
- Include at a minimum the following policies:
 - Chart of Accounts
 - Time Distribution/Activity System
 - Financial Reporting
 - Purchasing/Procurement
 - Cash Management
 - Cost Allocation Plan or Policies
 - Property Management



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More Procedures!

- **Include policies on the following:**
 - Budget & Modifications
 - Grievances and Complaints
 - Audit & Audit Resolution
 - Monitoring
 - Grant/Contract Closeout
 - Record Retention & Access
 - Program Income, Match & Stand-In Costs
- **Maintain and update policies as needed**
- **See Financial & Administrative Procedures Handout**



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Record Retention & Access

- **29 CFR 97.42**
- **29 CFR 95.53**
- **29 CFR 37.39**



Record Retention

- Affects the following documents:
 - Financial & program records
 - Supporting documents
 - Other records (pertinent to grant)
 - Such as your cost allocation plan and audit reports
- Apply equally to grantees & subgrantees





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Length of Retention

- 3 years from submission of final expenditure report
 - 3 year period extended until all litigation or audits are resolved
 - Period not extended
 - Revisions resulting from closeout
 - If litigation, etc. resolved prior to period end
 - Subsequent revisions to the quarterly financial reports



Other Retention Rules

- Real property & Nonexpendable personal property
 - 3 years from date of final disposition
- Complaint records
 - 3 years from resolution of complaint
 - Maintained as a whole record system
- Indirect cost records
 - 3 years from date ICR package submitted or
 - If not submitted, normal 3 year period



Custody of Records

- Custodian is responsible for the integrity of all records
- Custody may be transferred
 - Joint use records
 - Records with long-term value
 - Termination of relationship
- Retention requirements follows agency with custody of records



Other Record Considerations

- Privacy & accessibility
- Preservation
 - Integrity
 - Admissibility as evidence
- Alternative medium
 - Microfilm or electronic media storage
- Security safeguards & protections
 - Backup systems in case of a disaster



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Access to Records

- Recipients/subrecipients
 - Define conditions for providing access
 - Exceptions listed – WIA Section 185(A)(4)
- FOIA & Privacy Act
 - Applies only to records transferred to the Secretary of Labor
 - However, most States have sunshine laws
 - Fees may be charged only to recover costs of processing information requests



Testing for Compliance

- To ensure a sub recipient or sub grantee's compliance with the grant financial management requirements governing DOL funds:
 - Obtain and review the agency's financial and administrative manual and/or other written manuals such as their employee handbook
 - Interview Staff
 - Perform transaction testing/sampling



Testing for Compliance

- Compare Financial and Administrative policies to actual implementation and current staff practices
 - Are policies being followed?
 - If not, is training scheduled?
 - Is there a reasonable justification for the deviation in policy or procedure?



Testing for Compliance

- Through sample transaction testing
 - Does each transaction contain all of the necessary forms, signatures and documents as specified in the agency's financial and administrative procedures manual?
 - If not, why not?



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**Written Financial & Administrative
Procedures built around the Federal
Financial Management Standards
provide the foundation for a viable
grant management structure!**



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Review Questions



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Question #1

What is an internal control system?



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Question #1 Answer:

- A system that allows an agency to safeguard its assets, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to management's policies.



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Question #2

How long do financial records need to be maintained?



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Question #2 Answer:

- 3 years from submission of final expenditure report or until all litigation or audits are resolved



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**Thank you for
your attention!**

Questions?

Cost Principles & Selected Items of Cost



Presented by Chantal Watler & Jason Yucis



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Training Objectives

Review applicability of OMB Circulars

- Uniform Administrative Requirements
- Audit Requirements
- Cost Principles

Take a detailed look at the Cost Principles
Circulars



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Training Objectives (continued)

- Review criteria for allowability
- Highlight certain 'Selected Items of Cost'



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OMB CIRCULARS APPLICABILITY

	Educational Institutions	States, Local Governments & Indian Tribes	Non-Profit Organizations	Commercial Organizations
COST PRINCIPLES	OMB A-21	OMB A-87	OMB A-122	48 CFR 31
UNIFORM ADMINISTRATIVE REQUIREMENTS	OMB A-110 29 CFR 95	OMB A-102 29 CFR 97 Common Rule	OMB A-110 29 CFR 95	29 CFR 95
AUDIT REQUIREMENTS	OMB A- 133	OMB A-133	OMB A-133	29 CFR 96



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The Four Main Cost Principles

- OMB A-21 Educational Institutions
- OMB A-87 State/Local Governments and Indian Tribes
- OMB A-122 Non-profit Organizations
- 48 CFR 31 Contract Cost Principles and Procedures dealing with Commercial Organizations



