

EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210	CLASSIFICATION Financial Reporting
	CORRESPONDENCE SYMBOL OGM
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ADVISORY: TRAINING AND EMPLOYMENT GUIDANCE LETTER NO. 20-19

TO: STATE WORKFORCE AGENCIES
STATE WORKFORCE ADMINISTRATORS
STATE WORKFORCE LIAISONS
STATE AND LOCAL WORKFORCE BOARD CHAIRS AND DIRECTORS
ALL DIRECT ETA GRANT RECIPIENTS

FROM: JOHN PALLASCH 
Assistant Secretary

SUBJECT: Revised ETA-9130 Financial Report, Instructions, and Additional Guidance

1. **Purpose.** This guidance informs the workforce system of the revised Employment and Training Administration (ETA) financial report (ETA-9130) and associated instructions, including the addition of a new *Training Expenditures* line item on some of the ETA-9130 forms. Additionally, it offers clarification on a pre-existing reporting line, appraises all ETA grant recipients of minor changes to the ETA-9130 due dates, and reminds grant recipients of ETA-9130 submission procedures.
2. **Action Requested.** Please disseminate this guidance to all staff that are either directly or indirectly responsible for financial management and financial reporting for ETA grants and cooperative agreements. Grant recipients will be required to submit their cumulative financial information using the revised ETA-9130 financial reports (as appropriate) by the due dates specified later in this document, starting with the reporting period for the quarter ending on June 30, 2020, and for all future reporting periods.
3. **Summary and Background.**
 - a. Summary – This guidance provides information on new requirements for the continual tracking and reporting of training expenditures to support legislative requirements. It also provides clarification on one existing reporting line item, details minor changes to reporting due dates, and reminds grant recipients of the ETA-9130 reporting process.
 - b. Background – Every grant awarded by ETA requires accurate quarterly and annual reporting as a part of sound financial and management responsibilities. This reporting supports the Department of Labor’s (DOL) ability to measure fund utilization for performance accountability and assess compliance with statutory expenditure requirements. This information also helps measure successful outcomes for participants,

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ensure sound service delivery and reporting practices, and determine whether the federal funds achieved maximum benefit.

ETA requires all of its award recipients to report their financial data on an accrual basis each quarter using the ETA-9130 financial reports (2 CFR 2900.14). ETA made revised versions of the ETA-9130 forms and instructions available for public comment, as required by the Paperwork Reduction Act (PRA), in a 60-day *Federal Register Notice* published at 84 FR 34947 on July 19, 2019, and through a 30-day Notice published at 84 FR 51638 on September 30, 2019. The Office of Management and Budget (OMB) approved the new ETA-9130 financial reports on October 31, 2019 (OMB Control No. 1205-0461), and extended the expiration date through October 31, 2022. The new forms and instructions are available at https://doleta.gov/grants/financial_reporting.cfm. The use of these new forms is required for all existing and new grant awards for the reporting period beginning with the quarter ending on June 30, 2020. Grant recipients must report cumulative figures on these new forms, starting from grant inception to the end of the reporting period, regardless of whether the reporting line is new or existed on the previous version of the applicable ETA-9130. Access to prior (older) versions of the ETA-9130 financial reports will remain for reports submitted for the quarters ending March 31, 2020, or earlier.

4. Financial Reporting Changes and Submission Instructions.

Financial Reporting Changes. Several program-specific ETA-9130 financial reports now include a *Training Expenditures* line item. In addition, ETA is providing further guidance on the *Indirect Expenditures* reporting line.

- a. Changes to Program-Specific ETA-9130 Financial Reports – The ETA-9130s used for the Workforce Innovation and Opportunity Act (WIOA) statewide and local programs now contain a *Training Expenditures* reporting line. The following program-specific forms are impacted:

Statewide Grant Recipient Reports

1. Statewide Youth – ETA-9130(A)
2. Statewide Adult – ETA-9130(C)
3. Statewide Dislocated Workers – ETA-9130(E)

Local Grant Recipient Reports

4. Local Youth – ETA-9130(B)
5. Local Adult – ETA-9130(D)
6. Local Dislocated Worker – ETA-9130(F)

- i. *Training Expenditures Reporting Guidance* – The *Training Expenditures* reporting line should consider all costs for training, including, but not limited to:
 1. All tuition costs and materials: books, tools, etc., as applicable.

