

This ETA-9130 Edits Summary contains Financial Report instructions and e-Grants programming guidelines based on the ICR documents submitted to OMB for final review, incl. amendments.

US DEPARTMENT OF LABOR – EMPLOYMENT AND TRAINING ADMINISTRATION

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# ETA-9130 Edits Summary

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Designed for 2015 Paperwork Reduction Act Information Collection Request

- Basic ETA-9130 – Page 1
- Statewide Youth ETA-9130 (A) – Page 19
- Local Youth ETA-9130 (B) – Page 22
- Statewide Adult ETA-9130 (C) – Page 26
- Local Adult ETA-9130 (D) – Page 28
- Statewide Dislocated Worker ETA-9130 (E) – Page 34
- Local Dislocated Worker ETA-9130 (F) – Page 37
- National Dislocated Worker Grants ETA-9130 (G) – Page 43
- Statewide Rapid Response ETA-9130 (H) – Page 44
- Employment Services & Unemployment Insurance ETA-9130 (I) – Page 46
- National Farmworker Jobs Program ETA-9130 (J) – Page 47
- Senior Community Service Employment Program ETA-9130 (K) – Page 48
- Indian and Native American Program ETA-9130 (L) – Page 49
- Trade Adjustment Assistance Grants Program ETA-9130 (M) – Page 50

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
<b>Basic ETA-9130</b>					
n/a	Cover Page <i>(Report Submission and Reporting Requirements)</i>	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage to conform to Uniform Guidance, as well as for accuracy, clarity, and for streamlining purposes.</li> </ul> <hr/> <p><b>Attention: Please note the following variances on the cover page:</b></p> <ul style="list-style-type: none"> <li>▪ <i>The report name is different for each program (see Form Name and Number instructions on page 17).</i></li> <li>▪ <i>The reporting line item numbers at the bottom of the cover page should read '13a – 13d' for the following 9130s:</i> <ul style="list-style-type: none"> <li>○ Local Youth</li> <li>○ Local Adult</li> <li>○ Local Dislocated Worker</li> </ul> </li> </ul>	<p style="text-align: center;"><b>U.S. DOL ETA Financial Report Instructions</b></p> <p style="text-align: center;"><b>(Basic Instructions for ETA – 9130)</b></p> <p><b>Report Submission</b></p> <ol style="list-style-type: none"> <li>1) The U.S. DOL/ETA requires all grant recipients to submit the Financial Report (FR) electronically through an on-line reporting system.</li> <li>2) Recipients are issued a password and a PIN to enable reporting via the on-line reporting system at <a href="http://www.eta-reports.doleta.gov">www.eta-reports.doleta.gov</a>. Upon accessing the system, detailed on-line reporting instructions are provided.</li> <li>3) Report submission is a three step process: <b>1. DATA ENTRY</b> – the <i>Secondary Contact</i> person, designated by the grantee organization, is responsible for entering the required data on the FR, using the password; <b>2. DATA CERTIFICATION</b> – the <i>Primary Contact</i> person, the designated authorized official in grantee organization, is responsible for certifying the accuracy of the data by entering the PIN; and <b>3. DATA ACCEPTANCE</b> – DOL/ETA is responsible for reviewing the certified FR, communicating with grantee 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.</li> </ol> <p><b>Reporting Requirements</b></p> <ol style="list-style-type: none"> <li>1) Submission of the FR is required on a quarterly basis. <b>Reporting quarter end dates shall correspond to the following calendar quarter end dates: March 31, June 30, September 30, and December 31.</b> A final quarter FR 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 quarterly FR must be indicated by selecting “YES” in Item 6, Final Report.</li> <li>2) Quarterly reports, including the final quarter report, are required to be submitted <b>no later than 45 calendar days</b> after the end of each specified reporting period. <b>The reporting due dates are: May 15, August 15, November 15, and February 15.</b></li> <li>3) A closeout report is required to be submitted <b>no later than 90 calendar days</b> after the grant end date. The closeout report is</li> </ol>	<p style="text-align: center;"><b>U.S. <del>Department of Labor Employment and Training Administration</del> DOL-ETA Financial Report Instructions</b></p> <p style="text-align: center;"><b><del>(ETA-9130 – Basic Instructions for ETA – 9130)</del></b></p> <p style="text-align: center;"><b>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 <u>not identical</u>. Please ensure that you are using the correct ETA-9130 form and instructions.</b></p> <p><b>Report Submission</b></p> <ol style="list-style-type: none"> <li>1) The U.S. <del>Department of Labor (DOL)</del> <u>Employment and Training Administration (ETA)</u> requires all grant recipients to submit the <u>ETA-9130</u> Financial Report (<del>FR</del>) electronically through an on-line reporting system.</li> <li>2) Recipients are issued a password and a PIN to enable reporting via the on-line reporting system at <a href="http://www.eta-reports.doleta.gov">www.eta-reports.doleta.gov</a>. Upon accessing the system, detailed on-line reporting instructions are provided.</li> <li>3) Report submission is a three step process:             <ol style="list-style-type: none"> <li><u>1.</u> <del>1.</del> <b>DATA ENTRY</b> – the <i>Secondary Contact</i> person, designated by the <del>grantee-recipient</del> organization, is responsible for entering the required data on the <u>ETA-9130FR</u>, using the password;</li> <li><u>2.</u> <del>2.</del> <b>DATA CERTIFICATION</b> – the <i>Primary Contact</i> person, the designated authorized official in <u>the recipient grantee</u>-organization, is responsible for certifying the accuracy of the data by entering the PIN; and</li> <li><u>4.3.</u> <del>3.</del> <b>DATA ACCEPTANCE</b> – DOL/ETA is responsible for reviewing the certified <u>ETA-9130FR</u>, communicating with <u>recipients, grantee</u> 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.</li> </ol> </li> </ol> <p><b>Reporting Requirements</b></p> <ol style="list-style-type: none"> <li>1) Submission of the <u>ETA-9130 FR</u> is required on a quarterly basis.</li> </ol>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
				<p>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.)</p> <p>4) All financial data is required to be reported <b>cumulative from grant inception</b>, through the end of each reporting period. Expenditure data is required to be reported on an <b>accrual basis</b>.</p> <p>5) A separate FR is required for each program and each fund source (subaccount) awarded to a grant recipient.</p> <p>6) Both cash management and financial status information are required for all reports.</p> <p><b>Assistance with completing the reports can be found primarily through your Federal Project Officer. Technical issues with the on-line reporting system should be directed to: <a href="mailto:e-grants.help@dol.gov">e-grants.help@dol.gov</a>.</b></p> <p><b>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 <a href="mailto:logan.shantay@dol.gov">logan.shantay@dol.gov</a>.</b></p>	<p><b>Reporting quarter end dates shall correspond to the following calendar quarter end dates: March 31, June 30, September 30, and December 31.</b> A final quarter <del>ETA-9130 FR</del> 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 <del>quarter quarterly-ETA-9130 FR</del> must be indicated by selecting "YES" in Item 6, Final Report.</p> <p>2) Quarterly reports, including the final quarter report, are required to be submitted <b>no later than 45 calendar days</b> after the end of each specified reporting period. <b>The reporting due dates are: May 15, August <del>15</del>14, November <del>15</del>14, and February <del>15</del>14.</b> <u>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.</u></p> <p>3) A closeout report is required to be submitted <b>no later than 90 calendar days</b> 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.)</p> <p>4) All financial data is required to be reported <b>cumulative from grant inception</b>, through the end of each reporting period. Expenditure data is required to be reported on an <b>accrual basis</b>.</p> <p>5) A separate <del>ETA-9130 FR</del> is required for each program and each fund source (subaccount) awarded to a grant recipient.</p> <p><del>6) Both cash management and financial status information are required for all reports.</del></p> <p><del>6) All sections of the report must be completed unless otherwise noted in the grant agreement.</del></p> <p><u>For more information regarding DOL/ETA grants and financial reporting, please visit <a href="http://www.doleta.gov/grants/">http://www.doleta.gov/grants/</a>. Additional assistance may be provided <b>Assistance with completing the reports can be found primarily</b> through your Federal Project Officer. Technical issues with the on-line reporting system should be directed to: <del>e-grants.help</del> <a href="mailto:appsupport.e grants@dol.gov">appsupport.e grants@dol.gov</a>.</u></p> <p>Please ensure that the certifying official information contained in Items <del>13a -13d</del> <b>13a -14d</b> is correct. <b>Any outdated information will delay</b></p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
					<b>transmission of the grant’s closeout package and relevant information affecting the grant.</b> To request a change in the signatory/certifying official, you must send an e-mail to <a href="mailto:ETApasword.pin@dol.gov">ETApasword.pin@dol.gov</a> <a href="mailto:logan.shantay@dol.gov">logan.shantay@dol.gov</a> .
n/a	Header Row	n/a	<ul style="list-style-type: none"> <li>▪ Change “FFR Number” to “Line Item Number” in all sets of instructions.</li> </ul>	n/a	n/a
n/a	Header Row	n/a	<ul style="list-style-type: none"> <li>▪ Change “Reporting Item” to “Reporting/Line Item” in all sets of instructions.</li> </ul>	n/a	n/a
1	Federal Agency and Organizational Element to Which Report is Submitted	Yes	<ul style="list-style-type: none"> <li>▪ No changes</li> </ul>	“U.S. Department of Labor Employment & Training Administration.” PRE-ENTERED	
2	Federal Grant or Other Identifying Number Assigned by DOL	Yes	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage to conform to Uniform Guidance.</li> </ul>	Grant number assigned for the award by DOL/ETA and contained on the grant award document. PRE-ENTERED	Grant number assigned for the award by DOL/ETA and contained on the grant award document. <u>Also called Federal Award Identification Number (FAIN) under the Uniform Guidance (2 CFR 200).</u> PRE-ENTERED
3	Recipient Organization (Name and complete address including Zip code)	Yes	<ul style="list-style-type: none"> <li>▪ Only layout changes.</li> <li>▪ (Recipients currently have the ability to and <i>should continue to have the ability to override pre-entered address.</i>)</li> </ul>	Name and complete address of recipient organization PRE-ENTERED	Name and complete address of recipient organization. PRE-ENTERED
4a	<del>DUNS Number</del> <u>Unique Entity Identifier</u>	Yes	<ul style="list-style-type: none"> <li>▪ Change in line item name and instruction verbiage to conform to Uniform Guidance.</li> </ul>	Recipient organization’s Data Universal Numbering System (DUNS) number or Central Contract Registry extended DUNS number. PRE-ENTERED	Recipient organization’s <u>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.</u> PRE-ENTERED
4b	EIN	Yes	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> </ul>	Recipient organization’s Employer Identification Number (EIN). PRE-ENTERED	Recipient organization’s Employer Identification Number (EIN). <u>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 purposes of identification.</u> PRE-ENTERED
5	Recipient Account Number or Identifying Number	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> </ul>	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 only and is not required by DOL/ETA.	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 <u>only</u> and is not required by DOL/ETA.
