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| <b>EMPLOYMENT AND TRAINING ADMINISTRATION<br/>ADVISORY SYSTEM<br/>U.S. DEPARTMENT OF LABOR<br/>Washington, D.C. 20210</b> | <b>CLASSIFICATION</b><br>Financial Reporting |
|   | <b>CORRESPONDENCE SYMBOL</b><br>OGM          |
|   | <b>DATE</b><br>May 12, 2023                  |

**ADVISORY: TRAINING AND EMPLOYMENT GUIDANCE LETTER NO. 16-22**

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

**FROM:** BRENT PARTON   
Acting Assistant Secretary

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

1. **Purpose.** This guidance informs the workforce system of clarifications made to the instructions for the *Training Expenditures* line item on some of the Employment and Training Administration’s (ETA) financial reports (ETA-9130) and shares information regarding the transition of ETA’s quarterly financial reporting to the U.S. Health and Human Services Payment Management System (PMS).
2. **Action Requested.** Please disseminate this guidance to all staff directly or indirectly responsible for financial management and financial reporting for ETA grant awards and cooperative agreements. ETA grant recipients should submit their cumulative financial information using the appropriate ETA-9130 financial report and the updated instructions immediately. Beginning with the reporting period ending 3/31/2023, grant recipients will submit their quarterly ETA-9130 financial reports in PMS.
3. **Summary and Background.**
  - a. Summary – This guidance provides clarification on the instructions for the *Training Expenditures* line item for certain ETA-9130 financial reports for the continual tracking and reporting of training expenditures to support Workforce Innovation and Opportunity Act (WIOA) legislative requirements. It also informs grant recipients of upcoming changes in the ETA-9130 financial reporting process.
  - b. Background – Every grant awarded by ETA requires accurate quarterly 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, ensures sound

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| <b>RESCISSIONS</b><br>TEGL 20-19 | <b>EXPIRATION DATE</b><br>Continuing |
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service delivery and reporting practices and determines whether the federal funds achieved maximum benefit.

ETA requires all 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 modifications to the instructions for the *Training Expenditures* line item for certain ETA-9130 financial reports available for public comment, as required by the Paperwork Reduction Act, in a 60-day *Federal Register Notice* published at 87 FR 25304 on April 28, 2022, and through a 30-day *Federal Register Notice* published at 87 FR 58376 on September 26, 2022. **On January 17, 2023, the Office of Management and Budget (OMB) approved these modifications to the instructions as part of the extension of the use of the ETA-9130 financial reports (OMB Control No. 1205-0461) through January 31, 2025.** The approved forms and instructions are available at: <https://www.dol.gov/agencies/eta/grants/management/reporting>.

The use of the ETA-9130 financial reporting forms is required for all existing and new grant awards. Grant recipients must report cumulative figures on these forms, starting from grant inception to the end of the reporting period.

This update also clarifies the definition of the *Training Expenditures* line item for those ETA-9130 financial reports that contain that line item. For ETA-9130 financial reports with the *Training Expenditures* line item, the requirement to track and report on such expenditures dates back to at least Program Year (PY) 2020, and in some cases further. *Training Expenditures* have been required to be reported on the ETA-9130 financial reports for the following programs effective the quarter ending:

- 6/30/2020 – WIOA Adult, WIOA Dislocated Worker and WIOA Youth
- 9/30/2016 – National Dislocated Worker Grants and Trade Adjustment Assistance
- 6/30/2013 – Indian and Native American Programs

#### **4. Revised ETA-9130 Financial Reporting Guidance.**

##### **a. WIOA Outlying Areas.**

Beginning with the reporting period ending 6/30/2023, outlying areas that have requested and been approved to use a consolidated grant application for WIOA should use the ETA-9130 Basic financial reporting form for financial reporting.

##### **b. Training Expenditures Line Item Instructions.**

As mentioned above, the *Training Expenditures* line item has been a part of the financial reporting requirements listed below going back to at least the PY 2020 ETA-9130 financial reports, and, in some cases, longer. This means that any ETA-9130 financial reports submitted for the programs listed below must include expenditures on training in this line item. Some states that have failed to meet this requirement have expressed that clearer definitions are needed to help them report. Therefore, in this latest OMB

approved renewal of the ETA-9130 financial report series, ETA clarified the instructions for the *Training Expenditures* line item for the following ETA-9130 financial reports:

