



Accountability and Grants Management: Connecting the Dots



Financial Reporting - 9130 Reporting



*U.S. Department of Labor, ETA, Region 4
Discretionary Grantee Training Conference
March 1-2, 2011*

Financial Reporting Requirements



- DOL Regulations
 - 29 CFR 97.41
 - 29 CFR 95.52
- Program-specific regulations
- Grant agreement specifications
- Cooperative agreements

ETA 9130



- Required Financial Report
- To be used for ALL ETA programs
- Program-specific data elements
- Cash information



Report format

Reporting Basics



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

More 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

ETA 9130

ETA – 9130 Handout

Federal Cash



10.a. Cash Receipts

- Tied to PMS drawdowns

• 10.b. Cash Disbursements

- Cash, checks, advances to subs

• 10.c. Cash on Hand

- 10.a. minus 10.b.

Federal Funds Authorized



- 10.d. Total Federal Funds Authorized
 - Grant award
- Pre-entered for most ETA grants for first reporting quarter
- Reflect grant award total

Federal Expenditures and Unobligated Balance



- 10.e. Federal Share of Expenditures
 - Cash disbursements
 - Goods/services received but not paid
 - Payment to Sub-recipients

Federal Expenditures and Unobligated Balance



- 10.f. Total Administrative Expenditures
 - That portion of 10.e.(expenditures) attributable to administrative costs
 - Follow appropriate guidance on administrative vs. program costs

Administrative Cost Limitations



- Set forth in most ETA grant agreements
 - 5 to 15% as specified in grant agreement
- Provides ability to assess compliance with administrative limitation

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)

Recipient Share



- 10.j. Total Recipient Share Required
 - Match requirements
- 10.k. Recipient Share of Expenditures
 - Non-DOL/non-federal expenditures incurred for purposes of subject grant
- 10.l. Recipient Share of Unliquid. Oblig.
 - $10.m.(\text{obligations}) - 10.k (\text{expenditures})$

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)

Program Income



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

Program Income Method



- ADDITION – for all ETA programs
- Earned as result of allowable grant activity
- Added to grant to further eligible program objectives

Accounting for Program Income



- NET – Line 10.o. reflects total PI earned minus costs incidental to generation
 - ** No cost reported on line 10.e.
- or
- GROSS – Line 10.o. reflects 100% of PI earned
 - ** Costs incidental to generation reported on line 10.e.

Additional Expenditure Data Required



- Section 11
 - Federal leveraged funds
- 11.a. Other Federal Funds Expended
- Required if non-grant Federal funds are expended for grant purposes
 - WIA funds expended on tuition

Types of Leveraged Resources



- **Allowable Matching Costs**
 - Reported on Line 10(k)
- **Allowable Non-Matching Costs**
 - Reported on Line 11(a)
- **Non-Allowable Costs**
 - Reported in performance reports but not on 9130 Financial Report

Leveraged Resource Reporting



- Allowable Matching Costs
 - Cash Match
 - In-Kind Contributions
- Allowable Non-Matching Costs
 - Other federal sources (WIA)

Accrual Reporting



- Required for ALL ETA programs
- Provides more reliable data
- Cash basis understates true spending
- Failure to report on accrual basis may result in loss of funds

