ALABAMA WORKFORCE INVESTMENT SYSTEM
Department of Commerce
Workforce Development Division
401 Adams Avenue
Post Office Box 304103
Montgomery, Alabama 36130-4103

August 23, 2016

GOVERNOR'S WORKFORCE INNOVATION DIRECTIVE NO. PY2016-03

SUBJECT: Workforce Innovation and Opportunity Act Financial Reporting Guidance

1. Purpose. This Directive transmits the updates to the ETA 9130 Financial Reports and Instructions and provides information and additional guidance regarding new and revised reporting requirements. TEGL 2-16 is to be used as a supplemental resource.

2. Discussion. Financial reports for each federal award must be submitted quarterly on the ETA-9130 Financial Report. Financial reporting requirements have changed with the implementation of the *Uniform Guidance* at 2 CFR Part 200 including the Department of Labor's approved exceptions at 2 CFR Part 2900. ETA requires that recipients of Federal awards report on an accrual basis. These changes affect both the ETA-9130 reporting form and its instructions. However, the changes brought about by the *Uniform Guidance* do not affect the collection burden on recipients, but rather only update certain key terms and definitions.

With the passage of WIOA, there are numerous new statutory requirements that impact financial reporting, including but not limited to new and/or revised limitations and baselines that require the addition of new reporting line items and modification of existing reporting line items on ETA-9130 Financial Reports. Other reporting line items have been added and/or removed in an effort to streamline Federal financial reporting and make the 9130 more closely resemble the SF-425 which is the standard financial reporting form for Federal grant recipients.

Financial reports are due from the State to the USDOL no later than 45 calendar days after the end of each quarter. A report must be submitted for each subaccount. All financial data must be reported based on the accrual basis of accounting and be cumulative by fiscal year of the appropriation through the entire period of performance. Local Areas are to prepare financial reports and submit them to the State no later than 35 calendar days after the end of each quarter.

For Quarters Ending	Financial Reports Due to State
March 31	May 5
June 30	August 4
September 30	November 4
December 31	February 4

Changes were made to Individual ETA-9130 Financial Reports, WIOA Program, New WIOA Statewide and Local ETA-9130 Forms – ETA-9130 (A), (B), (C), (D), (E), (F), and (H). Copies

of these forms are attached. See pages 7 – 10 of the attached TEGL 2-16 for specific information. These new forms will be implemented for the quarter ending September 30, 2016. This is required for all existing and new awards.

3. **Action.** It is the responsibility of the local workforce development areas to review and comply with the attached financial reporting requirements and implementation of the revised ETA-9130 forms. Please retain for future reference and ensure all staff are aware of these changes.

4. **Contact.** Any questions regarding this Directive should be addressed to Bill Hornsby at (334) 242-5847 or Tammy Wilkinson at (334) 242-5154.

Steve Walkley, Division Director
Workforce Development Division

Attachments:

1: TEGL 2-16
2: ETA-9130 Basic form and Instructions
3: ETA – 9130 (B), WIOA – Local Youth form and Instructions
4: ETA – 9130 (D), WIOA – Local Adult form and Instructions
5: ETA – 9130 (F), WIOA – Local Dislocated Worker form and Instructions
6: ETA – 9130 (G), WIOA – National Dislocated Worker Grants form and Instructions
7: ETA – 9130 (A), WIOA – Statewide Youth form and Instructions
8: ETA – 9130 (C), WIOA – Statewide Adult form and Instructions
9: ETA – 9130 (E), WIOA – Statewide Dislocated Worker form and Instructions

EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210	**CLASSIFICATION** Financial Reporting **CORRESPONDENCE SYMBOL** OMAS/OGM **DATE** July 14, 2016

ADVISORY: TRAINING AND EMPLOYMENT GUIDANCE LETTER NO. 2-16

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

FROM: PORTIA WU /s/
Assistant Secretary

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

1. **Purpose.** To inform the workforce system of updates to the Employment and Training Administration's (ETA's) 9130 Financial Report and Instructions (hereafter referred to as ETA-9130 or 9130), and to provide information and additional guidance regarding new and revised reporting requirements. The 9130 reporting instructions are the primary sources for detailed instructions to complete and submit financial reports, and this Training and Employment Guidance Letter (TEGL) should be used as a supplemental resource. The appropriate program rules, regulations, and terms and conditions of the grant award may also contain specific reporting guidelines. Therefore, this TEGL does not contain information about all sections or line items on the 9130; rather it only covers areas where additional clarification or guidance will help ensure consistent and accurate financial reporting.

2. **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, Final Rule
   - 2 CFR Part 2900, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Final Rule
   - One-Stop Comprehensive Financial Management Technical Assistance Guide (TAG) Part II
   - Training and Employment Guidance Letter (TEGL) No. 8-15, *Second Title I WIOA Youth Program Transition Guidance*
   - TEGL 23-14, *Workforce Innovation and Opportunity Act (WIOA) Youth Program Transition*

RESCISSIONS TEGL No. 13-12	EXPIRATION DATE Continuing

- TEGL 26-14, *Workforce Innovation and Opportunity Act Transition Authority for Flexible Use of State Rapid Response Funds*
- TEGL 15-14, *Implementation of New Uniform Guidance Regulations*
- TEGL 12-14, *Allowable Uses and Funding Limits of Workforce Investment Act (WIA) Program Year (PY) 2014 funds for Workforce Innovation and Opportunity Act (WIOA) Transitional Activities*

3. **Background.** ETA awards approximately $8 billion in formula and discretionary awards each year to an average of 1,000 recipients. Financial reports for each of these awards must be submitted quarterly on the ETA-9130 Financial Report. ETA awards include but are not limited to: (1) State Employment Security Agencies which are comprised of three components: Wagner-Peyser Employment Service, Unemployment Insurance program, and Trade Adjustment Assistance (TAA) program grants; (2) Workforce Innovation and Opportunity Act (WIOA) Youth, Adult, and Dislocated Worker (DW) programs; (3) National Farmworker Jobs Program (NFJP); (4) Indian and Native American programs; (5) the Senior Community Service Employment Program; (6) awards authorized under section 169 of WIOA; and (7) H-1B Job Training awards.

   Financial reporting requirements for Federal grants prescribed by the Office of Management and Budget (OMB) have changed with the implementation of the Uniform Guidance at 2 CFR Part 200 including the Department of Labor's (DOL's) approved exceptions at 2 CFR Part 2900. ETA requires that recipients of Federal awards report on an accrual basis. These changes affect both the ETA-9130 reporting form and its instructions. However, the changes brought about by the Uniform Guidance do not affect the collection burden on recipients, but rather only update certain key terms and definitions.

   Additionally, with the passage of WIOA, there are numerous new statutory requirements that impact financial reporting, including but not limited to new and/or revised limitations and baselines that require the addition of new reporting line items and modification of existing reporting line items on ETA-9130 Financial Reports. Other reporting line items have been added and/or removed in an effort to streamline Federal financial reporting and make the 9130 more closely resemble the SF-425 (OMB 0348-0061) which is the standard financial reporting form for Federal grant recipients.

4. **Financial Reporting Process.** The process to certify and submit the financial reports remain mostly unchanged. ETA requires all grant recipients to submit ETA-9130 Financial Reports electronically through an on-line reporting system at www.etareports.doleta.gov.

   A. Password and PIN Assignments

   The filing of the ETA-9130 forms requires recipients to certify and submit the reports. A recipient obtains access to the online financial reporting system through the use of a password and PIN. Passwords and PINs should be obtained immediately upon receipt of the grant award. A request for a password and PIN must be submitted via e-mail to ETApassword.pin@dol.gov. Passwords and PINs are sent to the primary contact person

via e-mail. The Financial Reporting Access Request Document is available on ETA's official Website at http://www.doleta.gov/grants/financial_reporting.cfm.

Recipients must ensure that the certifying official's information remains current and correct. To request changes to the certifying official, you must send an e-mail to ETApassword.pin@dol.gov with the grant agreement numbers (affected by the change), grant recipient name, primary contact name, contact phone number, and contact e-mail address. Please indicate in the change request if the request is a name change only or a new password and PIN is also needed.

B. Report Submission

Report submission is a three step process:

1. **Data Entry** – The secondary contact person, designated by the recipient organization, is responsible for entering the required data on the ETA-9130, using the password.

   Most often, the secondary contact person 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 person to collaborate with applicable 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 as described in the Reporting Requirements section of this TEGL.

2. **Data Certification** – The primary contact person, the designated authorized official in the recipient organization, is responsible for certifying the accuracy of the data by entering the PIN. The grant recipient is responsible for ensuring that the designated authorized official is a current employee. The PIN takes the place of a signature to certify the data and submission date.

3. **Data Acceptance** – ETA staff is responsible for reviewing the certified ETA-9130, communicating with recipients, as necessary, and accepting the report within 10 business days after report certification. If a modification is required, the certification and acceptance processes must be repeated.

   If there is a rejection of a report, a reason for the rejection must be entered in section 12, Remarks, by the ETA reviewer. The reviewer must notify the recipient regarding the 9130 rejection. The recipient revises the 9130 based on the information provided by the reviewer in the Remarks section. The recipient re-certifies and re-submits the 9130 for acceptance. The recipient must inform the Regional Office or Federal Project Officer (FPO) after any re-certification and re-submission of a 9130.

C. Reporting Requirements

Financial reports are due no later than 45 calendar days after the end of each quarter, unless otherwise specified in reporting instructions. A report must be submitted for each

subaccount listed in the Notice of Award (NOA) document. All financial data must be reported 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. Instead, reports and accrual information must be developed through best estimates based on an analysis of the documentation on hand.

For Quarters Ending	Financial Reports Due Dates
March 31	May 15
June 30	August 14
September 30	November 14
December 31	February 14

The deadlines for ETA-9130 submissions do not change, even in instances when the reporting due date falls on a weekend or holiday. The on-line reporting system is available 24 hours a day, 7 days a week, and reports can be submitted in advance of the due date. However, technical support is only available Monday through Friday.

The quarter in which financial reporting begins is based on the effective date listed on the NOA, and is independent of the date on which the NOA is signed by the Grant Officer.

Examples of due dates for initial 9130 reports are:

NOA Effective Date	NOA Date Signed	Initial Reporting Quarter End Date	Initial Report Due Date
7/1/15	7/1/15	9/30/15	11/14/15
10/1/15	12/28/15	12/31/15	2/14/16
8/1/16	9/28/16	9/30/16	11/14/16

Quarterly financial reports are locked once ETA has accepted reports for two successive quarters. Once reports are locked, additional adjustments may be made only in limited circumstances and with approval from ETA. The reports are cumulative, so any minor adjustments should be made to the next submitted report with an explanation of the change in the Remarks section.

At the end of a grant, **two** reports must be submitted:

1. The **Final** 9130 report must be submitted no later than **45 calendar days** after the reporting period in which the grant period of performance expires or all funds are expended, whichever comes first. The Final 9130 report must be indicated by selecting 'Yes' in the reporting line item 6, Final Report.
2. The **Closeout** 9130 report must be submitted no later than **90 calendar days** after the expiration of the grant period of performance. The Closeout 9130 Report must be completed in addition to the Final 9130 report. It becomes accessible online *after* submission of the Final 9130 report at which time a link to the closeout system will

also appear. The closeout package can be accessed via the following URL: https://www.etareports.doleta.gov/CFDOCS/grantee_prod/reporting/index.cfm.

Example of due dates for Final and Closeout 9130 reports are listed below:

Grant POP	All Funds Expended or POP Expired	Final Reporting Quarter End Date	Final Report Due Date	Closeout Report Due Date*
7/1/15 – 6/30/18	6/30/18	6/30/18	8/14/18	9/28/18
10/1/15 – 9/30/18	9/30/18	9/30/18	11/14/18	12/29/18
8/1/16 – 7/31/17	1/6/17	3/31/17	5/15/17	10/29/17

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

Please contact your FPO for assistance with completing the 9130 reports, including the Final 9130 report. For questions regarding the Closeout 9130 report, please consult the Closeout Specialist assigned to the award. Technical assistance with the on-line reporting system should be directed to the Grantee Reporting System helpdesk at: appsupport.egrants@dol.gov. For more information regarding grant closeout, please visit: http://www.doleta.gov/grants/grant_closeout.cfm.

5. **Overall Changes.** The list below provides a summary of the overall, significant ETA-9130 report changes. For a comprehensive account of all changes, please refer to the ETA-9130 form and its instructions which are available at: http://www.doleta.gov/grants/financial_reporting.cfm. Changes to program specific 9130 reports are outlined in item 6 below.

A. Report Names

An alphanumerical character has been assigned to the individual programs' ETA-9130 Reports for clarity and better distinction.

- Basic – ETA-9130
- Statewide Youth – ETA-9130 (A)
- Local Youth – ETA-9130 (B)
- Statewide Adult – ETA-9130 (C)
- Local Adult – ETA-9130 (D)
- Statewide Dislocated Workers – ETA-9130 (E)
- Local Dislocated Workers – ETA-9130 (F)
- National Dislocated Worker Grants – ETA-9130 (G) – NEW
- Statewide Rapid Response – ETA-9130 (H)
- Employment Services and Unemployment Insurance – ETA-9130 (I)
- National Farmworker Jobs Program – ETA-9130 (J)
- Senior Community Service Employment Program – ETA-9130 (K)

- Indian and Native American Program – ETA-9130 (L)
- Trade Adjustment Assistance Program – ETA-9130 (M)

B. Conformance to Federal Financial Report SF-425

WIOA promotes accountability and transparency. To assist in this effort, ETA attempted to streamline Federal financial reporting by bringing 9130 requirements as close as possible to the already existing SF-425 report.

In an effort to alleviate reporting burden, Recipient Share of Unliquidated Obligations and Recipient Share of Obligations have been removed and are no longer reporting requirements on the 9130.

New lines for Indirect Expenditures reporting have been added to all 9130s, with the exception of the Local Youth (B), Local Adult (D), and Local Dislocated Workers (F) reports. Additional information on the tracking and reporting of indirect expenditures can be found in the Uniform Guidance at 2 CFR Part 200. The following should be considered for these reporting line items:

- Per 2 CFR 200.56, "Indirect (F&A) costs means those costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved." While some administrative costs may be indirect costs, the two must not be generally equated. Indirect Expenditures, reported on lines 13a – 13h, are a portion of the Total Administrative Expenditures reported on line 10f. (For more information regarding the Total Administrative Expenditures reporting line item, please refer to item 7. A. below.)
- Recipients only need to fill out the new Indirect Expenditure lines at 13a – h in their submission of the Final 9130 report.
- Direct grant recipients that have approved negotiated indirect cost rates must complete this section and itemize the rates and costs charged to the grant for the entire period of performance on the Final 9130 report.
- Recipients that are subject to a statewide cost allocation plan (SWCAP) do not have to complete this section.
- Only indirect expenses incurred by the recipient receiving direct awards from ETA must be reported; indirect costs incurred by subrecipients are not included on line item 13a-h.
- Multiple values may be entered in each Indirect Expenditure reporting line item (13a-h) for instances in which more than one rate applies to the applicable grant period of performance.

6. Changes to Individual ETA-9130 Financial Reports.

A. WIOA Program

New National Dislocated Worker Grants Report – ETA-9130 (G)
Due to the programmatic requirements in WIOA, a new report has been created for National Dislocated Worker Grants. Effective with the quarter ending on September 30, 2016, all National Dislocated Worker Grant funds (including those awarded under the Workforce Investment Act National Emergency Grants) must be reported in this new form, in compliance with applicable program rules, regulations, and/or grant award terms and conditions.

The National Dislocated Worker Grants 9130 (G) varies from the Basic 9130 in that it contains the following two additional reporting line items in section 11, Additional Data Required:

Transitional Jobs Expenditures
WIOA sec. 134 (d)(5) sets an expenditure cap of ten percent of the amount of Federal funds allocated to a local area to carry out the Adult and DW programs for a program year or grant period on Transitional Jobs Expenditures. Because the National Dislocated Worker Grants program is so closely related to the Adult and DW programs, ETA has chosen to also apply this requirement to expenditures for transitional jobs under National Dislocated Worker Grants. Transitional Jobs subject to this cap are: 1) time-limited work experiences that are subsidized and are in the public, private, or nonprofit sectors for individuals with barriers to employment who are chronically unemployed or have an inconsistent work history; 2) combined with comprehensive employment and supportive services; and 3) designed to assist eligible participants to establish a work history, demonstrate success in the workplace, and develop the skills that lead to entry into and retention of unsubsidized employment.

Training Expenditures
This line item should consider all costs for training, including, but not limited to, tuition, books, tools, etc., as applicable. All forms of training must be accounted for, including but not limited to occupational skills training, high school equivalency (GED/HiSET/TASC) training, and on-the-job training (OJT).

New WIOA Statewide and Local ETA-9130 Forms – ETA-9130 (A), (B), (C), (D), (E), (F), and (H):

It is important to note that, for reporting under WIOA Title I formula grants, the level of the report (that is, statewide versus local) determines what data should be reported. With

the exception of reporting line item 10a., Cash Receipts, local reports are the aggregate of data collected by the State and reported by local areas in their official accounting records.

WIOA Statewide Reports – ETA-9130 (A), (C), (E), and (H):

Out-of-School Youth Funds Expended on Direct Services
A new reporting line item for Out-of-School Youth Funds Expended on Direct Services was added to the Statewide Youth ETA-9130 (A) in accordance with WIOA sec. 129 (a)(4)(A), which requires that a minimum of seventy-five percent of statewide and local youth funds respectively must be expended to provide youth workforce investment activities for out-of-school youth. (Local out-of-school youth funds are reported separately on the Local Youth ETA-9130 (B)). For more information regarding Title I youth formula funds, the activities associated with the implementation of WIOA, and expenditure rate requirements and calculations, please refer to TEGL 23-14, *Workforce Innovation and Opportunity Act (WIOA) Youth Program Transition,* and TEGL 8-15, *Second Title I WIOA Youth Program Transition Guidance.*

In-School Youth Funds Expended on Direct Services
Since WIOA sec. 129 (a)(4)(A) requires that a minimum of seventy-five percent of statewide and local youth funds respectively must be expended to provide youth workforce investment activities for out-of-school youth, in-school youth expenditures must be collected in order to determine the total percentage of out-of-school youth funds expended. (Local in-school youth funds are reported separately on the Local Youth ETA-9130 (B)). The calculation to determine out-of-school youth expenditures is out-of-school youth expenditures divided by in-school plus out-of-school youth expenditures (OSY ÷ (ISY + OSY)). A new In-School Youth Funds Expended on Direct Services reporting line item was added to the Statewide Youth ETA-9130 (A) accordingly.

Rapid Response Funds Expended on Other Statewide Programs
A new Rapid Response Funds Expended on Other Statewide Programs reporting line item was added to the Statewide Rapid Response ETA-9130 (H) report in accordance with WIOA sec. 134 (a)(2)(A)(ii), which stipulates that Rapid Response funds that remain unobligated after the first program year for which such funds were allotted, may be used by the Governor to carry out statewide activities authorized under WIOA sec. 134 (a)(2)(B) or WIOA sec. 134 (a)(3)(A).

WIOA Local Reports – ETA-9130 (B), (D), and (F):

Work Experience Expenditures
A new reporting line item for Work Experience Expenditures was added to the Local Youth ETA-9130 (B) in accord with WIOA sec. 129 (c)(4), which requires that a minimum of twenty percent of Federal funds allocated to a local area to carry out the local youth program for a program year must be expended on work

experience activities. Activities to be considered in this reporting line item are paid and unpaid work experiences for both in-school and out-of-school youth that have as a component academic and occupational education. This may include summer employment opportunities and other employment opportunities available throughout the school year, pre-apprenticeship programs, internships and job shadowing, and OJT opportunities (WIOA sec. 129 (c)(2)(C)). See TEGL 8-15, *Second Title I WIOA Youth Program Transition Guidance* for additional information.

Pay-for-Performance Contract Expenditures*

A new Pay-for-Performance Contract Expenditures reporting line item was added to the Local Youth (B), Local Adult (D), and Local Dislocated Workers (F) 9130 reports in accord with WIOA sec. 129 (c)(1)(D) and WIOA sec. 134 (d)(1)(A)(iii). Not more than ten percent of the amount of Federal funds allocated to a local area may be reserved and used for pay-for-performance contract strategies. Additional guidance and technical assistance on the topic of pay-for-performance contract strategies is forthcoming.

Federal Share of Unliquidated Obligations for Pay-for-Performance Contracts

It is necessary to identify the unliquidated obligations because WIOA sec. 189 (g)(2)(D) stipulates that funds for pay-for-performance contracts remain available until expended. Consequently, this new reporting line item was added to the Local Youth (B), Local Adult (D), and Local Dislocated Workers (F) 9130 reports. The funds reported in this line item are a portion of the funds reported in the pre-existing reporting line item 10g, Federal Share of Unliquidated Obligations. Additional guidance and technical assistance on the topic of pay-for-performance contract strategies is forthcoming.

Transitional Jobs Expenditures*

A new Transitional Jobs Expenditures reporting line item was added to the Local Adult (D) and Local Dislocated Workers (F) 9130 reports in accord with WIOA sec. 134 (d)(5), which sets an expenditure cap for this service strategy of ten percent of the amount of Federal funds allocated to a local area to carry out the Adult and DW programs for a program year. The transitional jobs covered by this cap are: 1) time-limited work experiences that are wage-paid and subsidized, and are in the public, private, or nonprofit sectors for individuals with barriers to employment who are chronically unemployed or have an inconsistent work history; 2) to be combined with comprehensive employment and supportive services; and 3) are designed to assist eligible participants to establish a work history, demonstrate success in the workplace, and develop the skills that lead to entry into and retention of unsubsidized employment.

Incumbent Worker Training Expenditures*

A new Incumbent Worker Training Expenditures reporting line item was added to the Local Adult and Local Dislocated Workers 9130 reports in accord with WIOA sec. 134 (d)(4)(A)(i), which sets a cap for these expenditures of twenty percent of

the amount of Federal funds allocated to a local area to carry out the Adult and DW programs for a program year.

***Note:** WIOA sections 134 (d)(1)(A)(iii), 134 (d)(4)(A)(i), and 134 (d)(5) allow a local area to combine their Local Adult and Local Dislocated Worker allocations to meet the specified expenditure cap for each of the following activities: Pay-for-Performance Contracts, Transitional Jobs, and Incumbent Worker Training. For example, a local area receives $1.5 million in Adult funds and $1.0 million in DW funds. It may use up to $250,000 (10% of the total) for Transitional Jobs.

Expenditure rates are calculated by dividing the sum of the cumulative expenditures for each applicable reporting line item for both the Local Adult and Local DW fund streams by the sum of the Total Federal Funds Authorized for the Local Adult and Local DW fund streams.

Example for Transitional Jobs Expenditure Rate Calculation:

$$\left(\begin{array}{c}\text{Sum of all PY and FY Local Adult Transitional Jobs Expenditures (11f entries)}\\ +\\ \text{Sum of all PY and FY Local DW Transitional Jobs Expenditures (11f entries)}\end{array}\right)$$

$$\div$$

$$\left(\begin{array}{c}\text{Sum of all PY and FY Local Adult Total Federal Funds Authorized (10d entries)}\\ +\\ \text{Sum of all PY and FY Local DW Total Federal Funds Authorized (10d entries)}\end{array}\right)$$

For the Local Youth allocations, the cap for Pay-for-Performance contracts is tabulated separately from the Local Adult and Local DW allocations.

B. Other Programs

New Reporting Line Items – ETA-9130 (J) and (M)

NFJP Supportive Services Expenditures

Supportive services are outlined in WIOA sec. 167 (d) as an allowable expenditure for eligible migrant and seasonal farmworkers. Program costs, which are all other costs not defined as administrative (WIOA sec. 3 (1)), must be classified and reported in the following categories:

- Related assistance (including emergency assistance);
- Supportive services; and
- All other program services.

Therefore, a new Supportive Services Expenditures reporting line item was added to the National Farmworker Jobs Program ETA-9130 (J) report.

TAA Training Expenditures

A new Training Expenditures reporting line item was added to the Trade Adjustment Assistance Program ETA-9130 (M). Training expenditures comprise the most substantial and important expenditure type of TAA program funds. The amount of funds expended on training services factors significantly in the formula required by regulations for determining annual funding allocations to states (20 CFR 618.910 through 618.940). The addition of this data point reduces the effort required under the current collection by eliminating the need to isolate this information after the fact, which creates burden on states for the purposes of auditing and validation procedures. Sec. 249B (b)(6)(B) of the Trade Act provides for the collection of data on spending including "[t]he total amount of the payments to the States to carry out sections 235 through 238 used for training [...]". 20 CFR 617.61 provides authority to collect data from states regarding activity for TAA, requiring that state agencies administering the TAA program "[...]furnish to the Secretary such information and reports and conduct such studies as the Secretary determines are necessary or appropriate for carrying out the purposes of the Act and this Part 617."

7. <u>Additional Guidance Regarding Pre-Existing Reporting Line Items</u>.

A. ETA-9130 Section 10, Transactions

10a Cash Receipts

The amount entered in line 10a must not exceed the Total Federal Funds Authorized in line 10d.

For Local Youth (B), Local Adult (D), and Local Dislocated Workers (F) 9130 reports, Cash Receipts reported should reflect the **State's receipt of cash** to be disbursed to local areas to pay for allowable Local Youth, Adult, and Dislocated Workers costs associated with the funding authority identified on Line 10d (Total Federal Funds Authorized).

10b Cash Disbursements

The amount entered in line 10b must not exceed the Cash Receipts identified on line 10a.

At the recipient level, the term disbursement means the transfer of funds from the recipient to a subrecipient or other payee, commonly by cash, check, voucher, or credit card payment. Disbursements at the recipient level include electronic transfers of cash to a subrecipient organization and payments to contractors for goods and services.

Examples of disbursements at the Federal level are on-line transfers to recipients through the HHS-PMS system.

For Local Youth (B), Local Adult (D), and Local Dislocated Workers (F) 9130 reports, Cash Disbursements means cash disbursed by local areas from the cash received from the State.

10c Cash on Hand

States must adhere to the rules for transferring funds between the Federal government and States for Federal assistance programs in accordance with 31 CFR 205. In accordance with 2 CFR 200.305, all recipients must minimize the amount of time between drawdowns and disbursements. An explanation for the excess cash on hand amount must be provided in the Remarks section of the financial report, as appropriate.

10d Total Federal Funds Authorized

The Total Federal Funds Authorized for the WIOA Statewide Youth (A), Statewide Adult (C), Statewide Dislocated Workers (E), Statewide Rapid Response (H), Local Youth (B), Local Adult (D), and Local Dislocated Workers (F) 9130 reports are not prefilled, but are components of States' NOAs that are issued for the WIOA Youth, Adult, and Dislocated Workers funding streams respectively.

