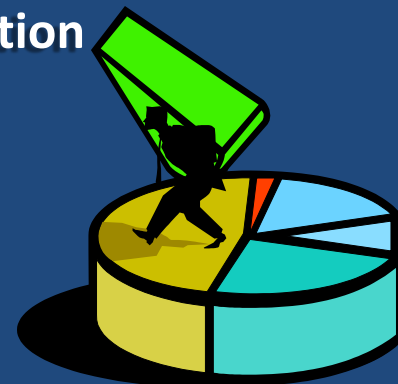


Federal Financial Reporting for Adult Education and Family Literacy Act (AEFLA) Grants

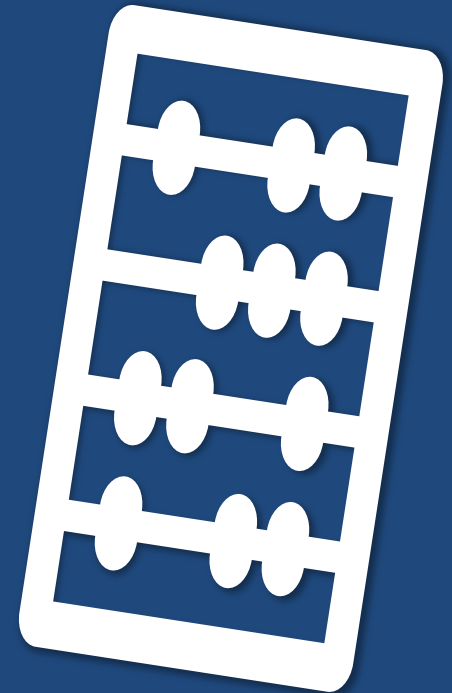
Sarah Yager
Office of Career, Technical, and Adult Education
New State Director Training
December 14, 2020



Polling Question – Financial Reporting

Which of these activities do you do in your current position?

- A. Collect financial reports from subrecipients.
- B. Coordinate the federal financial reporting process within my state agency.
- C. Complete and submit the annual federal financial reports.
- D. All of the above.
- E. None of the above.



