

OFFICE OF WORKFORCE OPPORTUNITY
WIOA POLICY ISSUANCE – 2013-001
Effective Date: February 1, 2013

FEDERAL FINANCIAL REPORTING
POLICY AND PROCEDURE

PURPOSE: To document the Office of Workforce Opportunity (OWO) policies and procedures for developing and submitting 9130 Federal Financial Quarterly Reports.

POLICY: It is the policy of the OWO to follow the US Department of Labor (US DOL) Employment and Training Administrations regulation 29 CFR 97.41 Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, Financial Reporting; OMB Uniform Guidance 2 CFR § 200.327 Financial Reporting; and TEGL 2-16. US DOL regulations require the use of the 9130 Financial Report, the basis of which is accrual reporting.

PROCEDURES:

1. Paid expenses are entered on the Grant Tracking Spreadsheets during each monthly draw down. These spreadsheets are used to track all grant specific costs.
2. Prior to submission of 9130 Quarterly Report, accrued expenses are recorded on Grant Tracking Spreadsheets; from invoices, payroll spreadsheets or administrative spreadsheet.
3. Grant Tracking Spreadsheets are used to develop 9130 Financial Quarterly Reports. The Grant Tracking and payroll/administrative spreadsheets are printed out and attached to each respective quarterly report as back up.
4. Within 45 days of the end of the quarter (being 3/31, 6/30, 9/30 or 12/31) the 9130 Federal Financial Quarterly Reports are entered into the US Department of Labor Grantee Reporting System.
5. 9130 reports are printed and, along with back up, submitted to the OWO Director for review and signature.
6. Upon approval by the OWO Director, the 9130 reports are submitted in the reporting system and filed in respective grant folders.
7. After completing submission of 9130 Quarterly Reports, recorded accruals may be backed out of the Grant Tracking Spreadsheet; or left as an expense, if immediately being drawn down.