

10/1/2011
Trade Adjustment Assistance Program
U.S. DOL ETA
Financial Report
Instructions

Report Submission

- 1) The U.S. DOL/ETA requires all grant recipients to submit the Financial Report (FR) electronically through an on-line reporting system.
- 2) Recipients are issued a password and a PIN to enable reporting via the on-line reporting system at www.etareports.doleta.gov. Upon accessing the system, detailed on-line reporting instructions are provided.
- 3) Report submission is a three step process: **1. DATA ENTRY** – the *Secondary Contact* person, designated by the grantee organization, is responsible for entering the required data on the FR, using the password; **2. DATA CERTIFICATION** – the *Primary Contact* person, the designated authorized official in grantee organization, is responsible for certifying the accuracy of the data by entering the PIN; and **3. DATA ACCEPTANCE** – DOL/ETA is responsible for reviewing the certified FR, communicating with grantee as necessary, and accepting the report within 10 working days after report certification. If a modification is required, the certification and acceptance processes must be repeated.

Reporting Requirements

- 1) Submission of the FR is required on a quarterly basis. **Reporting quarter end dates shall correspond to the following calendar quarter end dates: March 31, June 30, September 30, and December 31.** A final quarter FR is required at the completion of the quarter encompassing the grant award end date, or at the completion of the quarter in which all funds have been expended, whichever comes first. The final quarterly FR must be indicated by selecting “YES” in Item 6, Final Report.
- 2) Quarterly reports, including the final quarter report, are required to be submitted ***no later than 45 calendar days*** after the end of each specified reporting period. **The reporting due dates are: May 15, August 15, November 15, and February 15.**
- 3) A closeout report is required to be submitted ***no later than 90 calendar days*** after the grant end date. The closeout report is separate from (and additional to) the final quarter report and becomes accessible on-line after submittal of the final quarter report. (The closeout report does not need to be completed until the grant closeout process begins.)
- 4) All financial data is required to be reported **cumulative from grant inception**, through the end of each reporting period. Expenditure data is required to be reported on an **accrual basis**.
- 5) A separate FR is required for each program and each fund source (subaccount) awarded to a grant recipient.
- 6) Both cash management and financial status information are required for all reports.

Assistance with completing the reports can be found primarily through your Federal Project Officer. Technical issues with the on-line reporting system should be directed to: e-grants.help@dol.gov.

Please ensure that the certifying official information contained in Items 13a -13d is correct. Any outdated information will delay transmission of the grant’s closeout package and relevant information affecting the grant. To request a change in the signatory/certifying official, you must send an e-mail to logan.shantay@dol.gov and malone.avery@dol.gov.

Line Item Instructions for the U.S. DOL ETA Financial Report

FFR Number	Reporting Item	Instructions
Cover Information		
1	Federal Agency and Organizational Element to Which Report is Submitted	“U.S. Department of Labor Employment & Training Administration.” PRE-ENTERED
2	Federal Grant or Other Identifying Number Assigned by Federal Agency	Grant number assigned for the award by DOL/ETA and contained on the grant award document. PRE-ENTERED
3	Recipient Organization	Name and complete address of recipient organization PRE-ENTERED
4a	DUNS Number	Recipient organization’s Data Universal Numbering System (DUNS) number or Central Contract Registry extended DUNS number. PRE-ENTERED
4b	EIN	Recipient organization’s Employer Identification Number (EIN). PRE-ENTERED
5	Recipient Account Number or Identifying Number	Enter the account number or any other identifying number assigned by the recipient to the grant award. This number is strictly for the recipient’s use only and is not required by DOL/ETA.
6	Final Report (Yes/No)	Select appropriate box. Check “Yes” only if this is the final quarter report for subject grant subaccount. For grants with multiple subaccounts, each subaccount may be indicated “final” at the time all funds in that subaccount are expended. However, the grant closeout will not occur until after the grant end date
7	Basis of Accounting (Accrual)	Basis of Accounting is intended to read and be interpreted as “Basis of Reporting” . ACCRUAL has been pre-entered on all reporting formats. DOL/ETA regulations require that all recipients report expenditures and program income on an accrual basis. For accrual basis reporting, accrued expenditures are recorded when a requirement to pay is established. Note: Recipients are not required to change their accounting systems to accommodate DOL/ETA requirements that differ from their underlying accounting practices. Instead, recipients must furnish the required accrual information based on available documentation and best estimates.
8	Project/Grant Period, From: (Month, Day, Year)	The beginning date of the grant award as defined in the grant award document. PRE-ENTERED
	Project/Grant Period ,To: (Month, Day, Year)	The ending date of the grant award as defined in the grant award document, and the final date for which any accrued expenditures can be incurred under subject grant award. PRE-ENTERED.

