

**WORKFORCE INVESTMENT ACT (WIA)
NATIONAL EMERGENCY GRANT ACTIVITIES**

**FINANCIAL STATUS REPORT
INSTRUCTIONS**

GENERAL INSTRUCTIONS. The Financial Status Report (FSR) entitled “WORKFORCE INVESTMENT ACT (WIA) - NATIONAL EMERGENCY GRANT (NEG) ACTIVITIES” is the required mechanism for grantees to report administrative and program outlays (expenditures) for allowable project activities funded through NEG. A separate NEG FSR (ETA 9099) must be submitted for each funding source awarded to each NEG project. Federal outlays (expenditures) and program income (addition method) must be reported on an accrual basis and cumulative by each funding source. Reports must also include any costs incurred (such as stand-in costs) that are otherwise allowable except for funding limitations.

It is grantee responsibility for collecting required data for all projects funded under the Master Grant Agreements. This will necessitate ensuring that an FSR (ETA 9099) is submitted for each funding source for each NEG project. The Funds Authorized line item (10.i.) on all FSRs attributable to a Master Grant Agreement must equal the total Federal funding received under a Master Grant Agreement, including all modifications. This will ensure that all projects awarded have been accounted for in each reporting quarter.

The purpose for reporting by project, by fund source, is to enable required accountability for funds appropriated for NEG by funding source, as identified by the Payment Management System (PMS) document number found in NEG Grant Award Letters. Project specific data (regardless of the number of funding sources granted to a given project) will also be accessible via the Enterprise Information Management System (EIMS) under this reporting design.

Through the issuance of passwords to designated staff, grantees will be enabled access to the on-line reporting system. Software containing the required data elements (as identified on attached hard copy prototype format) will be provided for ease in reporting electronically. Upon accessing the NEG reporting system, a menu will appear containing a complete listing of all projects awarded under each Master Grant Agreement. {ETA’s Office of Technology and Information Services (OTIS) will provide specific on-line reporting instructions to grantees.} Official submission of the data will occur when an individual designated with certification responsibility enters the assigned PIN into the system. At this point, the data will become automatically accessible to ETA staff (on a “read only” basis.)

Regional Offices will be responsible for reviewing the data and communicating as necessary with the grantees to further ensure data integrity. The RO review and acceptance process is to be completed within ten (10) working days from the date of grantee report submission/certification. After data has been accepted into the EIMS, it will be compiled into reports for use by management and to report to OMB and Congress on the status of NEG appropriated funds.

The NEG FSRs (ETA 9099) are due no later than 45 days after the end of each reporting quarter. A final financial report is required 90 days after the expiration of a funding period or the termination of grant support. **REMINDER: It is grantee responsibility to collect project level data in sufficient time to meet reporting due dates in a timely manner.**

Following are detailed instructions for completing the NEG FSR that correspond to line items contained on the attached hard copy prototype format (ETA 9099).

NOTE: The NEG financial reporting menus contain a listing of all funded projects with corresponding names and funding sources. Identification information applicable to Items 1. through 9. has been provided for each FSR that must be submitted, as well as the Total Federal Funds Authorized amounts at Item 10.i.

LINE ITEM INSTRUCTIONS.

- Item 1.** This entry should be “DOL/ETA”. As the result of electronic reporting, the data will go directly into EIMS, thus no specific address is needed.
- Item 2.** This entry must identify the Payment Management System (PMS) Document Number as it appears in the Grant Award Document and/or Grant Modification.
- Item 3.** This entry should contain the complete name and address of the grant recipient organization.
- Item 4.** This entry should be the Employer Identification Number assigned by the U.S. Internal Revenue Service.
- Item 5.** This entry must contain the assigned Project Number as it corresponds to the PMS Document Number (Item 2.) and Funding Source (Item 8.) identified in the Grant Award Document and/or Grant Modification.
REMINDER: Multiple fund sources may be awarded to a given project. Each fund source awarded to a project will have a unique

project number and requires a separate FSR submittal.