- ETA-9130 (A) – Statewide Youth
- ETA-9130 (B) – Local Youth

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| <p>Training Expenditures</p> | <p>Enter the cumulative amount of expenditures for training services provided to Youth program participants.</p> <p>This line item should consider all costs for training, including, but not limited to tuition, fees, books, tools, transportation, other supportive services to enable participation in training, etc., as applicable. All forms of training, as defined in guidance, must be accounted for, <b>with the exception of Youth on-the-job training (OJT), as OJT is considered a work experience and not considered training in the WIOA Youth program. In addition, please note that entrepreneurial skills training, job readiness training, and Adult Basic Education/English as a Second Language are not considered training services for the WIOA Youth program and expenditures associated with such services must not be included.</b> Pre-apprenticeship is reported as both work experience and training; therefore, costs associated with the training portion of pre-apprenticeship should be included in training expenditures.</p> <p>This line item should represent the total accrued training activities expenditures for this Youth Grant and is included in the amount reported in 10e (Federal Share of Expenditures).</p> |
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- ETA-9130 (C) – Statewide Adult
- ETA-9130 (D) – Local Adult

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| <p>Training Expenditures</p> | <p>Enter the cumulative amount of expenditures for training services provided to Adult program participants.</p> <p>This line item should consider all costs for training, including, but not limited to tuition, fees, books, tools, transportation, other supportive services to enable participation in training, etc., as applicable. All forms of training, as defined in guidance, must be accounted for.</p> <p>This line item should represent the total accrued training activities expenditures for this Adult Grant and is included in the amount reported in 10e (Federal Share of Expenditures).</p> |
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- ETA-9130 (E) – Statewide Dislocated Worker
- ETA-9130 (F) – Local Dislocated Worker

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| Training Expenditures | <p>Enter the cumulative amount of expenditures for training services provided to Dislocated Worker program participants.</p> <p>This line item should consider all costs for training, including, but not limited to tuition, fees, books, tools, transportation, other supportive services to enable participation in training, etc., as applicable. All forms of training, as defined in guidance, must be accounted for.</p> <p>This line item should represent the total accrued training activities expenditures for this Dislocated Worker Grant and is included in the amount reported in 10e (Federal Share of Expenditures).</p> |
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- ETA-9130 (G) – National Dislocated Worker Grants

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| Training Expenditures | <p>Enter the cumulative amount of expenditures for training services provided to National Dislocated Worker Grant program participants.</p> <p>This line item should consider all costs for training, including, but not limited to tuition, fees, books, tools, transportation, other supportive services to enable participation in training, etc., as applicable. All forms of training, as defined in guidance, must be accounted for.</p> <p>This line item should represent the total accrued training activities expenditures for this National Dislocated Worker Grant and is included in the amount reported in 10e (Federal Share of Expenditures).</p> |
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- ETA-9130 (L) – Indian and Native American (INA) Program

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| Training Expenditures | <p>Enter the cumulative amount of expenditures for training services provided to INA program participants.</p> <p>This line item should consider all costs for training, including, but not limited to tuition, fees, books, tools, transportation, other supportive services to enable participation in training, etc., as applicable. All forms of training, as defined in guidance, must be accounted for.</p> <p>This line item should represent the total accrued training activities expenditures for this INA grant and is included in the amount reported in 10e (Federal Share of Expenditures).</p> |
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- ETA-9130 (M) – Trade Adjustment Assistance Program

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| Training Expenditures | <p>Enter the cumulative amount of expenditures for training services provided to Trade Adjustment Assistance program participants.</p> <p>This line item should consider all costs for training, including, but not limited to tuition, fees, books, tools, transportation, etc., as applicable. All forms of training, as defined in guidance, must be accounted for.</p> <p>This line item should represent the total accrued training activities expenditures for all Trade Adjustment Assistance training services, <b>whether the funds were expended at the State or local level</b> and is included in the amount reported in 10e (Federal Share of Expenditures).</p> |
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c. Payment Management System (PMS) – Financial Reporting System.

ETA implemented GrantSolutions (GS) to replace its legacy grant processing system, E-Grants, on February 6, 2023. As a part of this implementation, **on April 3, 2023, ETA replaced the E-Grants Grant Reporting System with the new PMS Financial Reporting System for grant recipient submission of the quarterly ETA-9130 financial reports.** Beginning with the reporting period for the quarter ending 3/31/2023, grant recipients will submit their ETA-9130 financial reports in PMS. *Training and Employment Notice No. 16-22 provides additional guidance and information on how to access and use the PMS Financial Reporting System for the submission of ETA-9130 quarterly financial reports: <https://www.dol.gov/agencies/eta/advisories/ten-16-22>.*

d. Reporting Guidance.

**General**

Recipients must submit an ETA-9130 financial report for each subaccount listed on their 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 instances where accounting systems do not have the capability of reporting on an accrual basis, recipients must develop and report accrual information through best estimates based on an analysis of the documentation available.

**Report Submission Process**

**Grant Recipient Data Entry**

The secondary contact designated by the recipient organization is responsible for entering the required ETA-9130 financial data into PMS. 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 operate on a cash basis.

Data Certification

The primary contact is responsible for certifying the accuracy of the financial data the secondary contact enters into PMS. The primary contact serves a different role than the secondary contact and hence the certification authority should be held by a different individual than the individual that holds the secondary contact role.

