

ETA-9130 Financial Reports Frequently Asked Questions (FAQs)

On June 8th, 2020, ETA updated the FAQs regarding the [ETA-9130](#). This is a periodically updated FAQ document to assist recipients' financial reporting.

ETA-9130 Financial Reports Frequently Asked Questions (FAQs).....	1
❖ ETA-9-30 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. Who do I contact if I have a problem submitting the reports?.....	3
Q5. Is it possible to get a copy of the new form in an Excel file?	3
❖ Training Expenditures	3
Q6. Which funding year (s) are subject to the reporting requirements identified in the new <i>Training Expenditures</i> Line?.....	3
❖ Administrative Costs	3
Q7. Where can I find the definition of administrative costs?	3
❖ Final and Closeout ETA-9130 Financial Reports	3
Q8. What is the difference between the Final and Closeout ETA-9130 Financial Reports?	3
❖ Match & Leveraged Resources	4
Q9. Are the financial reporting requirements for leveraged resources the same as for cost-sharing/match?	4
Q10. Where do I report leveraged resources on the ETA-9130 form?	4
❖ Program Income	5
Q11. Is the use of the addition method required on the ETA-9130 Financial Report to report program income?	5
❖ WIOA	5
Q12. Do I still have to file separate reports for the WIOA formula allotments received in Program Year and Fiscal Year?	5
❖ Indirect Costs/Expenditures	5

Updated June 8, 2020

Q13. I am a grant recipients that have a SWCAP and an agency-only NICRA, do I need to report the indirect expenditures for both?	5
Q14. When do I complete section 13 - indirect expenditures?.....	5
Q15. We used a provisional indirect cost rate and now we received a final lower rate. Do we need to adjust the cost according to the lower rate?	6
Q16. Our NICRA identifies multiple indirect cost rates. Do I report in Section 13 all rates that cover the period of performance?	6
Q17. Is “Amount Charged” the total amount of approved indirect costs charged to the grant?	6
Q18. Our indirect cost rate agreement expired and was renewed at a lower rate during the grant. Do I report both rates in Section 13?	6

❖ ETA-9-30 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 June 30, 2020. Copies of the 9130 forms and the instructions are currently available at https://www.doleta.gov/grants/financial_reporting.cfm. The new report will be placed in the Grantee E-Reporting system starting July 1, 2020. Here is a link to the E-Reporting system - <https://www.etareports.doleta.gov/>

■ Q2. Will due dates change?

Answer: Yes, due dates have changed. Quarterly ETA 9130 reports are now due on May 15, August 15, November 15, and February 15. Please review Training and Employment Guidance Letter (TEGL) 20-19 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.dol.gov/sites/dolgov/files/ETA/grants/pdfs/ETA9130_Financial_Reporting_Resources.pdf

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

Answer: The E-Reporting system only allows direct grant recipients to revise the immediately prior quarter’s ETA-9130 Financial Report. All other prior quarterly reports will be locked from editing. For example, the March 31, 2020 reporting quarter is still open for direct grant recipients to make revisions. Please alert your Federal Project Officer (FPO) if you plan to revise this report

Updated June 8, 2020

Q4. 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 and the Financial Reporting Unit at ETA9130.reporting@dol.gov, with a copy to your FPO.

Q5. Is it possible to get a copy of the new form in an Excel file?

Answer: Yes. The ETA-9130 Basic form is available in an Excel file. The file is 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

❖ Training Expenditures

Q6. Which funding year(s) are subject to the reporting requirements identified in the new *Training Expenditures Line*?

Answer: Recipients must report activity in the new Training Expenditures line beginning with the PY20 WIOA awards. Recipients are strongly encouraged, but not required, to submit training expenditures for all existing awards going forward.

❖ Administrative Costs

Q7. Where can I find the definition of administrative costs?

Answer: Not every program uses the same definition of administrative costs. Please refer to your program's regulations or your grant agreement for 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

Q8. 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 final quarterly ETA-9130 form in the E-Reporting system and is to be marked "FINAL" in Box 6 of the form.

Updated June 8, 2020

The Closeout ETA-9130 Financial Report is due 90 calendar days after the grant's period of performance end date. The closeout 9130 financial report provides the recipients the ability to make the necessary changes on their expenditures reports that were incurred during the POP. Further, the recipients will be able to make adjustment on the Cash Receipt (Line 10a) and Cash Disbursed (Line 10b) Once a Final ETA-9130 Financial Report is marked "YES" in Box 6 and submitted in the E-Reporting system, a "Closeout" link 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.dol.gov/sites/dolgov/files/ETA/grants/pdfs/ETA-9130_Financial_Reporting_Resources.pdf

❖ Match & Leveraged Resources

Q9. Are the financial reporting requirements for leveraged resources the same as cost-sharing/match?

Answer: Yes. Leveraged resources are all (Federal and non-Federal) resources used by the grant recipient or subrecipient to support grant activities and outcomes but do not meet the criteria of cost-sharing or match found at 2 CFR 200.306(b). Please note that the reporting requirements of match has increased. Not only must match be documented, accounted for in the grant's accounting records, and valued correctly, but match must also be expended in order to be reported on the ETA-9130 form. DOL's exception at 2 CFR 2900.8 requires that match must be expended on allowable program/project activities before it can be recorded on line item 10k (Recipient Share of Expenditures). For example, a grant recipient can no longer report the receipt of a cash donation from a private or non-Federal organization until the contribution has been expended on allowable program or project activities. ETA also requires that leveraged resources meet the same criteria in order to be reported on the ETA-9130 form.

Q10. Where do I report leveraged resources on the ETA-9130 form?

Answer: Match expenditures and leveraged resources from non-Federal sources are reported in the Recipient Share section of the ETA-9130 Financial Report. Federal leveraged resources, other Federal funds that have been expended on allowable grant activities which could otherwise have been paid for out of grant funds, is to be reported on line 11a (Other Federal Funds Expended). This includes other Federal funds expended by the direct grant recipient and subrecipient.

Updated June 8, 2020

❖ Program Income

Q11. 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.

❖ WIOA

Q12. Do I still have to file a separate report for the WIOA formula allotments received in Program Year and Fiscal Year?

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.

❖ Indirect Costs/Expenditures

Q13. I am a grant recipient that has a SWCAP and an agency only NICRA. Do I need to report the indirect expenditures for both?

Answer: No, only report indirect expenditures from the negotiated indirect cost rate (NICRA) or de minimus rate only.

Q14. 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 through a NICRA or the de minimus rate. For states with an approved Statewide Cost Allocation Plan (SWCAP) or Cost Allocation Plan, indirect expenditures do not have to be reported in Section 13. However, grant recipients are required to submit their SWCAP or CAP calculation during closeout. 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.

Updated June 8, 2020

Q15. We used a provisional indirect cost rate and now we have received a final lower rate. Do we need to adjust the cost according to the lower rate?

Answer: Yes, the final lower rate is applicable to the period of performance; the direct recipients must make the necessary adjustments and report on line 13e.

Q16. Our NICRA identifies multiple indirect cost rates. Do I report in Section 13 all rates that cover the period of performance?

Answer: Yes, if a direct grant recipient used multiple negotiated rates during the grant's period of performance, then it must report all rates and the corresponding information in Section 13 of the Final ETA-9130 form.

Q17. 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 represents 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.

Q18. 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. For example, if a direct grant recipient used multiple rates during the grant's period of performance because 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.