

Table of Contents

ETA-9130 Financial Reports	2
Q1. When will the new reports first be available in E-Grants for me to fill out?	2
Q2. Will due dates change?	2
Q3. What if I need to revise a previously submitted report?	2
Q4. Is it possible to get a copy of the new form in an Excel file?	2
Q5. Who do I contact if I have a problem submitting the reports?	2
Administrative Costs	2
Q6. Where can I find the new definition of administrative costs?	2
Final and Closeout ETA-9130 Financial Reports	2
Q7. What is the difference between the Final and Closeout ETA-9130 Financial Reports?	2
Match & Leveraged Resources	3
Q8. Are the financial reporting requirements for leveraged resources the same as cost-sharing/match?	3
Program Income	3
Q9. Is the use of the addition method required on the ETA-9130 Financial Report to report program income?	3
Workforce Investment and Opportunity Act (WIOA)	3
Q10. Do I still have to file a separate report for the WIOA formula allotments received as PY funds in April and July and FY funds in October?	3
Indirect Costs/Expenditures	3
Q11. When do I complete Section 13 - Indirect Expenditures?	3
Q12. Our indirect cost rate agreement expired and was renewed at a lower rate during the grant. Do I report both rates in Section 13?	4
Q13. Is “Amount Charged” the total amount of approved indirect costs charged to the grant?	4
Q14. What if an agency does not have an indirect cost rate but rather a Cost Allocation Plan?	4
Q15. Our State has both a SWCAP and a NICRA. Do we still need to fill out the Indirect Expenditures section of the ETA-9130?	4
Q16. Our organization has had different approved NICRAs during the period of performance of our grant award. Should I only report on the most recent NICRA?	4

ETA-9130 Financial Reports

Q1. When will the new reports first be available in E-Grants for me to fill out?

Answer: The new ETA-9130 Financial Report must be used for submission of financial data for quarter ending September 30, 2016. Copies of the 14 forms and the instructions are currently available at https://www.doleta.gov/grants/financial_reporting.cfm. The new report in the Grantee E-Reporting system was placed in the system starting in October 2016 for the submission of reports for the quarter ending September 30th. Here is a link to the E-Reporting system - https://www.etareports.doleta.gov/CFDOCS/grantee_prod/reporting/index.cfm.

Q2. Will due dates change?

Answer: The due dates will not change. Please review Training and Employment Guidance Letter (TEGL) 02-16 and the ETA-9130 Financial Reporting Resources desk aid that discusses the deadlines for submissions of quarterly, Final quarterly, and Closeout ETA-9130 Financial Reports - https://www.doleta.gov/grants/pdf/ETA-9130_Financial_Reporting_Resources.pdf.

Q3. What if I need to revise a previously submitted report?

Answer: Direct grant recipients may only revise the prior quarter's ETA-9130 Financial Report. All other quarterly reports will be locked. The E-Reporting system still allows direct grant recipient to revise the immediate prior quarter's 9130 form. For example, the September 30, 2016 reporting quarter is still open for direct grant recipients to make revisions. Please alert your FPO if you plan to revise this report.

Q4. Is it possible to get a copy of the new form in an Excel file?

Answer: Yes. We have copies of each new report in an Excel file. The files are posted on our grants webpage (link listed below) and should be used for demonstration purposes only. The files approved by OMB are the PDF files listed on the grants page at https://www.doleta.gov/grants/financial_reporting.cfm.

Q5. Who do I contact if I have a problem submitting the reports?

Answer: For technical issues, contact the IT helpdesk at Appsupport.egrants@dol.gov, the Financial Reporting Unit at ETA9130.Reporting@dol.gov and copy your Federal Project Officer (FPO).

Administrative Costs

Q6. Where can I find the new definition of administrative costs?

Answer: Not every program uses the same definition of administrative costs. Please refer to your program's regulations or grant agreement on the definition of administrative costs. For grants administered under WIOA (Title I and Title III grants), please refer to at WIOA sec. 3(1) and WIOA Regulations at 20 CFR 683.215 for a list of administrative functions and activities.

Final and Closeout ETA-9130 Financial Reports

Q7. What is the difference between the Final and Closeout ETA-9130 Financial Reports?

Answer: A Final ETA-9130 Financial Report is due within 45 calendar days after the end of the grant's period of performance or once all the funds are expended. The Final ETA-9130 report is the quarterly ETA-9130 form in the E-Reporting system and has been marked "FINAL" in Box 6 of the form.