2. All forms of training must be accounted for, including but not limited to: occupational skills training; school equivalency (General Education Development/High School Equivalency Test/Testing Assessing Secondary Completion) training; Registered Apprenticeship Programs (RAPs); Industry Recognized Apprenticeship Programs (IRAPs); on-the-job training (OJT); incumbent worker training¹; and customized training.
- b. Clarification for the *Indirect Expenditures (Line 13) Reporting* – While there are no definitional reporting changes related to this line item, ETA is providing the following additional clarification. Recipients should report indirect expenses incurred by the non-federal entity receiving direct awards from DOL, using an indirect cost rate from an approved Negotiated Indirect Cost Rate Agreement (NICRA). Recipients and/or sub-recipients using a Statewide Cost Allocation Plan (SWCAP) are still required to report indirect expenditures using their approved allocation. Grant recipients that have both a NICRA and SWCAP should report indirect expenditures using the NICRA only.

Submitting Financial Reports. The electronic, online process to submit and certify ETA-9130 financial reports remains unchanged. Nonetheless, ETA continues to receive a significant number of questions from recipients on submitting ETA-9130 financial reports. For this reason, ETA has included information in this section on how to create and update accounts on ETA’s financial reporting site, in addition to discussing the reporting process and minor changes to the associated deadlines.

- c. Financial Reporting Site Access – Recipients need a username, password and Personal Identification Number (PIN) to be able to certify and submit their ETA-9130 financial reports at http://www.doleta.gov/grants/financial_reporting.cfm.

New Access:

Recipients should request access to the online financial reporting system immediately upon receipt of the grant award to ensure timely report submission. The *Financial Reporting Access Request Document* is available at http://www.doleta.gov/grants/financial_reporting.cfm. Recipients must provide contact information for both the designated authorizing official (the individual responsible for certifying the accuracy of the ETA-9130 financial reports) and the secondary contact (the individual responsible for entering the data into the ETA-9130 financial reports) on the *Financial Reporting Access Request Document*. Once completed, recipients must submit the form via email to ETApasword.pin@dol.gov. After ETA receives the access request, the primary contact will receive a temporary password via email.

¹ Note that incumbent worker training expenditures are required to be reported under 11g of the 9130(D) and (F) reports. These expenditures should be included in the *Training Expenditures* line on the ETA-9130 as well.

The primary contact must go to the online financial reporting website at: <https://etareports.doleta.gov> and create login credentials for the grant using the temporary password. The system automatically generates a username (the primary contact’s email address) and asks the primary contact to create a new password (passwords expire every 60 days). Upon successful completion, the primary contact will receive a confirmation email from the system with the username and PIN to certify the ETA-9130 financial reports. The primary contact shares the username and password with the secondary contact to allow that individual to access the online financial reporting system, but keeps the PIN to certify the ETA-9130 financial reports. The system automatically deactivates user accounts after 90 days of inactivity.

Updates to Contact Information:

Recipients must ensure that the primary contact’s information remains current and correct. If more than one grant agreement requires a change in contact information, please send an email to ETAPassword.pin@dol.gov that lists all the grant agreement numbers affected by the change. Recipients should then follow the procedures identified above under ***New Access***.

d. Reporting Guidance

- i. General – Recipients must submit an ETA-9130 financial report for each subaccount listed on the Notice of Award (NOA) document. All reported financial data must be based on the accrual basis of accounting and be cumulative by fiscal year of appropriation through the entire period of performance (POP). Recipients are not required to convert their accounting system if it is not on an accrual basis. In these instances, recipients must develop and report accrual information through best estimates based on an analysis of the documentation on hand.
- ii. When to Submit the Initial ETA-9130 – The effective date listed on the NOA for the grant determines the due date for the initial ETA-9130 financial report. The date the Grant Officer signs the NOA has no bearing on this determination, as shown in the examples in the following chart:

NOA Effective Date	Date NOA Signed	Initial Reporting Quarter End Date	Initial Report Due Date
7/1/19	7/1/19	9/30/19	11/15/19
10/1/19	12/28/19	12/31/19	2/15/20
8/1/20	9/28/20	9/30/20	11/15/20
7/15/20	10/2/20	9/30/20	11/15/20

- iii. Due Dates – ETA-9130 financial reports are due no later than 45 calendar days after the end of each quarter, as shown in the chart below.

Quarter End Date	Financial Reports Due
March 31	May 15
June 30	August 15
September 30	November 15
December 31	February 15

The deadline to submit ETA-9130 financial reports does not change in instances when the reporting due date falls on a weekend or holiday. Recipients can submit reports at any time in advance of the due date. The online financial reporting system is available 24 hours a day, 7 days a week. However, reporting system technical support is only available on weekdays. See section 6.d below for instructions on how to obtain online technical assistance.

