



U.S. Department of Labor
Employment and Training Administration
Region 2 - Philadelphia

Discretionary Grantee Conference

Introduction to Financial Reporting

ETA 9130

Making Your Project Yield Good Jobs for Everyone



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

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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

- 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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REPORTING CALENDAR

For the quarter ending:	Report is due:
December 30 th	February 15 th
March 31 st	May 15 th
June 30 th	August 15 th
September 30 th	November 15 th

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MORE DATES:

- **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)



WHAT THE 9130 ASKS FOR:

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

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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
- http://www.doleta.gov/grants/pdf/FSR_eform.pdf



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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9130 Content



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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.





10d-i: Federal Expenditures and Unobligated Balance

- Your total award (10d)
- Total expenditures (10e)
- Total Administrative expenditures (10f)
- Unliquidated Obligations (10g)
- Total Obligations (10h)
- Remaining Federal Funds (10i)

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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



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**



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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10o-10p: PROGRAM INCOME

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



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

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