Data Approval

ETA staff will review and either approve 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 include the reason for the rejection in the appropriate field. A notification will be sent to the 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.

Revisions to Prior Reports

A recipient cannot revise a previously submitted ETA-9130 financial report once the subsequent quarter's report is generated in PMS. Adjustments on prior locked reports may occur only in limited circumstances and with approval from ETA. Requests for adjustments on prior locked reports should be submitted to the appropriate ETA regional office. 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*.

Report Submission Due Dates

Initial ETA-9130 – The date the Grant Officer signs the NOA determines the due date of the initial ETA-9130 financial report, as shown in the following chart. **Please note, this is a change from prior years, as effective dates are no longer recognized by the GS system.**

| <b>Date NOA Signed</b> | <b>Initial ETA-9130 Quarter End Date</b> | <b>Initial ETA-9130 Due Date</b> |
|------------------------|--|----------------------------------|
| 3/28/2023              | 3/31/2023                                | 5/15/2023                        |
| 7/1/2023               | 9/30/2023                                | 11/15/2023                       |
| 12/28/2023             | 12/31/2023                               | 2/15/2024                        |

Quarterly ETA-9130 Financial Report Due Dates – ETA-9130 financial reports are due not later than 45 calendar days after the end of each quarter, as shown in the following chart:

| Quarter End Date | Quarterly ETA-9130 Due Date |
|------------------|-----------------------------|
| 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.

End of Grant Reporting – Once a grant has reached its POP end date, the recipient will submit its final ETA-9130 financial report.

1. For grants awarded **prior to November 12, 2020**, the final ETA-9130 financial report must be submitted no later than 90 calendar days after the POP end date.
2. For grants awarded on or **after November 12, 2020**, the final ETA-9130 financial report must be submitted no later than 120 calendar days after the POP end date.

The following chart provides examples of due dates for the final ETA-9130 financial report:

|  | Grant POP             | All Funds Expended or POP Expired | Final ETA-9130 Quarter End Date | Final ETA-9130 Report Due Date |
|--|-----------------------|-----------------------------------|---------------------------------|--------------------------------|
| <b>Awarded Before 11/12/2020 (90 days)</b>       | 7/17/2020 – 9/30/2023 | 9/30/2023                         | 9/30/2023                       | 12/29/2023                     |
| <b>Awarded On or After 11/12/2020 (120 Days)</b> | 12/1/2020 – 9/30/2023 | 9/30/2023                         | 9/30/2023                       | 1/28/2024                      |

***Note: A Closeout ETA-9130 financial report is no longer required. The final ETA-9130 financial report, which will be approved by the closeout Grant Officer, will be used for the purposes of conducting grant closeout. Adjustments to the final ETA-9130 financial report can be made during the closeout process, if necessary. A closeout package will be emailed to the recipient within seven days of the POP end date. See Training and Employment Guidance Letter No. 12-22 for additional information: <https://www.dol.gov/agencies/eta/advisories/tegl-12-22>.***

**5. Inquiries.** Please direct any inquiries as follows:

- a. Questions on this Guidance – please contact your assigned Federal Project Officer (FPO) or the appropriate regional office.
- b. Assistance with Completing the ETA-9130 Financial Reports – please contact your assigned regional representative or the appropriate regional office.
- c. Questions on the Final 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 PMS Helpdesk at: [PMSSupport@psc.hhs.gov](mailto:PMSSupport@psc.hhs.gov) and copy your assigned FPO. Submit an online ticket: [https://gditshared.servicenowservices.com/hhs\\_pms](https://gditshared.servicenowservices.com/hhs_pms).

To facilitate an expeditious response, please include the following information in your request:

- Grant recipient name
  - Grant number
  - Quarter end date of the report for which technical assistance is needed
  - Contact name and telephone number (in the event a telephone call is needed)
  - Description of the issue
- e. Grant Closeout Information – please visit:  
<https://www.dol.gov/agencies/eta/grants/management/closeout>

**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;
- Paperwork Reduction Act of 1995 (PRA), codified at 44 U.S.C. §§ 3501–3521;
- 87 FR 25304, 60-Day *Federal Register Notice*, ETA Financial Report Form ETA-9130;
- 87 FR 58376, 30-Day *Federal Register Notice*, ETA Financial Report Form ETA-9130;
- Consolidated Appropriations Act, 2023 (Pub. L. 117-328), Division H, Title I, Department of Labor, Employment and Training Administration, Training and Employment Services, paragraph (1)(C);
- Training and Employment Notice No. 16-22, *The Employment and Training Administration is Implementing GrantSolutions for Grant Award Processing and the Payment Management System for Financial Reporting*; and
- Training and Employment Guidance Letter No. 12-22, *Award Closeout Process for Expired Grants and Agreements*.

**7. Attachment(s).** Not Applicable.