- iv. End of Grant Reporting – Upon the expiration of a grant, the grant recipient must submit two reports:

1. The Final ETA-9130 – Submitted no later than 45 calendar days after the reporting period in which the grant POP expires or the expenditure of all funds, whichever comes first. To designate an ETA-9130 as the final one, the recipient must check “Yes” in box #6, *Final Report*. Not checking “Yes” in box #6 can delay access to the Closeout report.
2. The Closeout ETA-9130 – Submitted no later than 90 calendar days after the POP end date. The ability to submit a Closeout ETA-9130 becomes available in the reporting system after the submission of the Final ETA-9130. The closeout package is at https://www.eta-reports.doleta.gov/CFDOCS/grantee_prod/reporting/index.cfm.

The following chart provides examples of due dates for the Final and Closeout ETA-9130 reports:

Grant POP	All Funds Expended or POP Expired	Final Reporting Quarter End Date	Final Report Due Date	Closeout Report Due Date*
7/1/17 – 6/30/20	6/30/20	6/30/20	8/15/20	9/28/20
10/1/17 – 9/30/20	9/30/20	9/30/20	11/15/20	12/29/20
8/1/19 – 7/31/20	1/6/20	3/31/20	5/15/20	10/29/20

* Closeout ETA-9130 reports are due 90 calendar days after the expiration of the POP regardless of whether funds are expended prior to that date.

e. Report Submission Process

- i. Data Entry – The secondary contact designated by the recipient organization (per the procedure discussed in section 4.c) is responsible for entering the required ETA-9130 data using the password.

Most often, the secondary contact is a designated finance/reporting person with a limited role in program/grant implementation. In these instances, it may be necessary for the secondary contact to collaborate with staff responsible for program/grant implementation (and/or reporting) to facilitate complete and accurate financial reporting. This applies particularly when recipients utilize separate systems for financial and grant activity tracking or when recipients’ accounting systems are on a cash basis.

- ii. Data Certification – The primary contact, the designated authorized official in the recipient organization, is responsible for certifying the accuracy of the data by entering the PIN. As the PIN takes the place of a signature to certify the data and officially submit the report, the grant recipient is responsible for ensuring that the designated authorized official is a current employee. The PIN allows access to a U.S. Government database and must not be used by anyone other than the individual to which it was assigned.
- iii. Data Acceptance – ETA staff will review and either accept or reject the recipient’s ETA-9130 financial report within 10 business days after report certification by the primary contact. If ETA’s review results in the rejection of the ETA-9130 submission, the ETA reviewer will populate the *Rejection Reason Section* with the reason for the rejection and separately notify the grant recipient of the rejection/reason for the rejection. The recipient will then be responsible for revising the ETA-9130 submission to address the concern(s), re-submitting, and re-certifying the revised ETA-9130 financial report.

- iv. Revisions to Prior Reports – A recipient cannot revise a previously submitted ETA-9130 financial report once ETA has accepted ETA-9130 financial reports for two successive quarters. Additional adjustments on prior quarter locked reports may occur only in limited circumstances and with approval from ETA. ETA-9130 financial reports are cumulative, so recipients should make any minor adjustments on the next submitted report with an explanation of the change in Section 12, *Remarks*.

5. **Inquiries.** Please direct inquiries as follows, based on the subject of the inquiry:

- a. Questions on this TEGL – Please contact your assigned Federal Project Officer (FPO) or the appropriate Regional Office.
- b. Assistance with Completing the ETA-9130 Financial Reports – Please direct requests to your assigned Regional representative.
- c. Questions on the Closeout ETA-9130 Financial Report – Please consult with the Closeout Specialist assigned to the award, and copy your assigned Regional representative.
- d. Technical Assistance with the Online Reporting System – Please contact the Grantee Reporting System Helpdesk at appsupport.egrants@dol.gov, and copy your assigned FPO.

To facilitate an expeditious response, please include the following information in your technical assistance (TA) request:

- Grant Recipient Name
 - Grant Number
 - Quarter End Date of the Report Needing TA
 - Contact Name and Telephone Number
 - Description of the TA issue
- e. Grant Closeout Information – please visit http://www.doleta.gov/grants/grant_closeout.cfm.

6. **References.**

- Workforce Innovation and Opportunity Act (WIOA) (Pub. L. 113-128) Titles I, III, and V, as amended
- 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- One-Stop Comprehensive Financial Management Technical Assistance Guide (TAG) Part II (https://www.doleta.gov/grants/pdf/TAG_PartII_July2011.pdf)
- Paperwork Reduction Act of 1995 (PRA), codified at 44 U.S.C. §§ 3501–3521

7. **Attachments.** Not applicable.