

**Tennessee Dept of Labor & Workforce  
Financial Report Instructions**

**WORKFORCE INVESTMENT ACT -- STATEWIDE ACTIVITIES**

**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 no later than the end date of the contract period.

**Note: U.S. DOL ETA requires both cash management and financial status information for all reports therefore TDLWD will be requiring the same information on all of its contracts.**

**Line Item Instructions for the TDLWD Financial Report**

FFR Number	Reporting Item	Instructions
<b>Cover Information</b>		
1	State Agency and Organizational Element to Which Report is Submitted	Already entered.
2	Contract number assigned by TDLWD	<b>Correctly</b> enter the contract number assigned to the award by TDLWD.
3	Recipient Organization	Name and complete address including zip code.
4	EIN	Enter the recipient organization's Employer Identification Number (EIN).
5	Recipient Account Number or Identifying Number	Recipient's personal use.
6	Final Report (Yes/No)	Mark appropriate box. Check "yes" only if this is the final report for the contract period specified in Box 8. Each report may be indicated "final" at the time all funds for the contract have been fully expended.
7	Basis of Reporting (Accrual)	Mark box indicating recipient uses an accrual basis reporting system for recording transactions related to this award. <b>US DOL/ETA regulations require that recipients report expenditures and program income on an accrual basis.</b> For accrual basis reporting, accrued expenditures are recorded when a requirement to pay is established.  Note: Recipients are not required to change their accounting systems to accommodate US 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	Contract Period, From: (Month, Day, Year)	Indicate the beginning date established in the contract document during which the funds are allowed to be expended.
	Contract Period, To: (Month, Day, Year)	Indicate the ending date established in the contract document during which the funds are allowed to be expended.

FFR Number	Reporting Item	Instructions
9	Reporting Period End Date: (Month, Day, Year)	Enter the ending date of the reporting period. For TDLWD 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 no later than the end date of the contract period.
10	<b>Transactions</b> Enter cumulative amounts in the Cumulative Column for each line item as of the reporting period end date. NOTE: If any line item does NOT require data entry for a particular contract, a ZERO must be entered.	
<b>Federal Cash</b>		
10a	Cash Receipts	Enter the cumulative amount of actual cash received from the TDLWD contract as of the reporting period end date. <b>NOTE: Cash received is interpreted as meaning cash “deposited in your bank account”.</b>
10b	Cash Disbursements	Enter the cumulative amount of contract 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)	This line has an automatic calculation entered into the cell.
<b>Federal Expenditures and Unobligated Balance:</b>		
10d	Total Contract Funds Authorized	Enter the total amount of TDLWD Contract Funds authorized as of the reporting period end date.
10e	Total Contract Expenditures	Enter the cumulative amount of accrued expenditures from TDLWD contract 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 <b>also include</b> the total costs of all goods and property received or services performed, whether or not a cash payment has occurred. <b>Accrued expenditures are recorded in the reporting quarter in which they occur, regardless of when the related cash receipts and disbursements take place.</b>
10f	Total Administrative Expenditures	Enter the cumulative amount of accrued expenditures for administrative activities. <b>(This is included in the amount reported on Line 10e.)</b>
10g	Contract Unliquidated Obligations	Enter any obligations (legally binding commitments to expend contract funds authorized) for which an accrued expenditure has not yet been incurred, as of the reporting period end date. Unliquidated obligations should include amounts which will become due to subrecipients and subcontractors. On the final report, this line should be zero.  <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>
10h	Total Obligations (Sum of Lines 10e and 10g)	This line has an automatic calculation entered into the cell.

<b>FFR Number</b>	<b>Reporting Item</b>	<b>Instructions</b>
10i	Unobligated Balance of funds (Line 10d minus Line 10h)	This line has an automatic calculation entered into the cell.
<b>Recipient Share:</b>		
10j	Total Recipient Share Required	Not Applicable
10k	Recipient Share of Expenditures	Enter any non-Federal funds expended for the purposes or activities of the contract. Expenditures identified on this line item must be allowable costs which could otherwise have been paid for out of contract funds. These expenditures should include other non-Federal leveraged resources. The value of allowable non-Federal in-kind contributions should also be included.  NOTE: Non-Federal funds expended for the purposes or activities of the contract, which are allowable under all OMB Circulars, but which are not completely allowable under the contract (due to a program specific restriction), should <b>not</b> be reported on this line item.
10l	Recipient Share of Unliquidated Obligations	Not Applicable
10m	Total Recipient Obligations	Not Applicable
10n	Remaining Recipient Share to be Provided	Not Applicable
<b>Program Income:</b>		
10o	Total 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 TDLWD contract. If no program income is earned during the contract 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 TDLWD contract.
10q	Unexpended Program Income	This line has an automatic calculation entered into the cell. (Line 10o minus Line 10p)
<b>11. Additional Expenditure Data Required</b>		
11a	Other Federal funds Expended	Enter other Federal non-TDLWD funds expended for the same purpose for which subject grant was awarded.
11b	Recaptured Funds Expended	Not Applicable
<b>Remarks, Certification, and Agency Use Only</b>		
12	Remarks	Enter any explanations deemed necessary or information required by TDLWD.
13a	Certification	Type or Print Name and Title of Authorized Certifying Official
13b	Signature	Signed by Authorized Certifying Official
13c	Telephone (Area Code, Number and Extension)	Enter the telephone number (including area code and extension) of certifying individual..
13d	Email Address	Enter the email address of the certifying individual.
13e	Date Report Submitted (Month, Day, Year)	Enter the date the FR is submitted to TDLWD in the format of month, day, year.