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9	Reporting Period End Date: (Month, Day, Year)	The last date of the quarter for which cumulative data is provided on subject FR. (Required reporting quarter end dates are contained in "Reporting Requirements" in first section of these instructions.) PRE-ENTERED
10	<p>Transactions</p> <p>Enter cumulative amounts in the Cumulative Column for each line item requiring data entry, as of the reporting period end date. NOTE: If any line item does NOT require data entry for a particular grant/program, a ZERO must be entered.</p> <p>Line items which will be automatically calculated are grayed out, and no data entry will be permitted by reporting entity.</p> <p>Cumulative data for current reporting quarter will become Previous Period Column in following quarter. This Period data will be automatically calculated. Use Section 12, Remarks, to provide any information deemed necessary to support/explain data provided in this section.</p>	
Federal Cash		
10a	Cash Receipts	<p>This amount will be PRE-ENTERED to agree with DOL cumulative quarter-end drawdown records associated with this grant and the specific subaccount identified in Item 2. This amount should coincide with cumulative PMS drawdowns actually received in grantee's bank account, as of the last working day of the quarter. <i>Drawdowns initiated on the last business day of a quarter will NOT be reflected in this amount, but in the subsequent quarter's cash receipts. {This amount will be the same as the amount posted in the note above Item 10a which reads "(DOL records reflect total quarter-end cumulative drawdowns of \$_____)."} }</i></p> <p><i>NOTE: For grant recipients operating on a reimbursement basis, this amount will NOT reflect cash utilized from other fund sources of the grantee organization to pay for subject grant activities, until such funds are drawn down under the subaccount specifically associated with this grant as identified in Item 2.</i></p> <p>HARD EDIT - Line 10a cannot exceed Line 10d</p>
10b	Cash Disbursements	<p>Enter the cumulative amount of cash disbursed from the cash receipts identified on 10a, as of the reporting period end date. The cash disbursements reported must be "all or a portion of" the cash receipts reflected on Item 10a.</p> <p>This entry should reflect the sum of actual cash disbursements for direct charges for goods and services, the amount of cash paid out for indirect expenses charged to the award, and the amount of cash advances and payments made to subrecipients and subcontractors.</p> <p>HARD EDIT - Line 10b cannot exceed Line 10a.</p> <p>SOFT EDIT - Line 10b should not exceed Line 10e.</p>