Federal Cost Principles

- Purpose – provides that the Federal government bears its fair share of costs except where restricted or prohibited by law
 - Reasonable & Necessary
 - “Prudent Person Rule”
 - Allocable
 - Clearly benefit program
 - Both direct & indirect costs



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Factors Affecting Allowability of Costs

- Authorized or not prohibited
- Consistent with the Federal Rules & Circulars
- Consistent treatment
 - Across time & program lines
 - Direct & indirect costs



Selected Items of Cost

- 4 types of costs
 - Allowable
 - Unallowable
 - Allowable with conditions
 - Allowable with prior approval
- If cost not treated
 - Principles of necessary and reasonable apply



Allowable Costs

Examples

- Personal services costs
 - Salary & bonus limitations
 - ETA funded programs per TEG5-06 per Public Law 109-234
 - Includes salaries, benefits, etc.
 - Requires documentation supporting time distribution
 - Personnel Activity Reports (PAR)
 - Leave, severance & other pay



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Allowable Costs EXAMPLES

- Audit costs and related services
- Meeting costs
- Subscriptions & periodicals



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Allowable Costs EXAMPLES

- Training costs
- Travel



Costs Allowable With Conditions

Examples

- Advertising/Public Relations
 - Solely for public relations of organization – unallowed
 - RFP & promotion of program/grant – allowable
- Capital Assets
 - Purchase of land or buildings – unallowed
 - Equipment – allowable (w/ prior approval)



Costs Allowable With Conditions

Examples

- Leasing
- Lease-purchase arrangements for real property – unallowable
 - Operating leases for real property – allowable
- Memberships



Approval Conditions

- If prior approval requirement exists
 - Needed **BEFORE** incurring cost
 - Must be requested in writing
 - Must be approved
 - May exist in grant agreement
- Seek approval from state or, if a direct grant recipient, from the Federal agency



Unallowable Costs

EXAMPLES

- Entertainment
 - Allowable for certain WIA Youth recreation activities
- Losses, fines & penalties
- Contingency reserves
- Donations and contributions



Unallowable EXAMPLES

- Employment generating activities & economic development activities
- Public service employment programs
- Legal expenses for prosecution of claims, ALJ audit appeals or civil actions



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Unallowable EXAMPLES

- Alcoholic beverages
- Goodwill
- Lobbying



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RESOURCES

- Where to find the OMB Circulars and Code of Federal Regulations
- OMB Circulars:

www.whitehouse.gov/omb/circulars/index.html

- 29 & 48 CFR:

www.access.gpo.gov



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Review Questions



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Question #1

An agency sponsors a table of 10 at the cost of \$600 to an annual luncheon benefiting the local food bank. As part of the luncheon, a graduation ceremony will take place for individuals that successfully completed a food service program. The actual cost of the meal per person is \$25 and 10 graduates will be attending. What is the allowable expense to the DOL-ETA program?



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Question #1: Answer

\$250: The actual cost of the meal is allowable, the remaining \$350 is unallowable as it is considered a charitable contribution.



Question #2

- An agency pays a client's legal fees in connection with the reinstatement of a suspended drivers license.
- Is this cost allowable or unallowable?



Question #2: Answer

- **ALLOWABLE:** The cost of legal services
- as a client supportive service is allowable.



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Thank you for your attention!

Questions?



FINANCIAL REPORTING



Presented by: Chantal Watler & Jason Yucis



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LEARNING OBJECTIVES

- BASIC FINANCIAL REPORTING REQUIREMENTS
- INTRODUCING THE ETA-9130



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BASIC FINANCIAL REPORTING REQUIREMENTS

- DOL REGULATIONS
 - 29 CFR 97.41
 - 29 CFR 95.52
- OTHER PROGRAM-SPECIFIC REGULATIONS
- GRANT AGREEMENT SPECIFICATIONS



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THE ETA 9130

- Required Financial Report
- To Be Used For **ALL** ETA Programs



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The Basics:

- **BASIS** - Accrual
- **FREQUENCY** – Quarterly
- **DUE** – **45 Days** after quarter end
for **ALL** ETA Programs



ETA 9130 REPORTING BASICS

- **Final Quarterly 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



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What the 9130 Asks for:

- Federal Cash Section
- Federal Expenditures
- Total Administrative Expenditures Line
- Unliquidated Obligations
- Recipient Share
- Program Income
- Additional Federal Funds



10a-c: 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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10d: FEDERAL FUNDS AUTHORIZED

- Pre-entered for most ETA grants for first reporting quarter
 - Should reflect your total award



10e: Federal Share of Expenditures

- Federal Share of Expenditures: Amount of accrued expenditures for allowable costs related to the grant + total costs of goods and services received regardless of payment being made
- Reported in the same quarter which they occur



Administrative Costs

- **10.f. Total Administrative Expenditures**
 - That Portion of 10.e.(expenditures) Attributable to Administrative Costs
 - 20 CFR 667.220 outlines the activities that ETA considers administrative activities
 - Rolled up into line 10e



