



**Department of Workforce Services
and
Arkansas Workforce Investment Board Issuance PY08-06**

From: Artee Williams, Director
Kenneth Ferguson, Executive Director

Date: September 30, 2008

SUBJECT: Change in Federal Cash Orders and Expenditure Reporting

TO: Local Workforce Investment Areas/Service Providers

1. **Purpose:** To provide notice to the Subrecipient of the newly required quarterly financial reporting forms for the grantee to report on the DOL ETA Financial Report (ETA-9130).
2. **General Information:** Pursuant to Training and Employment Notice (TEN) 12-07, Implementation of New OMB Approved Form ETA 9130, U.S. DOL ETA Financial Report dated October 1, 2007. The new Guidelines are on the web site: www.doleta.gov/grants.
3. **Action Required:**

The ETA on-line reporting system has been modified to accommodate the ETA 9130 required data elements, which includes a new Federal Cash Orders and Expenditure Reporting. The Department of Labor is requiring that the State report the cash receipts and cash disbursements and accrued expenditures on a quarterly basis.

The new reporting standard requires the grantee to report Cash Receipts and Cash Disbursements and Accrued expenditures to a Program Year and Fiscal Year separately. Each program year consists of two "funding years" The first funding year is called the program year (PY) and is the same as the overall program year. The second funding year is called the fiscal year (FY) represents the federal fiscal year.

For example, the current overall program year 2008 consists of the PY 2008 funding year and the FY 2009 funding year. The program funding year consists of the funds received in April and July. The FY funding year consists of funds received in October.

The LWIA's are required to draw fund as follows:

- Use oldest grant First whether PY or FY
- Order funds by grant as needed

EXAMPLE

- a. If there are funds available in PY 2007 Youth then ALL funds should be drawn-down first before drawing down on PY 2008. ("First- In- First Out "FIFO")
 - b. If you request \$15,000.00 on July 1, 2008 for PY08 Youth, then all \$15,000.00 should be expended by July 4th and it will reflect accurately for the AWIS Monthly Expenditure Report due on the 15th of August.
4. **Inquiries:** Contact Shirley Winters at 501/682-6181