6	Final Report	No	<ul style="list-style-type: none"> <li>▪ No changes</li> </ul> <p><b>Attention:</b> Verbiage is <u>not</u> applicable to the following 9130s:  <ul style="list-style-type: none"> <li>○ Local Youth</li> <li>○ Local Adult</li> <li>○ Local Dislocated Worker</li> </ul>                     The correct verbiage for these 9130s is outlined in the applicable sections</p>	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.	

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
			<i>below.</i>		
7	Basis of <del>Accounting</del> Reporting	Yes	<ul style="list-style-type: none"> <li>Change in line item name (both on the form and in the instructions) for accuracy.</li> <li>Change in line item name and instruction verbiage to conform to Uniform Guidance.</li> </ul>	<p>Basis of Accounting is intended to read and be interpreted as “<b>Basis of Reporting</b>”.</p> <p><b>ACCRUAL</b> has been pre-entered on all reporting formats.</p> <p><b>DOL/ETA regulations require that all recipients report expenditures and program income on an accrual basis.</b> For accrual basis reporting, accrued expenditures are recorded when a requirement to pay is established.</p> <p><b>Note:</b> Recipients are not required to change their accounting systems to accommodate DOL/ETA requirements that differ from their underlying accounting practices. Instead, recipients must furnish the required accrual information based on available documentation and best estimates.</p>	<p><del>Basis of Accounting is intended to read and be interpreted as “Basis of Reporting”.</del></p> <p><b>ACCRUAL</b> has been pre-entered on all <del>reporting formats</del>ETA-9130 reports.</p> <p><b>DOL/ETA regulations require that all recipients report expenditures and program income on an accrual basis.</b> For accrual basis reporting, accrued expenditures are recorded when a requirement to pay is established.</p> <p><del><b>Note</b></del><b>O</b><del>T</del><del>E</del>: <i>Recipients are not required to change their accounting systems to accommodate DOL/ETA requirements that differ from their underlying accounting practices. Instead, recipients must furnish the required accrual information based on available documentation and best estimates. 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.</i></p>
8	Project/Grant Period From: (Month, Day, Year)	Yes	<ul style="list-style-type: none"> <li>No changes</li> </ul>	The beginning date of the grant award as defined in the grant award document. PRE-ENTERED	
8	To: (Month, Day, Year)	Yes	<ul style="list-style-type: none"> <li>Change in instruction verbiage for clarity and streamlining purposes.</li> </ul>	The ending date of the grant award as defined in the grant award document, and the final date for which any <b>accrued expenditures</b> can be incurred under subject grant award. PRE-ENTERED.	The ending date of the grant award as defined in the grant award document, and the final date for which any <b>accrued expenditures</b> can be incurred under <del>the</del> subject grant award. PRE-ENTERED.
9	Reporting Period End Date (Month, Day, Year)	Yes	<ul style="list-style-type: none"> <li>Change in instruction verbiage for clarity and streamlining purposes.</li> </ul>	The last date of the quarter for which cumulative data is provided on subject FR. (Required reporting quarter end dates are contained in “Reporting Requirements” in first section of these instructions.) PRE-ENTERED	The last date of the quarter for which cumulative data is provided on <del>the</del> subject <del>FR</del> <b>ETA-9130</b> . (Required reporting quarter end dates are contained in <del>the</del> “Reporting Requirements” in <del>the</del> first section of these instructions.) PRE-ENTERED
10	Transactions	n/a	<ul style="list-style-type: none"> <li>Change in instruction verbiage for clarity and streamlining purposes.</li> </ul> <p><b>Attention:</b> <i>The line item number correction regarding the Remarks section is <u>not</u> applicable to the following 9130s:</i></p> <ul style="list-style-type: none"> <li>Local Youth</li> </ul>	<p><b>Transactions</b></p> <p>Enter cumulative amounts in the <b>Cumulative Column</b> for each line item requiring data entry, as of the reporting period end date. <b>NOTE: If any line item does NOT require data entry for a particular grant/program, a ZERO must be entered.</b></p> <p>Line items which will be automatically calculated are grayed out, and no data entry will be permitted by reporting entity.</p>	<p><b>Transactions</b></p> <p>Enter cumulative amounts in the <b>Cumulative Column</b> for each line item requiring data entry, as of the reporting period end date.</p> <p><b>NOTE: If any line item does NOT require data entry for a particular grant/program, a ZERO must be entered.</b></p> <p>Line items which will be automatically calculated are grayed out, and no data entry will be permitted by <del>the</del> reporting entity.</p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
			<ul style="list-style-type: none"> <li>o Local Adult</li> <li>o Local Dislocated Worker</li> </ul>	<p>Cumulative data for current reporting quarter will become <b>Previous Period Column</b> in following quarter. <b>This Period</b> data will be automatically calculated. Use Section 12, Remarks, to provide any information deemed necessary to support/explain data provided in this section.</p>	<p>Cumulative data for <u>the</u> current reporting quarter will become <u>the</u> <b>Previous Period Column</b> in <u>the</u> following quarter. <b>This Period</b> data will be automatically calculated. Use Section 12, Remarks, to provide any information deemed necessary to support/explain data provided in this section.</p>
10a	Cash Receipts	Yes	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> <li>▪ Remove all references to soft and hard edits in the instructions.</li> <li>▪ <b>Keep</b> all soft and hard edits in programming.</li> </ul> <p><b>Attention:</b> Line 10a is <b>ONLY</b> pre-entered for and instructions verbiage is only applicable to the following 9130s:</p> <ul style="list-style-type: none"> <li>o Basic</li> <li>o National Dislocated Worker Grants</li> <li>o Employment Service and Unemployment Insurance Programs</li> <li>o National Farmworker Jobs Program</li> <li>o Older Worker Program / Senior Community Service Employment Program</li> <li>o Indian and Native American Program</li> <li>o Trade Adjustment Assistance Grant Program</li> </ul> <p>Applicable verbiage for the remaining 9130s is outlined in the applicable sections below.</p>	<p>This amount will be <b>PRE-ENTERED</b> to agree with DOL cumulative quarter-end drawdown records associated with this grant and the specific subaccount identified in Item 2. This amount should coincide with cumulative drawdowns 'posted' in the Payment Management System through the end of the quarter.</p> <p><b>This amount will be the same as the amount posted in the note above Item 10a which reads "DOL records reflect total quarter-end cumulative drawdowns of \$ for all components of this subaccount"</b></p> <p><b>NOTE:</b> For grant recipients operating on a reimbursement basis, this amount will NOT reflect cash utilized from other fund sources of the grantee 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.</p> <p><b>HARD EDIT - Line 10a cannot exceed Line 10d</b></p>	<p>This amount will be <b>PRE-ENTERED</b> to agree with DOL cumulative quarter-end drawdown records associated with this grant and the specific subaccount identified in Item 2. <del>This amount should coincide with cumulative drawdowns 'posted' in the Payment Management System through the end of the quarter. This is equal to the cumulative drawdowns posted in the Payment Management System (PMS) through the end of the reporting period end date.</del></p> <p><del><b>This amount will be the same as the amount posted in the note above Item 10a which reads "DOL records reflect total quarter-end cumulative drawdowns of \$ for all components of this subaccount"</b></del></p> <p><b>NOTE:</b> For grant recipients operating on a reimbursement basis, this amount will NOT reflect cash utilized from other fund sources of the <u>grantee recipient</u> 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.</p> <p><b>HARD EDIT - Line 10a cannot exceed Line 10d</b></p>
10b	Cash Disbursements	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> <li>▪ Remove all references to soft and hard edits in the instructions.</li> <li>▪ <b>Keep</b> all soft and hard edits in programming.</li> </ul>	<p>Enter the cumulative amount of <b>cash disbursed from the cash receipts identified on 10a</b>, 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.</p> <p>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 charged to the award, and the amount of cash advances and</p>	<p>Enter the cumulative amount of <b>cash disbursed from the cash receipts identified on 10a</b>, as of the reporting period end date. The cash disbursements reported must be <del>"all or a portion of"</del> the cash receipts reflected on Item 10a.</p> <p>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 <del>charged to the award</del>, and the amount of cash advances <del>s</del></p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
				<p>payments made to subrecipients and subcontractors.</p> <p><b>HARD EDIT - Line 10b cannot exceed Line 10a.</b></p> <p>SOFT EDIT - Line 10b should not exceed Line 10e.  <b>CAUTION:</b> Line 10e 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 sub-entities, cause Line 10b to exceed Line 10e, a valid explanation should be provided in Item 12, Remarks.</p> <p>SOFT EDIT - Line 10b for "This Period" should not be negative.  <b>CAUTION:</b> If entry for this line item is less than previous period cumulative amount, a valid explanation should be provided in Item 12, Remarks.</p>	<p><u>payments</u> and payments made to subrecipients and subcontractors.</p> <p><b>HARD EDIT - Line 10b cannot exceed Line 10a.</b></p> <p><del>SOFT EDIT - Line 10b should not exceed Line 10e.</del>  <b>CAUTIONNOTE:</b> Line 10e (<u>Federal Share of Expenditures</u>) 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 sub-<del>entities</del><u>recipients</u>, cause Line 10b to exceed Line 10e, a valid explanation should be provided in <del>Item</del><u>Section</u> 12, Remarks.</p> <p><del>SOFT EDIT - Line 10b for "This Period" should not be negative.</del>  <b>CAUTION:</b> If <del>the cumulative</del> entry for this line item is less than <del>the</del> previous period cumulative amount, a valid explanation should be provided in <del>Item</del><u>Section</u> 12, Remarks.</p>
