



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

Discretionary Grantee Conference

FINANCIAL REPORTING

ETA 9130

Making Your Project Yield Good Jobs for Everyone



LEARNING OBJECTIVES

- BASIC FINANCIAL REPORTING REQUIREMENTS
- INTRODUCING THE ETA-9130

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BASIC FINANCIAL REPORTING

- **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

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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

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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: 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 quarter in 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



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.(obligations) minus 10.k (expenditures)

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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



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



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

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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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ACCRUED EXPENDITURES

CASH DISBURSEMENTS

PLUS

GOODS AND SERVICES RECEIVED

BUT NOT YET PAID FOR

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COSTS TO BE ACCRUED

- Salaries of Employees



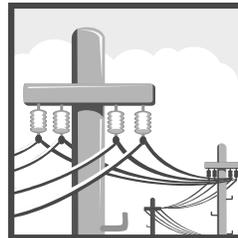
- Training



- Travel Expenses



- Public Utilities



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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





NOTE

**ALL ACCRUED EXPENDITURES
ARE OBLIGATIONS**

BUT

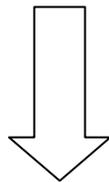
**NOT ALL OBLIGATIONS
ARE ACCRUED EXPENDITURES**

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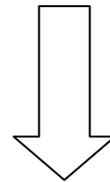
OBLIGATIONS

- 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



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

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