10e Federal Share of Expenditures

The OMB Uniform Guidance defines "expenditures" in 2 CFR 200.34. The amount entered in line 10e must not exceed the Total Federal Funds Authorized in line 10d.

The total amount of expenditures reported on line 10e should generally exceed (because of the amount of accruals), and should not be less than, the amount reported in Cash Disbursements (10b). If ETA reviewers observe that the amounts reported in Federal Share of Expenditures (10e) and Cash Disbursements (10b) are consistently the same, it is an indication that the recipient is not reporting on an accrual basis.

For the Local Youth (B), Local Adult (D), and Local Dislocated Workers (F) 9130 reports, this entry represent the aggregate of accrued expenditures (cash disbursements plus accruals) incurred for allowable Local Youth, Local Adult, and Local Dislocated Worker program activities. The local area expenditures are aggregated by the state and reported on line 10e.

10f Total Administrative Expenditures

Recipients are advised to refer to the appropriate program rules, regulations, and/or grant award terms and conditions for specific definitions and/or limitations on administrative costs.

Some grants may be identified in the grant agreement as exempt from breaking out administrative costs. In this instance, enter zero ($0) in line 10f.

For WIOA, more information on what constitutes administrative costs may be found in WIOA sec. 3 (1).

For the Local Youth (B), Local Adult (D), and Local Dislocated Workers (F) 9130 reports, this entry should include the aggregate of accrued expenditures incurred (cash disbursements plus accruals) for allowable administrative activities at the local level for which administrative costs must be reported and then aggregated by the state.

10g Federal Share of Unliquidated Obligations
The OMB Uniform Guidance defines "obligation" in 2 CFR 200.71. In summary, obligation is a term that references actions where a legal commitment to pay exists.

The obligation may occur at the time the services are rendered, or before services are rendered when a binding agreement has been entered into. Examples of obligations or legal commitments include subgrant agreements, purchase orders, or cash disbursements.

Obligations are not: projected staff time, future or projected rent payments, future or projected training, or items that are budgeted during the period of the grant award. In summary, obligations are not plans, budgets, or encumbrances.

For the Local Youth (B), Local Adult (D), or Local Dislocated Workers (F) 9130 reports, the Federal Share of Unliquidated Obligations represents obligations incurred against local area Youth, Adult, or DW funds, for which an accrued expenditure has not yet been recorded or an outlay/disbursement made in the local areas' official accounting records. States should not record the annual amount allotted to each local area as an obligation on this report.

On the Closeout ETA-9130 report, this line item should be zero ($0).

10h Total Federal Obligations
No entry is required of recipients as this reporting line item is a system calculated field: Federal Share of Expenditures (10e) plus Federal Share of Unliquidated Obligations (10g). A hard edit prevents this entry from exceeding the Total Federal Funds Authorized (10d).

For the Local Youth (B), Local Adult (D), and Local Dislocated Workers (F) 9130 reports, the Federal Share of Obligations represents obligations incurred against local area Youth, Adult, or DW funds, for which an accrued expenditure has not yet been recorded or an outlay/disbursement made in the local entities' official accounting records. States should not record the annual amount allotted to each local area as an obligation on this report.

10j Total Recipient Share Required
Match, as applicable to ETA grant programs, is defined and discussed in the OMB Uniform Guidance at 2 CFR 200.29 and 2 CFR 200.306. The data reported on this line is the total amount of non-Federal funds (match) required during the period of performance of the grant to support the objectives of the subject award. Match may be required either by statute or within the grant agreement as a condition of funding.

All matching funds must be spent on allowable grant activities and in accordance with the cost principles contained in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards at 2 CFR Part 200 and the Department's exceptions at 2 CFR Part 2900. The recipient cannot claim a cost as both an allowable cost (to be reimbursed from grant funds) and as a match expenditure. Match must be expended within the period of performance.

For funds reported on the Basic 9130 and on the Senior Community Service Employment Program (K) ETA-9130 report, there is no entry required in line 10j as this reporting line item is pre-filled automatically by the reporting system.

There is no statutory requirement for match under WIOA, with the exception of the employer non-federal share requirement for Incumbent Worker Training. Therefore, line 10j will always be zero ($0) on all Statewide Youth (A), Statewide Adult (C), and Statewide Dislocated Workers (E) 9130 reports, as well as the Local Youth (B) ETA-9130. Per WIOA sec. 134 (d)(4)(C), states must report employers' share of the costs of Incumbent Worker Training on the Local Adult (D) and Local Dislocated Workers (F) 9130 reports.

10k Recipient Share of Expenditures

Expenditures reported in this entry must occur within the grant's period of performance and must meet the definition in 2 CFR 200.306 (b).

There are two types of recipient share expenditures reported on line 10k: match and other non-Federal leveraged resources. To be reported on this line, the expenditures must be those which could otherwise have been paid for out of subject grant funds.

There are two types of match expenditures: cash and third party in-kind contributions. Cash match reflects additional funds or services (allowable costs) provided and paid for by the recipient and/or any subrecipient from non-Federal funds that are in support of grant objectives and outcomes. Cash match may also include unreimbursed allowable indirect costs, but are subject to the administrative cost limitation. The value of the cash match is the actual costs incurred as reflected in the recipient's accounting system.

In order to qualify as match, the costs cannot have been paid from Federal funds, may not have been charged to program income, or used to match other Federal match requirements, nor have been for costs that are unallowable. Third party in-kind contributions are the products, space, or services provided by a third-party organization, and not paid for by the recipient or a subrecipient, but which would represent allowable costs if paid for with grant funds. These contributions must support allowable grant activity and outcomes. The rules that apply to determining the valuation of in-kind contributions have been updated and can be found at 2 CFR 200.306 and 2 CFR 200.434.

Other Federal funds expended for the purpose and benefit of this grant should be included in line item 11a (Other Federal Funds Expended).

B. ETA-9130 Section 11, Additional Data Required

Refer to the appropriate program rules and regulations and/or grant award terms and conditions for specific reporting guidelines.

C. ETA-9130 Section 12, Remarks

This section provides an opportunity to outline any explanations and/or details deemed necessary by the recipient or information required by ETA. Additional information may also be required as part of a special condition or term to a grant award.

As outlined in TEGL 12-14, *Allowable Uses and Funding Limits of Workforce Investment Act (WIA) Program Year (PY) 2014 funds for Workforce Innovation and Opportunity Act (WIOA) Transitional Activities*, and the corresponding Frequently Asked Questions (FAQs), expenditures for activities to facilitate the transition from WIA to WIOA must be reported in this section. Both the TEGL and FAQs are available on ETA's official website for WIOA at: http://www.doleta.gov/wioa/.

8. **Transition to the New Forms.** Revised ETA-9130 Forms and Instructions were made available for public comment, as required by the Paperwork Reduction Act (PRA), in a 60-day Federal Register Notice published at 80 FR 46337 on August 04, 2015 and a 30-day notice published at 80 FR 80815 on December 28, 2015. OMB approved the new ETA-9130 Financial Reports on April 13, 2016 (OMB Control No. 1205-0461), extending the expiration date through April 30, 2019. The new forms and instructions are available at: https://doleta.gov/grants/financial_reporting.cfm.

   Given the mid-April approval date, ETA understands that it is not feasible for recipients to implement the new requirements for the financial reporting quarter beginning on April 1, 2016 and ending on June 30, 2016. Instead, implementation is expected with the financial reporting quarter beginning on July 1, 2016 and ending on September 30, 2016. This allows recipients adequate time to prepare their accounting and reporting systems for the change.

   It is imperative that recipient staff across all functions (e.g., program/grant implementation, performance, reporting, financial, etc.) have a thorough understanding of the requirements set forth in this guidance and work in unison towards the seamless design and maintenance of an accurate and reliable financial reporting system to successfully implement financial reporting requirements of WIOA and to align the financial reporting with the OMB Uniform Guidance.

9. **Effective Date and Action Requested.** Grant recipients will be required to submit their financial information using the new ETA-9130 Financial Reports for all reporting periods beginning with the quarter ending on September 30, 2016. This is required for all existing and new awards. All pre-existing and new reporting line items must be reported cumulatively from grant inception. Previous (older) versions of ETA-9130 Financial Reports that were submitted by grantees will remain available for the quarters ending June 30, 2016 or earlier. Please disseminate this guidance to all staff directly and indirectly responsible for financial management and reporting of ETA grants and cooperative agreements.

10. <u>Inquiries</u>. Questions regarding this guidance should be directed to the appropriate Regional Office.

U.S. DOL ETA FINANCIAL REPORT

(Follow instructions on the back.)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned by DOL	OMB Approval No. 1205-0461 Expires 04/30/2019
3. Recipient Organization (Name and complete address including Zip code)		

4a. Unique Entity Identifier	4b. EIN	5. Recipient Account Number or Identifying Number	6. Final Report ☐ Yes ☐ No	7. Basis of Reporting ☐ Accrual
8. Project/Grant Period From: (MM/DD/YYYY)		To: (MM/DD/YYYY)	9. Reporting Period End Date (MM/DD/YYYY)	

10. Transactions	**Cumulative**
Federal Cash:	
a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	$ -
Federal Expenditures and Unobligated Balance:	
d. Total Federal Funds Authorized	
e. Federal Share of Expenditures	
f. Total Administrative Expenditures	
g. Federal Share of Unliquidated Obligations	
h. Total Federal Obligations (sum of lines e and g)	$ -
i. Unobligated Balance of Federal Funds (line d minus h)	$ -
Recipient Share:	
j. Total Recipient Share Required	
k. Recipient Share of Expenditures	
l. Remaining Recipient Share to Be Provided (line j minus k)	$ -
Program Income:	
m. Total Program Income Earned	
n. Program Income Expended in Accordance with the Addition Method	
o. Unexpended Program Income (line m minus line n)	$ -
11. Additional Expenditure Data Required	
a. Other Federal Funds Expended	

12. Remarks: *(Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.)*

13. Indirect Expenditures

a. Type of Rate	b. Rate	c. Rate Approval Date	d. Period From (MM/DD/YYYY)	Period To (MM/DD/YYYY)	e. Base	f. Amount Charged	g. Federal Share
				h. Totals:	$ -	$ -	$ -

14. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).

a. Typed or Printed Name and Title of Authorized Certifying Official	c. Telephone (Area code, number, and extension)
	d. Email Address
b. Signature of Authorized Certifying Official	e. Date Report Submitted (MM/DD/YYYY)
	15. Agency Use Only:

Prescribed by OMB Uniform Guidance 2 CFR 200.

Persons are not required to respond to this collection of information unless it displays a currently valid OMB number. Public reporting burden for this collection of information, which is required to obtain or retain benefits (2 CFR 200.327 and WIOA Section 185(e)(2)), is estimated to average 45 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The reason for the collection of information is general program oversight, evaluation and performance assessment. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to ETA Office of Management and Administrative Services, Rm N-4653, U.S. Department of Labor, Washington DC 20210.

U.S. Department of Labor Employment and Training Administration

Financial Report Instructions

ETA-9130 – Basic

There are different variations of form ETA-9130, each pertaining to a specific program/funding stream.
The instructions for the various ETA-9130 forms are not identical.
Please ensure that you are using the correct ETA-9130 form and instructions.

Report Submission

1) The U.S. Department of Labor (DOL) Employment and Training Administration (ETA) requires all grant recipients to submit the ETA-9130 Financial Report electronically through an on-line reporting system.

2) Recipients are issued a password and a PIN to enable reporting via the on-line reporting system at www.etareports.doleta.gov. Upon accessing the system, detailed on-line reporting instructions are provided.

3) Report submission is a three step process:

   1. **DATA ENTRY** – the *Secondary Contact* person, designated by the recipient organization, is responsible for entering the required data on the ETA-9130, using the password;
   2. **DATA CERTIFICATION** – the *Primary Contact* person, the designated authorized official in the recipient organization, is responsible for certifying the accuracy of the data by entering the PIN; and
   3. **DATA ACCEPTANCE** – DOL/ETA is responsible for reviewing the certified ETA-9130, communicating with recipients, as necessary, and accepting the report within 10 working days after report certification. If a modification is required, the certification and acceptance processes must be repeated.

Reporting Requirements

1) Submission of the ETA-9130 is required on a quarterly basis. **Reporting quarter end dates shall correspond to the following calendar quarter end dates: March 31, June 30, September 30, and December 31.** A final quarter ETA-9130 is required at the completion of the quarter, encompassing the grant award end date, or at the completion of the quarter in which all funds have been expended, whichever comes first. The final quarter ETA-9130 must be indicated by selecting "YES" in Item 6, Final Report.

2) Quarterly reports, including the final quarter report, are required to be submitted ***no later than 45 calendar days*** after the end of each specified reporting period. **The reporting due dates are: May 15, August 14, November 14, and February 14.** The deadlines for ETA-9130 submissions do not change, even in instances when the reporting due date falls on a weekend or holiday. The e-reporting system is available 24 hours a day, 7 days a week, and reports can be submitted in advance of the due date. However, technical support is available only during normal business hours (EST), Monday through Friday.

3) A closeout report is required to be submitted ***no later than 90 calendar days*** after the grant end date. The closeout report is separate from (and additional to) the final quarter report and becomes accessible on-line after submittal of the final quarter report. (The closeout report does not need to be completed until the grant closeout process begins.)

4) All financial data is required to be reported **cumulative from grant inception**, through the end of each reporting period. Expenditure data is required to be reported on an **accrual basis**.

5) A separate ETA-9130 is required for each program and each fund source (subaccount) awarded to a grant recipient.

6) All sections of the report must be completed unless otherwise noted in the grant agreement.

For more information regarding DOL/ETA grants and financial reporting, please visit http://www.doleta.gov/grants/. Additional assistance may be provided through your Federal Project Officer. Technical issues with the on-line reporting system should be directed to: appsupport.egrants@dol.gov.

Please ensure that the certifying official information contained in Items 14a -14d is correct. **Any outdated information will delay transmission of the grant's closeout package and relevant information affecting the grant.** To request a change in the signatory/certifying official, you must send an e-mail to ETApassword.pin@dol.gov.

Line Item Number	Reporting/Line Item	Instructions
Cover Information		
1	Federal Agency and Organizational Element to Which Report is Submitted	"U.S. Department of Labor Employment & Training Administration." PRE-ENTERED
2	Federal Grant or Other Identifying Number Assigned by DOL	Grant number assigned for the award by DOL/ETA **and contained on the grant award document**. Also called Federal Award Identification Number (FAIN) under the Uniform Guidance (2 CFR 200). PRE-ENTERED
3	Recipient Organization	Name and complete address of recipient organization. PRE-ENTERED
4a	Unique Entity Identifier	Recipient organization's Unique Entity Identifier, currently known as the Data Universal Numbering System (DUNS) number or Central Contractor Registry extended DUNS number until such time a Unique Entity Identifier (UEI) is determined. PRE-ENTERED
4b	EIN	Recipient organization's Employer Identification Number (EIN). Also known as the Federal Employer Identification Number (FEIN), or the Federal Tax Identification Number, the EIN is a unique nine-digit number assigned by the Internal Revenue Service (IRS) to business entities operating in the United States for the purpose of identification. PRE-ENTERED
5	Recipient Account Number or Identifying Number	Enter the account number or any other identifying number assigned by the recipient to the grant award. **This number is strictly for the recipient's use and is not required by DOL/ETA.**
6	Final Report *(Yes/No)*	Select appropriate box. Check "Yes" only if this is the final quarter report for subject grant subaccount. For grants with multiple subaccounts, each subaccount may be indicated "final" at the time all funds in that subaccount are expended. However, the grant closeout will not occur until after the grant end date.
7	Basis of Reporting *(Accrual)*	**ACCRUAL** has been pre-entered on all ETA-9130 reports. **DOL/ETA regulations require that all recipients report expenditures and program income on an accrual basis.** For accrual basis reporting, accrued expenditures are recorded when a requirement to pay is established. ***NOTE:*** *Uniform Guidance, 2 CFR 2900.14: "In addition to the guidance set forth in 2 CFR 200.327, for Federal awards from the Department of Labor, the DOL awarding agency will prescribe whether the report will be on a cash or an accrual basis. If the DOL awarding agency requires reporting on an accrual basis and the recipient's accounting system is not on the accrual basis, the recipient will not be required to convert its accounting system, but must develop and report such accrual information through best estimates based on an analysis of the documentation on hand."*
8	Project/Grant Period, From: (MM/DD/YYYY)	The beginning date of the grant award as defined in the grant award document. PRE-ENTERED
	Project/Grant Period, To: (MM/DD/YYYY)	The ending date of the grant award as defined in the grant award document, and the final date for which any **accrued expenditures** can be incurred under the subject grant award. PRE-ENTERED
9	Reporting Period End Date: (MM/DD/YYYY)	The last date of the quarter for which cumulative data is provided on the subject ETA-9130. (Required reporting quarter end dates are contained in the "Reporting Requirements" in the first section of these instructions.) PRE-ENTERED
10	**Transactions** Enter cumulative amounts in the **Cumulative Column** for each line item requiring data entry, as of the reporting period end date. **NOTE: If any line item does NOT require data entry for a particular grant/program, a ZERO must be entered.** Line items which will be automatically calculated are grayed out, and no data entry will be permitted by the reporting entity. Cumulative data for the current reporting quarter will become the **Previous Period Column** in the following quarter. **This Period** data will be automatically calculated. Use Section 12, Remarks, to provide any information deemed necessary to support/explain data provided in this section.	

Line Item Number	Reporting/Line Item	Instructions
Federal Cash		
10a	Cash Receipts	This amount will be **PRE-ENTERED** to agree with DOL cumulative quarter-end drawdown records associated with this grant and the specific subaccount identified in Item 2. This is equal to the cumulative drawdowns posted in the Payment Management System (PMS) through the end of the reporting period end date. ***NOTE:*** *For grant recipients operating on a reimbursement basis, this amount will NOT reflect cash utilized from other fund sources of the recipient organization to pay for subject grant activities, until such funds are drawn down under the subaccount specifically associated with this grant as identified in Item 2.*
10b	Cash Disbursements	Enter the cumulative amount of **cash disbursed from the cash receipts identified on 10a**, as of the reporting period end date. The cash disbursements reported must be all or a portion of the cash receipts reflected on Item 10a. This entry should reflect the sum of actual cash disbursements for direct charges for goods and services, the amount of cash paid out for indirect expenses, and the amount of cash advance payments and payments made to subrecipients and subcontractors. ***NOTE:*** *Line 10e (Federal Share of Expenditures) will typically be greater than Line 10b due to the inclusion of accruals, for which payment has not been made. If allowable advances made to subrecipients, cause Line 10b to exceed Line 10e, a valid explanation should be provided in Section 12, Remarks.* *If the cumulative entry for this line item is less than the previous period cumulative amount, a valid explanation should be provided in Section 12, Remarks.*
10c	Cash on Hand *(line 10a minus line 10b)*	This is an automatic calculation, which is Line 10a (Cash Receipts) minus Line 10b (Cash Disbursements). The cash on hand amount should represent immediate cash needs. An explanation for the excess cash on hand amount should be provided in Section 12, Remarks. ***NOTE: In accordance with Department of Treasury regulations, federal cash must be drawn solely to accommodate immediate needs.***
Federal Expenditures and Unobligated Balance:		
10d	Total Federal Funds Authorized	This amount is pre-entered for all grants, except WIA or WIOA formula-funded. This entry should agree with the grant award amount specified in the official grant award document for this subaccount, as identified in Item 2. (Discrepancies must be identified by recipient and corrected, as necessary, by the Grant Officer.)
10e	Federal Share of Expenditures	Enter the cumulative amount of accrued expenditures for allowable costs associated with the funds authorized on Line10d (Total Federal Funds Authorized). DOL/ETA requires reporting on an accrual basis. If the recipient's accounting system is not on an accrual basis, the recipient will not be required to convert its accounting system, but must develop and report such accrual information through best estimates based on an analysis of the documentation on hand (2 CFR 2900.14). Expenditures for reports prepared on an accrual basis are the sum of: actual cash disbursements specified in Line 10b for direct charges for goods and services; the amount of indirect expenses incurred; net increase or decrease in the amounts owed by the non-Federal entity for goods and property received; and services performed by employees, contractors, subrecipients, and other payees, and programs for which no current services or performance are required such as annuities, insurance claims, or other benefit payments, **minus** any rebates, refunds, or other credits. Unless cash advances have been made to subrecipients or there is a reduction for rebates, refunds, or other credits, this entry will usually be greater than Line 10b (Cash Disbursements) because accruals (goods and services received but not yet paid for) must

Line Item Number	Reporting/Line Item	Instructions
		be included on this line item. Non-Federal entities must liquidate existing cash advances before requesting additional advances (2 CFR 2900.7). In addition, recipients operating on a reimbursement basis must report all accrued expenditures (including cash disbursements for allowable grant activities) in the quarter in which they occur. ***NOTE**: If the cumulative entry for this line item is less than the previous period cumulative amount, a valid explanation should be provided in Section 12, Remarks.*
10f	Total Administrative Expenditures	**An entry is <u>required</u> for this line item for all grants subject to an administrative cost limitation. This line item is a portion of the amount reported on Line 10e (Federal Share of Expenditures).** Enter the cumulative amount of accrued expenditures for administrative activities. Consult the appropriate program rules and regulations and/or grant award specifications for specific definitions and/or limitations on administrative costs. Some grants may be identified in the grant agreement as exempt from breaking out administrative costs. **If no data entry is required, a ZERO must be entered.**
10g	Federal Share of Unliquidated Obligations	Enter any obligations incurred, for which an accrued expenditure has not yet been recorded, as of the reporting period end date. Unliquidated obligations should include amounts which will become due to subrecipients and contractors. On the final report, this line item should be zero. The OMB Uniform Guidance defines "Obligation" in 2 CFR 200.71 as follows: "When used in connection with a non-Federal entity's utilization of funds under a Federal award, obligations means orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period." Please refer to 2 CFR 200 and 2 CFR 2900 for additional guidance. ***NOTE:** For DOL/ETA grants, the only liquidation that can occur during closeout is the liquidation of accrued expenditures (NOT obligations) for goods and/or services received during the grant period.* *Do not include any amount on Line 10g that has been reported on Line 10e (Federal Share of Expenditures) or 10f (Total Administrative Expenditures). Do not include any amount on Line 10g for a future commitment of funds/encumbrances (e.g., entire lease, budgeted salary costs) for which an obligation has not yet been incurred.*
10h	Total Federal Obligations *(sum of lines 10e and 10g)*	This is an automatic calculation, which is the sum of Lines 10e (Federal Share of Expenditures) and 10g (Federal Share of Unliquidated Obligations).
10i	Unobligated Balance of Federal Funds *(line 10d minus line 10h)*	This is an automatic calculation, which is Line 10d (Total Federal Funds Authorized) minus Line Item 10h (Total Federal Obligations).
Recipient Share:		
10j	Total Recipient Share Required	Enter the total match requirement, if applicable. A match requirement will be listed in the grant award document and on the SF-424a, Section A, Column F "Non-Federal." **If there is no match requirement, a ZERO must be entered.**
10k	Recipient Share of Expenditures	Enter any non-Federal funds expended, by recipient organization, for the purposes or activities of subject grant. Expenditures identified on this line item must be allowable costs which could otherwise have been paid for out of subject grant funds. These expenditures should include both match and other non-Federal leveraged resources. The value of allowable non-Federal in-kind match contributions should also be included. This entry may (and often will) exceed the required match entered on Line 10j (Total Recipient Share Required).

Line Item Number	Reporting/Line Item	Instructions
		NOTE: *Non-Federal funds expended for the purposes or activities of the subject grant, which are allowable under the OMB Uniform Guidance (2 CFR 200 and 2 CFR 2900), but which are not completely allowable under the subject grant (due to a program specific restriction), should not be reported on this line item, but should be included in the quarterly progress report. Other federal funds expended for the purpose and benefit of this grant should be included in line item 11a (Other Federal Funds Expended).*
10l	Remaining Recipient Share to Be Provided *(line 10j minus line10k)*	This is an automatic calculation, which is Line 10j (Total Recipient Share Required) minus Line 10k (Recipient Share of Expenditures). **When the match requirement identified on Line 10j has been met, or if Line 10j is zero, the value on Line 10l will automatically be set to zero.**
Program Income:		
10m	Total Program Income Earned	Enter the total amount of program income earned as the result of allowable grant activity. The addition method for recording and reporting program income is required for all ETA programs/grants. For additional reference, program income is defined in the applicable program regulations and in 2 CFR 200.80 and 2 CFR 200.307. Either gross or net program income may be reported. If gross program income is reported, the costs for generating the income should be included on Line 10e (Federal Share of Expenditures). If net program income is reported, the costs for generating the income are subtracted from the total income earned before entering the net amount on 10m. **If no program income is earned, a ZERO must be entered.**
10n	Program Income Expended in Accordance with the Addition Method	Enter the cumulative amount of accrued expenditures incurred against the program income earned on Line 10m (Total Program Income Earned). ***NOTE:*** *Program income is to be expended during the same grant period in which it is earned and must be disbursed before requesting new cash advance payments (2 CFR 200.305 (b)(5)).*
10o	Unexpended Program Income *(line 10m minus line 10n)*	This is an automatic calculation, which is Line10m (Total Program Income Earned) minus 10n (Program Income Expended in Accordance with the Addition Method).
11	**Additional Expenditure Data Required**	
11a	Other Federal Funds Expended	Enter any other Federal funds expended, by the recipient organization and any subrecipient organizations for the same purposes or activities of the subject grant. **Expenditures included must be allowable costs which could otherwise have been paid for out of subject grant funds.** Other Federal funds expended by any non-subrecipient partner organizations for the benefit of this grant program should be included in the quarterly progress report. This entry should include expenditures of all Federally funded leveraged resources, whether or not such expenditures are the result of a leveraging requirement.
12	**Remarks** Enter any explanations deemed necessary by the recipient or information required by DOL/ETA. (This section supports transactions entered on lines identified in Sections 10, 11, and 13, as applicable.)	
13	**Indirect Expenditures** Complete this information only for indirect expenses incurred by the non-federal entity receiving direct awards from DOL and using an indirect cost rate. State recipients using a Statewide Cost Allocation Plan (SWCAP) and/or subrecipients will not report indirect expenditures. Indirect cost expenditures are only required to be reported on the Final Report. Recipients must enter information on lines 13a – 13h at the end of the project/grant period.	
13a	Type of Rate	State whether indirect cost rate(s) is Provisional, Predetermined, Final, Fixed, Fixed with Carry-Forward, DeMinimis, or other.