10c	Cash on Hand (line a minus b)	Automatic Calculation	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> <li>▪ Remove all references to soft and hard edits in the instructions.</li> <li>▪ <b>Keep</b> all soft and hard edits in programming.</li> </ul>	<p>This is an automatic calculation, which is Line 10a minus Line 10b. 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.</p> <p><b>NOTE:</b> In accordance with Department of Treasury regulations, federal cash <b>MUST BE DRAWN SOLELY TO ACCOMMODATE YOUR IMMEDIATE NEEDS ON AN "AS NEEDED" BASIS ONLY.</b></p> <p><b>HARD EDIT - Line 10c must be equal to Line 10a minus Line 10b</b></p> <p><b>HARD EDIT - Line 10c cannot be negative.</b></p>	<p>This is an automatic calculation, which is Line 10a (<u>Cash Receipts</u>) minus Line 10b (<u>Cash Disbursements</u>).</p> <p>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.</p> <p><b>NOTE: In accordance with Department of Treasury regulations, federal cash <del>MUST BE DRAWN SOLELY TO ACCOMMODATE YOUR IMMEDIATE NEEDS ON AN "AS NEEDED" BASIS ONLY</del> <u>must be drawn solely to accommodate immediate needs.</u></b></p> <p><b>HARD EDIT - Line 10c must be equal to Line 10a minus Line 10b</b></p> <p><b>HARD EDIT - Line 10c cannot be negative.</b></p>
10d	Total Federal <del>F</del> <u>unds</u> <del>a</del> <u>uthorized</u>	Yes	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage to conform to WIOA.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul> <p><b>Attention:</b> Line 10d is <b>NOT</b> pre-entered for and instructions verbiage for line 10d is <u>not</u> applicable to the following 9130s:</p> <ul style="list-style-type: none"> <li>○ Statewide Youth</li> <li>○ Local Youth</li> <li>○ Statewide Adult</li> <li>○ Local Adult</li> </ul>	<p>This amount is pre-entered for all grants except WIA 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 grantee and corrected, as necessary, by the grant officer.)</p>	<p>This amount is pre-entered for all grants, except WIA <u>or</u> 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 <u>grantee recipient</u> and corrected, as necessary, by the <u>g</u>Grant <u>e</u>Officer.)</p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
			<ul style="list-style-type: none"> <li>○ Statewide Dislocated Worker</li> <li>○ Local Dislocated Worker</li> <li>○ Statewide Rapid Response</li> </ul> <p>Applicable verbiage for these 9130s is outlined below.</p>		
10e	Federal <del>s</del> Share of <del>e</del> Expenditures	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage to conform to Uniform Guidance.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> <li>▪ Remove all references to soft and hard edits in the instructions.</li> <li>▪ <b>Keep</b> all soft and hard edits in programming.</li> </ul>	<p>Enter the cumulative amount of accrued expenditures for allowable costs associated with the funds authorized on Line10d. Accrued expenditures are the sum of actual cash disbursements for direct charges for goods and services; the amount of indirect expenses charged to the award; <b>MINUS</b> any rebates, refunds, or other credits; <b>PLUS</b> the total costs of all goods and property received or services performed, <b>whether or not an invoice has been received or a cash payment has occurred</b>. Accrued expenditures are to be recorded in the reporting quarter in which they occur, regardless of when the related cash receipts and disbursements take place.</p> <p>Unless cash advances have been made to subrecipients, 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. 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 (no matter what source initially pays the costs.)</p> <p><b>HARD EDIT - Line 10e cannot exceed Line 10d.</b></p> <p><b>SOFT EDIT - Line 10e for "This Period" should not be negative.</b>  <b>CAUTION:</b> If entry for this line item is less than previous period cumulative amount, a valid explanation should be provided in Item 12, Remarks.</p>	<p>Enter the cumulative amount of accrued expenditures for allowable costs associated with the funds authorized on Line10d (<u>Total Federal Funds Authorized</u>).</p> <p><u>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).</u></p> <p><u>Accrued <del>e</del>Expenditures for reports prepared on an accrual basis are the sum of: <del>are the sum of</del> 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, charged to the award; <del>MINUS</del> minus any rebates, refunds, or other credits; <del>PLUS</del> the total costs of all goods and property received or services performed, <del>whether or not an invoice has been received or a cash payment has occurred</del>. Accrued expenditures are to be recorded in the reporting quarter in which they occur, regardless of when the related cash receipts and disbursements take place.</u></p> <p>Unless cash advances have been made to subrecipients <u>or there is a reduction for rebates, refunds, or other credits</u>, this entry will usually be greater than Line 10b, <del>(e</del>Cash <del>e</del>Disbursements);, because accruals (goods and services received but not yet paid for) must be included on this line item. <u>Non-Federal entities must liquidate existing cash advances before requesting additional advances (2 CFR 2900.7).</u> 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 <del>(no matter what source initially pays the costs.)</del></p> <p><b>HARD EDIT - Line 10e cannot exceed Line 10d.</b></p> <p><b>SOFT EDIT - Line 10e for "This Period" should not be negative.</b></p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
					<p><b>NOTECAUTION:</b> If the cumulative entry for this line item is less than the previous period cumulative amount, a valid explanation should be provided in Item-Section 12, Remarks.</p> <p><b>*** For all WIA and WIOA formula-funded grants add the following: ***</b></p> <p><b>HARD EDIT – Sum of Lines 10e for all subaccount components cannot exceed NCFMScumulative obligation. This hard edit will be imposed on the FINAL 10e subaccount entry.</b></p> <p><b>NOTE:</b> 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)).</p>
10f	Total <del>a</del> Administrative <del>e</del> Expenditures	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul> <p><b>Attention:</b> Instructions verbiage for line 10f is <i>not</i> applicable to the following 9130s:</p> <ul style="list-style-type: none"> <li>○ Statewide Youth</li> <li>○ Local Youth</li> <li>○ Statewide Adult</li> <li>○ Local Adult</li> <li>○ Statewide Dislocated Worker</li> <li>○ Local Dislocated Worker</li> <li>○ Statewide Rapid Response</li> <li>○ Employment Services and Unemployment Insurance</li> <li>○ Trade Adjustment Assistance Grant Program</li> </ul> <p>Applicable verbiage for these 9130s is outlined below.</p>	<p><b>An entry is required 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.)</b></p> <p>Enter the cumulative amount of accrued expenditures for administrative activities. Administrative costs must be necessary and reasonable costs (direct and indirect) which are not related to the direct provision of services to participants, but relate to overall general administrative functions.</p> <p>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.</p> <p><b>If no data entry is required, a ZERO must be entered.</b></p>	<p><b>An entry is required 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).)</b></p> <p>Enter the cumulative amount of accrued expenditures for administrative activities. <del>Administrative costs must be necessary and reasonable costs (direct and indirect) which are not related to the direct provision of services to participants, but relate to overall general administrative functions.</del></p> <p>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.</p> <p><b>If no data entry is required, a ZERO must be entered.</b></p>
10g	Federal <del>s</del> Share of <del>u</del> Unliquidated <del>e</del> Obligations	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage to conform to Uniform Guidance.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul>	<p>Enter any obligations for which an accrued expenditure has not yet been incurred, as of the reporting period end date.</p> <p>Unliquidated obligations should include amounts which will become due to subrecipients and subcontractors. On the final report, this line item should be zero.</p> <p>Obligation, as defined in 29 CFR 97.3, means the amount of orders placed, contracts and subgrants awarded, goods and services received, and similar</p>	<p>Enter any obligations <del>incurred</del>, for which an accrued expenditure has not yet been <del>recorded-incurred</del>, as of the reporting period end date.</p> <p>Unliquidated obligations should include amounts which will become due to subrecipients and <del>sub</del>contractors. On the final report, this line item should be zero.</p> <p><del>Obligation, as defined in 29 CFR 97.3, means the amount of orders placed, contracts and subgrants awarded, goods and services received, and similar</del></p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
				<p>transactions during a given period that will require payment by the grantee during the same or a future period. Obligations are legal requirements - not plans, budgets, or encumbrances. Examples of obligations or legal commitments include subgrant agreements, purchase orders, or cash disbursements. Obligations do not include such actions as projected staff time, future or projected rent payments, future or projected training, or items that are budgeted during the period of the grant award.</p> <p><b>NOTE:</b> 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.</p> <p><i>Do not include any amount on Line 10g that has been reported on Line 10e or 10f. 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.</i></p>	<p><del>transactions during a given period that will require payment by the grantee during the same or a future period. 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." Obligations are legal requirements - not plans, budgets, or encumbrances. Examples of obligations or legal commitments include subgrant agreements, purchase orders, or cash disbursements. Obligations do not include such actions as projected staff time, future or projected rent payments, future or projected training, or items that are budgeted during the period of the grant award. Please refer to 2 CFR 200 and 2 CFR 2900 for additional guidance.</del></p> <p><b>NOTE:</b> 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.</p> <p><del>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.</del></p> <p><b>*** For all WIA and WIOA formula-funded grants add the following: ***</b></p> <p><del>Local funds obligated for Pay-for-Performance contracts remain available until expended. See WIOA Sec. 189 (g)(2)(D).</del></p>