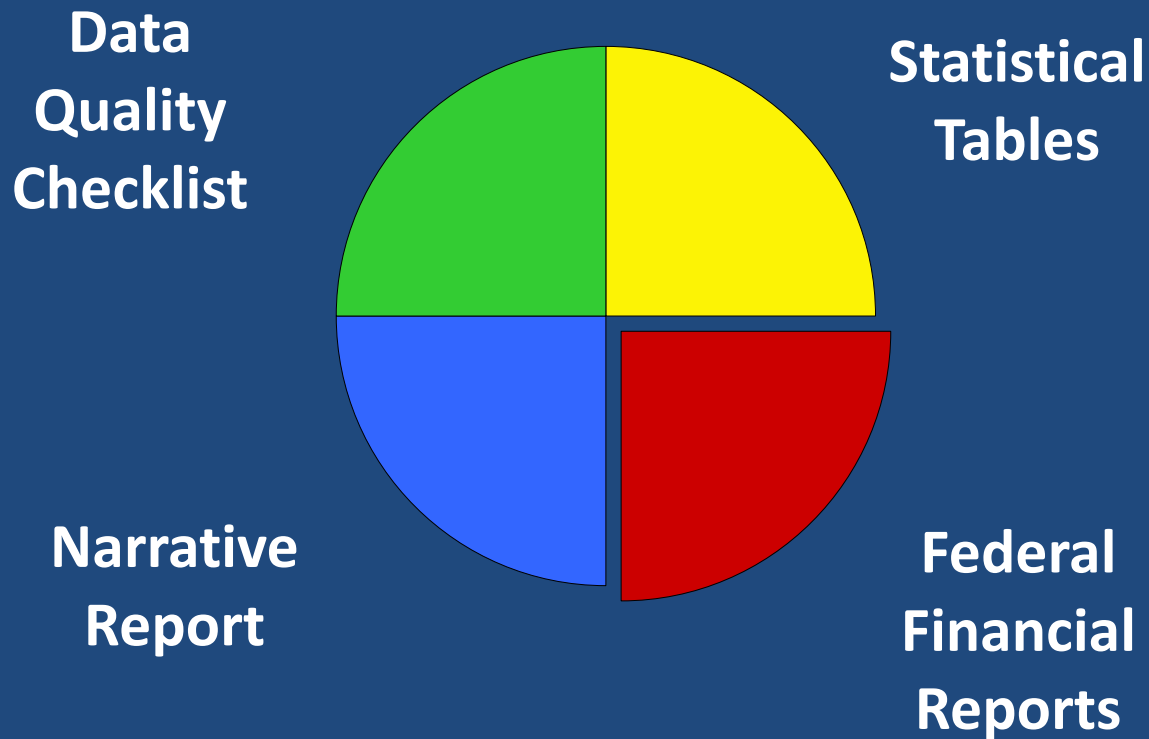
Money Talk

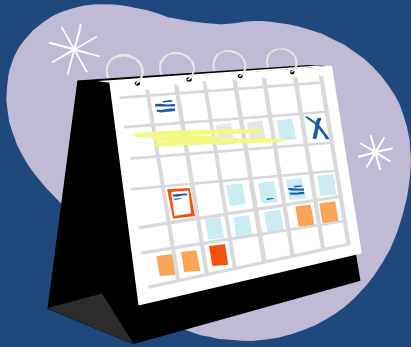
In the chat box,
please tell us what
you hope to take
away from this
session.



National Reporting System (NRS)

Reporting Components





Federal Financial Report (FFR) due December 31, 2020

- Initial FFR **2019-2020**
From July 1, 2019 to September 30, 2020
- Final FFR * **2018-2019**
From July 1, 2018 to September 30, 2020

* The final financial report for 2018-19 may be updated until December 31, 2021, for states with an approved Tydings waiver.





Grant Ceilings and Floors



10. Transactions	(a) State Administration	(b) State Leadership	(c) Programs of Instruction ABE levels 1-4 and ESL levels 1-6	(d) Programs of Instruction of Instruction ABE levels 5-6	(e) Training	(f) Total
Federal Cash:						
a. Cash Receipts						\$
b. Cash Disbursements						\$
c. Cash on Hand (line a minus b)					\$	\$
Federal Expenditures and Unobligated Bal	Basic Grant					
d. Total Federal funds authorized	5% or \$85,000 Ceiling for Admin	12.5% Ceiling for Leadership	82.5% Floor for Instruction			
e. Federal share of expenditures						
Basic Grant						\$
Corrections Education (Sec. 225)	20% Ceiling for Corrections Education.					
One-Stop Infrastructure Costs (Local)						
One-Stop Infrastructure Costs (State)	One-stop infrastructure costs – local admin only. § 463.720(a)					\$
Integrated English Literacy and Civics Education (Sec 243)	IELCE expenditures for State administration and Local instruction only – no leadership. (OCTAE program memo 17-5)					\$
f. Federal share of unliquidated obligations						\$
g. Total Federal share	\$	\$	\$	\$	\$	\$
h. Unobligated balance of Federal funds						


**IET paid
with AEFLA
funds only.**



Maintenance of Effort – 90% of previous year's nonfederal expenditures.

Match – 25% minimum percentage of total expenditures for adult education in the state.

Match – 25% minimum percentage of total expenditures for adult education in the state.

\$	\$	\$		\$	\$
----	----	----	--	----	----

Program income earned and expended.

Program income earned and expended.

Program income earned and expended.

\$	\$	\$	\$	\$	\$
----	----	----	----	----	----

Maintenance of Effort (MOE)

... in brief

FEDERAL FISCAL YEAR	FEDERAL ALLOCATION	NON-FEDERAL AGGREGATE EXPENDITURES	NON-FEDERAL COST PER STUDENT	ENROLLMENT
2017	\$9,275,408	\$5,205,340	\$145	35,847
2018	\$9,435,155	\$4,955,427 ✓	\$148 ✓	33,542
Maintenance of Effort Requirements				
Minimum Non-Federal Aggregate Expenditures			\$4,684,806	90% of 2017 amount
Minimum Non-Federal Cost per Student			\$131	90% of 2017 amount

MOE requirements were met in this case through aggregate non-federal expenditures and non-federal cost per student.



Group Exercise – Two Parts

1. Locate the following five items on the sample financial report, identify the amounts, and write them down:

- ✓ Total federal funds authorized.
- ✓ State administration expenditures for Integrated English Literacy and Civics Education.
- ✓ Total recipient share of expenditures.
- ✓ Total program income earned.
- ✓ Indirect cost rate.



2. Group Discussion:

- ✓ Do any questions arise while reviewing the report?
- ✓ How is the sample report different from your state?



Tips for Successful Financial Reporting

- **Maintain cooperative and productive relationships with your agency's finance staff throughout the year.**
- **Ensure that they have a thorough understanding of allowable adult education costs.**
- **Establish an early timeline for regular FFR status meetings with all contributing team members.**
- **Determine information needs of team members and ensure prompt follow up.**
- **Set an internal agency deadline for your FFR submission.**



For assistance with your
financial reporting, please
contact NRS@ed.gov.