Line Item Number	Reporting/Line Item	Instructions
13b	Rate	Enter the indirect cost rate(s) in effect during the reporting period.
13c	Rate Approval Date	Enter the date on which the indirect cost rate was approved.
13d	Period From	Enter the date on which the approved indirect cost rate became effective. ***NOTE:*** *The indirect cost rate period must apply to the Project/Grant Period in line 8 above.*
	Period To	Enter the last date (ending date) on which the approved indirect cost rate was (or is going to be) effective. ***NOTE:*** *The indirect cost rate period must apply to the Project/Grant Period in line 8 above.*
13e	Base	Enter the amount of the distribution base against which the rate(s) was applied, such as modified total direct costs (MTDC). Distribution bases are described in 2 CFR Part 200 and the Federal Acquisition Regulations (FAR). MTDC is defined at 2 CFR Part 200.68.
13f	Amount Charged	Enter the amount of indirect costs charged during the time period specified. Multiply 13b (Rate) x 13e (Base).
13g	Federal Share	Enter the Federal share of the amount in 13f (Amount Charged).
13h	Totals	Enter the totals for 13e (Base), 13f (Amount Charged), and 13g (Federal Share) respectively.
14a-b	**Certification** The authorized official certifies accuracy of reported data by entering assigned PIN. "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812)."	
14c	Telephone (Area Code, Number and Extension)	The telephone number of the certifying official is automatically displayed. If the information contained in this field is outdated or incorrect, please contact your Federal Project Officer (FPO) and Grant Officer to inform him/her of the error and the need to request a change.
14d	Email Address	The email address of the certifying individual is automatically displayed. If the information contained in this field is outdated or incorrect, please contact your Federal Project Officer (FPO) and Grant Officer to inform him/her of the error and the need to request a change.
14e	Date Report Submitted (MM/DD/YYYY)	The date the ETA-9130 is certified/submitted to DOL/ETA is automatically displayed.
15	Agency Use Only	This section is reserved for DOL/ETA use.

U.S. DOL ETA FINANCIAL REPORT

(Follow instructions on the back.)

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by DOL		OMB Approval No. 1205-0461 Expires 04/30/2019
3. Recipient Organization (Name and complete address including Zip code)				
4a. Unique Entity Identifier	4b. EIN	5. Recipient Account Number or Identifying Number	6. Final Report ☐ Yes ☐ No	7. Basis of Reporting ☐ Accrual
8. Project/Grant Period From: (MM/DD/YYYY)		To: (MM/DD/YYYY)	9. Reporting Period End Date (MM/DD/YYYY)	

10. Transactions	Cumulative
Federal Cash:	
a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	$ -
Federal Expenditures and Unobligated Balance:	
d. Total Federal Funds Authorized	
e. Federal Share of Expenditures	
f. Total Administrative Expenditures	
g. Federal Share of Unliquidated Obligations	
h. Total Federal Obligations (sum of lines e and g)	$ -
i. Unobligated Balance of Federal Funds (line d minus h)	$ -
Recipient Share:	
j. Total Recipient Share Required	
k. Recipient Share of Expenditures	
l. Remaining Recipient Share to Be Provided (line j minus k)	$ -
Program Income:	
m. Total Program Income Earned	
n. Program Income Expended in Accordance with the Addition Method	
o. Unexpended Program Income (line m minus line n)	$ -
11. Additional Obligation and Expenditure Data Required	
a. Other Federal Funds Expended	
b. Real Property Proceeds Expended	
c. Out-of-School Youth Expenditures	
d. In-School Youth Expenditures	
e. Federal Share of Unliquidated Obligations for Pay-for-Performance Contracts	
f. Pay-for-Performance Contract Expenditures	
g. Work Experience Expenditures	

12. Remarks: *(Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.)*

13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).

a. Typed or Printed Name and Title of Authorized Certifying Official	c. Telephone (Area code, number, and extension)
	d. Email Address
b. Signature of Authorized Certifying Official	e. Date Report Submitted (MM/DD/YYYY)
	14. Agency Use Only:

Prescribed by OMB Uniform Guidance 2 CFR 200.

Persons are not required to respond to this collection of information unless it displays a currently valid OMB number. Public reporting burden for this collection of information, which is required to obtain or retain benefits (2 CFR 200.327 and WIOA Section 185(e)(2)), is estimated to average 45 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The reason for the collection of information is general program oversight, evaluation and performance assessment. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to ETA Office of Management and Administrative Services, Rm N-4653, U.S. Department of Labor, Washington DC 20210.

U.S. Department of Labor Employment and Training Administration

Financial Report Instructions

ETA-9130 (B) – Local Youth

There are different variations of form ETA-9130, each pertaining to a specific program/funding stream.
The instructions for the various ETA-9130 forms are not identical.
Please ensure that you are using the correct ETA-9130 form and instructions.

Report Submission

1) The U.S. Department of Labor (DOL) Employment and Training Administration (ETA) requires all grant recipients to submit the ETA-9130 Financial Report electronically through an on-line reporting system.

2) Recipients are issued a password and a PIN to enable reporting via the on-line reporting system at www.etareports.doleta.gov. Upon accessing the system, detailed on-line reporting instructions are provided.

3) Report submission is a three step process:

   1. **DATA ENTRY** – the *Secondary Contact* person, designated by the recipient organization, is responsible for entering the required data on the ETA-9130, using the password;
   2. **DATA CERTIFICATION** – the *Primary Contact* person, the designated authorized official in the recipient organization, is responsible for certifying the accuracy of the data by entering the PIN; and
   3. **DATA ACCEPTANCE** – DOL/ETA is responsible for reviewing the certified ETA-9130, communicating with recipients, as necessary, and accepting the report within 10 working days after report certification. If a modification is required, the certification and acceptance processes must be repeated.

Reporting Requirements

1) Submission of the ETA-9130 is required on a quarterly basis. **Reporting quarter end dates shall correspond to the following calendar quarter end dates: March 31, June 30, September 30, and December 31.** A final quarter ETA-9130 is required at the completion of the quarter, encompassing the grant award end date, or at the completion of the quarter in which all funds have been expended, whichever comes first. The final quarter ETA-9130 must be indicated by selecting "YES" in Item 6, Final Report.

2) Quarterly reports, including the final quarter report, are required to be submitted ***no later than 45 calendar days*** after the end of each specified reporting period. **The reporting due dates are: May 15, August 14, November 14, and February 14.** The deadlines for ETA-9130 submissions do not change, even in instances when the reporting due date falls on a weekend or holiday. The e-reporting system is available 24 hours a day, 7 days a week, and reports can be submitted in advance of the due date. However, technical support is available only during normal business hours (EST), Monday through Friday.

3) A closeout report is required to be submitted ***no later than 90 calendar days*** after the grant end date. The closeout report is separate from (and additional to) the final quarter report and becomes accessible on-line after submittal of the final quarter report. (The closeout report does not need to be completed until the grant closeout process begins.)

4) All financial data is required to be reported **cumulative from grant inception**, through the end of each reporting period. Expenditure data is required to be reported on an **accrual basis**.

5) A separate ETA-9130 is required for each program and each fund source awarded to a grant recipient.

6) All sections of the report must be completed unless otherwise noted in the grant agreement.

For more information regarding DOL/ETA grants and financial reporting, please visit http://www.doleta.gov/grants/. Additional assistance may be provided through your Federal Project Officer. Technical issues with the on-line reporting system should be directed to: appsupport.egrants@dol.gov.

Please ensure that the certifying official information contained in Items 13a -13d is correct. **Any outdated information will delay transmission of the grant's closeout package and relevant information affecting the grant.** To request a change in the signatory/certifying official, you must send an e-mail to ETApassword.pin@dol.gov.

Line Item Number	Reporting/Line Item	Instructions
Cover Information		
1	Federal Agency and Organizational Element to Which Report is Submitted	"U.S. Department of Labor Employment & Training Administration." PRE-ENTERED
2	Federal Grant or Other Identifying Number Assigned by DOL	Grant number assigned for the award by DOL/ETA **and contained on the grant award document**. Also called Federal Award Identification Number (FAIN) under the Uniform Guidance (2 CFR 200). PRE-ENTERED
3	Recipient Organization	Name and complete address of recipient organization. PRE-ENTERED
4a	Unique Entity Identifier	Recipient organization's Unique Entity Identifier, currently known as the Data Universal Numbering System (DUNS) number or Central Contractor Registry extended DUNS number until such time a Unique Entity Identifier (UEI) is determined. PRE-ENTERED
4b	EIN	Recipient organization's Employer Identification Number (EIN). Also known as the Federal Employer Identification Number (FEIN), or the Federal Tax Identification Number, the EIN is a unique nine-digit number assigned by the Internal Revenue Service (IRS) to business entities operating in the United States for the purpose of identification. PRE-ENTERED
5	Recipient Account Number or Identifying Number	Enter the account number or any other identifying number assigned by the recipient to the grant award. **This number is strictly for the recipient's use and is not required by DOL/ETA.**
6	Final Report *(Yes/No)*	Select appropriate box. Check "Yes" only if this is the final quarter report for subject grant. The grant closeout will not occur until after the grant end date.
7	Basis of Reporting *(Accrual)*	**ACCRUAL** has been pre-entered on all ETA-9130 reports. **DOL/ETA regulations require that all recipients report expenditures and program income on an accrual basis.** For accrual basis reporting, accrued expenditures are recorded when a requirement to pay is established. ***NOTE:*** *Uniform Guidance, 2 CFR 2900.14: "In addition to the guidance set forth in 2 CFR 200.327, for Federal awards from the Department of Labor, the DOL awarding agency will prescribe whether the report will be on a cash or an accrual basis. If the DOL awarding agency requires reporting on an accrual basis and the recipient's accounting system is not on the accrual basis, the recipient will not be required to convert its accounting system, but must develop and report such accrual information through best estimates based on an analysis of the documentation on hand."*
8	Project/Grant Period, From: (MM/DD/YYYY)	The beginning date of the grant award as defined in the grant award document. PRE-ENTERED
	Project/Grant Period, To: (MM/DD/YYYY)	The ending date of the grant award as defined in the grant award document, and the final date for which any **accrued expenditures** can be incurred under the subject grant award. PRE-ENTERED
9	Reporting Period End Date: (MM/DD/YYYY)	The last date of the quarter for which cumulative data is provided on the subject ETA-9130. (Required reporting quarter end dates are contained in the "Reporting Requirements" in the first section of these instructions.) PRE-ENTERED
10	**Transactions** Enter cumulative amounts in the **Cumulative Column** for each line item requiring data entry, as of the reporting period end date. **NOTE: If any line item does NOT require data entry for a particular grant/program, a ZERO must be entered.** Line items which will be automatically calculated are grayed out, and no data entry will be permitted by the reporting entity. Cumulative data for the current reporting quarter will become the **Previous Period Column** in the following quarter. **This Period** data will be automatically calculated. Use Section 12, Remarks, to provide any information deemed necessary to support/explain data provided in this section.	
Federal Cash		

Line Item Number	Reporting/Line Item	Instructions
10a	Cash Receipts	Enter the cumulative amount of actual cash received from the Federal agency as of the reporting period end date. **Cash received means cash deposited in your bank account**. Drawdowns **initiated** on the last business day of a quarter should **NOT** be reflected in this amount, but in the subsequent quarter's cash receipts. Cumulative drawdowns posted in the Payment Management System (PMS) through the end of the reporting period end date reflect drawdowns for both Statewide and Local activities. **This entry must reflect the Local portion only.** The sum of the 10a entry on this report and the 10a entry on the Statewide Youth report (ETA-9130 (A)) should equal the cumulative PMS record amount posted for this subaccount. Cash receipts reported should reflect the **State's receipt of cash** to be disbursed to local areas to pay for allowable Local Youth costs associated with the funding authority identified on Line 10d (Total Federal Funds Authorized). ***NOTE**: For grant recipients operating on a reimbursement basis, this amount should **NOT** reflect cash utilized from other fund sources of the recipient organization to initially pay for subject grant activities.*
10b	Cash Disbursements	Enter the cumulative amount of **cash disbursed from the cash receipts identified on 10a**, as of the reporting period end date. The cash disbursements reported must be all or a portion of the cash receipts reflected on Item 10a. This entry should reflect the sum of actual cash disbursements for direct charges for goods and services, the amount of cash paid out for indirect expenses, and the amount of cash advance payments and payments made to subrecipients and subcontractors. ***NOTE**: Line 10e (Federal Share of Expenditures) will typically be greater than Line 10b due to the inclusion of accruals, for which payment has not been made. If allowable advances made to subrecipients, cause Line 10b to exceed Line 10e, a valid explanation should be provided in Section 12, Remarks.* *If the cumulative entry for this line item is less than the previous period cumulative amount, a valid explanation should be provided in Section 12, Remarks.*
10c	Cash on Hand *(line 10a minus line 10b)*	This is an automatic calculation, which is Line 10a (Cash Receipts) minus Line 10b (Cash Disbursements). The cash on hand amount should represent immediate cash needs. An explanation for the excess cash on hand amount should be provided in Section 12, Remarks. ***NOTE: In accordance with Department of Treasury regulations, federal cash must be drawn solely to accommodate immediate needs.***
Federal Expenditures and Unobligated Balance:		
10d	Total Federal Funds Authorized	Enter the total amount of Youth funds (from the State Youth funding stream allotment) allocated to the **local areas** for allowable local youth activities. ***NOTE:** After the first 2 years of a Program Year of funding, any local youth funds recaptured by the State and returned for statewide activities should be reflected by a decrease in this entry. A corresponding increase will be made to Line 10d of the Statewide Youth report (ETA-9130 (A)). Local youth funds recaptured from one local area and allocated to another local area will precipitate no change to this line item.*
10e	Federal Share of Expenditures	Enter the cumulative amount of accrued expenditures for allowable costs associated with the funds authorized on Line10d (Total Federal Funds Authorized). DOL/ETA requires reporting on an accrual basis. If the recipient's accounting system is not on an accrual basis, the recipient will not be required to convert its accounting system, but must develop and report such accrual information through best estimates based on an

Line Item Number	Reporting/Line Item	Instructions
		analysis of the documentation on hand (2 CFR 2900.14). Expenditures for reports prepared on an accrual basis are the sum of: actual cash disbursements specified in Line 10b for direct charges for goods and services; the amount of indirect expenses incurred; net increase or decrease in the amounts owed by the non-Federal entity for goods and property received; and services performed by employees, contractors, subrecipients, and other payees, and programs for which no current services or performance are required such as annuities, insurance claims, or other benefit payments, **minus** any rebates, refunds, or other credits. Unless cash advances have been made to subrecipients or there is a reduction for rebates, refunds, or other credits, this entry will usually be greater than Line 10b (Cash Disbursements) because accruals (goods and services received but not yet paid for) must be included on this line item. Non-Federal entities must liquidate existing cash advances before requesting additional advances (2 CFR 2900.7). In addition, recipients operating on a reimbursement basis must report all accrued expenditures (including cash disbursements for allowable grant activities) in the quarter in which they occur. ***NOTE**: If the cumulative entry for this line item is less than the previous period cumulative amount, a valid explanation should be provided in Section 12, Remarks.* *During the closeout process, funds not expended during the grant period will be de-obligated. **Exception:** Funds obligated for pay-for-performance contracts (WIOA Sec. 189 (g)(2)(D)).*
10f	Total Administrative Expenditures	Enter the cumulative amount of accrued expenditures charged to the Youth local area grants for administrative activities. **This line item is a portion of the amount reported on Line 10e (Federal Share of Expenditures).** ***NOTE:** Because 10% of the total Youth, Adult, and Dislocated Worker funds available for expenditure at the local areas may be expended on administration (without regard to funding source), the funds identified on this line item, do not need to be allocable to the local Youth program, but may be allocable to local Adult and Dislocated Worker activities, as well.* According to WIOA Sec. 3 (1), "[t]he term "administrative costs" means expenditures incurred [...] in the performance of administrative functions and in carrying out activities under title I that are not related to the direct provision of workforce investment services (including services to participants and employers). Such costs include both personnel and nonpersonnel costs and both direct and indirect costs."
10g	Federal Share of Unliquidated Obligations	Enter any obligations incurred, for which an accrued expenditure has not yet been recorded, as of the reporting period end date. Unliquidated obligations should include amounts which will become due to subrecipients and contractors. On the final report, this line item should be zero. The OMB Uniform Guidance defines "Obligation" in 2 CFR 200.71 as follows: "When used in connection with a non-Federal entity's utilization of funds under a Federal award, obligations means orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period." Please refer to 2 CFR 200 and 2 CFR 2900 for additional guidance. ***NOTE:** For DOL/ETA grants, the only liquidation that can occur during closeout is the liquidation of accrued expenditures (NOT obligations) for goods and/or services received during the grant period.* *Do not include any amount on Line 10g that has been reported on Line 10e (Federal Share of Expenditures) or 10f (Total Administrative Expenditures). Do not include any amount on Line 10g for a future commitment of funds/encumbrances (e.g., entire lease, budgeted salary costs) for which an obligation has not yet been incurred.*

Line Item Number	Reporting/Line Item	Instructions
		Local funds obligated for Pay-for-Performance contracts remain available until expended. See WIOA Sec. 189 (g)(2)(D).
10h	Total Federal Obligations *(sum of lines 10e and 10g)*	This is an automatic calculation, which is the sum of Lines 10e (Federal Share of Expenditures) and 10g (Federal Share of Unliquidated Obligations).
10i	Unobligated Balance of Federal Funds *(line 10d minus line 10h)*	This is an automatic calculation, which is Line 10d (Total Federal Funds Authorized) minus Line Item 10h (Total Federal Obligations).
Recipient Share:		
10j	Total Recipient Share Required	Enter the total match requirement, if applicable. A match requirement will be listed in the grant award document and on the SF-424a, Section A, Column F "Non-Federal." **If there is no match requirement, a ZERO must be entered.**
10k	Recipient Share of Expenditures	Enter any non-Federal funds expended, by recipient organization, for the purposes or activities of subject grant. Expenditures identified on this line item must be allowable costs which could otherwise have been paid for out of subject grant funds. These expenditures should include both match and other non-Federal leveraged resources. The value of allowable non-Federal in-kind match contributions should also be included. This entry may (and often will) exceed the required match entered on Line 10j (Total Recipient Share Required). ***NOTE**: Non-Federal funds expended for the purposes or activities of the subject grant, which are allowable under the OMB Uniform Guidance (2 CFR 200 and 2 CFR 2900), but which are not completely allowable under the subject grant (due to a program specific restriction), should not be reported on this line item, but should be included in the quarterly progress report. Other federal funds expended for the purpose and benefit of this grant should be included in line item 11a (Other Federal Funds Expended).*
10l	Remaining Recipient Share to Be Provided *(line 10j minus line10k)*	This is an automatic calculation, which is Line 10j (Total Recipient Share Required) minus Line 10k (Recipient Share of Expenditures). **When the match requirement identified on Line 10j has been met, or if Line 10j is zero, the value on Line 10l will automatically be set to zero.**
Program Income:		
10m	Total Program Income Earned	Enter the total amount of program income earned as the result of allowable grant activity. The addition method for recording and reporting program income is required for all ETA programs/grants. For additional reference, program income is defined in the applicable program regulations and in 2 CFR 200.80 and 2 CFR 200.307. Either gross or net program income may be reported. If gross program income is reported, the costs for generating the income should be included on Line 10e (Federal Share of Expenditures). If net program income is reported, the costs for generating the income are subtracted from the total income earned before entering the net amount on 10m. **If no program income is earned, a ZERO must be entered.**
10n	Program Income Expended in Accordance with the Addition Method	Enter the cumulative amount of accrued expenditures incurred against the program income earned on Line 10m (Total Program Income Earned). ***NOTE:** Program income is to be expended during the same grant period in which it is earned and must be disbursed before requesting new cash advance payments (2 CFR 200.305 (b)(5)).*
10o	Unexpended Program Income *(line 10m minus line 10n)*	This is an automatic calculation, which is Line10m (Total Program Income Earned) minus 10n (Program Income Expended in Accordance with the Addition Method).
11	**Additional Obligation and Expenditure Data Required**	
11a	Other Federal Funds Expended	Enter any other Federal funds expended, by the recipient organization and any subrecipient organizations for the same purposes or activities of the subject grant. **Expenditures**

Line Item Number	Reporting/Line Item	Instructions
		included must be allowable costs which could otherwise have been paid for out of subject grant funds. Other Federal funds expended by any non-subrecipient partner organizations for the benefit of this grant program should be included in the quarterly progress report. This entry should include expenditures of all Federally funded leveraged resources, whether or not such expenditures are the result of a leveraging requirement.
11b	Real Property Proceeds Expended	Enter expenditure of funds resulting from the sale of real property purchased with DOL/ETA ES or UI funds. Further guidance on this requirement can be found in Training and Employment Guidance Letter No. 3-07, Transfer of Federal Equity in State Real Property to the States, dated August 1, 2007. ***NOTE:*** *This amount should not be included in the amount reported on Line 10e (Federal Share of Expenditures).*
11c	Out-of-School Youth Expenditures	Enter expenditures for allowable program activities for participants meeting eligibility criteria for Out-of-School Youth (WIOA Sec. 129 (a)(1)(B)). This line item should represent the total accrued Out-of-School Youth expenditures for all local areas and it is a **portion of the amount reported in 10e (Federal Share of Expenditures).** WIOA Sec. 129 (a)(4)(A) requires that a minimum of seventy-five percent of statewide and local Youth funds provided to carry out the program in the State for a program year must be expended on Out-of-School Youth. The expenditure rate for local area funds is calculated after subtracting out funds spent on administrative costs. For example, if a local area receives $1 million and spends $100,000 on administrative costs, the remaining $900,000 is subject to the Out-of-School Youth expenditure rate. In this example, the local area would be required to spend at least $675,000 (75 percent) of the $900,000 to provide youth workforce investment activities for Out-of-School Youth. **Expenditure Rate Calculation:** Out-of-School Youth Expenditures (11c) divided by Total Federal Funds Authorized (10d) minus Total Administrative Expenditures (10f). → OSY Expenditure Rate (%) = 11c ÷ (10d – 10f)
11d	In-School Youth Expenditures	Enter expenditures for allowable program activities for participants meeting eligibility criteria for In-School Youth (WIOA Sec. 129 (a)(1)(C)). This line item should represent the total accrued In-School Youth expenditures for all local areas and it is a **portion of the amount reported in 10e (Federal Share of Expenditures).** **Lines 11c (Out-of-School Youth Expenditures) Plus 11d (In-School Youth Expenditures) Plus 10f (Total Administrative Expenditures) should EQUAL Line 10e (Federal Share of Expenditures).**
11e	Federal Share of Unliquidated Obligations for Pay-for-Performance Contracts	Enter any obligations incurred for pay-for-performance contracts for which an expenditure has not yet been recorded, as of the reporting period end date. This amount should represent the aggregate unliquidated obligations for pay-for-performance contracts for local areas and **it is a portion of the amount reported in 10g (Federal Share of Unliquidated Obligations).**
11f	Pay-for-Performance Contract Expenditures	Enter the cumulative amount of expenditures charged to the Local Youth grants for pay-for-performance contract costs. This line item should represent the total accrued pay-for-performance contract expenditures for all local areas and it is a **portion of the amount reported in 10e (Federal Share of Expenditures).** WIOA Sec. 129 (c)(1)(D) sets a pay-for-performance contract expenditure cap of ten percent of the amount of Federal funds allocated to local areas to carry out the Youth program for a fiscal year.
11g	Work Experience Expenditures	Enter the cumulative amount of expenditures charged to the Local Youth grants for work experience activities. This line item should represent the total accrued work experience expenditures for all local areas and it is a **portion of the amount reported in 10e (Federal Share of Expenditures).** WIOA Sec. 129 (c)(4) requires that a minimum of twenty percent of Federal funds allocated

Line Item Number	Reporting/Line Item	Instructions
		to local areas to carry out the local Youth program for a fiscal year must be expended on work experience activities. **Expenditure Rate Calculation:** Work Experience Expenditures (11g) divided by Total Federal Funds Authorized (10d) minus Total Administrative Expenditures (10f). → Work Experience Expenditure Rate (%) = 11g ÷ (10d – 10f)
12	**Remarks** Enter any explanations deemed necessary by the recipient or information required by DOL/ETA. (This section supports transactions entered on lines identified in Sections 10 and 11.)	
13a-b	**Certification** The authorized official certifies accuracy of reported data by entering assigned PIN. "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812)."	
13c	Telephone (Area Code, Number and Extension)	The telephone number of the certifying official is automatically displayed. If the information contained in this field is outdated or incorrect, please contact your Federal Project Officer (FPO) and Grant Officer to inform him/her of the error and the need to request a change.
13d	Email Address	The email address of the certifying individual is automatically displayed. If the information contained in this field is outdated or incorrect, please contact your Federal Project Officer (FPO) and Grant Officer to inform him/her of the error and the need to request a change.
13e	Date Report Submitted (MM/DD/YYYY)	The date the ETA-9130 is certified/submitted to DOL/ETA is automatically displayed.
14	Agency Use Only	This section is reserved for DOL/ETA use.

U.S. DOL ETA FINANCIAL REPORT

(Follow instructions on the back.)

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by DOL		OMB Approval No. 1205-0461 Expires 04/30/2019
3. Recipient Organization (Name and complete address including Zip code)				
4a. Unique Entity Identifier	4b. EIN	5. Recipient Account Number or Identifying Number	6. Final Report ☐ Yes ☐ No	7. Basis of Reporting ☐ Accrual
8. Project/Grant Period From: (MM/DD/YYYY)		To: (MM/DD/YYYY)	9. Reporting Period End Date (MM/DD/YYYY)	

10. Transactions	**Cumulative**
Federal Cash:	
a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	$ -
Federal Expenditures and Unobligated Balance:	
d. Total Federal Funds Authorized	
e. Federal Share of Expenditures	
f. Total Administrative Expenditures	
g. Federal Share of Unliquidated Obligations	
h. Total Federal Obligations (sum of lines e and g)	$ -
i. Unobligated Balance of Federal Funds (line d minus h)	$ -
Recipient Share:	
j. Total Recipient Share Required	
k. Recipient Share of Expenditures	
l. Remaining Recipient Share to Be Provided (line j minus k)	$ -
Program Income:	
m. Total Program Income Earned	
n. Program Income Expended in Accordance with the Addition Method	
o. Unexpended Program Income (line m minus line n)	$ -
11. Additional Obligation and Expenditure Data Required	
a. Other Federal Funds Expended	
b. Real Property Proceeds Expended	
c. Expenditure of Adult Funds on the Dislocated Worker Program	
d. Federal Share of Unliquidated Obligations for Pay-for-Performance Contracts	
e. Pay-for-Performance Contract Expenditures	
f. Transitional Jobs Expenditures	
g. Incumbent Worker Training Expenditures	

12. Remarks: *(Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.)*

13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).

a. Typed or Printed Name and Title of Authorized Certifying Official	c. Telephone (Area code, number, and extension)
	d. Email Address
b. Signature of Authorized Certifying Official	e. Date Report Submitted (MM/DD/YYYY)
	14. Agency Use Only:

Prescribed by OMB Uniform Guidance 2 CFR 200.

