

**WORKFORCE INVESTMENT ACT  
LOCAL DISLOCATED WORKER**

**U.S. DOL ETA  
Financial Status Report  
Instructions**

**Report Submission**

- 1) Recipients will be required by U.S. DOL/ETA to submit the Financial Report (FR) electronically through the Enterprise Business Support System (EBBS), formerly EIMS.
- 2) Recipients will be provided passwords/PINs to facilitate reporting.

**Reporting Requirements**

- 1) The submission of the FR will be on a quarterly basis. A final FR shall be required at the completion of the award agreement. For quarterly reports, the following calendar quarter reporting period end dates shall be used: 3/31, 6/30, 9/30, and 12/31. For the final FR, the reporting period end date shall be the end date of the project/grant period.
- 2) Quarterly reports shall be submitted no later than 45 days after the end of each specified reporting period. Final reports shall be submitted no later than 90 days after the project/grant period end date.

Note: U.S. DOL ETA requires both cash management and financial status information for all reports.

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

<b>FFR Number</b>	<b>Reporting Item</b>	<b>Instructions</b>
<b>Cover Information</b>		
1	Federal Agency and Organizational Element to Which Report is Submitted	Enter "U.S. Department of Labor Employment & Training Administration."
2	Federal Grant or Other Identifying Number Assigned by Federal Agency	Enter the grant number assigned to the award by DOL/ETA.
3	Recipient Organization	Name and complete address including zip code.
4a	DUNS Number	Enter the recipient organization's Data Universal Numbering System (DUNS) number or Central Contract Registry extended DUNS number.
4b	EIN	Enter the recipient organization's Employer Identification Number (EIN).
5	Recipient Account Number or Identifying Number	Enter the account number or any other identifying number assigned by the recipient to the award. This number is strictly for the recipient's use only and is not required by the DOL/ETA.
6	Final Report (Yes/No)	Mark appropriate box. Check "yes" only if this is the final report for the project/grant period specified in Box 8.
7	Basis of Accounting (Accrual)	Mark box indicating recipient uses an accrual basis reporting system for recording transactions related to this award. DOL/ETA regulations require that 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.

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		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 requested information based on available documentation and best estimates.
8	Project/Grant Period, From: (Month, Day, Year)	Indicate the period established in the grant award document during which DOL/ETA sponsorship begins and ends.  Note: DOL/ETA requires financial reports to be cumulative by fiscal year of appropriation. This requirement will necessitate submittal of separate financial reports for each source of funds available for expenditure under a DOL/ETA grant.
	Project/Grant Period ,To: (Month, Day, Year)	See the instructions immediately above for “Project/Grant Period, From: (Month, Day, Year)”.
9	Reporting Period End Date: (Month, Day, Year)	Enter the ending date of the reporting period. For DOL/ETA required quarterly financial reports, the following calendar quarter reporting period end dates shall be used: 3/31, 6/30, 9/30, and 12/31. For the final FR, the reporting period end date shall be the end date of the project/grant period.
10	<b>Transactions</b> Enter cumulative amounts for each line item as of the reporting period end date. Use Line 11, Remarks, to provide any information deemed necessary to support/explain the numbers provided on the FR.	
<b>Federal Cash</b>		
10a	Cash Receipts	Enter the cumulative amount of actual cash received from the DOL/ETA grant as of the reporting period end date. Cash receipts are reflected in the total amount of grant funds drawn down from the Payment Management System. (PMS)
10b	Cash Disbursements	Enter the cumulative amount of DOL/ETA grant fund disbursements (e.g., cash, checks) as of the reporting period end date. Disbursements are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expenses charged to the award, and the amount of cash advances and payments made to subrecipients and subcontractors.
10c	Cash On Hand (Line 10a minus Line 10b)	Enter the amount of Line 10a minus Line 10b. This amount should represent immediate cash needs. If any drawdown was made prematurely or there are other reasons for any excess cash on hand, provide an explanation on Line 11, Remarks.
<b>Federal Expenditures and Unobligated Balance:</b>		
10d	Total Federal Funds Authorized	Enter the total amount of DOL/ETA grant funds authorized as of the reporting period end date.
10e	Federal Share of Expenditures	Enter the cumulative amount of accrued expenditures from DOL/ETA grant funds. 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; and the amount of cash advances and payments made to subrecipients and subcontractors MINUS any rebates, refunds, or other credits. Accrued expenditures also include the total costs of all goods and property received or services performed,