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		<p>CAUTION: Line 10e will typically be greater than Line 10b due to the inclusion of accruals, for which payment has not been made. If allowable advances made to sub-entities, cause Line 10b to exceed Line 10e, a valid explanation should be provided in Item 12, Remarks.</p> <p>SOFT EDIT - Line 10b for "This Period" should not be negative. CAUTION: If entry for this line item is less than previous period cumulative amount, a valid explanation should be provided in Item 12, Remarks.</p>
10c	Cash On Hand (Line 10a minus Line 10b)	<p>This is an automatic calculation, which is Line 10a minus Line 10b. The cash on hand amount should represent immediate cash needs. If any drawdowns were made prematurely, or there are other reasons for any excess cash on hand, an explanation should be provided in Section 12, Remarks.</p> <p>HARD EDIT - Line 10c must be equal to Line 10a minus Line 10b</p> <p>HARD EDIT - Line 10c cannot be negative.</p>
Federal Expenditures and Unobligated Balance:		
10d	Total Federal Funds Authorized	<p>This amount is pre-entered for all grants except WIA formula-funded. This entry should agree with the grant award amount specified in the official grant award document for this subaccount, as identified in Item 2. (Discrepancies must be identified by grantee and corrected, as necessary, by the grant officer.)</p>
10e	Federal Share of Expenditures	<p>TAA funds expenditures for Training, Administration, Case Management and Job Search and Relocation will be reported out on line 10e of the ETA-9130 Financial Status Report.</p> <p><i>A separate break out of Case Management and Job Search and Relocation costs (Line 11b. Case Management Expenditures and line 11c. Job Search and Relocation Expenditures) should be reported in Section 11 Additional Expenditure Data Required to meet the legislative requirements of the Trade Extension Act of 2011.</i></p> <p>Enter the cumulative amount of accrued expenditures for allowable costs associated with the funds authorized on Line 10d. Accrued expenditures are the sum of actual cash disbursements for direct charges for goods and services; the amount of indirect expenses charged to the award; MINUS any rebates, refunds, or other credits; PLUS the total costs of all goods and property received or services performed, whether or not an invoice has been received or a cash payment has occurred. Accrued expenditures are to be recorded in the reporting quarter in which they occur, regardless of when the related cash receipts and disbursements take place.</p> <p>Unless cash advances have been made to subrecipients, this entry will usually be greater than Line 10b, cash disbursements, because accruals (goods and services received but not yet paid for) must be included on this line item. In addition, recipients operating on a reimbursement basis must report all accrued expenditures (including cash disbursements for</p>

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		<p>allowable grant activities) in the quarter in which they occur (no matter what source initially pays the costs.)</p> <p>HARD EDIT - Line 10e cannot exceed Line 10d.</p> <p>SOFT EDIT - Line 10e for "This Period" should not be negative.</p> <p>CAUTION: If entry for this line item is less than previous period cumulative amount, a valid explanation should be provided in Item 12, Remarks.</p>
10f	Total Administrative Expenditures	<p>Enter the cumulative amount of accrued expenditures for administrative activities. <i>This line item is a portion of the amount reported on line 10e.</i></p> <p><i>The States are to continue reporting administrative costs as they were under the Trade and Globalization Adjustment Assistance Act of 2009.</i></p> <p><i>(Administrative costs must not exceed ten percent of the grant award amount.)</i></p>
10g	Federal Share of Unliquidated Obligations	<p>Enter any obligations (legally binding commitments to expend subject grant funds authorized) for which an accrued expenditure has not yet been incurred, as of the reporting period end date. Unliquidated obligations should include amounts which will become due to subrecipients and subcontractors. On the final report, this line item should be zero.</p> <p>NOTE: For DOL/ETA grants, the only liquidation that can occur during closeout is the liquidation of accrued expenditures (NOT obligations) for goods and/or services received during the grant period.</p> <p><i>Do not include any amount on Line 10g that has been reported on Line 10e or 10f. Do not include any amount on Line 10g for a future commitment of funds (e.g., entire lease, budgeted salary costs) for which an obligation has not yet been incurred.</i></p>
10h	Total Federal Obligations	<p>This is an automatic calculation, which is the sum of Lines 10e and 10g.</p> <p>HARD EDIT – Line 10h must be equal to Line 10e plus Line 10g</p> <p>HARD EDIT - Line 10h cannot exceed Line 10d.</p>
10i	Unobligated Balance of Federal funds	<p>This is an automatic calculation, which is Line 10d minus Line Item 10h.</p> <p>HARD EDIT - Line 10i must be equal to Line 10d minus Line 10h</p>
Recipient Share:		
10j	Total Recipient Share Required	<p>Enter the total match requirement, as identified in the grant award document and on the grant budget form, 424A. If subject grant has no match requirement, a ZERO must be entered.</p>
10k	Recipient Share of Expenditures	<p>Enter any non-Federal funds expended, by recipient organization, for the purposes or activities of subject grant. Expenditures identified on this line item must be allowable costs which could otherwise have been paid for out of subject grant funds. These expenditures should include both match and other non-Federal leveraged resources.</p>