Persons are not required to respond to this collection of information unless it displays a currently valid OMB number. Public reporting burden for this collection of information, which is required to obtain or retain benefits (2 CFR 200.327 and WIOA Section 185(e)(2)), is estimated to average 45 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The reason for the collection of information is general program oversight, evaluation and performance assessment. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to ETA Office of Management and Administrative Services, Rm N-4653, U.S. Department of Labor, Washington DC 20210.

U.S. Department of Labor Employment and Training Administration

Financial Report Instructions

ETA-9130 (D) – Local Adult

There are different variations of form ETA-9130, each pertaining to a specific program/funding stream.
The instructions for the various ETA-9130 forms are not identical.
Please ensure that you are using the correct ETA-9130 form and instructions.

Report Submission

1) The U.S. Department of Labor (DOL) Employment and Training Administration (ETA) requires all grant recipients to submit the ETA-9130 Financial Report electronically through an on-line reporting system.
2) Recipients are issued a password and a PIN to enable reporting via the on-line reporting system at www.etareports.doleta.gov. Upon accessing the system, detailed on-line reporting instructions are provided.
3) Report submission is a three step process:

    1. **DATA ENTRY** – the *Secondary Contact* person, designated by the recipient organization, is responsible for entering the required data on the ETA-9130, using the password;
    2. **DATA CERTIFICATION** – the *Primary Contact* person, the designated authorized official in the recipient organization, is responsible for certifying the accuracy of the data by entering the PIN; and
    3. **DATA ACCEPTANCE** – DOL/ETA is responsible for reviewing the certified ETA-9130, communicating with recipients, as necessary, and accepting the report within 10 working days after report certification. If a modification is required, the certification and acceptance processes must be repeated.

Reporting Requirements

1) Submission of the ETA-9130 is required on a quarterly basis. **Reporting quarter end dates shall correspond to the following calendar quarter end dates: March 31, June 30, September 30, and December 31.** A final quarter ETA-9130 is required at the completion of the quarter, encompassing the grant award end date, or at the completion of the quarter in which all funds have been expended, whichever comes first. The final quarter ETA-9130 must be indicated by selecting "YES" in Item 6, Final Report.
2) Quarterly reports, including the final quarter report, are required to be submitted ***no later than 45 calendar days*** after the end of each specified reporting period. **The reporting due dates are: May 15, August 14, November 14, and February 14.** The deadlines for ETA-9130 submissions do not change, even in instances when the reporting due date falls on a weekend or holiday. The e-reporting system is available 24 hours a day, 7 days a week, and reports can be submitted in advance of the due date. However, technical support is available only during normal business hours (EST), Monday through Friday.
3) A closeout report is required to be submitted ***no later than 90 calendar days*** after the grant end date. The closeout report is separate from (and additional to) the final quarter report and becomes accessible on-line after submittal of the final quarter report. (The closeout report does not need to be completed until the grant closeout process begins.)
4) All financial data is required to be reported **cumulative from grant inception**, through the end of each reporting period. Expenditure data is required to be reported on an **accrual basis**.
5) A separate ETA-9130 is required for each program and each fund source awarded to a grant recipient.
6) All sections of the report must be completed unless otherwise noted in the grant agreement.

For more information regarding DOL/ETA grants and financial reporting, please visit http://www.doleta.gov/grants/. Additional assistance may be provided through your Federal Project Officer. Technical issues with the on-line reporting system should be directed to: appsupport.egrants@dol.gov.

Please ensure that the certifying official information contained in Items 13a -13d is correct. **Any outdated information will delay transmission of the grant's closeout package and relevant information affecting the grant.** To request a change in the signatory/certifying official, you must send an e-mail to ETApassword.pin@dol.gov.

Line Item Number	Reporting/Line Item	Instructions
Cover Information		
1	Federal Agency and Organizational Element to Which Report is Submitted	"U.S. Department of Labor Employment & Training Administration." PRE-ENTERED
2	Federal Grant or Other Identifying Number Assigned by DOL	Grant number assigned for the award by DOL/ETA **and contained on the grant award document**. Also called Federal Award Identification Number (FAIN) under the Uniform Guidance (2 CFR 200). PRE-ENTERED
3	Recipient Organization	Name and complete address of recipient organization. PRE-ENTERED
4a	Unique Entity Identifier	Recipient organization's Unique Entity Identifier, currently known as the Data Universal Numbering System (DUNS) number or Central Contractor Registry extended DUNS number until such time a Unique Entity Identifier (UEI) is determined. PRE-ENTERED
4b	EIN	Recipient organization's Employer Identification Number (EIN). Also known as the Federal Employer Identification Number (FEIN), or the Federal Tax Identification Number, the EIN is a unique nine-digit number assigned by the Internal Revenue Service (IRS) to business entities operating in the United States for the purpose of identification. PRE-ENTERED
5	Recipient Account Number or Identifying Number	Enter the account number or any other identifying number assigned by the recipient to the grant award. **This number is strictly for the recipient's use and is not required by DOL/ETA.**
6	Final Report *(Yes/No)*	Select appropriate box. Check "Yes" only if this is the final quarter report for subject grant. The grant closeout will not occur until after the grant end date.
7	Basis of Reporting *(Accrual)*	**ACCRUAL** has been pre-entered on all ETA-9130 reports. **DOL/ETA regulations require that all recipients report expenditures and program income on an accrual basis.** For accrual basis reporting, accrued expenditures are recorded when a requirement to pay is established. ***NOTE:*** *Uniform Guidance, 2 CFR 2900.14: "In addition to the guidance set forth in 2 CFR 200.327, for Federal awards from the Department of Labor, the DOL awarding agency will prescribe whether the report will be on a cash or an accrual basis. If the DOL awarding agency requires reporting on an accrual basis and the recipient's accounting system is not on the accrual basis, the recipient will not be required to convert its accounting system, but must develop and report such accrual information through best estimates based on an analysis of the documentation on hand."*
8	Project/Grant Period, From: (MM/DD/YYYY)	The beginning date of the grant award as defined in the grant award document. PRE-ENTERED
	Project/Grant Period, To: (MM/DD/YYYY)	The ending date of the grant award as defined in the grant award document, and the final date for which any **accrued expenditures** can be incurred under the subject grant award. PRE-ENTERED
9	Reporting Period End Date: (MM/DD/YYYY)	The last date of the quarter for which cumulative data is provided on the subject ETA-9130. (Required reporting quarter end dates are contained in the "Reporting Requirements" in the first section of these instructions.) PRE-ENTERED
10	**Transactions** Enter cumulative amounts in the Cumulative Column for each line item requiring data entry, as of the reporting period end date. **NOTE: If any line item does NOT require data entry for a particular grant/program, a ZERO must be entered.** Line items which will be automatically calculated are grayed out, and no data entry will be permitted by the reporting entity. Cumulative data for the current reporting quarter will become the **Previous Period Column** in the following quarter. **This Period** data will be automatically calculated. Use Section 12, Remarks, to provide any information deemed necessary to support/explain data provided in this section.	
Federal Cash		

Line Item Number	Reporting/Line Item	Instructions
10a	Cash Receipts	Enter the cumulative amount of actual cash received from the Federal agency as of the reporting period end date. **Cash received means cash deposited in your bank account**. Drawdowns **initiated** on the last business day of a quarter should **NOT** be reflected in this amount, but in the subsequent quarter's cash receipts. Cumulative drawdowns posted in the Payment Management System (PMS) through the end of the reporting period end date reflect drawdowns for both Statewide and Local activities. **This entry must reflect the Local portion only.** The sum of the 10a entry on this report and the 10a entry on the Statewide Adult report (ETA-9130 (C)) should equal the cumulative PMS record amount posted for this subaccount. Cash receipts reported should reflect the **State's receipt of cash** to be disbursed to local areas to pay for allowable Local Adult costs associated with the funding authority identified on 10d (Federal Funds Authorized). ***NOTE**: For grant recipients operating on a reimbursement basis, this amount should **NOT** reflect cash utilized from other fund sources of the recipient organization to initially pay for subject grant activities.*
10b	Cash Disbursements	Enter the cumulative amount of **cash disbursed from the cash receipts identified on 10a**, as of the reporting period end date. The cash disbursements reported must be all or a portion of the cash receipts reflected on Item 10a. This entry should reflect the sum of actual cash disbursements for direct charges for goods and services, the amount of cash paid out for indirect expenses, and the amount of cash advance payments and payments made to subrecipients and subcontractors. ***NOTE**: Line 10e (Federal Share of Expenditures) will typically be greater than Line 10b due to the inclusion of accruals, for which payment has not been made. If allowable advances made to subrecipients, cause Line 10b to exceed Line 10e, a valid explanation should be provided in Section 12, Remarks.* *If the cumulative entry for this line item is less than the previous period cumulative amount, a valid explanation should be provided in Section 12, Remarks.*
10c	Cash on Hand *(line 10a minus line 10b)*	This is an automatic calculation, which is Line 10a (Cash Receipts) minus Line 10b (Cash Disbursements). The cash on hand amount should represent immediate cash needs. An explanation for the excess cash on hand amount should be provided in Section 12, Remarks. ***NOTE: In accordance with Department of Treasury regulations, federal cash must be drawn solely to accommodate immediate needs.***
Federal Expenditures and Unobligated Balance:		
10d	Total Federal Funds Authorized	Enter the total amount of Adult funds (from the State Adult funding stream allotment) allocated to the **local areas** for allowable local Adult activities. ***NOTE:** After the first 2 years of a Program Year of funding, any local Adult funds recaptured by the State and returned for statewide activities should be reflected by a decrease in this entry. A corresponding increase will be made to Line 10d of the Statewide Adult report (ETA-9130 (C)). Local Adult funds recaptured from one local area and allocated to another local area will precipitate no change to this line item.*
10e	Federal Share of Expenditures	Enter the cumulative amount of accrued expenditures for allowable costs associated with the funds authorized on Line10d (Total Federal Funds Authorized). DOL/ETA requires reporting on an accrual basis. If the recipient's accounting system is not on an accrual basis, the recipient will not be required to convert its accounting system, but must develop and report such accrual information through best estimates based on an analysis of the documentation on hand (2 CFR 2900.14).

Line Item Number	Reporting/Line Item	Instructions
		Expenditures for reports prepared on an accrual basis are the sum of: actual cash disbursements specified in Line 10b for direct charges for goods and services; the amount of indirect expenses incurred; net increase or decrease in the amounts owed by the non-Federal entity for goods and property received; and services performed by employees, contractors, subrecipients, and other payees, and programs for which no current services or performance are required such as annuities, insurance claims, or other benefit payments, **minus** any rebates, refunds, or other credits. Unless cash advances have been made to subrecipients or there is a reduction for rebates, refunds, or other credits, this entry will usually be greater than Line 10b (Cash Disbursements) because accruals (goods and services received but not yet paid for) must be included on this line item. Non-Federal entities must liquidate existing cash advances before requesting additional advances (2 CFR 2900.7). In addition, recipients operating on a reimbursement basis must report all accrued expenditures (including cash disbursements for allowable grant activities) in the quarter in which they occur. ***NOTE**: If the cumulative entry for this line item is less than the previous period cumulative amount, a valid explanation should be provided in Section 12, Remarks.* *During the closeout process, funds not expended during the grant period will be de-obligated. **Exception:** Funds obligated for pay-for-performance contracts (WIOA Sec. 189 (g)(2)(D)).*
10f	Total Administrative Expenditures	Enter the cumulative amount of accrued expenditures charged to the Adult local area grants for administrative activities. **This line item is a portion of the amount reported on Line 10e (Federal Share of Expenditures).** ***NOTE:** Because 10% of the total Youth, Adult, and Dislocated Worker funds available for expenditure at the local areas may be expended on administration (without regard to funding source), the funds identified on this line item, do not need to be allocable to the local Adult program, but may be allocable to local Youth and Dislocated Worker activities, as well.* According to WIOA Sec. 3 (1), "[t]he term "administrative costs" means expenditures incurred [...] in the performance of administrative functions and in carrying out activities under title I that are not related to the direct provision of workforce investment services (including services to participants and employers). Such costs include both personnel and nonpersonnel costs and both direct and indirect costs."
10g	Federal Share of Unliquidated Obligations	Enter any obligations incurred, for which an accrued expenditure has not yet been recorded, as of the reporting period end date. Unliquidated obligations should include amounts which will become due to subrecipients and contractors. On the final report, this line item should be zero. The OMB Uniform Guidance defines "Obligation" in 2 CFR 200.71 as follows: "When used in connection with a non-Federal entity's utilization of funds under a Federal award, obligations means orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period." Please refer to 2 CFR 200 and 2 CFR 2900 for additional guidance. ***NOTE:** For DOL/ETA grants, the only liquidation that can occur during closeout is the liquidation of accrued expenditures (NOT obligations) for goods and/or services received during the grant period.* *Do not include any amount on Line 10g that has been reported on Line 10e (Federal Share of Expenditures) or 10f (Total Administrative Expenditures). Do not include any amount on Line 10g for a future commitment of funds/encumbrances (e.g., entire lease, budgeted salary costs) for which an obligation has not yet been incurred.*

Line Item Number	Reporting/Line Item	Instructions
		Local funds obligated for Pay-for-Performance contracts remain available until expended. See WIOA Sec. 189 (g)(2)(D).
10h	Total Federal Obligations *(sum of lines 10e and 10g)*	This is an automatic calculation, which is the sum of Lines 10e (Federal Share of Expenditures) and 10g (Federal Share of Unliquidated Obligations).
10i	Unobligated Balance of Federal Funds *(line 10d minus line 10h)*	This is an automatic calculation, which is Line 10d (Total Federal Funds Authorized) minus Line Item 10h (Total Federal Obligations).
Recipient Share:		
10j	Total Recipient Share Required	Enter the total match requirement, if applicable. A match requirement will be listed in the grant award document and on the SF-424a, Section A, Column F "Non-Federal." If there is no match requirement, a ZERO must be entered. **This line item must include the amount of non-federal share employers are required to provide based on incumbent worker training (IWT) contracts.** ***NOTE:*** *Per WIOA Sec. 134 (d)(4)(C), employers participating in a local area incumbent worker training (IWT) program shall be required to pay for the non-Federal share of the cost of providing the training to incumbent workers of the employers. WIOA Sec. 134 (d)(4)(D)(ii) specifies that such contributions shall not be less than:* ▪ *10 percent of the cost, for employers with not more than 50 employees;* ▪ *25 percent of the cost, for employers with more than 50 employees but not more than 100 employees; and* ▪ *50 percent of the cost, for employers with more than 100 employees.*
10k	Recipient Share of Expenditures	Enter any non-Federal funds expended, by recipient organization, for the purposes or activities of subject grant. This line item must include employers' share of expenditures, as applicable to the IWT employer match requirement in line 10j. Additionally, expenditures identified on this line item must: ▪ Be allowable costs which could otherwise have been paid for out of subject grant funds; ▪ Include both match and other non-Federal leveraged resources; and ▪ Include allowable non-Federal in-kind match contributions. This entry may (and often will) exceed the required match entered on Line 10j (Total Recipient Share Required). ***NOTE:*** *Non-Federal funds expended for the purposes or activities of the subject grant, which are allowable under the OMB Uniform Guidance (2 CFR 200 and 2 CFR 2900), but which are not completely allowable under the subject grant (due to a program specific restriction), should not be reported on this line item, but should be included in the quarterly progress report. Other federal funds expended for the purpose and benefit of this grant should be included in line item 11a (Other Federal Funds Expended).*
10l	Remaining Recipient Share to Be Provided *(line 10j minus line10k)*	This is an automatic calculation, which is Line 10j (Total Recipient Share Required) minus Line 10k (Recipient Share of Expenditures). **When the match requirement identified on Line 10j has been met, or if Line 10j is zero, the value on Line 10l will automatically be set to zero.**
Program Income:		
10m	Total Program Income Earned	Enter the total amount of program income earned as the result of allowable grant activity. The addition method for recording and reporting program income is required for all ETA programs/grants. For additional reference, program income is defined in the applicable program regulations and in 2 CFR 200.80 and 2 CFR 200.307. Either gross or net program income may be reported. If gross program income is reported,

Line Item Number	Reporting/Line Item	Instructions
		the costs for generating the income should be included on Line 10e (Federal Share of Expenditures). If net program income is reported, the costs for generating the income are subtracted from the total income earned before entering the net amount on 10m. **If no program income is earned, a ZERO must be entered.**
10n	Program Income Expended in Accordance with the Addition Method	Enter the cumulative amount of accrued expenditures incurred against the program income earned on Line 10m (Total Program Income Earned). ***NOTE:*** *Program income is to be expended during the same grant period in which it is earned and must be disbursed before requesting new cash advance payments (2 CFR 200.305 (b)(5)).*
10o	Unexpended Program Income *(line 10m minus line 10n)*	This is an automatic calculation, which is Line10m (Total Program Income Earned) minus 10n (Program Income Expended in Accordance with the Addition Method).
11	**Additional Obligation and Expenditure Data Required**	
11a	Other Federal Funds Expended	Enter any other Federal funds expended, by the recipient organization and any subrecipient organizations for the same purposes or activities of the subject grant. **Expenditures included must be allowable costs which could otherwise have been paid for out of subject grant funds.** Other Federal funds expended by any non-subrecipient partner organizations for the benefit of this grant program should be included in the quarterly progress report. This entry should include expenditures of all Federally funded leveraged resources, whether or not such expenditures are the result of a leveraging requirement.
11b	Real Property Proceeds Expended	Enter expenditure of funds resulting from the sale of real property purchased with DOL/ETA ES or UI funds. Further guidance on this requirement can be found in Training and Employment Guidance Letter No. 3-07, Transfer of Federal Equity in State Real Property to the States, dated August 1, 2007. ***NOTE:*** *This amount should <u>not</u> be included in the amount reported on Line 10e (Federal Share of Expenditures).*
11c	Expenditure of Adult Funds on the Dislocated Worker Program	Enter the amount of Adult funds expended on the Dislocated Worker program. This amount should represent the aggregate amount of Adult funds expended on the Dislocated Worker program for local areas and it is a portion of the amount reported in 10e (Federal Share of Expenditures). **Per WIOA Sec. 133 (b)(4), a local board may transfer, if such a transfer is approved by the Governor, up to and including 100 percent of Adult funds to the Dislocated Worker program and vice versa.** ***NOTE: Line 10d (Total Federal Funds Authorized) DOES NOT CHANGE****. The funding source paying for the Adult funds expended on the Dislocated Worker program remains the Adult fund source. It is the* ***expenditure*** *of Adult funds on the Dislocated Worker program that becomes allowable within the approved transfer authority.*
11d	Federal Share of Unliquidated Obligations for Pay-for-Performance Contracts	Enter any obligations incurred for pay-for-performance contracts for which an expenditure has not yet been recorded, as of the reporting period end date. This amount should represent the aggregate unliquidated obligations for pay-for-performance contracts for local areas and **it is a portion of the amount reported in 10g (Federal Share of Unliquidated Obligations).**
11e	Pay-for-Performance Contract Expenditures	Enter the cumulative amount of expenditures charged to the Local Adult grants for pay-for-performance contract costs. This line item should represent the total accrued pay-for-performance contract expenditures for all local areas and it is a **portion of the amount reported in 10e (Federal Share of Expenditures).** WIOA Sec. 134 (d)(1)(A)(iii) sets a pay-for-performance contract expenditure cap of ten percent of the amount of Federal funds allocated to local areas to carry out the Adult

Line Item Number	Reporting/Line Item	Instructions
		program for a program year.
11f	Transitional Jobs Expenditures	Enter the cumulative amount of expenditures charged to the Local Adult grants for transitional jobs costs. This line item should represent the total accrued transitional jobs contract expenditures for all local areas and it is a **portion of the amount reported in 10e (Federal Share of Expenditures).** WIOA Sec. 134 (d)(5) sets a transitional jobs expenditure cap of ten percent of the amount of Federal funds allocated to local areas to carry out the Adult program for a program year.
11g	Incumbent Worker Training Expenditures	Enter the cumulative amount of expenditures charged to the Local Adult grants for incumbent worker training costs. This line item should represent the total accrued incumbent worker training contract expenditures for all local areas and it is a **portion of the amount reported in 10e (Federal Share of Expenditures).** WIOA Sec. 134 (d)(4)(A)(i) sets an incumbent worker training expenditure cap of twenty percent of the amount of Federal funds allocated to local areas to carry out the Adult program for a program year.
12	**Remarks** Enter any explanations deemed necessary by the recipient or information required by DOL/ETA. (This section supports transactions entered on lines identified in Sections 10 and 11.)	
13a-b	**Certification** The authorized official certifies accuracy of reported data by entering assigned PIN. "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812)."	
13c	Telephone (Area Code, Number and Extension)	The telephone number of the certifying official is automatically displayed. If the information contained in this field is outdated or incorrect, please contact your Federal Project Officer (FPO) and Grant Officer to inform him/her of the error and the need to request a change.
13d	Email Address	The email address of the certifying individual is automatically displayed. If the information contained in this field is outdated or incorrect, please contact your Federal Project Officer (FPO) and Grant Officer to inform him/her of the error and the need to request a change.
13e	Date Report Submitted (MM/DD/YYYY)	The date the ETA-9130 is certified/submitted to DOL/ETA is automatically displayed.
14	Agency Use Only	This section is reserved for DOL/ETA use.

Workforce Innovation and Opportunity Act - Local Dislocated Worker

U.S. DOL ETA FINANCIAL REPORT

(Follow instructions on the back.)

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by DOL		OMB Approval No. 1205-0461 Expires 04/30/2019
3. Recipient Organization (Name and complete address including Zip code)				
4a. Unique Entity Identifier	4b. EIN	5. Recipient Account Number or Identifying Number	6. Final Report ☐ Yes ☐ No	7. Basis of Reporting ☐ Accrual
8. Project/Grant Period From: (MM/DD/YYYY)		To: (MM/DD/YYYY)	9. Reporting Period End Date (MM/DD/YYYY)	

10. Transactions	**Cumulative**
Federal Cash:	
a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	$ -
Federal Expenditures and Unobligated Balance:	
d. Total Federal Funds Authorized	
e. Federal Share of Expenditures	
f. Total Administrative Expenditures	
g. Federal Share of Unliquidated Obligations	
h. Total Federal Obligations (sum of lines e and g)	$ -
i. Unobligated Balance of Federal Funds (line d minus h)	$ -
Recipient Share:	
j. Total Recipient Share Required	
k. Recipient Share of Expenditures	
l. Remaining Recipient Share to Be Provided (line j minus k)	$ -
Program Income:	
m. Total Program Income Earned	
n. Program Income Expended in Accordance with the Addition Method	
o. Unexpended Program Income (line m minus line n)	$ -
11. Additional Obligation and Expenditure Data Required	
a. Other Federal Funds Expended	
b. Real Property Proceeds Expended	
c. Expenditure of Dislocated Worker Funds on the Adult Program	
d. Federal Share of Unliquidated Obligations for Pay-for-Performance Contracts	
e. Pay-for-Performance Contract Expenditures	
f. Transitional Jobs Expenditures	
g. Incumbent Worker Training Expenditures	

12. Remarks: *(Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.)*

13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).

a. Typed or Printed Name and Title of Authorized Certifying Official	c. Telephone (Area code, number, and extension)
	d. Email Address
b. Signature of Authorized Certifying Official	e. Date Report Submitted (MM/DD/YYYY)
	14. Agency Use Only:

Prescribed by OMB Uniform Guidance 2 CFR 200.

Persons are not required to respond to this collection of information unless it displays a currently valid OMB number. Public reporting burden for this collection of information, which is required to obtain or retain benefits (2 CFR 200.327 and WIOA Section 185(e)(2)), is estimated to average 45 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The reason for the collection of information is general program oversight, evaluation and performance assessment. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to ETA Office of Management and Administrative Services, Rm N-4653, U.S. Department of Labor, Washington DC 20210.

U.S. Department of Labor Employment and Training Administration

Financial Report Instructions

ETA-9130 (F) – Local Dislocated Worker

There are different variations of form ETA-9130, each pertaining to a specific program/funding stream.
The instructions for the various ETA-9130 forms are not identical.
Please ensure that you are using the correct ETA-9130 form and instructions.

Report Submission

1) The U.S. Department of Labor (DOL) Employment and Training Administration (ETA) requires all grant recipients to submit the ETA-9130 Financial Report electronically through an on-line reporting system.
2) Recipients are issued a password and a PIN to enable reporting via the on-line reporting system at www.etareports.doleta.gov. Upon accessing the system, detailed on-line reporting instructions are provided.
3) Report submission is a three step process:
    1. **DATA ENTRY** – the *Secondary Contact* person, designated by the recipient organization, is responsible for entering the required data on the ETA-9130, using the password;
    2. **DATA CERTIFICATION** – the *Primary Contact* person, the designated authorized official in the recipient organization, is responsible for certifying the accuracy of the data by entering the PIN; and
    3. **DATA ACCEPTANCE** – DOL/ETA is responsible for reviewing the certified ETA-9130, communicating with recipients, as necessary, and accepting the report within 10 working days after report certification. If a modification is required, the certification and acceptance processes must be repeated.

Reporting Requirements

1) Submission of the ETA-9130 is required on a quarterly basis. **Reporting quarter end dates shall correspond to the following calendar quarter end dates: March 31, June 30, September 30, and December 31.** A final quarter ETA-9130 is required at the completion of the quarter, encompassing the grant award end date, or at the completion of the quarter in which all funds have been expended, whichever comes first. The final quarter ETA-9130 must be indicated by selecting "YES" in Item 6, Final Report.
2) Quarterly reports, including the final quarter report, are required to be submitted ***no later than 45 calendar days*** after the end of each specified reporting period. **The reporting due dates are: May 15, August 14, November 14, and February 14.** The deadlines for ETA-9130 submissions do not change, even in instances when the reporting due date falls on a weekend or holiday. The e-reporting system is available 24 hours a day, 7 days a week, and reports can be submitted in advance of the due date. However, technical support is available only during normal business hours (EST), Monday through Friday.
3) A closeout report is required to be submitted ***no later than 90 calendar days*** after the grant end date. The closeout report is separate from (and additional to) the final quarter report and becomes accessible on-line after submittal of the final quarter report. (The closeout report does not need to be completed until the grant closeout process begins.)
4) All financial data is required to be reported **cumulative from grant inception**, through the end of each reporting period. Expenditure data is required to be reported on an **accrual basis**.
5) A separate ETA-9130 is required for each program and each fund source awarded to a grant recipient.
6) All sections of the report must be completed unless otherwise noted in the grant agreement.