The Closeout ETA-9130 Financial Report is due 90 calendar days after the grant's period of performance end date. Once a Final ETA-9130 Financial Report is submitted in the E-Reporting system, a closeout link to the closeout system will

appear which will take you to the Closeout ETA-9130 Financial report. This report should be completed and submitted within 90 calendar days. Please refer to the ETA-9130 Financial Reporting Resource desk-aid for more information on Final quarterly and Closeout ETA-9130 forms- https://www.doleta.gov/grants/pdf/ETA-9130_Financial_Reporting_Resources.pdf.

Match & Leveraged Resources

Q8. Are the financial reporting requirements for leveraged resources the same as cost-sharing/match?

Answer: No. Leveraged resources are all (Federal and non-Federal) resources used by the grant recipient to support grant activities and outcomes but do not meet the criteria of cost-sharing or match found at 2 CFR 200.306(b). Match expenditures and leveraged resources from non-Federal sources are reported in the Recipient Share section of the ETA-9130 Financial Report. Please note that the reporting of match has changed. OMB's approved exception for DOL at 2 CFR 2900.8 requires that match must be expended on program/project activities before it can be recorded on the ETA-9130 Financial Report on line item 10k (Recipient Share of Expenditures) (2 CFR 2900.8). For example, a grant recipient can no longer report the receipt of a cash donation from a private or non-Federal organization until the monies have actually been spent on the program or project in which it is being claimed.

Program Income

Q9. Is the use of the addition method required on the ETA-9130 Financial Report to report program income?

Answer: The addition method for recording and reporting program income is typically required for all ETA program/grants, however not all ETA programs require the use of the addition method. For additional reference, program income is defined in the applicable program regulations and in 2 CFR 200.80 and 2 CFR 200.307.

Workforce Investment and Opportunity Act (WIOA)

Q10. Do I still have to file a separate report for the WIOA formula allotments received as PY funds in April and July and FY funds in October?

Answer: Yes. Due to appropriations law and how funds are distributed for WIOA formula funds, States are required to financially report to ETA for each pot of funding received. Therefore, States are required to submit a separate report for program year funds received in April and fiscal year funds in October.

Indirect Costs/Expenditures

Q11. When do I complete Section 13 - Indirect Expenditures?

Answer: The completion of Section 13 is only during the submission of a Final ETA-9130 Financial Report for all direct grant recipients charging indirect costs to an ETA grant or program. For States, with an approved Statewide Cost Allocation Plan (SWCAP), indirect expenditures do not have to be reported on Section 13. Additionally, there is no Section 13 for the WIOA Local Youth, Local Adult, and Local Dislocated Worker ETA-9130 Financial Reports because these reports summarize expenditure data of local areas within a State.

Q12. Our indirect cost rate agreement expired and was renewed at a lower rate during the grant. Do I report both rates in Section 13?

Answer: If both approved negotiated indirect cost rates (NICRA) were applied during the grant's period of performance and indirect costs were charged to the grant, then yes. Please refer to DOL's Division of Cost Determination FAQs at <https://www.dol.gov/oasam/FAQs/FAQ-dcd.pdf> for more information. If a direct grant recipient used multiple rates during the grant's period of performance, for example, one rate expired and two new approved negotiated rates were used, then it must report all three rates and the corresponding information in Section 13.

Q13. Is "Amount Charged" the total amount of approved indirect costs charged to the grant?

Answer: The "Amount Charged" is the total amount of indirect costs that was calculated using the rate(s) that was entered in line item 13b and the distribution base(s) that was entered in line item 13e. This is the universe, the maximum amount of indirect costs that may be recovered through the grant. The amount entered in "Federal Share" (line item 13g) is the amount of indirect costs that was actually charged or recovered through the grant.

Q14. What if an agency does not have an indirect cost rate but rather a Cost Allocation Plan?

Answer: Direct grant recipients that charged indirect costs to their ETA grant and have an approved NICRA or use the de minimis rate will report on Section 13 – Indirect Expenditures on the Final ETA-9130 Financial Report. Direct grant recipients with an approved Cost Allocation Plan (CAP) or SWCAP will not report on Section 13 – Indirect Expenditures.

Q15. Our State has both a SWCAP and a NICRA. Do we still need to fill out the Indirect Expenditures section of the ETA-9130?

Answer: Yes. If you have a NICRA and a SWCAP, you must complete Section 13 Indirect Expenditures when submitting a Final ETA-9130 report. Please note a separate Closeout ETA-9130 report will be completed during the closeout process.

Q16. Our organization has had different approved NICRAs during the period of performance of our grant award. Should I only report on the most recent NICRA?

Answer: No. All NICRA's received throughout your period of performance should be reported on the ETA-9130. Usually the most recent NICRA have a final rate for the previous years; therefore in Closeout we ask the grantees to go back and recalculate their indirect cost using the final rate. The rate might be higher or lower, the indirect cost need to be adjusted accordingly.