- Item 6.** Check “yes” only if this is the final report for project identified in Item 5. **and** funding source identified in Item 8.
- Item 7.** Accrual box should be checked as program outlays (accrued expenditures) and program income are required to be reported on an accrual basis.
- Item 8.** The "**funding source**" represents the Program Year (PY) or Fiscal Year (FY) of funding for project identified in Item 5. Each source of funds available for expenditure under an NEG project requires a separate FSR (ETA 9099) to be submitted.
- Item 9.** Enter beginning and ending dates of period covered by this FSR. “**From**” date should be the date of grant award or grant modification for project and funding source identified in Items 5. and 8., respectively. “**To**” date should be the last day of the quarter through which data is being reported.
- Item 10.**
- a. TOTAL FEDERAL OUTLAYS** (accrued expenditures) are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, plus: net increase or decrease in the amounts owed by the project award recipient for goods and other property received; for services performed by employees, contractors, subgrantees, and other payees, and other amounts becoming owed for which no current services or performance is required, such as, annuities, insurance claims, and other benefit payments.
 - b. REFUNDS, REBATES** or any receipt that is treated as a reduction of **expenditures** rather than as income must be reported here unless already netted out of outlay amount entered at Item 10.a.
 - c. TOTAL ADMINISTRATIVE OUTLAYS** are total accrued expenditures for allowable administrative activities and/or functions. **(This is a “stand alone number” and should represent that portion of amount entered at Item 10.d. applicable to administration.)**
 - d. NET FEDERAL OUTLAYS** are Item 10.a. minus Item 10.b.

- e. **RECIPIENT OUTLAYS FOR ALLOWABLE PROGRAM ACTIVITIES** should include any costs incurred (such as stand-in costs) that are otherwise allowable except for funding limitation. {WIA Sec.185 (f)(2)}
- f. **NET FEDERAL OUTLAYS** are automatically entered by the EIMS. This figure will be identical to the entry at Item 10.d.
- g. **FEDERAL UNLIQUIDATED OBLIGATIONS** are obligations incurred by the project award recipient, for which an outlay (accrued expenditure) has not yet been recorded in the project award recipient's official accounting records. This amount should include unexpended portion of awards to subgrantees and contractors. On the final FSR, this line item should be zero. (Recipient has 90 days after all funds have been expended or the period of availability has expired to liquidate the accruals recorded during period of performance.)
- h. **TOTAL FEDERAL OBLIGATIONS** are the sum of net Federal outlays (Item 10.f.) and the Federal unliquidated obligations (Item 10.g.)
- i. **TOTAL FEDERAL FUNDS AUTHORIZED** are the total amount of funds awarded to project identified in Item 5. from funding source identified in Item 8. **NOTE: The aggregate of this line item for all projects funded under a Master Grant Agreement (regardless of funding source) should equal the total funding received under the Master Grant Agreement (including all grant modifications.) This check should be performed quarterly to ensure that all projects funded under a Master Grant Agreement are accounted for in the reporting system.**
- j. **UNOBLIGATED BALANCE OF FEDERAL FUNDS** is the difference between Total Federal Funds Authorized (Item 10.i.) and Total Federal Obligations (Item 10.h.).
- k. **DISBURSED PROGRAM INCOME USING ADDITION METHOD** is required to be reported on this line item and should reflect the expended portion of Item 10.m. **This amount should NOT be included in Item 10.a., Total Federal Outlays.**

- l. UNDISBURSED PROGRAM INCOME** is program income earned but not expended (Item 10.m. minus Item 10.k.) This line item is automatically calculated and entered by the EIMS.
- m. TOTAL PROGRAM INCOME REALIZED** is the sum of Items 10.k. and 10.l. **This entry should NOT be added to Item 10. i., as these funds are NOT Federal Grant Award funds, but are funds earned through allowable grant/project activities.**

Item 11. REMARKS

NOTE: Grantees are required to enter the “Ending Date” for this project and fund source. (The “Effective Date” is the date that is entered in the “From” section of Item 9.) Comments helpful in explaining reported data, including changes to previously submitted data, should be provided in this section.

Item 12. Certification is accomplished through entering assigned PIN.