For more information regarding DOL/ETA grants and financial reporting, please visit http://www.doleta.gov/grants/. Additional assistance may be provided through your Federal Project Officer. Technical issues with the on-line reporting system should be directed to: appsupport.egrants@dol.gov.

Please ensure that the certifying official information contained in Items 13a -13d is correct. **Any outdated information will delay transmission of the grant's closeout package and relevant information affecting the grant.** To request a change in the signatory/certifying official, you must send an e-mail to ETApassword.pin@dol.gov.

Line Item Number	Reporting/Line Item	Instructions
Cover Information		
1	Federal Agency and Organizational Element to Which Report is Submitted	"U.S. Department of Labor Employment & Training Administration." PRE-ENTERED
2	Federal Grant or Other Identifying Number Assigned by DOL	Grant number assigned for the award by DOL/ETA **and contained on the grant award document**. Also called Federal Award Identification Number (FAIN) under the Uniform Guidance (2 CFR 200). PRE-ENTERED
3	Recipient Organization	Name and complete address of recipient organization. PRE-ENTERED
4a	Unique Entity Identifier	Recipient organization's Unique Entity Identifier, currently known as the Data Universal Numbering System (DUNS) number or Central Contractor Registry extended DUNS number until such time a Unique Entity Identifier (UEI) is determined. PRE-ENTERED
4b	EIN	Recipient organization's Employer Identification Number (EIN). Also known as the Federal Employer Identification Number (FEIN), or the Federal Tax Identification Number, the EIN is a unique nine-digit number assigned by the Internal Revenue Service (IRS) to business entities operating in the United States for the purpose of identification. PRE-ENTERED
5	Recipient Account Number or Identifying Number	Enter the account number or any other identifying number assigned by the recipient to the grant award. **This number is strictly for the recipient's use and is not required by DOL/ETA.**
6	Final Report *(Yes/No)*	Select appropriate box. Check "Yes" only if this is the final quarter report for subject grant. The grant closeout will not occur until after the grant end date.
7	Basis of Reporting *(Accrual)*	**ACCRUAL** has been pre-entered on all ETA-9130 reports. **DOL/ETA regulations require that all recipients report expenditures and program income on an accrual basis.** For accrual basis reporting, accrued expenditures are recorded when a requirement to pay is established. ***NOTE:*** *Uniform Guidance, 2 CFR 2900.14: "In addition to the guidance set forth in 2 CFR 200.327, for Federal awards from the Department of Labor, the DOL awarding agency will prescribe whether the report will be on a cash or an accrual basis. If the DOL awarding agency requires reporting on an accrual basis and the recipient's accounting system is not on the accrual basis, the recipient will not be required to convert its accounting system, but must develop and report such accrual information through best estimates based on an analysis of the documentation on hand."*
8	Project/Grant Period, From: (MM/DD/YYYY)	The beginning date of the grant award as defined in the grant award document. PRE-ENTERED
	Project/Grant Period, To: (MM/DD/YYYY)	The ending date of the grant award as defined in the grant award document, and the final date for which any **accrued expenditures** can be incurred under the subject grant award. PRE-ENTERED
9	Reporting Period End Date: (MM/DD/YYYY)	The last date of the quarter for which cumulative data is provided on the subject ETA-9130. (Required reporting quarter end dates are contained in the "Reporting Requirements" in the first section of these instructions.) PRE-ENTERED
10	**Transactions** Enter cumulative amounts in the **Cumulative Column** for each line item requiring data entry, as of the reporting period end date. **NOTE: If any line item does NOT require data entry for a particular grant/program, a ZERO must be entered.** Line items which will be automatically calculated are grayed out, and no data entry will be permitted by the reporting entity. Cumulative data for the current reporting quarter will become the **Previous Period Column** in the following quarter. **This Period** data will be automatically calculated. Use Section 12, Remarks, to provide any information deemed necessary to support/explain data provided in this section.	
Federal Cash		

Line Item Number	Reporting/Line Item	Instructions
10a	Cash Receipts	Enter the cumulative amount of actual cash received from the Federal agency as of the reporting period end date. **Cash received means cash deposited in your bank account**. Drawdowns **initiated** on the last business day of a quarter should **NOT** be reflected in this amount, but in the subsequent quarter's cash receipts. Cumulative drawdowns posted in the Payment Management System (PMS) through the end of the reporting period end date reflect drawdowns for Statewide and Local Dislocated Worker as well as Rapid Response activities. **This entry must reflect the Local Dislocated Worker portion only.** The sum of the 10a entry on this report, the 10a entry on the Statewide Dislocated Worker report (ETA-9130 (E)), and the Statewide Rapid Response report (ETA-9130 (H)) should equal the cumulative PMS record amount posted for this subaccount. Cash receipts reported should reflect the **State's receipt of cash** to be disbursed to local areas to pay for allowable Local Dislocated Worker costs associated with the funding authority identified on 10d (Federal Funds Authorized). ***NOTE**: For grant recipients operating on a reimbursement basis, this amount should **NOT** reflect cash utilized from other fund sources of the recipient organization to initially pay for subject grant activities.*
10b	Cash Disbursements	Enter the cumulative amount of **cash disbursed from the cash receipts identified on 10a**, as of the reporting period end date. The cash disbursements reported must be all or a portion of the cash receipts reflected on Item 10a. This entry should reflect the sum of actual cash disbursements for direct charges for goods and services, the amount of cash paid out for indirect expenses, and the amount of cash advance payments and payments made to subrecipients and subcontractors. ***NOTE**: Line 10e (Federal Share of Expenditures) will typically be greater than Line 10b due to the inclusion of accruals, for which payment has not been made. If allowable advances made to subrecipients, cause Line 10b to exceed Line 10e, a valid explanation should be provided in Section 12, Remarks.* *If the cumulative entry for this line item is less than the previous period cumulative amount, a valid explanation should be provided in Section 12, Remarks.*
10c	Cash on Hand *(line 10a minus line 10b)*	This is an automatic calculation, which is Line 10a (Cash Receipts) minus Line 10b (Cash Disbursements). The cash on hand amount should represent immediate cash needs. An explanation for the excess cash on hand amount should be provided in Section 12, Remarks. ***NOTE: In accordance with Department of Treasury regulations, federal cash must be drawn solely to accommodate immediate needs.***
Federal Expenditures and Unobligated Balance:		
10d	Total Federal Funds Authorized	Enter the total amount of Dislocated Worker (DW) funds (from the State DW funding stream allotment) allocated to the **local areas** for allowable local DW activities. ***NOTE:** After the first 2 years of a Program Year of funding, any local DW funds recaptured by the State and returned for statewide activities should be reflected by a decrease in this entry. A corresponding increase will be made to Line 10d of the Statewide DW report (ETA-9130 (E)). Local DW funds recaptured from one local area and allocated to another local area will precipitate no change to this line item.*
10e	Federal Share of Expenditures	Enter the cumulative amount of accrued expenditures for allowable costs associated with the funds authorized on Line10d (Total Federal Funds Authorized). DOL/ETA requires reporting on an accrual basis. If the recipient's accounting system is not on an accrual basis, the recipient will not be required to convert its accounting system, but

Line Item Number	Reporting/Line Item	Instructions
		must develop and report such accrual information through best estimates based on an analysis of the documentation on hand (2 CFR 2900.14). Expenditures for reports prepared on an accrual basis are the sum of: actual cash disbursements specified in Line 10b for direct charges for goods and services; the amount of indirect expenses incurred; net increase or decrease in the amounts owed by the non-Federal entity for goods and property received; and services performed by employees, contractors, subrecipients, and other payees, and programs for which no current services or performance are required such as annuities, insurance claims, or other benefit payments, **minus** any rebates, refunds, or other credits. Unless cash advances have been made to subrecipients or there is a reduction for rebates, refunds, or other credits, this entry will usually be greater than Line 10b (Cash Disbursements) because accruals (goods and services received but not yet paid for) must be included on this line item. Non-Federal entities must liquidate existing cash advances before requesting additional advances (2 CFR 2900.7). In addition, recipients operating on a reimbursement basis must report all accrued expenditures (including cash disbursements for allowable grant activities) in the quarter in which they occur. ***NOTE**: If the cumulative entry for this line item is less than the previous period cumulative amount, a valid explanation should be provided in Section 12, Remarks.* *During the closeout process, funds not expended during the grant period will be de-obligated. **Exception:** Funds obligated for pay-for-performance contracts (WIOA Sec. 189 (g)(2)(D)).*
10f	Total Administrative Expenditures	Enter the cumulative amount of accrued expenditures charged to the DW local area grants for administrative activities. **This line item is a portion of the amount reported on Line 10e (Federal Share of Expenditures).** ***NOTE:** Because 10% of the total Youth, Adult, and Dislocated Worker funds available for expenditure at the local areas may be expended on administration (without regard to funding source), the funds identified on this line item, do not need to be allocable to the local DW program, but may be allocable to local Youth and Adult activities, as well.* According to WIOA Sec. 3 (1), "[t]he term "administrative costs" means expenditures incurred [...] in the performance of administrative functions and in carrying out activities under title I that are not related to the direct provision of workforce investment services (including services to participants and employers). Such costs include both personnel and nonpersonnel costs and both direct and indirect costs."
10g	Federal Share of Unliquidated Obligations	Enter any obligations incurred, for which an accrued expenditure has not yet been recorded, as of the reporting period end date. Unliquidated obligations should include amounts which will become due to subrecipients and contractors. On the final report, this line item should be zero. The OMB Uniform Guidance defines "Obligation" in 2 CFR 200.71 as follows: "When used in connection with a non-Federal entity's utilization of funds under a Federal award, obligations means orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period." Please refer to 2 CFR 200 and 2 CFR 2900 for additional guidance. ***NOTE:** For DOL/ETA grants, the only liquidation that can occur during closeout is the liquidation of accrued expenditures (NOT obligations) for goods and/or services received during the grant period.* *Do not include any amount on Line 10g that has been reported on Line 10e (Federal Share of Expenditures) or 10f (Total Administrative Expenditures). Do not include any amount on Line 10g for a future commitment of funds/encumbrances (e.g., entire lease, budgeted*

Line Item Number	Reporting/Line Item	Instructions
		salary costs) for which an obligation has not yet been incurred. *Local funds obligated for Pay-for-Performance contracts remain available until expended. See WIOA Sec. 189 (g)(2)(D).*
10h	Total Federal Obligations *(sum of lines 10e and 10g)*	This is an automatic calculation, which is the sum of Lines 10e (Federal Share of Expenditures) and 10g (Federal Share of Unliquidated Obligations).
10i	Unobligated Balance of Federal Funds *(line 10d minus line 10i)*	This is an automatic calculation, which is Line 10d (Total Federal Funds Authorized) minus Line Item 10h (Total Federal Obligations).
Recipient Share:		
10j	Total Recipient Share Required	Enter the total match requirement, if applicable. A match requirement will be listed in the grant award document and on the SF-424a, Section A, Column F "Non-Federal." If there is no match requirement, a ZERO must be entered. **This line item must include the amount of non-federal share employers are required to provide based on incumbent worker training (IWT) contracts.** ***NOTE:*** *Per WIOA Sec. 134 (d)(4)(C), employers participating in a local area incumbent worker training (IWT) program shall be required to pay for the non-Federal share of the cost of providing the training to incumbent workers of the employers. WIOA Sec. 134 (d)(4)(D)(ii) specifies that such contributions shall not be less than:* ▪ *10 percent of the cost, for employers with not more than 50 employees;* ▪ *25 percent of the cost, for employers with more than 50 employees but not more than 100 employees; and* ▪ *50 percent of the cost, for employers with more than 100 employees.*
10k	Recipient Share of Expenditures	Enter any non-Federal funds expended, by recipient organization, for the purposes or activities of subject grant. This line item must include employers' share of expenditures, as applicable to the IWT employer match requirement in line 10j. Additionally, expenditures identified on this line item must: ▪ Be allowable costs which could otherwise have been paid for out of subject grant funds; ▪ Include both match and other non-Federal leveraged resources; and ▪ Include allowable non-Federal in-kind match contributions. This entry may (and often will) exceed the required match entered on Line 10j (Total Recipient Share Required). ***NOTE:*** *Non-Federal funds expended for the purposes or activities of the subject grant, which are allowable under the OMB Uniform Guidance (2 CFR 200 and 2 CFR 2900), but which are not completely allowable under the subject grant (due to a program specific restriction), should not be reported on this line item, but should be included in the quarterly progress report. Other federal funds expended for the purpose and benefit of this grant should be included in line item 11a (Other Federal Funds Expended).*
10l	Remaining Recipient Share to Be Provided *(line 10j minus line10k)*	This is an automatic calculation, which is Line 10j (Total Recipient Share Required) minus Line 10k (Recipient Share of Expenditures). **When the match requirement identified on Line 10j has been met, or if Line 10j is zero, the value on Line 10l will automatically be set to zero.**
Program Income:		
10m	Total Program Income Earned	Enter the total amount of program income earned as the result of allowable grant activity. The addition method for recording and reporting program income is required for all ETA programs/grants. For additional reference, program income is defined in the applicable program regulations and in 2 CFR 200.80 and 2 CFR 200.307.

Line Item Number	Reporting/Line Item	Instructions
		Either gross or net program income may be reported. If gross program income is reported, the costs for generating the income should be included on Line 10e (Federal Share of Expenditures). If net program income is reported, the costs for generating the income are subtracted from the total income earned before entering the net amount on 10m. **If no program income is earned, a ZERO must be entered.**
10n	Program Income Expended in Accordance with the Addition Method	Enter the cumulative amount of accrued expenditures incurred against the program income earned on Line 10m (Total Program Income Earned). ***NOTE:*** *Program income is to be expended during the same grant period in which it is earned and must be disbursed before requesting new cash advance payments (2 CFR 200.305 (b)(5)).*
10o	Unexpended Program Income *(line 10n minus line 10o)*	This is an automatic calculation, which is Line10m (Total Program Income Earned) minus 10n (Program Income Expended in Accordance with the Addition Method).
11	**Additional Obligation and Expenditure Data Required**	
11a	Other Federal Funds Expended	Enter any other Federal funds expended, by the recipient organization and any subrecipient organizations for the same purposes or activities of the subject grant. **Expenditures included must be allowable costs which could otherwise have been paid for out of subject grant funds.** Other Federal funds expended by any non-subrecipient partner organizations for the benefit of this grant program should be included in the quarterly progress report. This entry should include expenditures of all Federally funded leveraged resources, whether or not such expenditures are the result of a leveraging requirement.
11b	Real Property Proceeds Expended	Enter expenditure of funds resulting from the sale of real property purchased with DOL/ETA ES or UI funds. Further guidance on this requirement can be found in Training and Employment Guidance Letter No. 3-07, Transfer of Federal Equity in State Real Property to the States, dated August 1, 2007. ***NOTE:*** *This amount should <u>not</u> be included in the amount reported on Line 10e (Federal Share of Expenditures).*
11c	Expenditure of Dislocated Worker funds on the Adult Program	Enter the amount of Dislocated Worker funds expended on the Adult program. This amount should represent the aggregate amount of Dislocated Worker funds expended on the Adult program for local areas and it is a portion of the amount reported in 10e (Federal Share of Expenditures). **Per WIOA Sec. 133 (b)(4), a local board may transfer, if such a transfer is approved by the Governor, up to and including 100 percent of Dislocated Worker funds to the Adult program and vice versa.** ***NOTE: Line 10d (Total Federal Funds Authorized), DOES NOT CHANGE****. The funding source paying for the DW funds expended on the Adult program remains the Dislocated Worker fund source. It is the* ***expenditure*** *of Dislocated Worker funds on the Adult program that becomes allowable within the approved transfer authority.*
11d	Federal Share of Unliquidated Obligations for Pay-for-Performance Contracts	Enter any obligations incurred for pay-for-performance contracts for which an expenditure has not yet been recorded, as of the reporting period end date. This amount should represent the aggregate unliquidated obligations for pay-for-performance contracts for local areas and it is a **portion of the amount reported in 10g (Federal Share of Unliquidated Obligations).**
11e	Pay-for-Performance Contract Expenditures	Enter the cumulative amount of expenditures charged to the Local Dislocated Worker grants for pay-for-performance contract costs. This line item should represent the total accrued pay-for-performance contract expenditures for all local areas and it is a **portion of the amount reported in 10e (Federal Share of Expenditures).**

Line Item Number	Reporting/Line Item	Instructions
		WIOA Sec. 134 (d)(1)(A)(iii) sets a pay-for-performance contract expenditure cap of ten percent of the amount of Federal funds allocated to local areas to carry out the Dislocated Worker program for a program year.
11f	Transitional Jobs Expenditures	Enter the cumulative amount of expenditures charged to the Local Dislocated Worker grants for transitional jobs costs. This line item should represent the total accrued transitional jobs contract expenditures for all local areas and it is a **portion of the amount reported in 10e (Federal Share of Expenditures).** WIOA Sec. 134 (d)(5) sets a transitional jobs expenditure cap of ten percent of the amount of Federal funds allocated to local areas to carry out the Dislocated Worker program for a program year.
11g	Incumbent Worker Training Expenditures	Enter the cumulative amount of expenditures charged to the Local Dislocated Worker grants for incumbent worker training costs. This line item should represent the total accrued incumbent worker training contract expenditures for all local areas and it is a **portion of the amount reported in 10e (Federal Share of Expenditures).** WIOA Sec. 134 (d)(4)(A)(i) sets an incumbent worker training expenditure cap of twenty percent of the amount of Federal funds allocated to local areas to carry out the Dislocated Worker program for a program year.
12	**Remarks** Enter any explanations deemed necessary by the recipient or information required by DOL/ETA. (This section supports transactions entered on lines identified in Sections 10 and 11.)	
13a-b	**Certification** The authorized official certifies accuracy of reported data by entering assigned PIN. "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812)."	
13c	Telephone (Area Code, Number and Extension)	The telephone number of the certifying official is automatically displayed. If the information contained in this field is outdated or incorrect, please contact your Federal Project Officer (FPO) and Grant Officer to inform him/her of the error and the need to request a change.
13d	Email Address	The email address of the certifying individual is automatically displayed. If the information contained in this field is outdated or incorrect, please contact your Federal Project Officer (FPO) and Grant Officer to inform him/her of the error and the need to request a change.
13e	Date Report Submitted (MM/DD/YYYY)	The date the ETA-9130 is certified/submitted to DOL/ETA is automatically displayed.
14	Agency Use Only	This section is reserved for DOL/ETA use.

Workforce Innovation and Opportunity Act - National Dislocated Worker Grants

U.S. DOL ETA FINANCIAL REPORT

(Follow instructions on the back.)

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by DOL		OMB Approval No. 1205-0461 Expires 04/30/2019
3. Recipient Organization (Name and complete address including Zip code)				
4a. Unique Entity Identifier	4b. EIN	5. Recipient Account Number or Identifying Number	6. Final Report ☐ Yes ☐ No	7. Basis of Reporting ☐ Accrual
8. Project/Grant Period From: (MM/DD/YYYY)		To: (MM/DD/YYYY)	9. Reporting Period End Date (MM/DD/YYYY)	

10. Transactions	Cumulative
Federal Cash:	
a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	$ -
Federal Expenditures and Unobligated Balance:	
d. Total Federal Funds Authorized	
e. Federal Share of Expenditures	
f. Total Administrative Expenditures	
g. Federal Share of Unliquidated Obligations	
h. Total Federal Obligations (sum of lines e and g)	$ -
i. Unobligated Balance of Federal Funds (line d minus h)	$ -
Recipient Share:	
j. Total Recipient Share Required	
k. Recipient Share of Expenditures	
l. Remaining Recipient Share to Be Provided (line j minus k)	$ -
Program Income:	
m. Total Program Income Earned	
n. Program Income Expended in Accordance with the Addition Method	
o. Unexpended Program Income (line m minus line n)	$ -
11. Additional Expenditure Data Required	
a. Other Federal Funds Expended	
b. Transitional Jobs Expenditures	
c. Training Expenditures	

12. Remarks: *(Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.)*

13. Indirect Expenditures

a. Type of Rate	b. Rate	c. Rate Approval Date	d. Period From (MM/DD/YYYY)	Period To (MM/DD/YYYY)	e. Base	f. Amount Charged	g. Federal Share
				h. Totals:	$ -	$ -	$ -

14. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).

a. Typed or Printed Name and Title of Authorized Certifying Official	c. Telephone (Area code, number, and extension)
	d. Email Address
b. Signature of Authorized Certifying Official	e. Date Report Submitted (MM/DD/YYYY)
	15. Agency Use Only:

Prescribed by OMB Uniform Guidance 2 CFR 200.

Persons are not required to respond to this collection of information unless it displays a currently valid OMB number. Public reporting burden for this collection of information, which is required to obtain or retain benefits (2 CFR 200.327 and WIOA Section 185(e)(2)), is estimated to average 45 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The reason for the collection of information is general program oversight, evaluation and performance assessment. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to ETA Office of Management and Administrative Services, Rm N-4653, U.S. Department of Labor, Washington DC 20210.

U.S. Department of Labor Employment and Training Administration

Financial Report Instructions

ETA-9130 (G) – National Dislocated Worker Grants

There are different variations of form ETA-9130, each pertaining to a specific program/funding stream.
The instructions for the various ETA-9130 forms are not identical.
Please ensure that you are using the correct ETA-9130 form and instructions.

Report Submission

1) The U.S. Department of Labor (DOL) Employment and Training Administration (ETA) requires all grant recipients to submit the ETA-9130 Financial Report electronically through an on-line reporting system.

2) Recipients are issued a password and a PIN to enable reporting via the on-line reporting system at www.etareports.doleta.gov. Upon accessing the system, detailed on-line reporting instructions are provided.

3) Report submission is a three step process:

   1. **DATA ENTRY** – the *Secondary Contact* person, designated by the recipient organization, is responsible for entering the required data on the ETA-9130, using the password;
   2. **DATA CERTIFICATION** – the *Primary Contact* person, the designated authorized official in the recipient organization, is responsible for certifying the accuracy of the data by entering the PIN; and
   3. **DATA ACCEPTANCE** – DOL/ETA is responsible for reviewing the certified ETA-9130, communicating with recipients, as necessary, and accepting the report within 10 working days after report certification. If a modification is required, the certification and acceptance processes must be repeated.

Reporting Requirements

1) Submission of the ETA-9130 is required on a quarterly basis. **Reporting quarter end dates shall correspond to the following calendar quarter end dates: March 31, June 30, September 30, and December 31.** A final quarter ETA-9130 is required at the completion of the quarter, encompassing the grant award end date, or at the completion of the quarter in which all funds have been expended, whichever comes first. The final quarter ETA-9130 must be indicated by selecting "YES" in Item 6, Final Report.

2) Quarterly reports, including the final quarter report, are required to be submitted ***no later than 45 calendar days*** after the end of each specified reporting period. **The reporting due dates are: May 15, August 14, November 14, and February 14.** The deadlines for ETA-9130 submissions do not change, even in instances when the reporting due date falls on a weekend or holiday. The e-reporting system is available 24 hours a day, 7 days a week, and reports can be submitted in advance of the due date. However, technical support is available only during normal business hours (EST), Monday through Friday.

3) A closeout report is required to be submitted ***no later than 90 calendar days*** after the grant end date. The closeout report is separate from (and additional to) the final quarter report and becomes accessible on-line after submittal of the final quarter report. (The closeout report does not need to be completed until the grant closeout process begins.)

4) All financial data is required to be reported **cumulative from grant inception**, through the end of each reporting period. Expenditure data is required to be reported on an **accrual basis**.

5) A separate ETA-9130 is required for each program and each fund source (subaccount) awarded to a grant recipient.

6) All sections of the report must be completed unless otherwise noted in the grant agreement.

For more information regarding DOL/ETA grants and financial reporting, please visit http://www.doleta.gov/grants/. Additional assistance may be provided through your Federal Project Officer. Technical issues with the on-line reporting system should be directed to: appsupport.egrants@dol.gov.

Please ensure that the certifying official information contained in Items 14a -14d is correct. **Any outdated information will delay transmission of the grant's closeout package and relevant information affecting the grant.** To request a change in the signatory/certifying official, you must send an e-mail to ETApassword.pin@dol.gov.

Line Item Number	Reporting/Line Item	Instructions
Cover Information		
1	Federal Agency and Organizational Element to Which Report is Submitted	"U.S. Department of Labor Employment & Training Administration." PRE-ENTERED
2	Federal Grant or Other Identifying Number Assigned by DOL	Grant number assigned for the award by DOL/ETA **and contained on the grant award document**. Also called Federal Award Identification Number (FAIN) under the Uniform Guidance (2 CFR 200). PRE-ENTERED
3	Recipient Organization	Name and complete address of recipient organization. PRE-ENTERED
4a	Unique Entity Identifier	Recipient organization's Unique Entity Identifier, currently known as the Data Universal Numbering System (DUNS) number or Central Contractor Registry extended DUNS number until such time a Unique Entity Identifier (UEI) is determined. PRE-ENTERED
4b	EIN	Recipient organization's Employer Identification Number (EIN). Also known as the Federal Employer Identification Number (FEIN), or the Federal Tax Identification Number, the EIN is a unique nine-digit number assigned by the Internal Revenue Service (IRS) to business entities operating in the United States for the purpose of identification. PRE-ENTERED
5	Recipient Account Number or Identifying Number	Enter the account number or any other identifying number assigned by the recipient to the grant award. **This number is strictly for the recipient's use and is not required by DOL/ETA.**
6	Final Report *(Yes/No)*	Select appropriate box. Check "Yes" only if this is the final quarter report for subject grant subaccount. For grants with multiple subaccounts, each subaccount may be indicated "final" at the time all funds in that subaccount are expended. However, the grant closeout will not occur until after the grant end date
7	Basis of Reporting *(Accrual)*	**ACCRUAL** has been pre-entered on all ETA-9130 reports. **DOL/ETA regulations require that all recipients report expenditures and program income on an accrual basis.** For accrual basis reporting, accrued expenditures are recorded when a requirement to pay is established. ***NOTE:*** *Uniform Guidance, 2 CFR 2900.14: "In addition to the guidance set forth in 2 CFR 200.327, for Federal awards from the Department of Labor, the DOL awarding agency will prescribe whether the report will be on a cash or an accrual basis. If the DOL awarding agency requires reporting on an accrual basis and the recipient's accounting system is not on the accrual basis, the recipient will not be required to convert its accounting system, but must develop and report such accrual information through best estimates based on an analysis of the documentation on hand."*
8	Project/Grant Period, From: (MM/DD/YYYY)	The beginning date of the grant award as defined in the grant award document. PRE-ENTERED
	Project/Grant Period, To: (MM/DD/YYYY)	The ending date of the grant award as defined in the grant award document, and the final date for which any **accrued expenditures** can be incurred under the subject grant award. PRE-ENTERED
9	Reporting Period End Date: (MM/DD/YYYY)	The last date of the quarter for which cumulative data is provided on the subject ETA-9130. (Required reporting quarter end dates are contained in the "Reporting Requirements" in the first section of these instructions.) PRE-ENTERED
10	**Transactions** Enter cumulative amounts in the Cumulative Column for each line item requiring data entry, as of the reporting period end date. **NOTE: If any line item does NOT require data entry for a particular grant/program, a ZERO must be entered.** Line items which will be automatically calculated are grayed out, and no data entry will be permitted by the reporting entity. Cumulative data for the current reporting quarter will become the **Previous Period Column** in the following quarter. **This Period** data will be automatically calculated. Use Section 12, Remarks, to provide any information deemed necessary to support/explain data provided in this section.	