What is 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

Accrued Expenditures



Cash Disbursements

PLUS

Goods and services received
but not yet paid for

Common Accruals

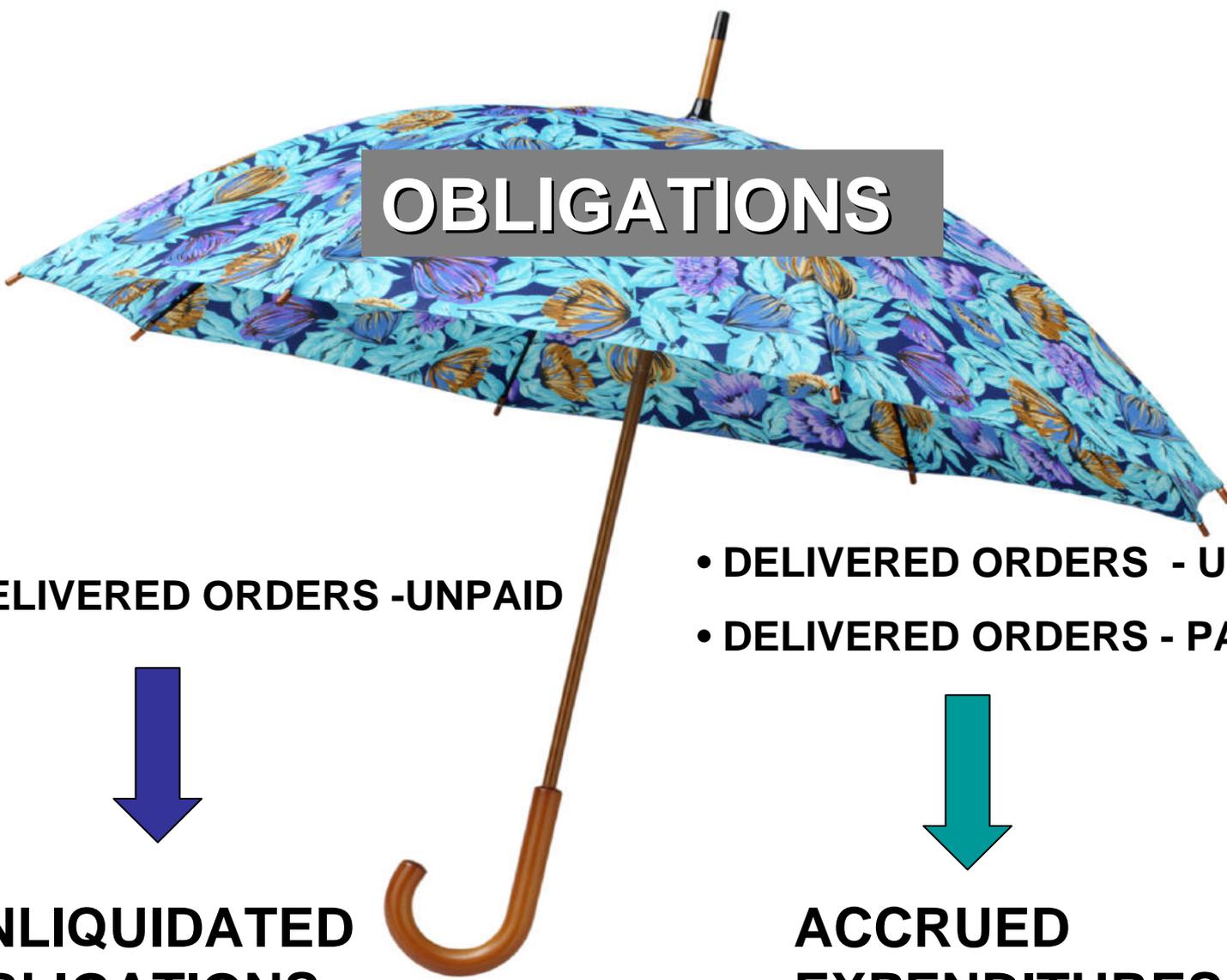


- Salaries of employees
 - Paid subsequent to work performed
- Training
 - Tuition paid prior to completion
- Travel expenses
 - Reimbursement subsequent to travel
- Public utilities

What are NOT Accruals?

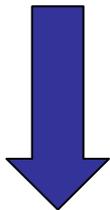


- Obligations
 - Goods or services have NOT been received
- Orders placed for which
 - Goods or services have NOT been received or paid
- Performance contracts
 - Benchmarks have NOT been achieved



OBLIGATIONS

- UNDELIVERED ORDERS -UNPAID



**UNLIQUIDATED
OBLIGATIONS**

- DELIVERED ORDERS - UNPAID
- DELIVERED ORDERS - PAID



**ACCRUED
EXPENDITURES**

Where to Find the Data



- Accounting system
 - Cash or accrual basis
- Accrual worksheets
 - Accruals not reflected in cash system
- Subgrantee reports

On-Line Reporting System



- Program-specific software with required data elements provided to grantees
- Pop-up instructions embedded for quick and easy reference

Accessing Reporting System



- Follow instructions
 - Grant transmittal letter or as otherwise provided by ETA
- Grantee provides requested contact information
- E-mail is sent to primary contact
 - Contains password and PIN

On-Line Reporting



- Password used to access reporting system
- PIN used to certify submitted report
- Instructions on how to use system embedded in report

On-Line Reporting



- Mandatory quarterly submission
- Modifications can be made
 - Until report is locked
 - requires re-certification of report
- After 2 quarters of data are accepted by Federal Project Officer, 1st of 2 quarters will lock

Data Integrity



- Grantees are responsible for data
- Incomplete or erroneous data and/or late submittal of reports impacts ETA's financial credibility
- Expending current year funds in the current period
 - Key to ETA future funding levels

Reporting Resources



- Forms and Instructions
 - <http://www.doleta.gov/grants>
- Questions go first to your Federal Project Officer
- On-Line Reporting System - Password and PIN
 - Shantay Logan _logan.shantay@dol.gov



Presenters

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THANKS!

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