

**Senior Community
Service Employment
Program (SCSEP)
Financial
Reporting**

Reporting Format

- **SF-269**
- **Identifying information**
- **Funding year & period covered by report**
 - **Each funding source must be reported separately**

Where do I find the data for reports?

- **Accounting System**
 - Cash Basis
 - Accrual Basis
- **Accrual worksheet(s)**
- **Host agency reports**

Outlays

- **Reported on an accrual basis**
- **Cash payments + accruals for goods and services received but not yet paid**

Obligation

Amounts of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a given period that will require payment by the grantee during the same or future period.

(straight from the Circulars)

OBLIGATIONS GRANTEE LEVEL

- **Aggregate Legal Commitments To Pay For Future Allowable Activities**
- **Executed Legal Agreement With Subrecipient Constitutes Obligation**

IMPACT OF DELIVERY STRATEGIES ON RECORDING OBLIGATIONS

- **Grantee Administers Program Directly**
- **Grantee Contracts Out Program Delivery**

GRANTEE ADMINISTERS PROGRAM DIRECTLY

- **Obligations Recorded Over Time As Services Are Provided or Contracts Are Executed**

GRANTEE CONTRACTS OUT PROGRAM DELIVERY

- **Obligation Incurred And Recorded
Upon Execution Of Contract With
Independent Entity**

Accrued Expenditures

Charges incurred by a grantee during a given period requiring a provision for funds for:

- (i) goods and tangible property received**
- (ii) services performed by employees, subgrantees, subcontractors, etc.**
[whether or not paid yet]

Accrued Expenditures

- **Aggregate Of Cash Disbursements Plus Goods And/Or Services Received But Not Yet Paid For**
 - **Must Include All Subrecipient Accrued Expenditures**

Unliquidated Obligation

The amount of obligations incurred for which an expenditure has not been recorded.

(e.g. goods and services ordered but not received.)

Common Reporting Elements

- **Total Federal Outlays (expenditures)**
 - Accrual basis
 - Cumulative by each year of appropriation
- **Refunds, Rebates, etc.**
 - Any receipt that reduces Federal Outlays

Common Reporting Elements (Continued)

- **Recipient share of net outlays for allowable program activities**
- **Program Income**
 - **Addition method**

SCSEP Reporting Elements

- **Remarks Section**
 - **Administration - Headquarters**
 - **Administration – Local**
 - **Enrollee Wages & Fringe Benefits**
 - **Other Enrollee Costs**
- **Source - Proposed 20 CFR 641.879(b)**

Status of Funds Section

- **Federal Unliquidated Obligations**
- **Total Federal Obligations**
- **Net Federal Outlays**
- **Total Federal Funds Authorized for this Funding Period**
- **Unobligated Balance of Federal Funds**

Web-based Reporting

- **Program-specific software with required data elements**
- **Grantees provided:**
 - **Passwords (data entry)**
 - **PINs (data certification)**
- **Embedded data entry instructions**

Subrecipient Reporting

- **Direct Grant recipient must establish reporting requirements**
 - **Comply with Federal requirements**
 - **May impose additional requirements**
 - **Monitor subrecipient financial activity**

Subrecipient Reporting

Option 1

- **Require reports within 30 days of quarter end**
 - Allow time to verify accuracy
 - Mechanism to handle any subrecipient non-reporting

Subrecipient Reporting

Option 2

- **Require reports within 20-30 days of month end**
 - **Preponderance of data prior in event of non-reporting**
 - **Provides data for managing or monitoring programs**
- **Require estimates in the event of subrecipient non-reporting**

Subrecipient Reporting

- **Review Federal requirements**
- **Enhance reporting if needed**
 - **Grantee requirements**
 - **More effective planning and procurement**
 - **Contract line item restrictions**
 - **Activity based costing**

Submission Process

- **Reports submitted by grantee**
 - No later than 30 days after quarter
- **Division of Older Worker Programs**
 - Review for completeness & accuracy
 - Accepts reports
- **ETA National Office**
 - Utilizes data for analysis and
 - Provides information to management, OMB & Congress

Report Revisions

- **Grantee may revise until data “locked”**
- **Select appropriate FY/PY & reporting quarter**
- **Explain in comments section**
- **Same process for review & acceptance by ETA**

“Locking”

- **2 consecutive quarters**
 - “Region Accepted”
 - **LOCKED** from revisions
- **Data available**
 - Read-only
- **Example**
 - Quarter ending 9/30 is “Region Accepted”
 - Quarter ending 6/30 is “**LOCKED**”

Common Problems

- **Compliance with Edit Checks**
- **Local internet provider difficulties**
- **Difficult to access EIMS at peak times**

Questions????