Line Item Number	Reporting/Line Item	Instructions
Federal Cash		
10a	Cash Receipts	This amount will be **PRE-ENTERED** to agree with DOL cumulative quarter-end drawdown records associated with this grant and the specific subaccount identified in Item 2. This is equal to the cumulative drawdowns posted in the Payment Management System (PMS) through the end of the reporting period end date. ***NOTE:*** *For grant recipients operating on a reimbursement basis, this amount will NOT reflect cash utilized from other fund sources of the recipient organization to pay for subject grant activities, until such funds are drawn down under the subaccount specifically associated with this grant as identified in Item 2.*
10b	Cash Disbursements	Enter the cumulative amount of **cash disbursed from the cash receipts identified on 10a**, as of the reporting period end date. The cash disbursements reported must be all or a portion of the cash receipts reflected on Item 10a. This entry should reflect the sum of actual cash disbursements for direct charges for goods and services, the amount of cash paid out for indirect expenses, and the amount of cash advance payments and payments made to subrecipients and subcontractors. ***NOTE****: Line 10e (Federal Share of Expenditures) will typically be greater than Line 10b due to the inclusion of accruals, for which payment has not been made. If allowable advances made to subrecipients, cause Line 10b to exceed Line 10e, a valid explanation should be provided in Section 12, Remarks.* *If the cumulative entry for this line item is less than the previous period cumulative amount, a valid explanation should be provided in Section 12, Remarks.*
10c	Cash on Hand *(line 10a minus line 10b)*	This is an automatic calculation, which is Line 10a (Cash Receipts) minus Line 10b (Cash Disbursements). The cash on hand amount should represent immediate cash needs. An explanation for the excess cash on hand amount should be provided in Section 12, Remarks. ***NOTE: In accordance with Department of Treasury regulations, federal cash must be drawn solely to accommodate immediate needs.***
Federal Expenditures and Unobligated Balance:		
10d	Total Federal Funds Authorized	This amount is pre-entered for all grants, except WIA or WIOA formula-funded. This entry should agree with the grant award amount specified in the official grant award document for this subaccount, as identified in Item 2. (Discrepancies must be identified by recipient and corrected, as necessary, by the Grant Officer.)
10e	Federal Share of Expenditures	Enter the cumulative amount of accrued expenditures for allowable costs associated with the funds authorized on Line10d (Total Federal Funds Authorized). DOL/ETA requires reporting on an accrual basis. If the recipient's accounting system is not on an accrual basis, the recipient will not be required to convert its accounting system, but must develop and report such accrual information through best estimates based on an analysis of the documentation on hand (2 CFR 2900.14). Expenditures for reports prepared on an accrual basis are the sum of: actual cash disbursements specified in Line 10b for direct charges for goods and services; the amount of indirect expenses incurred; net increase or decrease in the amounts owed by the non-Federal entity for goods and property received; and services performed by employees, contractors, subrecipients, and other payees, and programs for which no current services or performance are required such as annuities, insurance claims, or other benefit payments, **minus** any rebates, refunds, or other credits. Unless cash advances have been made to subrecipients or there is a reduction for rebates, refunds, or other credits, this entry will usually be greater than Line 10b (Cash Disbursements) because accruals (goods and services received but not yet paid for) must

Line Item Number	Reporting/Line Item	Instructions
		be included on this line item. Non-Federal entities must liquidate existing cash advances before requesting additional advances (2 CFR 2900.7). In addition, recipients operating on a reimbursement basis must report all accrued expenditures (including cash disbursements for allowable grant activities) in the quarter in which they occur. ***NOTE:*** *If the cumulative entry for this line item is less than the previous period cumulative amount, a valid explanation should be provided in Section 12, Remarks.*
10f	Total Administrative Expenditures	**An entry is <u>required</u> for this line item for all grants subject to an administrative cost limitation. This line item is a portion of the amount reported on Line 10e (Federal Share of Expenditures).** Enter the cumulative amount of accrued expenditures for administrative activities. Consult the appropriate program rules and regulations and/or grant award specifications for specific definitions and/or limitations on administrative costs. Some grants may be identified in the grant agreement as exempt from breaking out administrative costs. **If no data entry is required, a ZERO must be entered.**
10g	Federal Share of Unliquidated Obligations	Enter any obligations incurred, for which an accrued expenditure has not yet been recorded, as of the reporting period end date. Unliquidated obligations should include amounts which will become due to subrecipients and contractors. On the final report, this line item should be zero. The OMB Uniform Guidance defines "Obligation" in 2 CFR 200.71 as follows: "When used in connection with a non-Federal entity's utilization of funds under a Federal award, obligations means orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period." Please refer to 2 CFR 200 and 2 CFR 2900 for additional guidance. ***NOTE:*** *For DOL/ETA grants, the only liquidation that can occur during closeout is the liquidation of accrued expenditures (NOT obligations) for goods and/or services received during the grant period.* *Do not include any amount on Line 10g that has been reported on Line 10e (Federal Share of Expenditures) or 10f (Total Administrative Expenditures). Do not include any amount on Line 10g for a future commitment of funds/encumbrances (e.g., entire lease, budgeted salary costs) for which an obligation has not yet been incurred.*
10h	Total Federal Obligations *(sum of lines 10e and 10g)*	This is an automatic calculation, which is the sum of Lines 10e (Federal Share of Expenditures) and 10g (Federal Share of Unliquidated Obligations).
10i	Unobligated Balance of Federal Funds *(line 10d minus line 10h)*	This is an automatic calculation, which is Line 10d (Total Federal Funds Authorized) minus Line Item 10h (Total Federal Obligations).
Recipient Share:		
10j	Total Recipient Share Required	Enter the total match requirement, if applicable. A match requirement will be listed in the grant award document and on the SF-424a, Section A, Column F "Non-Federal." **If there is no match requirement, a ZERO must be entered.**
10k	Recipient Share of Expenditures	Enter any non-Federal funds expended, by recipient organization, for the purposes or activities of subject grant. Expenditures identified on this line item must be allowable costs which could otherwise have been paid for out of subject grant funds. These expenditures should include both match and other non-Federal leveraged resources. The value of allowable non-Federal in-kind match contributions should also be included. This entry may (and often will) exceed the required match entered on Line 10j (Total Recipient Share Required).

Line Item Number	Reporting/Line Item	Instructions
		NOTE: *Non-Federal funds expended for the purposes or activities of the subject grant, which are allowable under the OMB Uniform Guidance (2 CFR 200 and 2 CFR 2900), but which are not completely allowable under the subject grant (due to a program specific restriction), should not be reported on this line item, but should be included in the quarterly progress report. Other federal funds expended for the purpose and benefit of this grant should be included in line item 11a (Other Federal Funds Expended).*
10l	Remaining Recipient Share to Be Provided *(line 10j minus line10k)*	This is an automatic calculation, which is Line 10j (Total Recipient Share Required) minus Line 10k (Recipient Share of Expenditures). **When the match requirement identified on Line 10j has been met, or if Line 10j is zero, the value on Line 10l will automatically be set to zero.**
Program Income:		
10m	Total Program Income Earned	Enter the total amount of program income earned as the result of allowable grant activity. The addition method for recording and reporting program income is required for all ETA programs/grants. For additional reference, program income is defined in the applicable program regulations and in 2 CFR 200.80 and 2 CFR 200.307. Either gross or net program income may be reported. If gross program income is reported, the costs for generating the income should be included on Line 10e (Federal Share of Expenditures). If net program income is reported, the costs for generating the income are subtracted from the total income earned before entering the net amount on 10m. If no program income is earned, a ZERO must be entered.
10n	Program Income Expended in Accordance with the Addition Method	Enter the cumulative amount of accrued expenditures incurred against the program income earned on Line 10m (Total Program Income Earned). ***NOTE:*** *Program income is to be expended during the same grant period in which it is earned and must be disbursed before requesting new cash advance payments (2 CFR 200.305 (b)(5)).*
10o	Unexpended Program Income *(line 10m minus line 10n)*	This is an automatic calculation, which is Line10m (Total Program Income Earned) minus 10n (Program Income Expended in Accordance with the Addition Method).
11	**Additional Expenditure Data Required**	
11a	Other Federal Funds Expended	Enter any other Federal funds expended, by the recipient organization and any subrecipient organizations for the same purposes or activities of the subject grant. **Expenditures included must be allowable costs which could otherwise have been paid for out of subject grant funds.** Other Federal funds expended by any non-subrecipient partner organizations for the benefit of this grant program should be included in the quarterly progress report. This entry should include expenditures of all Federally funded leveraged resources, whether or not such expenditures are the result of a leveraging requirement.
11b	Transitional Jobs Expenditures	Enter the cumulative amount of expenditures charged to this National Dislocated Worker Grant for transitional jobs costs. This line item should represent the total accrued transitional jobs contract expenditures for this National Dislocated Worker Grant and it is a **portion of the amount reported in 10e (Federal Share of Expenditures)**. WIOA Sec. 134 (d)(5) sets a transitional jobs expenditure cap of ten percent of the amount of Federal funds allocated to local areas to carry out the Adult and Dislocated Worker programs for a program year. Because the NDWG program is so closely related to the Adult and Dislocated Worker programs, DOL has chosen to also apply this cap to expenditures for transitional jobs under NDWGs.
11c	Training Expenditures	Enter the cumulative amount of expenditures for training services provided to National Dislocated Worker Grant program participants. This line item should consider all costs for training, including but not limited to tuition, books, tools, etc., as applicable. All forms of training must be accounted for, including but not

Line Item Number	Reporting/Line Item	Instructions
		limited to occupational skills training, GED/HiSET/TASC training, and on-the-job training. This line item should represent the total accrued training activities expenditures for this National Dislocated Worker Grant and it is a **portion of the amount reported in 10e (Federal Share of Expenditures)**.
12	**Remarks** Enter any explanations deemed necessary by the recipient or information required by DOL/ETA. (This section supports transactions entered on lines identified in Sections 10, 11, and 13, as applicable.)	
13	**Indirect Expenditures** Complete this information only for indirect expenses incurred by the non-federal entity receiving direct awards from DOL and using an indirect cost rate. State recipients using a Statewide Cost Allocation Plan (SWCAP) and/or subrecipients will not report indirect expenditures. Indirect cost expenditures are only required to be reported on the Final Report. Recipients must enter information on lines 13a – 13h at the end of the project/grant period.	
13a	Type of Rate	State whether indirect cost rate(s) is Provisional, Predetermined, Final, Fixed, Fixed with Carry-Forward, DeMinimis, or other.
13b	Rate	Enter the indirect cost rate(s) in effect during the reporting period.
13c	Rate Approval Date	Enter the date on which the indirect cost rate was approved.
13d	Period From	Enter the date on which the approved indirect cost rate became effective. ***NOTE:*** *The indirect cost rate period must apply to the Project/Grant Period in line 8 above.*
	Period To	Enter the last date (ending date) on which the approved indirect cost rate was (or is going to be) effective. ***NOTE:*** *The indirect cost rate period must apply to the Project/Grant Period in line 8 above.*
13e	Base	Enter the amount of the distribution base against which the rate(s) was applied, such as modified total direct costs (MTDC). Distribution bases are described in 2 CFR Part 200 and the Federal Acquisition Regulations (FAR). MTDC is defined at 2 CFR Part 200.68.
13f	Amount Charged	Enter the amount of indirect costs charged during the time period specified. Multiply 13b (Rate) x 13e (Base).
13g	Federal Share	Enter the Federal share of the amount in 13f (Amount Charged).
13h	Totals	Enter the totals for 13e (Base), 13f (Amount Charged), and 13g (Federal Share) respectively.
14a-b	**Certification** The authorized official certifies accuracy of reported data by entering assigned PIN. "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812)."	
14c	Telephone (Area Code, Number and Extension)	The telephone number of the certifying official is automatically displayed. If the information contained in this field is outdated or incorrect, please contact your Federal Project Officer (FPO) and Grant Officer to inform him/her of the error and the need to request a change.
14d	Email Address	The email address of the certifying individual is automatically displayed. If the information contained in this field is outdated or incorrect, please contact your Federal Project Officer (FPO) and Grant Officer to inform him/her of the error and the need to request a change.
14e	Date Report Submitted (MM/DD/YYYY)	The date the ETA-9130 is certified/submitted to DOL/ETA is automatically displayed.
15	Agency Use Only	This section is reserved for DOL/ETA use.

U.S. DOL ETA FINANCIAL REPORT

(Follow instructions on the back.)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned by DOL	OMB Approval No. 1205-0461 Expires 04/30/2019
3. Recipient Organization (Name and complete address including Zip code)		

4a. Unique Entity Identifier	4b. EIN	5. Recipient Account Number or Identifying Number	6. Final Report ☐ Yes ☐ No	7. Basis of Reporting ☐ Accrual
8. Project/Grant Period From: (MM/DD/YYYY)		To: (MM/DD/YYYY)	9. Reporting Period End Date (MM/DD/YYYY)	

10. Transactions	**Cumulative**
Federal Cash:	
a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	$ -
Federal Expenditures and Unobligated Balance:	
d. Total Federal Funds Authorized	
e. Federal Share of Expenditures	
f. Total Administrative Expenditures	
g. Federal Share of Unliquidated Obligations	
h. Total Federal Obligations (sum of lines e and g)	$ -
i. Unobligated Balance of Federal Funds (line d minus h)	$ -
Recipient Share:	
j. Total Recipient Share Required	
k. Recipient Share of Expenditures	
l. Remaining Recipient Share to Be Provided (line j minus k)	$ -
Program Income:	
m. Total Program Income Earned	
n. Program Income Expended in Accordance with the Addition Method	
o. Unexpended Program Income (line m minus line n)	$ -
11. Additional Expenditure Data Required	
a. Other Federal Funds Expended	
b. Real Property Proceeds Expended	
c. Recaptured Funds Expended	
d. Out-of-School Youth Funds Expended on Direct Services	
e. In-School Youth Funds Expended on Direct Services	

12. Remarks: *(Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.)*

13. Indirect Expenditures

a. Type of Rate	b. Rate	c. Rate Approval Date	d. Period From (MM/DD/YYYY)	Period To (MM/DD/YYYY)	e. Base	f. Amount Charged	g. Federal Share
				h. Totals:	$ -	$ -	$ -

14. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).

a. Typed or Printed Name and Title of Authorized Certifying Official	c. Telephone (Area code, number, and extension)
	d. Email Address
b. Signature of Authorized Certifying Official	e. Date Report Submitted (MM/DD/YYYY)
	15. Agency Use Only:

Prescribed by OMB Uniform Guidance 2 CFR 200.

Persons are not required to respond to this collection of information unless it displays a currently valid OMB number. Public reporting burden for this collection of information, which is required to obtain or retain benefits (2 CFR 200.327 and WIOA Section 185(e)(2)), is estimated to average 45 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The reason for the collection of information is general program oversight, evaluation and performance assessment. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to ETA Office of Management and Administrative Services, Rm N-4653, U.S. Department of Labor, Washington DC 20210.

U.S. Department of Labor Employment and Training Administration

Financial Report Instructions

ETA-9130 (A) – Statewide Youth

There are different variations of form ETA-9130, each pertaining to a specific program/funding stream.
The instructions for the various ETA-9130 forms are not identical.
Please ensure that you are using the correct ETA-9130 form and instructions.

Report Submission

1) The U.S. Department of Labor (DOL) Employment and Training Administration (ETA) requires all grant recipients to submit the ETA-9130 Financial Report electronically through an on-line reporting system.

2) Recipients are issued a password and a PIN to enable reporting via the on-line reporting system at www.etareports.doleta.gov. Upon accessing the system, detailed on-line reporting instructions are provided.

3) Report submission is a three step process:

   1. **DATA ENTRY** – the *Secondary Contact* person, designated by the recipient organization, is responsible for entering the required data on the ETA-9130, using the password;
   2. **DATA CERTIFICATION** – the *Primary Contact* person, the designated authorized official in the recipient organization, is responsible for certifying the accuracy of the data by entering the PIN; and
   3. **DATA ACCEPTANCE** – DOL/ETA is responsible for reviewing the certified ETA-9130, communicating with recipients, as necessary, and accepting the report within 10 working days after report certification. If a modification is required, the certification and acceptance processes must be repeated.

Reporting Requirements

1) Submission of the ETA-9130 is required on a quarterly basis. **Reporting quarter end dates shall correspond to the following calendar quarter end dates: March 31, June 30, September 30, and December 31.** A final quarter ETA-9130 is required at the completion of the quarter, encompassing the grant award end date, or at the completion of the quarter in which all funds have been expended, whichever comes first. The final quarter ETA-9130 must be indicated by selecting "YES" in Item 6, Final Report.

2) Quarterly reports, including the final quarter report, are required to be submitted ***no later than 45 calendar days*** after the end of each specified reporting period. **The reporting due dates are: May 15, August 14, November 14, and February 14.** The deadlines for ETA-9130 submissions do not change, even in instances when the reporting due date falls on a weekend or holiday. The e-reporting system is available 24 hours a day, 7 days a week, and reports can be submitted in advance of the due date. However, technical support is available only during normal business hours (EST), Monday through Friday.

3) A closeout report is required to be submitted ***no later than 90 calendar days*** after the grant end date. The closeout report is separate from (and additional to) the final quarter report and becomes accessible on-line after submittal of the final quarter report. (The closeout report does not need to be completed until the grant closeout process begins.)

4) All financial data is required to be reported **cumulative from grant inception**, through the end of each reporting period. Expenditure data is required to be reported on an **accrual basis**.

5) A separate ETA-9130 is required for each program and each fund source (subaccount) awarded to a grant recipient.

6) All sections of the report must be completed unless otherwise noted in the grant agreement.

For more information regarding DOL/ETA grants and financial reporting, please visit http://www.doleta.gov/grants/. Additional assistance may be provided through your Federal Project Officer. Technical issues with the on-line reporting system should be directed to: appsupport.egrants@dol.gov.

Please ensure that the certifying official information contained in Items 14a -14d is correct. **Any outdated information will delay transmission of the grant's closeout package and relevant information affecting the grant.** To request a change in the signatory/certifying official, you must send an e-mail to ETApassword.pin@dol.gov.

Line Item Number	Reporting/Line Item	Instructions
Cover Information		
1	Federal Agency and Organizational Element to Which Report is Submitted	"U.S. Department of Labor Employment & Training Administration." PRE-ENTERED
2	Federal Grant or Other Identifying Number Assigned by DOL	Grant number assigned for the award by DOL/ETA **and contained on the grant award document**. Also called Federal Award Identification Number (FAIN) under the Uniform Guidance (2 CFR 200). PRE-ENTERED
3	Recipient Organization	Name and complete address of recipient organization. PRE-ENTERED
4a	Unique Entity Identifier	Recipient organization's Unique Entity Identifier, currently known as the Data Universal Numbering System (DUNS) number or Central Contractor Registry extended DUNS number until such time a Unique Entity Identifier (UEI) is determined. PRE-ENTERED
4b	EIN	Recipient organization's Employer Identification Number (EIN). Also known as the Federal Employer Identification Number (FEIN), or the Federal Tax Identification Number, the EIN is a unique nine-digit number assigned by the Internal Revenue Service (IRS) to business entities operating in the United States for the purpose of identification. PRE-ENTERED
5	Recipient Account Number or Identifying Number	Enter the account number or any other identifying number assigned by the recipient to the grant award. **This number is strictly for the recipient's use and is not required by DOL/ETA.**
6	Final Report *(Yes/No)*	Select appropriate box. Check "Yes" only if this is the final quarter report for subject grant subaccount. For grants with multiple subaccounts, each subaccount may be indicated "final" at the time all funds in that subaccount are expended. However, the grant closeout will not occur until after the grant end date
7	Basis of Reporting *(Accrual)*	**ACCRUAL** has been pre-entered on all ETA-9130 reports. **DOL/ETA regulations require that all recipients report expenditures and program income on an accrual basis.** For accrual basis reporting, accrued expenditures are recorded when a requirement to pay is established. ***NOTE:*** *Uniform Guidance, 2 CFR 2900.14: "In addition to the guidance set forth in 2 CFR 200.327, for Federal awards from the Department of Labor, the DOL awarding agency will prescribe whether the report will be on a cash or an accrual basis. If the DOL awarding agency requires reporting on an accrual basis and the recipient's accounting system is not on the accrual basis, the recipient will not be required to convert its accounting system, but must develop and report such accrual information through best estimates based on an analysis of the documentation on hand."*
8	Project/Grant Period, From: (MM/DD/YYYY)	The beginning date of the grant award as defined in the grant award document. PRE-ENTERED
	Project/Grant Period, To: (MM/DD/YYYY)	The ending date of the grant award as defined in the grant award document, and the final date for which any **accrued expenditures** can be incurred under the subject grant award. PRE-ENTERED
9	Reporting Period End Date: (MM/DD/YYYY)	The last date of the quarter for which cumulative data is provided on the subject ETA-9130. (Required reporting quarter end dates are contained in the "Reporting Requirements" in the first section of these instructions.) PRE-ENTERED
10	**Transactions** Enter cumulative amounts in the **Cumulative Column** for each line item requiring data entry, as of the reporting period end date. **NOTE: If any line item does NOT require data entry for a particular grant/program, a ZERO must be entered.** Line items which will be automatically calculated are grayed out, and no data entry will be permitted by the reporting entity. Cumulative data for the current reporting quarter will become the **Previous Period Column** in the following quarter. **This Period** data will be automatically calculated. Use Section 12, Remarks, to provide any information deemed necessary to support/explain data provided in this section.	

Line Item Number	Reporting/Line Item	Instructions
Federal Cash		
10a	Cash Receipts	Enter the cumulative amount of actual cash received from the Federal agency as of the reporting period end date. **Cash received means cash deposited in your bank account**. Drawdowns **initiated** on the last business day of a quarter should **NOT** be reflected in this amount, but in the subsequent quarter's cash receipts. Cumulative drawdowns posted in the Payment Management System (PMS) through the end of the reporting period end date reflect drawdowns for both Statewide and Local activities. **This entry must reflect the Statewide portion only.** The sum of the 10a entry on this report and the 10a entry on the Local Youth report (ETA-9130 (B)) must equal the cumulative PMS record amount posted for this subaccount. Cash receipts reported should correspond to payment for allowable Statewide Youth costs (and allowable advances to subrecipients) associated with the funding authority identified on Line 10d (Total Federal Funds Authorized). ***NOTE:*** *For grant recipients operating on a reimbursement basis, this amount should* ***NOT*** *reflect cash utilized from other fund sources of the recipient organization to initially pay for subject grant activities.*
10b	Cash Disbursements	Enter the cumulative amount of **cash disbursed from the cash receipts identified on 10a**, as of the reporting period end date. The cash disbursements reported must be all or a portion of the cash receipts reflected on Item 10a. This entry should reflect the sum of actual cash disbursements for direct charges for goods and services, the amount of cash paid out for indirect expenses, and the amount of cash advance payments and payments made to subrecipients and subcontractors. ***NOTE:*** *Line 10e (Federal Share of Expenditures) will typically be greater than Line 10b due to the inclusion of accruals, for which payment has not been made. If allowable advances made to subrecipients, cause Line 10b to exceed Line 10e, a valid explanation should be provided in Section 12, Remarks.* *If the cumulative entry for this line item is less than the previous period cumulative amount, a valid explanation should be provided in Section 12, Remarks.*
10c	Cash on Hand *(line 10a minus line 10b)*	This is an automatic calculation, which is Line 10a (Cash Receipts) minus Line 10b (Cash Disbursements). The cash on hand amount should represent immediate cash needs. An explanation for the excess cash on hand amount should be provided in Section 12, Remarks. ***NOTE: In accordance with Department of Treasury regulations, federal cash must be drawn solely to accommodate immediate needs.***
Federal Expenditures and Unobligated Balance:		
10d	Total Federal Funds Authorized	Enter the total amount of Youth funds (from the Youth funding stream allotment) retained at the **State level** for allowable statewide activities. ***NOTE:*** *This entry cannot exceed 15% of the Youth funding Program Year allotment during the first 2 years of the availability of that allotment. After the first 2 years, the recapture of local Youth funds to be used for allowable statewide activities will be reflected as an increase in this entry. A corresponding reduction should be made to the Local Youth report (ETA-9130 (B)) on Line 10d.*
10e	Federal Share of Expenditures	Enter the cumulative amount of accrued expenditures for allowable costs associated with the funds authorized on Line10d (Total Federal Funds Authorized). DOL/ETA requires reporting on an accrual basis. If the recipient's accounting system is not on an accrual basis, the recipient will not be required to convert its accounting system, but must develop and report such accrual information through best estimates based on an

Line Item Number	Reporting/Line Item	Instructions
		analysis of the documentation on hand (2 CFR 2900.14). Expenditures for reports prepared on an accrual basis are the sum of: actual cash disbursements specified in Line 10b for direct charges for goods and services; the amount of indirect expenses incurred; net increase or decrease in the amounts owed by the non-Federal entity for goods and property received; and services performed by employees, contractors, subrecipients, and other payees, and programs for which no current services or performance are required such as annuities, insurance claims, or other benefit payments, **minus** any rebates, refunds, or other credits. Unless cash advances have been made to subrecipients or there is a reduction for rebates, refunds, or other credits, this entry will usually be greater than Line 10b (Cash Disbursements) because accruals (goods and services received but not yet paid for) must be included on this line item. Non-Federal entities must liquidate existing cash advances before requesting additional advances (2 CFR 2900.7). In addition, recipients operating on a reimbursement basis must report all accrued expenditures (including cash disbursements for allowable grant activities) in the quarter in which they occur. ***NOTE:*** *If the cumulative entry for this line item is less than the previous period cumulative amount, a valid explanation should be provided in Section 12, Remarks.* *During the closeout process, funds not expended during the grant period will be de-obligated.* ***Exception:*** *Funds obligated for pay-for-performance contracts (WIOA Sec. 189 (g)(2)(D)).*
10f	Total Administrative Expenditures	Enter the cumulative amount of accrued expenditures charged to the Youth statewide subaccount for administrative activities. ***NOTE:*** *While up to 5% of the Youth funds available for the costs of administration is part of the up to 15% of the total Youth funds retained at the State level for statewide activities, those funds, identified on this line item, do not need to be allocable to the statewide Youth Program, but may be allocable to Adult and Dislocated Worker activities, as well.* According to WIOA Sec. 3 (1), "[t]he term "administrative costs" means expenditures incurred [...] in the performance of administrative functions and in carrying out activities under title I that are not related to the direct provision of workforce investment services (including services to participants and employers). Such costs include both personnel and nonpersonnel costs and both direct and indirect costs." **This line item is a portion of the amount reported on Line 10e (Federal Share of Expenditures).**
10g	Federal Share of Unliquidated Obligations	Enter any obligations incurred, for which an accrued expenditure has not yet been recorded, as of the reporting period end date. Unliquidated obligations should include amounts which will become due to subrecipients and contractors. On the final report, this line item should be zero. The OMB Uniform Guidance defines "Obligation" in 2 CFR 200.71 as follows: "When used in connection with a non-Federal entity's utilization of funds under a Federal award, obligations means orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period." Please refer to 2 CFR 200 and 2 CFR 2900 for additional guidance. ***NOTE:*** *For DOL/ETA grants, the only liquidation that can occur during closeout is the liquidation of accrued expenditures (NOT obligations) for goods and/or services received during the grant period.* *Do not include any amount on Line 10g that has been reported on Line 10e (Federal Share of Expenditures) or 10f (Total Administrative Expenditures). Do not include any amount on*