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		whether or not a cash payment has occurred. Accrued expenditures are recorded in the reporting quarter in which they occur, regardless of when the related cash receipts and disbursements take place.
10f	Total Administrative Expenditures	Enter the cumulative amount of accrued expenditures for administrative activities. Administrative activities are necessary and reasonable costs (direct and indirect) which are not related to the direct provision of services to participants, but to overall general administrative functions. Consult your program/grant regulations for specific definitions and limitations on administrative costs. (This is a portion of the amount reported on Line 10e.)
10g	Federal Share of Unliquidated Obligations	<p>Unliquidated obligations reflect any obligation that has not been reported as an accrued expenditure or for which a cash disbursement has not yet occurred as of the reporting period end date. Enter the DOL/ETA grant funds portion of unliquidated obligations which includes direct and indirect expenditures incurred but not yet paid or charged to the award, including amounts due to subrecipients and subcontractors. On the final report, this line should be zero.</p> <p><i>Do not include any amount in Line 10g that has been reported in Line 10e or Line 10f. Do not include any amount in Line 10g for a future commitment of funds (e.g., long-term contract) for which an obligation/accrual has not been incurred.</i></p>
10h	Total Federal Share (Sum of Lines 10e and 10g)	Enter the sum of Lines 10e and 10g.
10i	Unobligated Balance of Federal funds (Line 10d minus Line 10h)	Enter the amount of Line 10d minus Line 10h.
<b>Recipient Share:</b>		
10j	Total Recipient Share Required	If your DOL/ETA program/grant includes a required matching amount of funds, enter the total required match amount for the project/grant period. The required recipient share to be provided includes all matching funds provided by recipients and third-party providers to meet the level required by the DOL/ETA. This amount should not include any match funds in excess of the amount required by DOL/ETA (e.g., cost overruns for which the recipient incurs additional expenses and, therefore, contributes a greater level match than the level required by DOL/ETA). If your program/grant does not have a required match, enter zero.
10k	Recipient Share of Expenditures	Recipient share refers to any non-DOL/ETA funds, including any required matching funds, expended for the purposes or activities of the project or program. Enter the total amount of actual disbursements or accrued expenditures (less any rebates, refunds, or other credits) including payments to subrecipients and subcontractors from non-DOL/ETA funds only. This amount may include the value of allowable in-kind match contributions and any non-DOL/ETA sources of program income.
10l	Recipient Share of Unliquidated Obligations	Unliquidated obligations reflect any obligations that has not been reported as an accrued expenditure or for which a disbursement has not occurred as

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		of the reporting period end date. Enter the portion of unliquidated obligations which includes direct and indirect expenses incurred but not yet paid, including amounts due to subrecipients and subcontractors from non-DOL/ETA funds only. <i>Do not include any amount in Line 10l that has been reported in Line 10k. Do not include any amount in Line 10l for a future commitment of funds (e.g., long-term contract) for which an obligation/accrual has not been incurred.</i>
10m	Total Recipient Share (sum of Lines 10k and 10l)	Enter the sum of Lines 10k and 10l. Note: Recipient share may exceed the required match amount as stated in Line 10j.
10n	Remaining Recipient Share to be Provided (Line 10j minus Line 10m)	Enter the amount of Line 10j minus Line 10m. If recipient share in Line 10m is greater than the required match amount in Line 10j, enter zero.
<b>Program Income:</b>		
10o	Total Federal Program Income Earned	Enter the total amount of program income earned by the recipient directly generated as a result of allowable and supported activities of the DOL/ETA program/grant. If no program income is earned during the project/grant period, enter zero for this line item and section.
10p	Program Income Expended in Accordance With the Addition Alternative	Enter the total amount of program income that is expended to further or continue any allowable project or program activities of the DOL/ETA grant.
10q	Unexpended Program Income (Line 10o minus Line 10p)	Enter the amount of Line 10o minus Line 10p. This is the amount of program income that has been earned but not expended, as of the reporting period end date.
<b>Additional Expenditure Data Required</b>		
11a	Other Federal Funds Expended	Enter other Federal non-DOL ETA funds expended for the same purpose for which subject grant was awarded.
11b	Real Property Proceeds Expended	Enter expenditures resulting from the sale of real property purchased with ETA (ES or UI) funds.
11c	Expenditure of DW Funds Transferred to Adult Program	Enter expenditures resulting from the transfer of Dislocated Worker funds to the Adult Program. (This represents DW funds expended on the Adult Program).
<b>Remarks, Certification, and Agency Use Only</b>		
12	Remarks	Enter any explanations deemed necessary or information required by DOL/ETA.
13a	Typed or Printed Name and Title Of Authorized Certifying Official	Enter the name and title of the authorized certifying official.
13b	Signature of Authorized Certifying Official	The authorized certifying official must sign here.
13c	Telephone (Area Code, Number and Extension)	Enter the telephone number (including area code and extension) of individual listed in Line 12a.
13d	Email Address	Enter the email address of the individual listed in Line 12a.
13e	Date Report Submitted (Month, Day, Year)	Enter the date the FR is submitted to DOL/ETA in the format of month, day, year.

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14	Agency Use Only	This section is reserved for DOL/ETA use.