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		<p>The value of allowable non-Federal in-kind match contributions should also be included.</p> <p>This entry may (and often will) exceed the required match entered on Line 10j.</p> <p>NOTE: Non-Federal funds expended for the purposes or activities of subject grant, which are allowable under all OMB Circulars, but which are not completely allowable under subject grant (due to a program specific restriction), should not be reported on this line item, but should be included in the quarterly progress report.</p>
10l	Recipient Share of Unliquidated Obligations	<p>Enter any obligations (legal commitments to expend non-Federal funds) for which an accrued expenditure has not yet been incurred, as of the reporting period end date.</p> <p><i>Do not include any amount on Line 10l that has been reported on Line 10k. Do not include any amount on Line 10l for a future commitment of funds (e.g., entire lease, budgeted salary costs) for which an obligation has not yet been incurred.</i></p>
10m	Total Recipient Share (sum of Lines 10k and 10l)	<p>This is an automatic calculation, which is the sum of Lines 10k and 10l.</p> <p>NOTE: This amount may exceed the required match entered on Line 10j.</p> <p>HARD EDIT - Line 10m must be equal to Line 10k plus Line 10l.</p>
10n	Remaining Recipient Share to be Provided (Line 10j minus Line 10m)	<p>This is an automatic calculation, which is Line 10j minus Line 10m. When the match requirement identified on Line 10j has been met, the value on Line 10n will be automatically set to zero.</p> <p>HARD EDIT - Line 10n must be equal to Line 10j minus Line 10m</p> <p>HARD EDIT - Line 10n cannot be negative; when Line 10j and Line 10m are equal, Line 10n will automatically set to 0.</p>
Program Income:		
10o	Total Federal Program Income Earned	<p>Enter the total amount of program income earned as the result of allowable grant activity. The addition method for recording and reporting program income is required for all ETA programs/grants. For additional reference, program income is defined in the applicable program regulations and in 29 CFR 95.24 and 29 CFR 97.25.</p> <p>Either gross or net program income may be reported. If gross program income is reported, the costs for generating the income should be included on Line 10e. If net program income is reported, the costs for generating the income are subtracted from the total income earned before entering the net amount on 10o.</p> <p>If no program income is earned, a ZERO must be entered.</p>
10p	Program Income Expended	<p>Enter the total cumulative amount of accrued expenditures incurred against the program income earned on Line 10o.</p>

FFR Number	Reporting Item	Instructions
		NOTE: Program income is to be expended during the same grant period in which it is earned.
10q	Unexpended Program Income (Line 10o minus Line 10p)	This is an automatic calculation, which is Line 10o minus 10p. HARD EDIT - Line 10q must be equal to Line 10o minus Line 10p.
11. Additional Expenditure Data Required		
11a	Other Federal funds expended	Enter any other Federal funds expended, by the recipient organization and any subrecipient organizations, but not by any non-subrecipient partner organizations, for the same purposes or activities of subject grant. Expenditures included must be allowable costs which could otherwise have been paid for out of subject grant funds. Other Federal funds expended by any non-subrecipient partner organizations for the benefit of this grant program should be included in the quarterly progress report. This entry should include expenditures of all Federally funded leveraged resources, whether or not such expenditures are the result of a leveraging requirement.
11b	Case Management Expenditures	Enter expenditures for Case Management services provided to program participants. This amount should be the appropriate portion of accrued expenditures entered on line 10e <i>(Program costs incurred for case management services must not be less than five percent of the funds available.)</i>
11c	Job Search and Relocation Expenditures	Enter expenditures for Job Search and Relocation services provided to program participants. This amount should be the appropriate portion of accrued expenditures entered on line 10e.
12	Remarks	Enter any explanations deemed necessary by the grantee or information required by DOL ETA.
13a-b	Certification	The authorized official certifies accuracy of reported data by entering assigned PIN.
13c	Telephone (Area Code, Number and Extension)	The telephone number of certifying official is automatically displayed.
13d	Email Address	The email address of the certifying individual is automatically displayed.
13e	Date Report Submitted (Month, Day, Year)	The date the FR is certified/submitted to DOL/ETA is automatically displayed.
14	Agency Use Only	This section is reserved for DOL/ETA use.