Line Item Number	Reporting/Line Item	Instructions
		Line 10g for a future commitment of funds/encumbrances (e.g., entire lease, budgeted salary costs) for which an obligation has not yet been incurred. *Local funds obligated for Pay-for-Performance contracts remain available until expended. See WIOA Sec. 189 (g)(2)(D).*
10h	Total Federal Obligations *(sum of lines 10e and 10g)*	This is an automatic calculation, which is the sum of Lines 10e (Federal Share of Expenditures) and 10g (Federal Share of Unliquidated Obligations).
10i	Unobligated Balance of Federal Funds *(line 10d minus line 10h)*	This is an automatic calculation, which is Line 10d (Total Federal Funds Authorized) minus Line Item 10h (Total Federal Obligations).
Recipient Share:		
10j	Total Recipient Share Required	Enter the total match requirement, if applicable. A match requirement will be listed in the grant award document and on the SF-424a, Section A, Column F "Non-Federal." **If there is no match requirement, a ZERO must be entered.**
10k	Recipient Share of Expenditures	Enter any non-Federal funds expended, by recipient organization, for the purposes or activities of subject grant. Expenditures identified on this line item must be allowable costs which could otherwise have been paid for out of subject grant funds. These expenditures should include both match and other non-Federal leveraged resources. The value of allowable non-Federal in-kind match contributions should also be included. This entry may (and often will) exceed the required match entered on Line 10j (Total Recipient Share Required). ***NOTE**: Non-Federal funds expended for the purposes or activities of the subject grant, which are allowable under the OMB Uniform Guidance (2 CFR 200 and 2 CFR 2900), but which are not completely allowable under the subject grant (due to a program specific restriction), should not be reported on this line item, but should be included in the quarterly progress report. Other federal funds expended for the purpose and benefit of this grant should be included in line item 11a (Other Federal Funds Expended).*
10l	Remaining Recipient Share to Be Provided *(line 10j minus line10k)*	This is an automatic calculation, which is Line 10j (Total Recipient Share Required) minus Line 10k (Recipient Share of Expenditures). **When the match requirement identified on Line 10j has been met, or if Line 10j is zero, the value on Line 10l will automatically be set to zero.**
Program Income:		
10m	Total Program Income Earned	Enter the total amount of program income earned as the result of allowable grant activity. The addition method for recording and reporting program income is required for all ETA programs/grants. For additional reference, program income is defined in the applicable program regulations and in 2 CFR 200.80 and 2 CFR 200.307. Either gross or net program income may be reported. If gross program income is reported, the costs for generating the income should be included on Line 10e (Federal Share of Expenditures). If net program income is reported, the costs for generating the income are subtracted from the total income earned before entering the net amount on 10m. **If no program income is earned, a ZERO must be entered.**
10n	Program Income Expended in Accordance with the Addition Method	Enter the cumulative amount of accrued expenditures incurred against the program income earned on Line 10m (Total Program Income Earned). ***NOTE:** Program income is to be expended during the same grant period in which it is earned and must be disbursed before requesting new cash advance payments (2 CFR 200.305 (b)(5)).*
10o	Unexpended Program Income *(line 10m minus line 10n)*	This is an automatic calculation, which is Line10m (Total Program Income Earned) minus 10n (Program Income Expended in Accordance with the Addition Method).
11	**Additional Expenditure Data Required**	

Line Item Number	Reporting/Line Item	Instructions
11a	Other Federal Funds Expended	Enter any other Federal funds expended, by the recipient organization and any subrecipient organizations for the same purposes or activities of the subject grant. **Expenditures included must be allowable costs which could otherwise have been paid for out of subject grant funds.** Other Federal funds expended by any non-subrecipient partner organizations for the benefit of this grant program should be included in the quarterly progress report. This entry should include expenditures of all Federally funded leveraged resources, whether or not such expenditures are the result of a leveraging requirement.
11b	Real Property Proceeds Expended	Enter expenditure of funds resulting from the sale of real property purchased with DOL/ETA ES or UI funds. Further guidance on this requirement can be found in Training and Employment Guidance Letter No. 3-07, Transfer of Federal Equity in State Real Property to the States, dated August 1, 2007. ***NOTE:*** *This amount should not be included in the amount reported on Line 10e (Federal Share of Expenditures).*
11c	Recaptured Funds Expended	Enter expenditure of funds recaptured from the local areas. This amount should be included on Line 10e (Federal Share of Expenditures).
11d	Out-of-School Youth Funds Expended on Direct Services	Enter expenditures for allowable services provided **directly** to participants meeting Out-of-School Youth eligibility criteria (WIOA Sec. 129 (a)(1)(B).) WIOA Sec. 129 (a)(4)(A) requires that a minimum of seventy-five percent of statewide and local Youth funds provided to carry out the program in the State for a program year must be expended to provide youth workforce investment activities for Out-of-School Youth. **Expenditure Rate Calculation:** Out-of-School Youth expenditures divided by In-School plus Out-of-School Youth expenditures. → OSY Expenditure Rate (%) = OSY ÷ (ISY + OSY)
11e	In-School Youth Funds Expended on Direct Services	Enter expenditures for allowable direct services for participants meeting eligibility criteria for In-School youth (WIOA Sec. 129 (a)(1)(C)).
12	**Remarks** Enter any explanations deemed necessary by the recipient or information required by DOL/ETA. (This section supports transactions entered on lines identified in Sections 10, 11, and 13, as applicable.)	
13	**Indirect Expenditures** Complete this information only for indirect expenses incurred by the non-federal entity receiving direct awards from DOL and using an indirect cost rate. State recipients using a Statewide Cost Allocation Plan (SWCAP) and/or subrecipients will not report indirect expenditures. Indirect cost expenditures are only required to be reported on the Final Report. Recipients must enter information on lines 13a – 13h at the end of the project/grant period.	
13a	Type of Rate	State whether indirect cost rate(s) is Provisional, Predetermined, Final, Fixed, Fixed with Carry-Forward, DeMinimis, or other.
13b	Rate	Enter the indirect cost rate(s) in effect during the reporting period.
13c	Rate Approval Date	Enter the date on which the indirect cost rate was approved.
13d	Period From	Enter the date on which the approved indirect cost rate became effective. ***NOTE:*** *The indirect cost rate period must apply to the Project/Grant Period in line 8 above.*
	Period To	Enter the last date (ending date) on which the approved indirect cost rate was (or is going to be) effective. ***NOTE:*** *The indirect cost rate period must apply to the Project/Grant Period in line 8 above.*
13e	Base	Enter the amount of the distribution base against which the rate(s) was applied, such as modified total direct costs (MTDC). Distribution bases are described in 2 CFR Part 200 and

Line Item Number	Reporting/Line Item	Instructions
		the Federal Acquisition Regulations (FAR). MTDC is defined at 2 CFR Part 200.68.
13f	Amount Charged	Enter the amount of indirect costs charged during the time period specified. Multiply 13b (Rate) x 13e (Base).
13g	Federal Share	Enter the Federal share of the amount in 13f (Amount Charged).
13h	Totals	Enter the totals for 13e (Base), 13f (Amount Charged), and 13g (Federal Share) respectively.
14a-b	**Certification** The authorized official certifies accuracy of reported data by entering assigned PIN. "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812)."	
14c	Telephone (Area Code, Number and Extension)	The telephone number of the certifying official is automatically displayed. If the information contained in this field is outdated or incorrect, please contact your Federal Project Officer (FPO) and Grant Officer to inform him/her of the error and the need to request a change.
14d	Email Address	The email address of the certifying individual is automatically displayed. If the information contained in this field is outdated or incorrect, please contact your Federal Project Officer (FPO) and Grant Officer to inform him/her of the error and the need to request a change.
14e	Date Report Submitted (MM/DD/YYYY)	The date the ETA-9130 is certified/submitted to DOL/ETA is automatically displayed.
15	Agency Use Only	This section is reserved for DOL/ETA use.

U.S. DOL ETA FINANCIAL REPORT

(Follow instructions on the back.)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned by DOL	OMB Approval No. 1205-0461 Expires 04/30/2019
3. Recipient Organization (Name and complete address including Zip code)		

4a. Unique Entity Identifier	4b. EIN	5. Recipient Account Number or Identifying Number	6. Final Report ☐ Yes ☐ No	7. Basis of Reporting ☐ Accrual
8. Project/Grant Period From: (MM/DD/YYYY)		To: (MM/DD/YYYY)	9. Reporting Period End Date (MM/DD/YYYY)	

10. Transactions	Cumulative
Federal Cash:	
a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	$ -
Federal Expenditures and Unobligated Balance:	
d. Total Federal Funds Authorized	
e. Federal Share of Expenditures	
f. Total Administrative Expenditures	
g. Federal Share of Unliquidated Obligations	
h. Total Federal Obligations (sum of lines e and g)	$ -
i. Unobligated Balance of Federal Funds (line d minus h)	$ -
Recipient Share:	
j. Total Recipient Share Required	
k. Recipient Share of Expenditures	
l. Remaining Recipient Share to Be Provided (line j minus k)	$ -
Program Income:	
m. Total Program Income Earned	
n. Program Income Expended in Accordance with the Addition Method	
o. Unexpended Program Income (line m minus line n)	$ -
11. Additional Expenditure Data Required	
a. Other Federal Funds Expended	
b. Real Property Proceeds Expended	
c. Recaptured Funds Expended	

12. Remarks: *(Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.)*

13. Indirect Expenditures

a. Type of Rate	b. Rate	c. Rate Approval Date	d. Period From (MM/DD/YYYY)	Period To (MM/DD/YYYY)	e. Base	f. Amount Charged	g. Federal Share
				h. Totals:	$ -	$ -	$ -

14. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).

a. Typed or Printed Name and Title of Authorized Certifying Official	c. Telephone (Area code, number, and extension)
	d. Email Address
b. Signature of Authorized Certifying Official	e. Date Report Submitted (MM/DD/YYYY)
	15. Agency Use Only:

Prescribed by OMB Uniform Guidance 2 CFR 200.

Persons are not required to respond to this collection of information unless it displays a currently valid OMB number. Public reporting burden for this collection of information, which is required to obtain or retain benefits (2 CFR 200.327 and WIOA Section 185(e)(2)), is estimated to average 45 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The reason for the collection of information is general program oversight, evaluation and performance assessment. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to ETA Office of Management and Administrative Services, Rm N-4653, U.S. Department of Labor, Washington DC 20210.

U.S. Department of Labor Employment and Training Administration

Financial Report Instructions

ETA-9130 (C) – Statewide Adult

There are different variations of form ETA-9130, each pertaining to a specific program/funding stream.
The instructions for the various ETA-9130 forms are not identical.
Please ensure that you are using the correct ETA-9130 form and instructions.

Report Submission

1) The U.S. Department of Labor (DOL) Employment and Training Administration (ETA) requires all grant recipients to submit the ETA-9130 Financial Report electronically through an on-line reporting system.
2) Recipients are issued a password and a PIN to enable reporting via the on-line reporting system at www.etareports.doleta.gov. Upon accessing the system, detailed on-line reporting instructions are provided.
3) Report submission is a three step process:

    1. **DATA ENTRY** – the *Secondary Contact* person, designated by the recipient organization, is responsible for entering the required data on the ETA-9130, using the password;
    2. **DATA CERTIFICATION** – the *Primary Contact* person, the designated authorized official in the recipient organization, is responsible for certifying the accuracy of the data by entering the PIN; and
    3. **DATA ACCEPTANCE** – DOL/ETA is responsible for reviewing the certified ETA-9130, communicating with recipients, as necessary, and accepting the report within 10 working days after report certification. If a modification is required, the certification and acceptance processes must be repeated.

Reporting Requirements

1) Submission of the ETA-9130 is required on a quarterly basis. **Reporting quarter end dates shall correspond to the following calendar quarter end dates: March 31, June 30, September 30, and December 31.** A final quarter ETA-9130 is required at the completion of the quarter, encompassing the grant award end date, or at the completion of the quarter in which all funds have been expended, whichever comes first. The final quarter ETA-9130 must be indicated by selecting "YES" in Item 6, Final Report.
2) Quarterly reports, including the final quarter report, are required to be submitted ***no later than 45 calendar days*** after the end of each specified reporting period. **The reporting due dates are: May 15, August 14, November 14, and February 14.** The deadlines for ETA-9130 submissions do not change, even in instances when the reporting due date falls on a weekend or holiday. The e-reporting system is available 24 hours a day, 7 days a week, and reports can be submitted in advance of the due date. However, technical support is available only during normal business hours (EST), Monday through Friday.
3) A closeout report is required to be submitted ***no later than 90 calendar days*** after the grant end date. The closeout report is separate from (and additional to) the final quarter report and becomes accessible on-line after submittal of the final quarter report. (The closeout report does not need to be completed until the grant closeout process begins.)
4) All financial data is required to be reported **cumulative from grant inception**, through the end of each reporting period. Expenditure data is required to be reported on an **accrual basis**.
5) A separate ETA-9130 is required for each program and each fund source (subaccount) awarded to a grant recipient.
6) All sections of the report must be completed unless otherwise noted in the grant agreement.

For more information regarding DOL/ETA grants and financial reporting, please visit http://www.doleta.gov/grants/. Additional assistance may be provided through your Federal Project Officer. Technical issues with the on-line reporting system should be directed to: appsupport.egrants@dol.gov.

Please ensure that the certifying official information contained in Items 14a -14d is correct. **Any outdated information will delay transmission of the grant's closeout package and relevant information affecting the grant.** To request a change in the signatory/certifying official, you must send an e-mail to ETApassword.pin@dol.gov.

Line Item Number	Reporting/Line Item	Instructions
Cover Information		
1	Federal Agency and Organizational Element to Which Report is Submitted	"U.S. Department of Labor Employment & Training Administration." PRE-ENTERED
2	Federal Grant or Other Identifying Number Assigned by DOL	Grant number assigned for the award by DOL/ETA **and contained on the grant award document**. Also called Federal Award Identification Number (FAIN) under the Uniform Guidance (2 CFR 200). PRE-ENTERED
3	Recipient Organization	Name and complete address of recipient organization. PRE-ENTERED
4a	Unique Entity Identifier	Recipient organization's Unique Entity Identifier, currently known as the Data Universal Numbering System (DUNS) number or Central Contractor Registry extended DUNS number until such time a Unique Entity Identifier (UEI) is determined. PRE-ENTERED
4b	EIN	Recipient organization's Employer Identification Number (EIN). Also known as the Federal Employer Identification Number (FEIN), or the Federal Tax Identification Number, the EIN is a unique nine-digit number assigned by the Internal Revenue Service (IRS) to business entities operating in the United States for the purpose of identification. PRE-ENTERED
5	Recipient Account Number or Identifying Number	Enter the account number or any other identifying number assigned by the recipient to the grant award. **This number is strictly for the recipient's use and is not required by DOL/ETA.**
6	Final Report *(Yes/No)*	Select appropriate box. Check "Yes" only if this is the final quarter report for subject grant subaccount. For grants with multiple subaccounts, each subaccount may be indicated "final" at the time all funds in that subaccount are expended. However, the grant closeout will not occur until after the grant end date
7	Basis of Reporting *(Accrual)*	**ACCRUAL** has been pre-entered on all ETA-9130 reports. **DOL/ETA regulations require that all recipients report expenditures and program income on an accrual basis.** For accrual basis reporting, accrued expenditures are recorded when a requirement to pay is established. ***NOTE:*** *Uniform Guidance, 2 CFR 2900.14: "In addition to the guidance set forth in 2 CFR 200.327, for Federal awards from the Department of Labor, the DOL awarding agency will prescribe whether the report will be on a cash or an accrual basis. If the DOL awarding agency requires reporting on an accrual basis and the recipient's accounting system is not on the accrual basis, the recipient will not be required to convert its accounting system, but must develop and report such accrual information through best estimates based on an analysis of the documentation on hand."*
8	Project/Grant Period, From: (MM/DD/YYYY)	The beginning date of the grant award as defined in the grant award document. PRE-ENTERED
	Project/Grant Period, To: (MM/DD/YYYY)	The ending date of the grant award as defined in the grant award document, and the final date for which any **accrued expenditures** can be incurred under the subject grant award. PRE-ENTERED
9	Reporting Period End Date: (MM/DD/YYYY)	The last date of the quarter for which cumulative data is provided on the subject ETA-9130. (Required reporting quarter end dates are contained in the "Reporting Requirements" in the first section of these instructions.) PRE-ENTERED
10	**Transactions** Enter cumulative amounts in the **Cumulative Column** for each line item requiring data entry, as of the reporting period end date. **NOTE: If any line item does NOT require data entry for a particular grant/program, a ZERO must be entered.** Line items which will be automatically calculated are grayed out, and no data entry will be permitted by the reporting entity. Cumulative data for the current reporting quarter will become the **Previous Period Column** in the following quarter. **This Period** data will be automatically calculated. Use Section 12, Remarks, to provide any information deemed necessary to support/explain data provided in this section.	

Line Item Number	Reporting/Line Item	Instructions
Federal Cash		
10a	Cash Receipts	Enter the cumulative amount of actual cash received from the Federal agency as of the reporting period end date. **Cash received means cash deposited in your bank account**. Drawdowns **initiated** on the last business day of a quarter should **NOT** be reflected in this amount, but in the subsequent quarter's cash receipts. Cumulative drawdowns posted in the Payment Management System (PMS) through the end of the reporting period end date reflect drawdowns for both Statewide and Local activities. **This entry must reflect the Statewide portion only.** The sum of the 10a entry on this report and the 10a entry on the Local Adult report (ETA-9130 (D)) must equal the cumulative PMS record amount posted for this subaccount. Cash receipts reported should correspond to payment for allowable Statewide Adult costs (and allowable advances to subrecipients) associated with the funding authority identified on Line 10d (Total Federal Funds Authorized). ***NOTE:*** *For grant recipients operating on a reimbursement basis, this amount should* ***NOT*** *reflect cash utilized from other fund sources of the recipient organization to initially pay for subject grant activities.*
10b	Cash Disbursements	Enter the cumulative amount of **cash disbursed from the cash receipts identified on 10a**, as of the reporting period end date. The cash disbursements reported must be all or a portion of the cash receipts reflected on Item 10a. This entry should reflect the sum of actual cash disbursements for direct charges for goods and services, the amount of cash paid out for indirect expenses, and the amount of cash advance payments and payments made to subrecipients and subcontractors. ***NOTE****: Line 10e (Federal Share of Expenditures) will typically be greater than Line 10b due to the inclusion of accruals, for which payment has not been made. If allowable advances made to subrecipients, cause Line 10b to exceed Line 10e, a valid explanation should be provided in Section 12, Remarks.* *If the cumulative entry for this line item is less than the previous period cumulative amount, a valid explanation should be provided in Section 12, Remarks.*
10c	Cash on Hand *(line 10a minus line 10b)*	This is an automatic calculation, which is Line 10a (Cash Receipts) minus Line 10b (Cash Disbursements). The cash on hand amount should represent immediate cash needs. An explanation for the excess cash on hand amount should be provided in Section 12, Remarks. ***NOTE: In accordance with Department of Treasury regulations, federal cash must be drawn solely to accommodate immediate needs.***
Federal Expenditures and Unobligated Balance:		
10d	Total Federal Funds Authorized	Enter the total amount of Adult funds (from the Adult funding stream allotment) retained at the **State level** for allowable statewide activities. ***NOTE:*** *This entry cannot exceed 15% of the Adult funding Program Year allotment during the first 2 years of the availability of that allotment. After the first 2 years, the recapture of local Adult funds to be used for allowable statewide activities will be reflected as an increase in this entry. A corresponding reduction should be made to the Local Adult report (ETA-9130 (D)) on Line 10d.*
10e	Federal Share of Expenditures	Enter the cumulative amount of accrued expenditures for allowable costs associated with the funds authorized on Line10d (Total Federal Funds Authorized). DOL/ETA requires reporting on an accrual basis. If the recipient's accounting system is not on an accrual basis, the recipient will not be required to convert its accounting system, but must develop and report such accrual information through best estimates based on an

Line Item Number	Reporting/Line Item	Instructions
		analysis of the documentation on hand (2 CFR 2900.14). Expenditures for reports prepared on an accrual basis are the sum of: actual cash disbursements specified in Line 10b for direct charges for goods and services; the amount of indirect expenses incurred; net increase or decrease in the amounts owed by the non-Federal entity for goods and property received; and services performed by employees, contractors, subrecipients, and other payees, and programs for which no current services or performance are required such as annuities, insurance claims, or other benefit payments, **minus** any rebates, refunds, or other credits. Unless cash advances have been made to subrecipients or there is a reduction for rebates, refunds, or other credits, this entry will usually be greater than Line 10b (Cash Disbursements) because accruals (goods and services received but not yet paid for) must be included on this line item. Non-Federal entities must liquidate existing cash advances before requesting additional advances (2 CFR 2900.7). In addition, recipients operating on a reimbursement basis must report all accrued expenditures (including cash disbursements for allowable grant activities) in the quarter in which they occur. ***NOTE:*** *If the cumulative entry for this line item is less than the previous period cumulative amount, a valid explanation should be provided in Section 12, Remarks.* *During the closeout process, funds not expended during the grant period will be de-obligated.* ***Exception:*** *Funds obligated for pay-for-performance contracts (WIOA Sec. 189 (g)(2)(D)).*
10f	Total Administrative Expenditures	Enter the cumulative amount of accrued expenditures charged to the Adult statewide subaccount for administrative activities. **(This line item is a portion of the amount reported on Line 10e (Federal Share of Expenditures).** ***NOTE:*** *While the up to 5% of the Adult funds available for the costs of administration is part of the up to 15% of the total Adult funds retained at the State level for statewide activities, those funds, identified on this line item, do not need to be allocable to the statewide Adult program, but may be allocable to Youth and Dislocated Worker activities, as well.* According to WIOA Sec. 3 (1), "[t]he term "administrative costs" means expenditures incurred [...] in the performance of administrative functions and in carrying out activities under title I that are not related to the direct provision of workforce investment services (including services to participants and employers). Such costs include both personnel and nonpersonnel costs and both direct and indirect costs."
10g	Federal Share of Unliquidated Obligations	Enter any obligations incurred, for which an accrued expenditure has not yet been recorded, as of the reporting period end date. Unliquidated obligations should include amounts which will become due to subrecipients and contractors. On the final report, this line item should be zero. The OMB Uniform Guidance defines "Obligation" in 2 CFR 200.71 as follows: "When used in connection with a non-Federal entity's utilization of funds under a Federal award, obligations means orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period." Please refer to 2 CFR 200 and 2 CFR 2900 for additional guidance. ***NOTE:*** *For DOL/ETA grants, the only liquidation that can occur during closeout is the liquidation of accrued expenditures (NOT obligations) for goods and/or services received during the grant period.* *Do not include any amount on Line 10g that has been reported on Line 10e (Federal Share of Expenditures) or 10f (Total Administrative Expenditures). Do not include any amount on Line 10g for a future commitment of funds/encumbrances (e.g., entire lease, budgeted salary costs) for which an obligation has not yet been incurred.*

Line Item Number	Reporting/Line Item	Instructions
		Local funds obligated for Pay-for-Performance contracts remain available until expended. See WIOA Sec. 189 (g)(2)(D).
10h	Total Federal Obligations *(sum of lines 10e and 10g)*	This is an automatic calculation, which is the sum of Lines 10e (Federal Share of Expenditures) and 10g (Federal Share of Unliquidated Obligations).
10i	Unobligated Balance of Federal Funds *(line 10d minus line 10h)*	This is an automatic calculation, which is Line 10d (Total Federal Funds Authorized) minus Line Item 10h (Total Federal Obligations).
Recipient Share:		
10j	Total Recipient Share Required	Enter the total match requirement, if applicable. A match requirement will be listed in the grant award document and on the SF-424a, Section A, Column F "Non-Federal." **If there is no match requirement, a ZERO must be entered.**
10k	Recipient Share of Expenditures	Enter any non-Federal funds expended, by recipient organization, for the purposes or activities of subject grant. Expenditures identified on this line item must be allowable costs which could otherwise have been paid for out of subject grant funds. These expenditures should include both match and other non-Federal leveraged resources. The value of allowable non-Federal in-kind match contributions should also be included. This entry may (and often will) exceed the required match entered on Line 10j (Total Recipient Share Required). ***NOTE**: Non-Federal funds expended for the purposes or activities of the subject grant, which are allowable under the OMB Uniform Guidance (2 CFR 200 and 2 CFR 2900), but which are not completely allowable under the subject grant (due to a program specific restriction), should not be reported on this line item, but should be included in the quarterly progress report. Other federal funds expended for the purpose and benefit of this grant should be included in line item 11a (Other Federal Funds Expended).*
10l	Remaining Recipient Share to Be Provided *(line 10j minus line10k)*	This is an automatic calculation, which is Line 10j (Total Recipient Share Required) minus Line 10k (Recipient Share of Expenditures). **When the match requirement identified on Line 10j has been met, or if Line 10j is zero, the value on Line 10l will automatically be set to zero.**
Program Income:		
10m	Total Program Income Earned	Enter the total amount of program income earned as the result of allowable grant activity. The addition method for recording and reporting program income is required for all ETA programs/grants. For additional reference, program income is defined in the applicable program regulations and in 2 CFR 200.80 and 2 CFR 200.307. Either gross or net program income may be reported. If gross program income is reported, the costs for generating the income should be included on Line 10e (Federal Share of Expenditures). If net program income is reported, the costs for generating the income are subtracted from the total income earned before entering the net amount on 10m. **If no program income is earned, a ZERO must be entered.**
10n	Program Income Expended in Accordance with the Addition Method	Enter the cumulative amount of accrued expenditures incurred against the program income earned on Line 10m (Total Program Income Earned). ***NOTE:** Program income is to be expended during the same grant period in which it is earned and must be disbursed before requesting new cash advance payments (2 CFR 200.305 (b)(5)).*
10o	Unexpended Program Income *(line 10m minus line 10n)*	This is an automatic calculation, which is Line10m (Total Program Income Earned) minus 10n (Program Income Expended in Accordance with the Addition Method).
11	**Additional Expenditure Data Required**	
11a	Other Federal Funds Expended	Enter any other Federal funds expended, by the recipient organization and any subrecipient organizations for the same purposes or activities of the subject grant. **Expenditures**

Line Item Number	Reporting/Line Item	Instructions
		included must be allowable costs which could otherwise have been paid for out of subject grant funds. Other Federal funds expended by any non-subrecipient partner organizations for the benefit of this grant program should be included in the quarterly progress report. This entry should include expenditures of all Federally funded leveraged resources, whether or not such expenditures are the result of a leveraging requirement.
11b	Real Property Proceeds Expended	Enter expenditure of funds resulting from the sale of real property purchased with DOL/ETA ES or UI funds. Further guidance on this requirement can be found in Training and Employment Guidance Letter No. 3-07, Transfer of Federal Equity in State Real Property to the States, dated August 1, 2007. ***NOTE:*** *This amount should not be included in the amount reported on Line 10e (Federal Share of Expenditures).*
11c	Recaptured Funds Expended	Enter expenditure of funds recaptured from the local areas. This amount should be included on Line 10e (Federal Share of Expenditures).
12	**Remarks** Enter any explanations deemed necessary by the recipient or information required by DOL/ETA. (This section supports transactions entered on lines identified in Sections 10, 11, and 13, as applicable.)	
13	**Indirect Expenditures** Complete this information only for indirect expenses incurred by the non-federal entity receiving direct awards from DOL and using an indirect cost rate. State recipients using a Statewide Cost Allocation Plan (SWCAP) and/or subrecipients will not report indirect expenditures. Indirect cost expenditures are only required to be reported on the Final Report. Recipients must enter information on lines 13a – 13h at the end of the project/grant period.	
13a	Type of Rate	State whether indirect cost rate(s) is Provisional, Predetermined, Final, Fixed, Fixed with Carry-Forward, DeMinimis, or other.
13b	Rate	Enter the indirect cost rate(s) in effect during the reporting period.
13c	Rate Approval Date	Enter the date on which the indirect cost rate was approved.
13d	Period From	Enter the date on which the approved indirect cost rate became effective. ***NOTE:*** *The indirect cost rate period must apply to the Project/Grant Period in line 8 above.*
	Period To	Enter the last date (ending date) on which the approved indirect cost rate was (or is going to be) effective. ***NOTE:*** *The indirect cost rate period must apply to the Project/Grant Period in line 8 above.*
13e	Base	Enter the amount of the distribution base against which the rate(s) was applied, such as modified total direct costs (MTDC). Distribution bases are described in 2 CFR Part 200 and the Federal Acquisition Regulations (FAR). MTDC is defined at 2 CFR Part 200.68.
13f	Amount Charged	Enter the amount of indirect costs charged during the time period specified. Multiply 13b (Rate) x 13e (Base).
13g	Federal Share	Enter the Federal share of the amount in 13f (Amount Charged).
13h	Totals	Enter the totals for 13e (Base), 13f (Amount Charged), and 13g (Federal Share) respectively.