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ADMINISTRATIVE COST LIMITATIONS

- % Set Forth in Most ETA Grant Agreements
- Line Item Provides Ability to Assess Compliance with Administrative Limitation



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10.g. Federal Unliquidated Obligations

- Obligations for which an accrued expenditure has not occurred. This should include amounts that will become due to subrecipients and subcontractors.
- Costs such as a grantee's entire lease or future salary costs should NOT be included in line 10g



The Math of Reporting

- $10e + 10g = \text{Total Obligations for the reporting period, line 10h.}$
- This amount is subtracted from line 10d, your total award.
- Which equals your remaining amount of funds, line 10i.



10j-n: RECIPIENT SHARE

- **10.j. Total Recipient Share Required**
 - to meet match requirements
- **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.(obligatiions) minus10.k (expenditures)



RECIPIENT SHARE

- **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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No Match?

- Many grant programs do not have match requirements
- Report leveraged resources in lines 10k, 10l and 11a



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PROGRAM INCOME

- 10.o. Total Fed. Program Income **Earned**
- 10.p. Program Income **Expended**
- 10.q. **Unexpended** Program Income



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PROGRAM INCOME METHOD

- **ADDITION** – for all ETA programs
- Must be earned as result of allowable grant activity
- Added to grant to further eligible program objectives



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11.a. Other Federal Funds Expended

- **Total amount of other Federal resources spent furthering the aim of your DOL-ETA project**



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ACCRUAL REPORTING

February 15-17, 2011 • Crowne Plaza Hotel • Philadelphia, PA



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WHY ACCRUAL?

- **Required for ALL ETA Programs**
- **Provides More Reliable Data**
- **Cash Basis Understates True Spending**



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ACCRUAL ACCOUNTING

WHAT DOES IT MEAN?

- Transactions Are Recognized In Accounting Period In Which They Occur
- Revenue Is Recognized When Received Or Earned
- Expense Is Recognized When Incurred
 - May Be Cash Disbursement
 - May Be Delivery of Goods/Services



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ACCRUED EXPENDITURES

CASH DISBURSEMENTS

PLUS

GOODS AND SERVICES RECEIVED

BUT NOT YET PAID FOR

COSTS TO BE ACCRUED

- Salaries of Employees



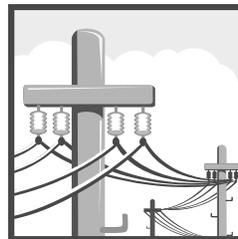
- Training



- Travel Expenses



- Public Utilities



WHAT ARE NOT ACCRUALS?

- Obligations for Which Goods or Services that ***HAVE NOT*** been received



- Orders placed for which goods or Services that ***HAVE NOT*** been received or paid



- Performance Contracts in which benchmarks ***HAVE NOT*** been achieved





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NOTE

ALL ACCRUED EXPENDITURES
ARE OBLIGATIONS

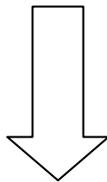
BUT

NOT ALL OBLIGATIONS
ARE ACCRUED EXPENDITURES



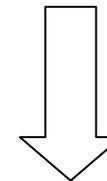
OBLIGATIONS

- UNDELIVERED ORDERS -UNPAID



**UNLIQUIDATED
OBLIGATIONS**

- DELIVERED ORDERS - UNPAID
- DELIVERED ORDERS - PAID



**ACCRUED
EXPENDITURES**



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DATA SOURCES FOR FINANCIAL REPORTING

- Accounting System
- Accrual Worksheets to Convert From Cash to Accrual
- Subgrantee Reports



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ON-LINE REPORTING SYSTEM

- Program-specific Software with Required Data Elements Provided to Grantees
- Pop-up Instructions Embedded for Quick and Easy Reference



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ACCESSING REPORTING SYSTEM

- Follow Instructions in Transmittal Letter or As Otherwise Provided By ETA
- Provide Requested Reporting Contact Information
- An E-Mail Is Sent to Primary Contact With Password and PIN



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ON-LINE REPORTING

- **Password** Issued to Access System
- **PIN** Issued to Certify Data
- Instructions Link Provides Information on How to Use System



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ON-LINE REPORTING

- Mandatory Quarterly Submission
- Modifications Can Be Made Requiring Re-Certification of Report
- After 2 Quarters of Data Are Accepted by Federal Project Officer, 1st of 2 Quarters Will Lock



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REPORTING CONTACTS

- **Initial Contact** – Federal Project Officer
- **On-Line Reporting System - Password and PIN**
- **Shantay Logan** - logan.shantay@dol.gov



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QUESTIONS

February 15-17, 2011 • Crowne Plaza Hotel • Philadelphia, PA