10h	Total Federal <del>e</del> Obligations (sum of lines e and g)	Automatic Calculation	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> <li>▪ Add calculation to line item title in instructions.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> <li>▪ Remove all references to soft and hard edits in the instructions.</li> <li>▪ <b>Keep</b> all soft and hard edits in programming.</li> </ul> <p><b>Attention:</b> Please double-check the calculation programming for this line item. It should <b>only</b> be the sum of lines e and g.</p>	<p>This is an automatic calculation, which is the sum of Lines 10e and 10g.</p> <p><b>HARD EDIT – Line 10h must be equal to Line 10e plus Line 10g</b></p> <p><b>HARD EDIT - Line 10h cannot exceed Line 10d.</b></p>	<p>This is an automatic calculation, which is the sum of Lines 10e (<u>Federal Share of Expenditures</u>) and 10g (<u>Federal Share of Unliquidated Obligations</u>).</p> <p><b>HARD EDIT – Line 10h must be equal to Line 10e plus Line 10g</b></p> <p><b>HARD EDIT – Line 10h cannot exceed Line 10d.</b></p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
10i	Unobligated <del>b</del> Balance of Federal <del>F</del> unds (line d minus h)	Automatic Calculation	<ul style="list-style-type: none"> <li>Change in instruction verbiage for clarity and streamlining purposes.</li> <li>Add calculation to line item title in instructions.</li> <li>Capitalize all words in line item title (on form) for uniformity.</li> <li>Remove all references to soft and hard edits in the instructions.</li> <li><b>Keep</b> all soft and hard edits in programming.</li> </ul>	<p>This is an automatic calculation, which is Line 10d minus Line Item 10h.</p> <p><b>HARD EDIT - Line 10i must be equal to Line 10d minus Line 10h</b></p>	<p>This is an automatic calculation, which is Line 10d <u>(Total Federal Funds Authorized)</u> minus Line Item 10h <u>(Total Federal Obligations)</u>.</p> <p><b>HARD EDIT - Line 10i must be equal to Line 10d minus Line 10h</b></p>
10j	Total <del>r</del> Recipient <del>s</del> Share <del>r</del> Required	<del>No</del> Yes	<ul style="list-style-type: none"> <li>No changes to instructions.</li> <li>Capitalize all words in line item title (on form) for uniformity.</li> <li><b>New: This field should be a pre-entered data field for the Basic and SCSEP 9130s only.</b></li> </ul> <p><i>Attention: Instructions verbiage for line 10j s <u>not</u> applicable to the following 9130s:</i></p> <ul style="list-style-type: none"> <li>Local Adult</li> <li>Local Dislocated Worker</li> </ul> <p><i>Applicable verbiage for these 9130s is outlined below.</i></p>	<p>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."</p> <p><b>If there is no match requirement, a ZERO must be entered.</b></p>	
10k	Recipient <del>s</del> Share of <del>e</del> Expenditures	No	<ul style="list-style-type: none"> <li>Change in instruction verbiage to conform to Uniform Guidance.</li> <li>Capitalize all words in line item title (on form) for uniformity.</li> <li><b>New: A soft edit for the Recipient Share of Expenditures reporting/line item should be imposed on all subaccount entries equal to or greater than \$1. Verbiage: "As required in your grant agreement, you must report expenditures related to match and non-federal leveraged resources." This is applicable to <u>all</u> 9130s.</b></li> </ul> <p><i>Attention: Instructions verbiage for line 10k s <u>not</u> applicable to the following 9130s:</i></p>	<p>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.</p> <p>This entry may (and often will) exceed the required match entered on Line 10j.</p> <p><b>NOTE:</b> Non-Federal funds expended for the purposes or activities of subject grant, which are allowable under all OMB Circulars, but which are not completely allowable under 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.</p>	<p>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.</p> <p>This entry may (and often will) exceed the required match entered on Line 10j <u>(Total Recipient Share Required)</u>.</p> <p><b>NOTE:</b> Non-Federal funds expended for the purposes or activities of <u>the</u> subject grant, which are allowable under <del>all OMB Circulars</del> <u>the OMB Uniform Guidance (2 CFR 200 and 2 CFR 2900)</u>, but which are not completely allowable under <u>the</u> 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. <u>Other federal funds expended for the purpose and benefit of this grant should be included in line item 11a (Other Federal Funds Expended)</u>.</p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
			<ul style="list-style-type: none"> <li>o Local Adult</li> <li>o Local Dislocated Worker</li> </ul> <p>Applicable verbiage for these 9130s is outlined below.</p>		
10l	Recipient share of unliquidated obligations	No	<ul style="list-style-type: none"> <li>▪ <b>Delete line item</b> in an effort to reduce recipient burden, streamline Federal financial reporting, and make ETA Form 9130 more closely resemble the already existing SF- 425 report (OMB 0348-0061).</li> </ul>	<p>Enter any obligations of non-Federal funds for which an accrued expenditure has not yet been incurred, as of the reporting period end date. Unliquidated obligations should include amounts which will become due to subrecipients and subcontractors. On the final report, this line item should be zero.</p> <p>Obligation, as defined in 29 CFR 97.3, means the amount of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a given period that will require payment by the grantee during the same or a future period.</p> <p><i>Do not include any amount on Line 10l that has been reported on Line 10k. Do not include any amount on Line 10l for a future commitment of funds (e.g., entire lease, budgeted salary costs) for which an obligation has not yet been incurred.</i></p>	<p><del>Enter any obligations of non-Federal funds for which an accrued expenditure has not yet been incurred, as of the reporting period end date. Unliquidated obligations should include amounts which will become due to subrecipients and subcontractors. On the final report, this line item should be zero.</del></p> <p><del>Obligation, as defined in 29 CFR 97.3, means the amount of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a given period that will require payment by the grantee during the same or a future period.</del></p> <p><del>Do not include any amount on Line 10l that has been reported on Line 10k. Do not include any amount on Line 10l for a future commitment of funds (e.g., entire lease, budgeted salary costs) for which an obligation has not yet been incurred.</del></p>
10m	Total recipient obligations (sum of lines k and l)	Automatic Calculation	<ul style="list-style-type: none"> <li>▪ <b>Delete line item</b> in an effort to reduce recipient burden, streamline Federal financial reporting, and make ETA Form 9130 more closely resemble the already existing SF- 425 report (OMB 0348-0061).</li> </ul>	<p>This is an automatic calculation, which is the sum of Lines 10k and 10l.</p> <p><b>NOTE:</b> This amount may exceed the required match entered on Line 10j.</p> <p><b>HARD EDIT - Line 10m must be equal to Line 10k plus Line 10l.</b></p>	<p><del>This is an automatic calculation, which is the sum of Lines 10k and 10l.</del></p> <p><del><b>NOTE:</b> This amount may exceed the required match entered on Line 10j.</del></p> <p><del><b>HARD EDIT - Line 10m must be equal to Line 10k plus Line 10l.</b></del></p>
10n	Remaining Recipient Share to Be Provided (line j minus mk)	Automatic Calculation	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> <li>▪ Adjustment of line item numbers in both the form and instructions due to deletion of lines 10l (Recipient Share of Unliquidated Obligations) and line 10m (Total Recipient Obligations).</li> <li>▪ <b>Adjustment of automatic calculation (see line item title).</b></li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> <li>▪ Remove all references to soft and hard edits in the instructions.</li> <li>▪ <b>Keep</b> all soft and hard edits in programming.</li> </ul>	<p>This is an automatic calculation, which is Line 10j minus Line 10m. <i>When the match requirement identified on Line 10j has been met, or if there is no match requirement, the value on Line 10n will automatically be set to zero.</i></p> <p><b>HARD EDIT - Line 10n must be equal to Line 10j minus Line 10m</b></p> <p><b>HARD EDIT - Line 10n cannot be negative; when Line 10j and Line 10m are equal, Line 10n will automatically set to 0.</b></p>	<p>This is an automatic calculation, which is Line 10j (Total Recipient Share Required) minus Line 10m (Recipient Share of Expenditures). <b>When the match requirement identified on Line 10j has been met, or if <u>Line 10j is zero</u> there is no match requirement, the value on Line 10n will automatically be set to zero.</b></p> <p><del><b>HARD EDIT - Line 10n must be equal to Line 10j minus Line 10m</b></del></p> <p><del><b>HARD EDIT - Line 10n cannot be negative; when Line 10j and Line 10m are equal, Line 10n will automatically set to 0.</b></del></p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
10em	Total Federal Program Income Earned	No	<p><b>Attention:</b> Calculation needs to be double checked to avoid negative values in line 10l.</p> <ul style="list-style-type: none"> <li>Change in line item name (both on the form and in the instructions) for accuracy.</li> <li>Change in instruction verbiage to conform to Uniform Guidance.</li> <li>Adjustment of line item numbers in both the form and instructions due to deletion of lines 10l (Recipient Share of Unliquidated Obligations) and line 10m (Total Recipient Obligations).</li> <li>Capitalize all words in line item title (on form) for uniformity.</li> </ul>	<p>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 29 CFR 95.24 and 29 CFR 97.25.</p> <p>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. 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 10o.</p> <p><b>If no program income is earned, a ZERO must be entered.</b></p>	<p>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 <del>29 CFR 95.24 and 29 CFR 97.25</del> <u>2 CFR 200.80 and 2 CFR 200.307</u>.</p> <p>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 <u>(Federal Share of Expenditures)</u>. 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 10em.</p> <p><b>If no program income is earned, a ZERO must be entered.</b></p>
10pn	Program Income Expended in Accordance with the Addition Method	No	<ul style="list-style-type: none"> <li>Change in line item name to "Program Income Expended in Accordance With the Addition Method" in the instructions to be in accord with the form.</li> <li>Change in instruction verbiage to conform to Uniform Guidance.</li> <li>Adjustment of line item numbers in both the form and instructions due to deletion of lines 10l (Recipient Share of Unliquidated Obligations) and line 10m (Total Recipient Obligations).</li> <li>Capitalize all words in line item title (on form) for uniformity.</li> </ul>	<p>Enter the total cumulative amount of accrued expenditures incurred against the program income earned on Line 10o.</p> <p><b>NOTE:</b> Program income is to be expended during the same grant period in which it is earned.</p>	<p>Enter the <del>total</del> cumulative amount of accrued expenditures incurred against the program income earned on Line 10em <u>(Total Program Income Earned)</u>.</p> <p><b>NOTE:</b> Program income is to be expended during the same grant period in which it is earned <u>and must be disbursed before requesting new cash advance payments (2 CFR 200.305 (b)(5))</u>.</p>
