

OFFICE OF WORKFORCE OPPORTUNITY
WIOA POLICY ISSUANCE – 2021-010
Effective Date: July 1, 2020

FEDERAL FINANCIAL REPORTING POLICY AND PROCEDURE

PURPOSE: To document the Office of Workforce Opportunity (OWO) policies and procedures for developing and submitting 9130 / SF-425 Federal Financial Reports (FFR).

BACKGROUND: All recipients of funding under the Workforce Innovation and Opportunity Act (WIOA) must submit reports as required by the U.S. Department of Labor (DOL). Reports are submitted quarterly; however, a closeout report will be submitted during the closeout process. The website can be found at: <https://www.etareports.doleta.gov/>

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 § 200.328](#) Financial Reporting; and [TEGL 2-16](#). US DOL regulations require the use of the 9130 / SF-425 Financial Report, the basis of which is accrual reporting.

PROCEDURE:

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 / SF-425 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 / SF-425 Financial Quarterly Reports. The Grant Tracking and payroll/administrative spreadsheets are maintained on the S drive for 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.
 - a. SF-425 reports, which are submitted for the Mining grant, are required by be submitted within 30 days of the end of the quarter.
5. 9130 / SF-425 reports are saved on the S drive, along with back up, provided to the OWO Director for review and approval for submission.

6. Upon approval by the OWO Director, the 9130 / SF-425 reports are submitted in the reporting system and filed in respective grant folders on the S drive.
7. After completing submission of 9130 / SF-425 Quarterly Reports, recorded accruals may be backed out of the next quarter's Grant Tracking Spreadsheet; or left as an expense, if immediately being drawn down.
8. For a visual aid, see Appendix III – QUARTERLY 9130 REPORTING JOB AID.