Line Item Number	Reporting/Line Item	Instructions
14a-b	**Certification** The authorized official certifies accuracy of reported data by entering assigned PIN. "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812)."	
14c	Telephone (Area Code, Number and Extension)	The telephone number of the certifying official is automatically displayed. If the information contained in this field is outdated or incorrect, please contact your Federal Project Officer (FPO) and Grant Officer to inform him/her of the error and the need to request a change.
14d	Email Address	The email address of the certifying individual is automatically displayed. If the information contained in this field is outdated or incorrect, please contact your Federal Project Officer (FPO) and Grant Officer to inform him/her of the error and the need to request a change.
14e	Date Report Submitted (MM/DD/YYYY)	The date the ETA-9130 is certified/submitted to DOL/ETA is automatically displayed.
15	Agency Use Only	This section is reserved for DOL/ETA use.

Workforce Innovation and Opportunity Act - Statewide Dislocated Worker

U.S. DOL ETA FINANCIAL REPORT

(Follow instructions on the back.)

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by DOL		OMB Approval No. 1205-0461 Expires 04/30/2019
3. Recipient Organization (Name and complete address including Zip code)				
4a. Unique Entity Identifier	4b. EIN	5. Recipient Account Number or Identifying Number	6. Final Report ☐ Yes ☐ No	7. Basis of Reporting ☐ Accrual
8. Project/Grant Period From: (MM/DD/YYYY)		To: (MM/DD/YYYY)	9. Reporting Period End Date (MM/DD/YYYY)	

10. Transactions	**Cumulative**
Federal Cash:	
a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	$ -
Federal Expenditures and Unobligated Balance:	
d. Total Federal Funds Authorized	
e. Federal Share of Expenditures	
f. Total Administrative Expenditures	
g. Federal Share of Unliquidated Obligations	
h. Total Federal Obligations (sum of lines e and g)	$ -
i. Unobligated Balance of Federal Funds (line d minus h)	$ -
Recipient Share:	
j. Total Recipient Share Required	
k. Recipient Share of Expenditures	
l. Remaining Recipient Share to Be Provided (line j minus k)	$ -
Program Income:	
m. Total Program Income Earned	
n. Program Income Expended in Accordance with the Addition Method	
o. Unexpended Program Income (line m minus line n)	$ -
11. Additional Expenditure Data Required	
a. Other Federal Funds Expended	
b. Real Property Proceeds Expended	
c. Recaptured Funds Expended	

12. Remarks: *(Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.)*

13. Indirect Expenditures

a. Type of Rate	b. Rate	c. Rate Approval Date	d. Period From (MM/DD/YYYY)	Period To (MM/DD/YYYY)	e. Base	f. Amount Charged	g. Federal Share
				h. Totals:	$ -	$ -	$ -

14. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).

a. Typed or Printed Name and Title of Authorized Certifying Official	c. Telephone (Area code, number, and extension)
	d. Email Address
b. Signature of Authorized Certifying Official	e. Date Report Submitted (MM/DD/YYYY)
	15. Agency Use Only:

Prescribed by OMB Uniform Guidance 2 CFR 200.

Persons are not required to respond to this collection of information unless it displays a currently valid OMB number. Public reporting burden for this collection of information, which is required to obtain or retain benefits (2 CFR 200.327 and WIOA Section 185(e)(2)), is estimated to average 45 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The reason for the collection of information is general program oversight, evaluation and performance assessment. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to ETA Office of Management and Administrative Services, Rm N-4653, U.S. Department of Labor, Washington DC 20210.

U.S. Department of Labor Employment and Training Administration

Financial Report Instructions

ETA-9130 (E) – Statewide Dislocated Worker

There are different variations of form ETA-9130, each pertaining to a specific program/funding stream.
The instructions for the various ETA-9130 forms are not identical.
Please ensure that you are using the correct ETA-9130 form and instructions.

Report Submission

1) The U.S. Department of Labor (DOL) Employment and Training Administration (ETA) requires all grant recipients to submit the ETA-9130 Financial Report electronically through an on-line reporting system.

2) Recipients are issued a password and a PIN to enable reporting via the on-line reporting system at www.etareports.doleta.gov. Upon accessing the system, detailed on-line reporting instructions are provided.

3) Report submission is a three step process:

   1. **DATA ENTRY** – the *Secondary Contact* person, designated by the recipient organization, is responsible for entering the required data on the ETA-9130, using the password;
   2. **DATA CERTIFICATION** – the *Primary Contact* person, the designated authorized official in the recipient organization, is responsible for certifying the accuracy of the data by entering the PIN; and
   3. **DATA ACCEPTANCE** – DOL/ETA is responsible for reviewing the certified ETA-9130, communicating with recipients, as necessary, and accepting the report within 10 working days after report certification. If a modification is required, the certification and acceptance processes must be repeated.

Reporting Requirements

1) Submission of the ETA-9130 is required on a quarterly basis. **Reporting quarter end dates shall correspond to the following calendar quarter end dates: March 31, June 30, September 30, and December 31.** A final quarter ETA-9130 is required at the completion of the quarter, encompassing the grant award end date, or at the completion of the quarter in which all funds have been expended, whichever comes first. The final quarter ETA-9130 must be indicated by selecting "YES" in Item 6, Final Report.

2) Quarterly reports, including the final quarter report, are required to be submitted ***no later than 45 calendar days*** after the end of each specified reporting period. **The reporting due dates are: May 15, August 14, November 14, and February 14.** The deadlines for ETA-9130 submissions do not change, even in instances when the reporting due date falls on a weekend or holiday. The e-reporting system is available 24 hours a day, 7 days a week, and reports can be submitted in advance of the due date. However, technical support is available only during normal business hours (EST), Monday through Friday.

3) A closeout report is required to be submitted ***no later than 90 calendar days*** after the grant end date. The closeout report is separate from (and additional to) the final quarter report and becomes accessible on-line after submittal of the final quarter report. (The closeout report does not need to be completed until the grant closeout process begins.)

4) All financial data is required to be reported **cumulative from grant inception**, through the end of each reporting period. Expenditure data is required to be reported on an **accrual basis**.

5) A separate ETA-9130 is required for each program and each fund source (subaccount) awarded to a grant recipient.

6) All sections of the report must be completed unless otherwise noted in the grant agreement.

For more information regarding DOL/ETA grants and financial reporting, please visit http://www.doleta.gov/grants/. Additional assistance may be provided through your Federal Project Officer. Technical issues with the on-line reporting system should be directed to: appsupport.egrants@dol.gov.

Please ensure that the certifying official information contained in Items 14a -14d is correct. **Any outdated information will delay transmission of the grant's closeout package and relevant information affecting the grant.** To request a change in the signatory/certifying official, you must send an e-mail to ETApassword.pin@dol.gov.

Line Item Number	Reporting/Line Item	Instructions
Cover Information		
1	Federal Agency and Organizational Element to Which Report is Submitted	"U.S. Department of Labor Employment & Training Administration." PRE-ENTERED
2	Federal Grant or Other Identifying Number Assigned by DOL	Grant number assigned for the award by DOL/ETA **and contained on the grant award document**. Also called Federal Award Identification Number (FAIN) under the Uniform Guidance (2 CFR 200). PRE-ENTERED
3	Recipient Organization	Name and complete address of recipient organization. PRE-ENTERED
4a	Unique Entity Identifier	Recipient organization's Unique Entity Identifier, currently known as the Data Universal Numbering System (DUNS) number or Central Contractor Registry extended DUNS number until such time a Unique Entity Identifier (UEI) is determined. PRE-ENTERED
4b	EIN	Recipient organization's Employer Identification Number (EIN). Also known as the Federal Employer Identification Number (FEIN), or the Federal Tax Identification Number, the EIN is a unique nine-digit number assigned by the Internal Revenue Service (IRS) to business entities operating in the United States for the purpose of identification. PRE-ENTERED
5	Recipient Account Number or Identifying Number	Enter the account number or any other identifying number assigned by the recipient to the grant award. **This number is strictly for the recipient's use and is not required by DOL/ETA.**
6	Final Report *(Yes/No)*	Select appropriate box. Check "Yes" only if this is the final quarter report for subject grant subaccount. For grants with multiple subaccounts, each subaccount may be indicated "final" at the time all funds in that subaccount are expended. However, the grant closeout will not occur until after the grant end date
7	Basis of Reporting *(Accrual)*	**ACCRUAL** has been pre-entered on all ETA-9130 reports. **DOL/ETA regulations require that all recipients report expenditures and program income on an accrual basis.** For accrual basis reporting, accrued expenditures are recorded when a requirement to pay is established. ***NOTE:*** *Uniform Guidance, 2 CFR 2900.14: "In addition to the guidance set forth in 2 CFR 200.327, for Federal awards from the Department of Labor, the DOL awarding agency will prescribe whether the report will be on a cash or an accrual basis. If the DOL awarding agency requires reporting on an accrual basis and the recipient's accounting system is not on the accrual basis, the recipient will not be required to convert its accounting system, but must develop and report such accrual information through best estimates based on an analysis of the documentation on hand."*
8	Project/Grant Period, From: (MM/DD/YYYY)	The beginning date of the grant award as defined in the grant award document. PRE-ENTERED
	Project/Grant Period, To: (MM/DD/YYYY)	The ending date of the grant award as defined in the grant award document, and the final date for which any **accrued expenditures** can be incurred under the subject grant award. PRE-ENTERED
9	Reporting Period End Date: (MM/DD/YYYY)	The last date of the quarter for which cumulative data is provided on the subject ETA-9130. (Required reporting quarter end dates are contained in the "Reporting Requirements" in the first section of these instructions.) PRE-ENTERED

Line Item Number	Reporting/Line Item	Instructions
10	**Transactions** Enter cumulative amounts in the **Cumulative Column** for each line item requiring data entry, as of the reporting period end date. **NOTE: If any line item does NOT require data entry for a particular grant/program, a ZERO must be entered.** Line items which will be automatically calculated are grayed out, and no data entry will be permitted by the reporting entity. Cumulative data for the current reporting quarter will become the **Previous Period Column** in the following quarter. **This Period** data will be automatically calculated. Use Section 12, Remarks, to provide any information deemed necessary to support/explain data provided in this section.	
Federal Cash		
10a	Cash Receipts	Enter the cumulative amount of actual cash received from the Federal agency as of the reporting period end date. **Cash received means cash deposited in your bank account.** Drawdowns **initiated** on the last business day of a quarter should **NOT** be reflected in this amount, but in the subsequent quarter's cash receipts. Cumulative drawdowns posted in the Payment Management System (PMS) through the end of the reporting period end date reflect drawdowns for Statewide and Local Dislocated Worker as well as Rapid Response activities. **This entry must reflect the Statewide Dislocated Worker portion only.** The sum of the 10a entry on this report, the 10a entry on the Statewide Rapid Response report (ETA-9130 (H)), and the Local Dislocated Worker report (ETA-9130 (F)) must equal the cumulative PMS record amount posted for this subaccount. Cash receipts reported should correspond to payment for allowable Statewide Dislocated Worker costs (and allowable advances to subrecipients) associated with the funding authority identified on Line 10d (Total Federal Funds Authorized). ***NOTE:*** *For grant recipients operating on a reimbursement basis, this amount should* ***NOT*** *reflect cash utilized from other fund sources of the recipient organization to initially pay for subject grant activities.*
10b	Cash Disbursements	Enter the cumulative amount of **cash disbursed from the cash receipts identified on 10a**, as of the reporting period end date. The cash disbursements reported must be all or a portion of the cash receipts reflected on Item 10a. This entry should reflect the sum of actual cash disbursements for direct charges for goods and services, the amount of cash paid out for indirect expenses, and the amount of cash advance payments and payments made to subrecipients and subcontractors. ***NOTE****: Line 10e (Federal Share of Expenditures) will typically be greater than Line 10b due to the inclusion of accruals, for which payment has not been made. If allowable advances made to subrecipients, cause Line 10b to exceed Line 10e, a valid explanation should be provided in Section 12, Remarks.* *If the cumulative entry for this line item is less than the previous period cumulative amount, a valid explanation should be provided in Section 12, Remarks.*
10c	Cash on Hand *(line 10a minus line 10b)*	This is an automatic calculation, which is Line 10a (Cash Receipts) minus Line 10b (Cash Disbursements). The cash on hand amount should represent immediate cash needs. An explanation for the excess cash on hand amount should be provided in Section 12, Remarks. ***NOTE: In accordance with Department of Treasury regulations, federal cash must be drawn solely to accommodate immediate needs.***
Federal Expenditures and Unobligated Balance:		

Line Item Number	Reporting/Line Item	Instructions
10d	Total Federal Funds Authorized	Enter the total amount of Dislocated Worker (DW) funds (from the DW funding stream allotment) retained at the **State level** for allowable statewide activities. ***NOTE:*** *This entry cannot exceed 15% of the DW funding Program Year allotment during the first 2 years of the availability of that allotment. After the first 2 years, the recapture of local DW funds to be used for allowable statewide activities will be reflected as an increase in this entry. A corresponding reduction should be made to the Local DW report (ETA-9130 (F)) on Line 10d.*
10e	Federal Share of Expenditures	Enter the cumulative amount of accrued expenditures for allowable costs associated with the funds authorized on Line10d (Total Federal Funds Authorized). DOL/ETA requires reporting on an accrual basis. If the recipient's accounting system is not on an accrual basis, the recipient will not be required to convert its accounting system, but must develop and report such accrual information through best estimates based on an analysis of the documentation on hand (2 CFR 2900.14). Expenditures for reports prepared on an accrual basis are the sum of: actual cash disbursements specified in Line 10b for direct charges for goods and services; the amount of indirect expenses incurred; net increase or decrease in the amounts owed by the non-Federal entity for goods and property received; and services performed by employees, contractors, subrecipients, and other payees, and programs for which no current services or performance are required such as annuities, insurance claims, or other benefit payments, **minus** any rebates, refunds, or other credits. Unless cash advances have been made to subrecipients or there is a reduction for rebates, refunds, or other credits, this entry will usually be greater than Line 10b (Cash Disbursements) because accruals (goods and services received but not yet paid for) must be included on this line item. Non-Federal entities must liquidate existing cash advances before requesting additional advances (2 CFR 2900.7). In addition, recipients operating on a reimbursement basis must report all accrued expenditures (including cash disbursements for allowable grant activities) in the quarter in which they occur. ***NOTE:*** *If the cumulative entry for this line item is less than the previous period cumulative amount, a valid explanation should be provided in Section 12, Remarks.* *During the closeout process, funds not expended during the grant period will be de-obligated.* ***Exception:*** *Funds obligated for pay-for-performance contracts (WIOA Sec. 189 (g)(2)(D)).*
10f	Total Administrative Expenditures	Enter the cumulative amount of accrued expenditures charged to the DW statewide subaccount for administrative activities. **(This line item is a portion of the amount reported on Line 10e (Federal Share of Expenditures).** ***NOTE:*** *While the up to 5% of the Dislocated Worker funds available for the costs of administration is part of the up to 15% of the total Dislocated Worker funds retained at the State level for statewide activities, those funds, identified on this line item, do not need to be allocable to the statewide Dislocated Worker program, but may be allocable to Youth and Adult activities, as well.* According to WIOA Sec. 3 (1), "[t]he term "administrative costs" means expenditures incurred [...] in the performance of administrative functions and in carrying out activities under title I that are not related to the direct provision of workforce investment services (including services to participants and employers). Such costs include both personnel and nonpersonnel costs and both direct and indirect costs."
10g	Federal Share of Unliquidated Obligations	Enter any obligations incurred, for which an accrued expenditure has not yet been recorded, as of the reporting period end date. Unliquidated obligations should include amounts which will become due to subrecipients and contractors. On the final report, this line item should be zero.

Line Item Number	Reporting/Line Item	Instructions
		The OMB Uniform Guidance defines "Obligation" in 2 CFR 200.71 as follows: "When used in connection with a non-Federal entity's utilization of funds under a Federal award, obligations means orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period." Please refer to 2 CFR 200 and 2 CFR 2900 for additional guidance. ***NOTE:*** *For DOL/ETA grants, the only liquidation that can occur during closeout is the liquidation of accrued expenditures (NOT obligations) for goods and/or services received during the grant period.* *Do not include any amount on Line 10g that has been reported on Line 10e (Federal Share of Expenditures) or 10f (Total Administrative Expenditures). Do not include any amount on Line 10g for a future commitment of funds/encumbrances (e.g., entire lease, budgeted salary costs) for which an obligation has not yet been incurred.* *Local funds obligated for Pay-for-Performance contracts remain available until expended. See WIOA Sec. 189 (g)(2)(D).*
10h	Total Federal Obligations *(sum of lines 10e and 10g)*	This is an automatic calculation, which is the sum of Lines 10e (Federal Share of Expenditures) and 10g (Federal Share of Unliquidated Obligations).
10i	Unobligated Balance of Federal Funds *(line 10d minus line 10h)*	This is an automatic calculation, which is Line 10d (Total Federal Funds Authorized) minus Line Item 10h (Total Federal Obligations).
Recipient Share:		
10j	Total Recipient Share Required	Enter the total match requirement, if applicable. A match requirement will be listed in the grant award document and on the SF-424a, Section A, Column F "Non-Federal." **If there is no match requirement, a ZERO must be entered.**
10k	Recipient Share of Expenditures	Enter any non-Federal funds expended, by recipient organization, for the purposes or activities of subject grant. Expenditures identified on this line item must be allowable costs which could otherwise have been paid for out of subject grant funds. These expenditures should include both match and other non-Federal leveraged resources. The value of allowable non-Federal in-kind match contributions should also be included. This entry may (and often will) exceed the required match entered on Line 10j (Total Recipient Share Required). ***NOTE:*** *Non-Federal funds expended for the purposes or activities of the subject grant, which are allowable under the OMB Uniform Guidance (2 CFR 200 and 2 CFR 2900), but which are not completely allowable under the subject grant (due to a program specific restriction), should not be reported on this line item, but should be included in the quarterly progress report. Other federal funds expended for the purpose and benefit of this grant should be included in line item 11a (Other Federal Funds Expended).*
10l	Remaining Recipient Share to Be Provided *(line 10j minus line10k)*	This is an automatic calculation, which is Line 10j (Total Recipient Share Required) minus Line 10k (Recipient Share of Expenditures). **When the match requirement identified on Line 10j has been met, or if Line 10j is zero, the value on Line 10l will automatically be set to zero.**
Program Income:		
10m	Total Program Income Earned	Enter the total amount of program income earned as the result of allowable grant activity. The addition method for recording and reporting program income is required for all ETA programs/grants. For additional reference, program income is defined in the applicable program regulations and in 2 CFR 200.80 and 2 CFR 200.307. Either gross or net program income may be reported. If gross program income is reported, the costs for generating the income should be included on Line 10e (Federal Share of Expenditures). If net program income is reported, the costs for generating the income are subtracted from the total income earned before entering the net amount on 10m.

Line Item Number	Reporting/Line Item	Instructions
		If no program income is earned, a ZERO must be entered.
10n	Program Income Expended in Accordance with the Addition Method	Enter the cumulative amount of accrued expenditures incurred against the program income earned on Line 10m (Total Program Income Earned). ***NOTE:*** *Program income is to be expended during the same grant period in which it is earned and must be disbursed before requesting new cash advance payments (2 CFR 200.305 (b)(5)).*
10o	Unexpended Program Income *(line 10m minus line 10n)*	This is an automatic calculation, which is Line10m (Total Program Income Earned) minus 10n (Program Income Expended in Accordance with the Addition Method).
11	**Additional Expenditure Data Required**	
11a	Other Federal Funds Expended	Enter any other Federal funds expended, by the recipient organization and any subrecipient organizations for the same purposes or activities of the subject grant. **Expenditures included must be allowable costs which could otherwise have been paid for out of subject grant funds.** Other Federal funds expended by any non-subrecipient partner organizations for the benefit of this grant program should be included in the quarterly progress report. This entry should include expenditures of all Federally funded leveraged resources, whether or not such expenditures are the result of a leveraging requirement.
11b	Real Property Proceeds Expended	Enter expenditure of funds resulting from the sale of real property purchased with DOL/ETA ES or UI funds. Further guidance on this requirement can be found in Training and Employment Guidance Letter No. 3-07, Transfer of Federal Equity in State Real Property to the States, dated August 1, 2007. ***NOTE:*** *This amount should <u>not</u> be included in the amount reported on Line 10e (Federal Share of Expenditures).*
11c	Recaptured Funds Expended	Enter expenditure of funds recaptured from the local areas. This amount should be included on Line 10e (Federal Share of Expenditures).
12	**Remarks** Enter any explanations deemed necessary by the recipient or information required by DOL/ETA. (This section supports transactions entered on lines identified in Sections 10, 11, and 13, as applicable.)	
13	**Indirect Expenditures** Complete this information only for indirect expenses incurred by the non-federal entity receiving direct awards from DOL and using an indirect cost rate. State recipients using a Statewide Cost Allocation Plan (SWCAP) and/or subrecipients will not report indirect expenditures. Indirect cost expenditures are only required to be reported on the Final Report. Recipients must enter information on lines 13a – 13h at the end of the project/grant period.	
13a	Type of Rate	State whether indirect cost rate(s) is Provisional, Predetermined, Final, Fixed, Fixed with Carry-Forward, DeMinimis, or other.
13b	Rate	Enter the indirect cost rate(s) in effect during the reporting period.
13c	Rate Approval Date	Enter the date on which the indirect cost rate was approved.
13d	Period From	Enter the date on which the approved indirect cost rate became effective. ***NOTE:*** *The indirect cost rate period must apply to the Project/Grant Period in line 8 above.*
	Period To	Enter the last date (ending date) on which the approved indirect cost rate was (or is going to be) effective. ***NOTE:*** *The indirect cost rate period must apply to the Project/Grant Period in line 8 above.*
13e	Base	Enter the amount of the distribution base against which the rate(s) was applied, such as

Line Item Number	Reporting/Line Item	Instructions
		modified total direct costs (MTDC). Distribution bases are described in 2 CFR Part 200 and the Federal Acquisition Regulations (FAR). MTDC is defined at 2 CFR Part 200.68.
13f	Amount Charged	Enter the amount of indirect costs charged during the time period specified. Multiply 13b (Rate) x 13e (Base).
13g	Federal Share	Enter the Federal share of the amount in 13f (Amount Charged).
13h	Totals	Enter the totals for 13e (Base), 13f (Amount Charged), and 13g (Federal Share) respectively.
14a-b	**Certification** The authorized official certifies accuracy of reported data by entering assigned PIN. "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812)."	
14c	Telephone (Area Code, Number and Extension)	The telephone number of the certifying official is automatically displayed. If the information contained in this field is outdated or incorrect, please contact your Federal Project Officer (FPO) and Grant Officer to inform him/her of the error and the need to request a change.
14d	Email Address	The email address of the certifying individual is automatically displayed. If the information contained in this field is outdated or incorrect, please contact your Federal Project Officer (FPO) and Grant Officer to inform him/her of the error and the need to request a change.
14e	Date Report Submitted (MM/DD/YYYY)	The date the ETA-9130 is certified/submitted to DOL/ETA is automatically displayed.
15	Agency Use Only	This section is reserved for DOL/ETA use.