10qo	Unexpended Program Income (line em minus line pn)	Automatic Calculation	<ul style="list-style-type: none"> <li>Change in instruction verbiage for clarity and streamlining purposes.</li> <li>Adjustment of line item numbers in both the form and instructions due to deletion of lines 10l (Recipient Share of Unliquidated Obligations) and line 10m (Total Recipient Obligations).</li> <li><b>Adjustment of automatic calculation (see line item title).</b></li> <li>Capitalize all words in line item title (on form) for uniformity.</li> </ul>	<p>This is an automatic calculation, which is Line10o minus 10p.</p> <p><b>HARD EDIT - Line 10q must be equal to Line 10o minus Line 10p.</b></p>	<p>This is an automatic calculation, which is Line10em <u>(Total Program Income Earned)</u> minus 10pn <u>(Program Income Expended in Accordance with the Addition Method)</u>.</p> <p><b>HARD EDIT – Line 10q must be equal to Line 10o minus Line 10p.</b></p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
			<ul style="list-style-type: none"> <li>▪ Remove all references to soft and hard edits in the instructions.</li> <li>▪ <b>Keep</b> all soft and hard edits in programming.</li> </ul>		
11	Additional <del>e</del> Expenditure <del>d</del> Data <del>r</del> Required	n/a	<ul style="list-style-type: none"> <li>▪ Instructions changes are not applicable.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul> <p><b>Attention:</b> This line item should read <b>“Additional Obligation and Expenditure Data Required”</b> both in the instructions and on the form for the following 9130s:</p> <ul style="list-style-type: none"> <li>○ Local Youth</li> <li>○ Local Adult</li> <li>○ Local Dislocated Worker</li> </ul>	n/a	n/a
11a	Other Federal <del>f</del> Funds <del>e</del> Expended	No	<ul style="list-style-type: none"> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> </ul>	<p>Enter any other Federal funds expended, by the recipient organization and any subrecipient organizations, but not by any non-subrecipient partner organizations, for the same purposes or activities of subject grant. <b>Expenditures included must be allowable costs which could otherwise have been paid for out of subject grant funds.</b></p> <p>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.</p> <p>This entry should include expenditures of all Federally funded leveraged resources, whether or not such expenditures are the result of a leveraging requirement.</p>	<p>Enter any other Federal funds expended, by the recipient organization and any subrecipient organizations, <del>but not by any non-subrecipient partner organizations,</del> for the same purposes or activities of <u>the</u> subject grant. <b>Expenditures included must be allowable costs which could otherwise have been paid for out of subject grant funds.</b></p> <p>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.</p> <p>This entry should include expenditures of all Federally funded leveraged resources, whether or not such expenditures are the result of a leveraging requirement.</p>
12	Remarks	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> </ul> <p><b>Attention:</b> The last part of the second sentence, “[...], and 13, as applicable,” is <u>not</u> applicable to the following 9130s:</p> <ul style="list-style-type: none"> <li>○ Local Youth</li> <li>○ Local Adult</li> <li>○ Local Dislocated Worker</li> </ul> <p>Also, the instruction for line item #12, Remarks, varies in the ES &amp; UI 9130.</p>	<p>Enter any explanations deemed necessary by the grantee or information required by DOL ETA. <b>(This section supports transactions entered on lines identified in sections 10 and 11)</b></p>	<p>Enter any explanations deemed necessary by the <u>recipient grantee</u> or information required by DOL <del>/</del>ETA. (This section supports transactions entered on lines identified in <del>s</del>Sections 10, <del>and</del> 11, <u>and 13, as applicable.</u>)</p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
13	<p><b><u>Indirect Expenditures</u></b></p> <p><u>Complete this information only for indirect expenses incurred by the non-federal entity receiving direct awards from DOL and using an indirect cost rate, not for indirect costs incurred by subrecipients. State recipients using a Statewide Cost Allocation Plan (SWCAP) and/or subrecipients will not report indirect expenditures.</u></p> <p><u>Indirect cost expenditures are only required to be reported annually on the Final Report. Recipients must enter information on lines 13a – 13h for the quarter ending June 30 and reported August 14 at the end of the project/grant period.</u></p>	n/a	<p><i>Applicable verbiage is outlined in the ES &amp; UI section below.</i></p> <ul style="list-style-type: none"> <li>▪ <u>New line item.</u></li> <li>▪ <u>New indirect cost reporting line items have been added to ETA Form 9130 in an effort to streamline Federal financial reporting and make ETA Form 9130 more closely resemble the already existing SF- 425 report (OMB 0348-0061).</u></li> <li>▪ <u>Recipients should have the ability to enter multiple values for each line 13a – 13g.</u></li> <li>▪ <u>Indirect cost expenditures are only required to be reported annually on the Final Report. Recipients must enter information on lines 13a – 13h for the quarter ending June 30 and reported August 14 at the end of the project/grant period.</u></li> </ul> <p><b><u>Attention: Indirect Expenditures line items 13a – 13h are NOT applicable to the following 9130s:</u></b></p> <ul style="list-style-type: none"> <li>○ <u>Local Youth</u></li> <li>○ <u>Local Adult</u></li> <li>○ <u>Local Dislocated Worker</u></li> </ul>	n/a	<ul style="list-style-type: none"> <li>▪ <u>No further instructions required. Line item title is self-explanatory.</u></li> </ul>
13a	<u>Type of Rate</u>	No	<ul style="list-style-type: none"> <li>▪ <u>New line item (see #13).</u></li> <li>▪ <u>Recipients should have the ability to enter multiple values for line item 13a.</u></li> </ul>	n/a	<p><u>State whether indirect cost rate(s) is Provisional, Predetermined, Final, Fixed, Fixed with Carry-Forward, or DeMinimusDeMinimis, or other.</u></p>
13b	<u>Rate</u>	No	<ul style="list-style-type: none"> <li>▪ <u>New line item (see #13).</u></li> <li>▪ <u>Recipients should have the ability to enter multiple values for line item 13b.</u></li> </ul>	n/a	<p><u>Enter the indirect cost rate(s) in effect during the reporting period.</u></p>
13c	<u>Rate Approval Date</u>	No	<ul style="list-style-type: none"> <li>▪ <u>New line item (see #13).</u></li> <li>▪ <u>Recipients should have the ability to enter multiple values for line item 13c.</u></li> </ul>	n/a	<p><u>Enter the date on which the indirect cost rate was approved.</u></p>
13d	<u>Period From</u>	No	<ul style="list-style-type: none"> <li>▪ <u>New line item (see #13).</u></li> <li>▪ <u>Recipients should have the ability</u></li> </ul>	n/a	<p><u>Enter the date on which the approved indirect cost rate became effective.</u></p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
	<u>Period To</u>	<u>No</u>	<u>to enter multiple values for line item 13d.</u>	<u>n/a</u>	<p><b>NOTE:</b> <u>The indirect cost rate period must apply to the Project/Grant Period in line 8 above.</u></p> <p><u>Enter the last date (ending date) on which the approved indirect cost rate was (or is going to be) effective.</u></p> <p><b>NOTE:</b> <u>The indirect cost rate period must apply to the Project/Grant Period in line 8 above.</u></p>
<u>13e</u>	<u>Base</u>	<u>No</u>	<ul style="list-style-type: none"> <li>▪ <u>New line item (see #13).</u></li> <li>▪ <u>Recipients should have the ability to enter multiple values for line item 13e.</u></li> </ul>	<u>n/a</u>	<p><u>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.</u></p>
<u>13f</u>	<u>Amount Charged</u>	<u>No</u>	<ul style="list-style-type: none"> <li>▪ <u>New line item (see #13).</u></li> <li>▪ <u>Recipients should have the ability to enter multiple values for line item 13f.</u></li> </ul>	<u>n/a</u>	<p><u>Enter the amount of indirect costs charged during the time period specified. Multiply 13b (Rate) x 13e (Base).</u></p>
<u>13g</u>	<u>Federal Share</u>	<u>No</u>	<ul style="list-style-type: none"> <li>▪ <u>New line item (see #13).</u></li> <li>▪ <u>Recipients should have the ability to enter multiple values for line item 13g.</u></li> </ul>	<u>n/a</u>	<p><u>Enter the Federal share of the amount in 13f (Amount Charged).</u></p>
<u>13h</u>	<u>Totals</u>	<u>No</u>	<ul style="list-style-type: none"> <li>▪ <u>New line item (see #13).</u></li> <li>▪ <u>This line item will have three separate values, which is the sum of all entries for 13e (Base), 13f (Amount Charged), and 13g (Federal Share) respectively.</u></li> </ul>	<u>n/a</u>	<p><u>Enter the totals for 13e (Base), 13f (Amount Charged), and 13g (Federal Share) respectively.</u></p>
<u>134</u>	<p><u>Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all expenditures and unliquidated obligations are for the purposes set forth in the award documents. 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</u></p>	<u>n/a</u>	<ul style="list-style-type: none"> <li>▪ <u>Change in line item number to accommodate insertion of Indirect Expenditures line items.</u></li> <li>▪ <u>Change in certification verbiage to conform to Uniform Guidance.</u></li> <li>▪ <u>No changes to the instruction verbiage.</u></li> </ul> <p><b>Attention:</b> <u>The line item number adjustment is <i>not</i> applicable to the following 9130s:</u></p> <ul style="list-style-type: none"> <li>○ <u>Local Youth</u></li> <li>○ <u>Local Adult</u></li> <li>○ <u>Local Dislocated Worker</u></li> </ul>	<p>The authorized official certifies accuracy of reported data by entering assigned PIN.</p>	

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
	<a href="#">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>				
134a	Typed or Printed Name and Title of Authorized Certifying Official	Yes	<ul style="list-style-type: none"> <li>▪ No changes to instructions.</li> <li>▪ Change in line item number to accommodate insertion of Indirect Expenditures line items.</li> </ul> <p><b>Attention:</b> <i>The line item number adjustment is <u>not</u> applicable to the following 9130s:</i></p> <ul style="list-style-type: none"> <li>○ Local Youth</li> <li>○ Local Adult</li> <li>○ Local Dislocated Worker</li> </ul>	The authorized official certifies accuracy of reported data by entering assigned PIN.	
