TRAINING AND EMPLOYMENT NOTICE	NO. 39-09
	DATE April 12, 2010

TO: STATE WORKFORCE AGENCIES
      STATE WORKFORCE LIAISONS
      STATE AND LOCAL WORKFORCE INVESTMENT BOARDS
      DISCRETIONARY GRANTEES

FROM: JANE OATES /s/
      Assistant Secretary

SUBJECT: On-line Financial Management Training Tutorials

1. Purpose. Notice to inform the workforce community of the availability of additional Financial Management Training Tutorials on the Workforce³One Web site.

2. References.
- Training and Employment Notice (TEN) 49-08, dated June 24, 2009: "On-line Financial Management Training Tutorials"
- The Uniform Administrative Requirements, 29 CFR Part 97 and Part 95

3. Background. The Employment and Training Administration (ETA) provides its grantees and the greater workforce system with technical assistance and guidance on the financial management of grants in a variety of formats, including grantee conferences, guidance letters, one-on-one training sessions, and on-line training through webinars hosted on Workforce³One.

TEN 49-08, dated June 24, 2009, informed the workforce community of the availability of four on-line training tutorials that were developed to provide grantees with guidance on the financial management of grants. The topics of the tutorials include the SF424 (Office of Management and Budget (OMB) No. 4040-0004) and SF424A (OMB No. 4040-0006) grant application forms, procurement requirements, financial management principles, and the ETA-9130 (OMB No. 1205-0461) financial reporting form.

These on-line training tutorials utilize experiential learning with exercises embedded within the modules to provide guidance on topics covering critical elements of the grant management cycle. They are expertly packaged for use on Workforce³One (www.workforce3one.org) allowing for 24 hour access and review by ETA's grantee community and the larger workforce system.

4. Information. ETA has developed eleven additional on-line training tutorials covering the following financial management topics:

1) Applying for State/Local Government Indirect Cost Rate
   In this tutorial, participants will learn when states and local governments need to prepare an indirect cost proposal or indirect cost plan for approval; to whom these proposals should be submitted; the required components of these proposals; and the frequency of submissions.

2) Audit Requirement
   This tutorial will introduce participants to the basic OMB Circular A-133 requirements for grantees and sub-recipients, including commercial organizations. The responsibilities of the auditee and the U.S. Department of Labor (DOL) will be discussed as well as the individual components of a Single Audit Report.

3) Cash Management
   In this tutorial, the basic principles for effectively managing the receipt and disbursement of funds will be discussed. In addition, participants will be provided with practices to eliminate idle cash balances at the grantee and sub-recipient levels.

4) Cost Allocation, Cost Pooling & Time Distribution
   In this tutorial, participants will discuss cost allocation requirements and appropriate methods for allocating costs. The lesson will further explain the different types of costs, when costs are pooled for final allocation, and how to appropriately charge staff time through a time distribution process.

5) Cost Classification, Administrative Costs & Program Income
   Participants will learn about the basic principles and DOL requirements for classifying costs such as administration and program costs as well as program income in this tutorial. The distinction between administrative costs and indirect costs as well as costs contained in an indirect cost rate will be shared along with other cost classification issues affecting certain DOL-ETA programs.

6) Cost Principles & Selected Items of Cost
   This tutorial will address the basic OMB Cost Principles Circulars and regulations applicable to ETA grantees. It also will focus on certain items of cost that are: unallowable, allowable based upon reasonableness, and/or allowable under certain conditions or with prior approval.

7) Equipment, Facilities, Capital Improvements & State Workforce Agency Real Property
   This tutorial will focus on the DOL and OMB requirements for equipment and allowable facilities costs, (depreciation, use allowance, operations and maintenance, and capital improvements). The DOL requirement for acquisition, use, and disposition of real property with DOL equity also will be addressed during this tutorial.

8) Indirect Costs and Applying for an Indirect Cost Rate for Non-Profits
   In this tutorial, participants will learn when non-profit organizations need to prepare an indirect cost proposal or indirect cost plan for approval; to whom these proposals should be submitted; the required components of these proposals; and the frequency of submissions.

9) Leveraged Resources, Match & Intellectual Property
In this tutorial, the definition of match and leveraged resources will be provided and programs with such requirements will be identified. The distinctions between match and leveraged resources; in-kind versus cash contributions; and revenue generating activities such as fee for service will also be discussed. This lesson also will cover Federal grant rules that apply to intellectual property (IP) and will include: the use of IP with DOL-ETA funds; the development of IP, including training curriculums and computer software; and the acquisition of IP from developers.

10) Memoranda of Understanding and Resource Sharing Agreements
Provided in this tutorial will be the requirements and guidance applicable to the development of Memoranda of Understanding and Resource Sharing Agreements used by local areas. Additionally, this lesson will describe the steps and processes that required partners may take to identify and define shared costs, assign dollar values, and determine the proportionate share to be paid by each partner.

11) Monitoring
In this tutorial, participants will understand how Federal and state fiscal monitors prepare for monitoring visits; approach monitoring; consider the most significant fiscal and administrative issues; conduct exit meetings; write reports; and discuss ideas/solutions for reducing findings.

5. Workforce^{3}One Instructions. Workforce^{3}One is ETA's interactive knowledge-sharing and learning platform that offers workforce professionals, employers, economic development agencies, and education professionals a dynamic network featuring innovative workforce solutions. On-line learning events, resources information, and tools can help organizations learn how to develop strategies that enable individuals and businesses to be successful in the 21st century economy.

Individuals interested in accessing the training tutorial must complete a simple registration form on the Workforce^{3}One Web site. After registering on Workforce^{3}One, the new on-line Financial Management Training Tutorials can be assessed through the link below:

http://www.workforce3one.org/view/3000931562749757755/info

6. Action Requested. States and all ETA grant recipients are encouraged to broadly share this notice with local Workforce Investment Boards, and other stakeholders and workforce communities.

7. Inquiries. Questions concerning this notice should be directed to your Regional Office.