134b	Signature of Authorized Certifying Official	Yes	<ul style="list-style-type: none"> <li>▪ No changes to instructions.</li> <li>▪ Change in line item number to accommodate insertion of Indirect Expenditures line items.</li> </ul> <p><b>Attention:</b> <i>The line item number adjustment is <u>not</u> applicable to the following 9130s:</i></p> <ul style="list-style-type: none"> <li>○ Local Youth</li> <li>○ Local Adult</li> <li>○ Local Dislocated Worker</li> </ul>	The authorized official certifies accuracy of reported data by entering assigned PIN.	
134c	Telephone (Area code, number and extension)	Yes	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarification purposes.</li> <li>▪ Change in line item number to accommodate insertion of Indirect Expenditures line items.</li> </ul> <p><b>Attention:</b> <i>The line item number adjustment is <u>not</u> applicable to the following 9130s:</i></p> <ul style="list-style-type: none"> <li>○ Local Youth</li> <li>○ Local Adult</li> <li>○ Local Dislocated Worker</li> </ul>	The telephone number of certifying official is automatically displayed.	The telephone number of certifying official is automatically displayed. <a href="#">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.</a>
134d	Email address	Yes	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarification purposes.</li> <li>▪ Change in line item number to accommodate insertion of Indirect</li> </ul>	The email address of the certifying individual is automatically displayed.	The email address of the certifying individual is automatically displayed. <a href="#">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.</a>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
			<p>Expenditures line items.</p> <p><b>Attention:</b> The line item number adjustment is <u>not</u> applicable to the following 9130s:</p> <ul style="list-style-type: none"> <li>○ Local Youth</li> <li>○ Local Adult</li> <li>○ Local Dislocated Worker</li> </ul>		
134 <sup>e</sup>	Date Report Submitted (Month, Day, Year)	Yes	<ul style="list-style-type: none"> <li>▪ Change in line item number to accommodate insertion of Indirect Expenditures line items.</li> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> </ul> <p><b>Attention:</b> The line item number adjustment is <u>not</u> applicable to the following 9130s:</p> <ul style="list-style-type: none"> <li>○ Local Youth</li> <li>○ Local Adult</li> <li>○ Local Dislocated Worker</li> </ul>	The date the FR is certified/submitted to DOL/ETA is automatically displayed.	The date the <a href="#">FR-ETA-9130</a> is certified/submitted to DOL/ETA is automatically displayed.
145	Agency use only:	n/a	<ul style="list-style-type: none"> <li>▪ No changes to instructions.</li> <li>▪ Change in line item number to accommodate insertion of Indirect Expenditures line items.</li> </ul> <p><b>Attention:</b> The line item number adjustment is <u>not</u> applicable to the following 9130s:</p> <ul style="list-style-type: none"> <li>○ Local Youth</li> <li>○ Local Adult</li> <li>○ Local Dislocated Worker</li> </ul>	This section is reserved for DOL/ETA use.	
n/a	Authority	n/a	<ul style="list-style-type: none"> <li>▪ Change in verbiage to conform to Uniform Guidance.</li> <li>▪ OMB Circulars A-102 and A-110 are replaced by the OMB Uniform Guidance.</li> </ul>	Prescribed by OMB A-102 and A-110	Prescribed by OMB Uniform Guidance <a href="#">2 CFR 200</a> .
n/a	Disclaimer	n/a	<ul style="list-style-type: none"> <li>▪ Change in disclaimer verbiage for accuracy (office name has changed).</li> <li>▪ The reporting burden will increase due to the additional line items necessary to comply with WIOA</li> </ul>	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 (PI 106-107, Sec 8), is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing	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 ( <a href="#">2 CFR 200.327 and WIOA Section 185(e)(2)PI-106-107, Sec 8</a> ), is estimated to average <del>30</del> <sup>45</sup> minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
			statutory changes. <ul style="list-style-type: none"> <li>▪ <i>The amount of time increase is subject to change, depending on the final format of the 9130s.</i></li> </ul>	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 Financial and Administrative Management, Rm N-4653, U.S. Department of Labor, Washington DC 20210.	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 <del>Financial and Administrative Management</del> <a href="#">Management and Administrative Services</a> , Rm N-4653, U.S. Department of Labor, Washington DC 20210.
n/a	<i>Form Name and Number</i>	n/a	<ul style="list-style-type: none"> <li>▪ Assign alphanumeric characters to the individual programs' form numbers for clarity and better distinction.</li> </ul>	ETA-9130	<ul style="list-style-type: none"> <li>▪ Basic – ETA-9130</li> <li>▪ Statewide Youth – ETA-9130 (A)</li> <li>▪ Local Youth – ETA-9130 (B)</li> <li>▪ Statewide Adult – ETA-9130 (C)</li> <li>▪ Local Adult – ETA-9130 (D)</li> <li>▪ Statewide Dislocated Workers – ETA-9130 (E)</li> <li>▪ Local Dislocated Workers – ETA-9130 (F)</li> <li>▪ National Dislocated Worker Grants – ETA-9130 (G)</li> <li>▪ Statewide Rapid Response – ETA-9130 (H)</li> <li>▪ Employment Services and Unemployment Insurance – ETA-9130 (I)</li> <li>▪ National Farmworker Jobs Program – ETA-9130 (J)</li> <li>▪ Senior Community Service Employment Program – ETA-9130 (K)</li> <li>▪ Indian and Native American Program – ETA-9130 (L)</li> <li>▪ Trade Adjustment Assistance Grants Program – ETA-9130 (M)</li> </ul>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
<b>Statewide Youth – ETA-9130 (A)</b>					
10a	Cash Receipts	Yes	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> <li>▪ Remove all references to soft and hard edits in the instructions.</li> <li>▪ <b>Keep</b> all soft and hard edits in programming.</li> </ul>	<p>Enter the cumulative quarter-end cash received from the Payment Management System (PMS) for the Statewide Youth component piece of the subaccount identified in Item 2. <b>Cash received is interpreted as meaning cash “deposited in your bank account”.</b> Drawdowns <b>initiated</b> on the last business day of a quarter should <b>NOT</b> be reflected in this amount, but in the subsequent quarter’s cash receipts.</p> <p><i>This entry is a component piece of the amount posted in the note above Item 10a, which reads “DOL records reflect total quarter-end cumulative drawdowns of \$ _____.” The sum of the 10a entry on this format and the 10a entry on the Local Youth format must equal the DOL record amount posted for this subaccount.</i></p> <p><b>HARD EDIT – The sum of all 10a entries for a subaccount must equal DOL record amount. (This hard edit will be imposed on the FINAL 10a subaccount entry.)</b></p> <p>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.</p> <p><b>HARD EDIT – Line 10a cannot exceed Line 10d.</b></p> <p>NOTE: For grant recipients operating on a reimbursement basis, this amount should <b>NOT</b> reflect cash utilized from other fund sources of the grantee organization to initially pay for subject grant activities.</p>	<p>Enter the cumulative <del>amount of actual quarter-end</del> cash received from the <del>Federal agency as of the reporting period end date</del> Payment Management System (PMS) for the Statewide Youth component piece of the subaccount identified in Item 2. <b>Cash received is interpreted as meaning means cash “deposited in your bank account”.</b> Drawdowns <b>initiated</b> on the last business day of a quarter should <b>NOT</b> be reflected in this amount, but in the subsequent quarter’s cash receipts.</p> <p><u>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.</u></p> <p><b>This entry is a component piece of the amount posted in the note above Item 10a, which reads “DOL records reflect total quarter-end cumulative drawdowns of \$ _____.”</b> The sum of the 10a entry on this <del>format report</del> and the 10a entry on the Local Youth <del>format report</del> (ETA-9130 (B)) must equal the <del>DOL cumulative PMS</del> record amount posted for this subaccount.</p> <p><b>HARD EDIT – The sum of all 10a entries for a subaccount must equal DOL record amount. (This hard edit will be imposed on the FINAL 10a subaccount entry.)</b></p> <p>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 (<u>Total Federal Funds Authorized</u>).</p> <p><b>HARD EDIT – Line 10a cannot exceed Line 10d.</b></p> <p><b>NOTE: For grant recipients operating on a reimbursement basis, this amount should NOT reflect cash utilized from other fund sources of the grantee-recipient organization to initially pay for subject grant activities.</b></p>
10d	Total Federal <del>F</del> unds <del>a</del> Authorized	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> <li>▪ Remove all references to soft and hard edits in the instructions.</li> <li>▪ <b>Keep</b> all soft and hard edits in</li> </ul>	<p>Enter the total amount of Youth funds (from the Youth funding stream allotment) retained at the state level for allowable statewide activities.</p> <p><b>HARD EDIT – Sum of Lines 10d for all subaccount components must be equal to DOLAR\$ cumulative obligation. (This hard edit will be imposed on the FINAL 10d subaccount entry.)</b></p>	<p>Enter the total amount of Youth funds (from the Youth funding stream allotment) retained at the <del>s</del>State level for allowable statewide activities.</p> <p><b>HARD EDIT – Sum of Lines 10d for all subaccount components must be equal to DOLAR\$ cumulative obligation. (This hard edit will be imposed on the FINAL 10d subaccount entry.)</b></p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
			programming.	NOTE: This entry cannot exceed 15% of the Youth funding stream allotment in the first 2 years of a Program Year of funding. After the first 2 years, the recapture of local Youth funds to be used for allowable statewide activities should be reflected as an increase in this entry. A corresponding reduction should be made to the Local Youth format on Line 10d.	<b>NOTE:</b> This entry cannot exceed 15% of the Youth funding <del>stream</del> <u>Program Year</u> allotment <del>in-during</del> the first 2 years of <del>a Program Year of funding</del> <u>the availability of that allotment</u> . After the first 2 years, the recapture of local Youth funds to be used for allowable statewide activities <del>should-will</del> be reflected as an increase in this entry. A corresponding reduction should be made to the Local Youth <del>format-report</del> <u>(ETA-9130 (B))</u> on Line 10d.
10f	Total <del>a</del> Administrative <del>e</del> Expenditures	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage to conform to WIOA.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul>	<p>Enter the cumulative amount of accrued expenditures charged to the Youth statewide subaccount for administrative activities.</p> <p><b>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.</b></p> <p>Administrative costs must be necessary and reasonable costs (direct and indirect) which are not related to the direct provision of services to participants, but relate to overall general administrative functions. Consult the WIA regulations at 20 CFR 667.220 for the specific definition for administrative costs and guidance on the distinction between administrative and program costs.</p> <p><b>(This line item is a portion of the amount reported on Line 10e.)</b></p>	<p>Enter the cumulative amount of accrued expenditures charged to the Youth statewide subaccount for administrative activities.</p> <p><b>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 sState 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.</b></p> <p><u>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.”</u>  <del>Administrative costs must be necessary and reasonable costs (direct and indirect) which are not related to the direct provision of services to participants, but relate to overall general administrative functions. Consult the WIA regulations at 20 CFR 667.220 for the specific definition for administrative costs and guidance on the distinction between administrative and program costs.</del></p> <p><b>(This line item is a portion of the amount reported on Line 10e (Federal Share of Expenditures).)</b></p>
11b	Real <del>p</del> Property <del>p</del> Proceeds <del>e</del> Expended	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul>	<p>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.</p> <p><b>NOTE: This amount should not be included in the amount reported on Line 10e.</b></p>	<p>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.</p> <p><b>NOTE: This amount should not be included in the amount reported on Line 10e (Federal Share of Expenditures).</b></p>
11c	Recaptured <del>f</del> Funds <del>e</del> Expended	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul>	<p>Enter expenditure of funds recaptured from the local areas. This amount should be included on Line 10e, total expenditures.</p>	<p>Enter expenditure of funds recaptured from the local areas. This amount should be included on Line 10e, <del>total expenditures.</del> <u>(Federal Share of Expenditures).</u></p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
11d	<u>Out-of-School Youth Funds Expended on Direct Services</u>	No	<ul style="list-style-type: none"> <li>▪ <u>New line item.</u></li> <li>▪ <u>WIOA Sec. 129 (a)(4)(A) stipulates that a minimum of seventy-five percent of statewide and local Youth funds provided to carry out the program in the State for a fiscal program year must be expended on Out-of-School Youth. This requirement was previously only applicable to local funds and the minimum was thirty percent of local funds.</u></li> <li>▪ <b><u>New: A soft edit for the 75% Out-of-School Youth fund expenditure rate requirement should be imposed on the FINAL 11d subaccount entry. This soft edit should be calculated according to the expenditure rate calculation outlined in the instructions.</u></b></li> </ul>	n/a	<p><u>Enter expenditures for allowable services provided <b>directly</b> to participants meeting Out-of-School Youth eligibility criteria (WIOA Sec. 129 (a)(1)(B)).</u></p> <p><u>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 fiscal program year must be expended on Out-of-School Youth.</u></p> <p><b><u>Expenditure Rate Calculation:</u></b> <u>Out-of-School Youth expenditures divided by In-School plus Out-of-School Youth expenditures.</u>  <u>→ OSY Expenditure Rate (%) = OSY ÷ (ISY + OSY)</u></p>
11e	<u>In-School Youth Funds Expended on Direct Services</u>	No	<ul style="list-style-type: none"> <li>▪ <u>New line item.</u></li> <li>▪ <u>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. Because WIOA Sec. 129 (a)(4)(A) requires seventy-five percent of the funds be spent on Out-of-School Youth, and only statewide youth funds spent on direct services to youth count towards the seventy-five percent expenditure rate, In-School Youth expenditures must be collected in order to determine the total percentage of Out-of-School Youth funds expended.</u></li> </ul>	n/a	<p><u>Enter expenditures for allowable direct services for participants meeting eligibility criteria for In-School Youth (WIOA Sec. 129 (a)(1)(C)).</u></p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
<b>Local Youth – ETA-9130 (B)</b>					
6	Final Report	No	<ul style="list-style-type: none"> <li>Change in instruction verbiage for accuracy.</li> <li>Local areas do not have subaccounts (i.e., PMS subaccounts).</li> </ul>	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	Select appropriate box. Check “Yes” only if this is the final quarter report for subject grant. <del>subaccount. For grants with multiple subaccounts, each subaccount may be indicated “final” at the time all funds in that subaccount are expended. However, t</del> he grant closeout will not occur until after the grant end date.
10a	Cash Receipts	No	<ul style="list-style-type: none"> <li>Change in instruction verbiage for clarity and streamlining purposes.</li> <li>Remove all references to soft and hard edits in the instructions.</li> <li><b>Keep</b> all soft and hard edits in programming.</li> </ul>	Enter the cumulative quarter-end cash received from the Payment Management System (PMS) for the Local Youth component piece of the subaccount identified in Item 2. <b>Cash received is interpreted as meaning cash “deposited in your bank account”</b> , Drawdowns <i>initiated on the last business day of a quarter should NOT be reflected in this amount, but in the subsequent quarter’s cash receipts.</i>  <i>This entry is a component piece of the amount posted in the note above Item 10a, which reads “DOL records reflect total quarter-end cumulative drawdowns of \$_____.” The sum of the 10a entry on this format and the 10a entry on the Statewide Youth format should equal the DOL record amount posted for this subaccount.</i>  Cash receipts reported should reflect the <b>state’s receipt of cash</b> to be disbursed to local areas to pay for allowable Local Youth costs associated with the funding authority identified on Line 10d.  <b>NOTE:</b> For grant recipients operating on a reimbursement basis, this amount should <b>NOT</b> reflect cash utilized from other fund sources of the grantee organization to initially pay for subject grant activities. <b>HARD EDIT – The sum of all 10a entries for a subaccount must equal DOL record amount. (This hard edit will be imposed on the FINAL 10a subaccount entry.)</b>  <b>HARD EDIT – Line 10a cannot exceed Line 10d.</b>	Enter the cumulative <del>amount of actual quarter-end</del> cash received from the <del>Federal agency as of the reporting period end date</del> Payment Management System (PMS) for the Local Youth component piece of the subaccount identified in Item 2. <b>Cash received is interpreted as meaning means cash “deposited in your bank account”</b> . Drawdowns <b>initiated</b> on the last business day of a quarter should <b>NOT</b> be reflected in this amount, but in the subsequent quarter’s cash receipts.  <u>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.</u>  <u>This entry is a component piece of the amount posted in the note above Item 10a, which reads “DOL records reflect total quarter-end cumulative drawdowns of \$_____.”</u> The sum of the 10a entry on this <del>format report</del> and the 10a entry on the Statewide Youth <del>format report (ETA-9130 (A))</del> should equal the <u>cumulative PMS DOL</u> record amount posted for this subaccount.  Cash receipts reported should reflect the <b>sState’s receipt of cash</b> to be disbursed to local areas to pay for allowable Local Youth costs associated with the funding authority identified on Line 10d ( <u>Total Federal Funds Authorized</u> ).  <b>NOTE:</b> For grant recipients operating on a reimbursement basis, this amount should <b>NOT</b> reflect cash utilized from other fund sources of the <del>grantee-recipient</del> organization to initially pay for subject grant activities. <b>HARD EDIT—The sum of all 10a entries for a subaccount must equal DOL record amount. (This hard edit will be imposed on the FINAL 10a subaccount entry.)</b>  <b>HARD EDIT—Line 10a cannot exceed Line 10d.</b>
10d	Total Federal <del>F</del> unds <del>a</del> Authorized	No	<ul style="list-style-type: none"> <li>Change in instruction verbiage for clarity and streamlining purposes.</li> <li>Capitalize all words in line item title</li> </ul>	Enter the total amount of Youth funds (from the state Youth funding stream allotment) allocated to the local areas for allowable local youth activities.	Enter the total amount of Youth funds (from the <del>s</del> State Youth funding stream allotment) allocated to the <b>local areas</b> for allowable local youth activities.

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
			(on form) for uniformity. <ul style="list-style-type: none"> <li>Remove all references to soft and hard edits in the instructions.</li> <li><b>Keep</b> all soft and hard edits in programming.</li> </ul>	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 should be made to Line 10d of the Statewide Youth format. (Local youth funds recaptured from one local area and allocated to another local area will precipitate no change to this line item.) <b>HARD EDIT – Sum of Lines 10d for all subaccount components must be equal to DOLAR\$ cumulative obligation. (This hard edit will be imposed on the FINAL 10d subaccount entry.)</b>	NOTE: After the first 2 years of a Program Year of funding, any local youth funds recaptured by the <del>s</del> State and returned for statewide activities should be reflected by a decrease in this entry. A corresponding increase <del>should will</del> be made to Line 10d of the Statewide Youth <del>format</del> 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.) <b>HARD EDIT— Sum of Lines 10d for all subaccount components must be equal to DOLAR\$ cumulative obligation. (This hard edit will be imposed on the FINAL 10d subaccount entry.)</b>
10f	Total <del>a</del> Administrative <del>e</del> Expenditures	No	<ul style="list-style-type: none"> <li>Change in instruction verbiage to conform to WIOA.</li> <li>Capitalize all words in line item title (on form) for uniformity.</li> </ul>	Enter the cumulative amount of accrued expenditures charged to the Youth local areas subaccount for administrative activities. <b>(This line item is a portion of the amount reported on Line 10e.)</b>  <b>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.</b>  Administrative costs must be necessary and reasonable costs (direct and indirect) which are not related to the direct provision of services to participants, but relate to overall general administrative functions. Consult the WIA regulations at 20 CFR 667.220 for the specific definition for administrative and program costs.	Enter the cumulative amount of accrued expenditures charged to the Youth local areas <del>subaccount grants</del> for administrative activities. <b>(This line item is a portion of the amount reported on Line 10e (Federal Share of Expenditures).)</b>  <b>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.</b>  <del>Administrative costs must be necessary and reasonable costs (direct and indirect) which are not related to the direct provision of services to participants, but relate to overall general administrative functions. Consult the WIA regulations at 20 CFR 667.220 for the specific definition for administrative and program costs. 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.”</del>
11b	Real <del>p</del> Property <del>p</del> Proceeds <del>e</del> Expended	No	<ul style="list-style-type: none"> <li>Change in instruction verbiage for clarity and streamlining purposes.</li> <li>Capitalize all words in line item title (on form) for uniformity.</li> </ul>	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.  <b>NOTE: This amount should not be included in the amount reported on Line 10e.</b>	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.  <b>NOTE: This amount should not be included in the amount reported on Line 10e (Federal Share of Expenditures).</b>
11c	Out <del>of</del> <del>s</del> School <del>y</del> Youth <del>e</del> Expenditures	No	<ul style="list-style-type: none"> <li>Change in instruction verbiage to conform to WIOA.</li> </ul>	Enter expenditures for allowable program activities for participants meeting eligibility criteria for out of school youth (WIA sec. 101(33).)	Enter expenditures for allowable program activities for participants meeting eligibility criteria for <del>e</del> Out <del>of</del> <del>s</del> School <del>y</del> Youth (WIOA <del>sec.</del>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
			<ul style="list-style-type: none"> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> <li>▪ <b>New: A soft edit for the 75% Out-of-School Youth fund expenditure rate requirement should be imposed on the FINAL 11c subaccount entry. This soft edit should be calculated according to the expenditure rate calculation outlined in the instructions.</b></li> </ul>		<p><del>401(33) Sec. 129 (a)(1)(B)).</del> <b>This line item should represent the total accrued Out-of-School Youth expenditures for all local areas it is a portion of the amount reported in 10e (Federal Share of Expenditures).</b></p> <p><u>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 fiscal 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 on Out-of-School Youth.</u></p> <p><b>Expenditure Rate Calculation:</b> <u>Out-of-School Youth Expenditures (11c) divided by Federal Share of Expenditures (10e) Total Federal Funds Authorized (10d) minus Total Administrative Expenditures (10f).</u>                      → OSY Expenditure Rate (%) = 11c ÷ (10d – 10f)</p>
11d	<del>In-School Youth Expenditures</del>	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage to conform to WIOA.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul>	Enter expenditures for allowable program activities for participants meeting eligibility criteria for in school youth (WIA sec. 101(13).) <b>Lines 11c Plus 11d Plus 10f should EQUAL Line 10e.</b>	<p><del>Enter expenditures for allowable program activities for participants meeting eligibility criteria for in-School Youth (WIOA sec. 101(13) Sec. 129 (a)(1)(C)).</del> <b>This line item represents the total accrued In-School Youth expenditures for all local areas. It is a portion of the amount reported in 10e (Federal Share of Expenditures).</b></p> <p><b>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).</b></p>
11e	<del>Summer employment opportunities expenditures</del>	No	<ul style="list-style-type: none"> <li>▪ Delete line item in an effort to reduce recipient burden and conform to WIOA (summer employment opportunities are substituted by work experience activities).</li> </ul>	Enter expenditures for allowable program activities designed to link summer employment opportunities with academic and occupational learning (WIA sec. 129(c).) {This is a stand alone line item, and is a subpart of Line 10e and amounts entered on 11c and 11d.}	<del>Enter expenditures for allowable program activities designed to link summer employment opportunities with academic and occupational learning (WIA sec. 129(c).) {This is a stand alone line item, and is a subpart of Line 10e and amounts entered on 11c and 11d.}</del>
11e	<u>Federal Share of Unliquidated Obligations for Pay-for-Performance Contracts</u>	No	<ul style="list-style-type: none"> <li>▪ <b>New line item.</b></li> <li>▪ <u>The funds reported in this line item are a portion of the funds reported in the pre-existing line item 'Federal Share of Unliquidated Obligations'. It is necessary to break the pay-for-performance share of obligations out, because WIOA Sec. 189 (g)(2)(D) stipulates that funds for pay-for-</u></li> </ul>	n/a	<u>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).</u>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
			<p><u>performance contract strategies remain available until expended. This affects the Youth, Adult, and Dislocated Worker programs.</u></p>		
11f	<p><u>Pay-for-Performance Contract Expenditures</u></p>	<p>No</p>	<ul style="list-style-type: none"> <li>▪ <u>New line item.</u></li> <li>▪ <u>WIOA Sec. 129 (c)(1)(D) sets an expenditure cap of ten percent of the amount of Federal funds provided to carry out the Youth program in the State for a fiscal program year.</u></li> <li>▪ <b><u>New: A soft edit for the 10% pay-for-performance contract expenditure cap should be imposed on the FINAL 11f subaccount entry. The expenditure rate is calculated by dividing the cumulative Pay-for-Performance Contract Expenditures (11f) entry by the cumulative Federal Share of Expenditures (10e) entry.</u></b></li> </ul>	<p>n/a</p>	<p><u>Enter the cumulative amount of expenditures charged to the Local Youth subaccount 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 <b>portion of the amount reported in 10e (Federal Share of Expenditures).</b></u></p> <p><u>WIOA Sec. 129 (c)(1)(D) sets a pay-for-performance contract expenditure cap of ten percent of the amount of Federal funds provided to carry out the Youth program in the State for a fiscal program year.</u></p>
11g	<p><u>Work Experience Expenditures</u></p>	<p>No</p>	<ul style="list-style-type: none"> <li>▪ <u>New line item.</u></li> <li>▪ <u>WIOA Sec. 129 (c)(4) stipulates that a minimum of twenty percent of Federal funds provided to carry out the local Youth program in the State for a fiscal program year must be expended on work experience activities.</u></li> <li>▪ <b><u>New: A soft edit for the 20% work experience fund expenditure rate requirement should be imposed on the FINAL 11g subaccount entry. This soft edit should be calculated according to the expenditure rate calculation outlined in the instructions.</u></b></li> </ul>	<p>n/a</p>	<p><u>Enter the cumulative amount of expenditures charged to the Local Youth subaccount grants for work experience activities. This line item should represent the total accrued work experience expenditures for all local areas and it is a <b>portion of the amount reported in 10e (Federal Share of Expenditures).</b></u></p> <p><u>WIOA Sec. 129 (c)(4) requires that a minimum of twenty percent of Federal funds provided to carry out the local Youth program in the State for a fiscal program year must be expended on work experience activities.</u></p> <p><b><u>Expenditure Rate Calculation:</u></b> <u>Work Experience Expenditures (11g) divided by Federal Share of Expenditures (10e) Total Federal Funds Authorized (10d) minus Total Administrative Expenditures (10f).</u>  <u>→ Work Experience Expenditure Rate (%) = 11g ÷ (10e10d - 10f)</u></p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
<b>Statewide Adult – ETA-9130 (C)</b>					
10a	Cash Receipts	Yes	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> <li>▪ Remove all references to soft and hard edits in the instructions.</li> <li>▪ <b>Keep</b> all soft and hard edits in programming.</li> </ul>	<p>Enter the cumulative quarter-end cash received from the Payment Management System (PMS) for the Statewide Adult component piece of the subaccount identified in Item 2. <b>Cash received is interpreted as meaning cash “deposited in your bank account”.</b> Drawdowns <b>initiated</b> on the last business day of a quarter should <b>NOT</b> be reflected in this amount, but in the subsequent quarter’s cash receipts.</p> <p><i>This entry is a component piece of the amount posted in the note above Item 10a, which reads “DOL records reflect total quarter-end cumulative drawdowns of \$ _____.” The sum of the 10a entry on this format and the 10a entry on the Local Adult format must equal the DOL record amount posted for this subaccount.</i></p> <p><b>HARD EDIT – The sum of all 10a entries for a subaccount must equal DOL record amount. (This hard edit will be imposed on the FINAL 10a subaccount entry.)</b></p> <p>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.</p> <p><b>HARD EDIT – Line 10a cannot exceed Line 10d.</b></p> <p>NOTE: For grant recipients operating on a reimbursement basis, this amount should <b>NOT</b> reflect cash utilized from other fund sources of the grantee organization to initially pay for subject grant activities.</p>	<p>Enter the cumulative <u>amount of actual quarter-end</u> cash received from the Federal agency as of the reporting period end date Payment Management System (PMS) for the Statewide Youth component piece of the subaccount identified in Item 2. <b>Cash received is interpreted as meaning means cash “deposited in your bank account”.</b> Drawdowns <b>initiated</b> on the last business day of a quarter should <b>NOT</b> be reflected in this amount, but in the subsequent quarter’s cash receipts.</p> <p><u>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.</u></p> <p><b>This entry is a component piece of the amount posted in the note above Item 10a, which reads “DOL records reflect total quarter-end cumulative drawdowns of \$ _____.”</b> The sum of the 10a entry on this <u>format report</u> and the 10a entry on the Local Adult <u>format report (ETA-9130 (D))</u> must equal the <u>DOL cumulative PMS</u> record amount posted for this subaccount.</p> <p><b>HARD EDIT – The sum of all 10a entries for a subaccount must equal DOL record amount. (This hard edit will be imposed on the FINAL 10a subaccount entry.)</b></p> <p>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. <u>(Total Federal Funds Authorized).</u></p> <p><b>HARD EDIT – Line 10a cannot exceed Line 10d.</b></p> <p><b>NOTE: For grant recipients operating on a reimbursement basis, this amount should NOT reflect cash utilized from other fund sources of the grantee-recipient organization to initially pay for subject grant activities.</b></p>
10d	Total Federal Funds Authorized	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> <li>▪ Remove all references to soft and hard edits in the instructions.</li> <li>▪ <b>Keep</b> all soft and hard edits in</li> </ul>	<p>Enter the total amount of Adult funds (from the Adult funding stream allotment) retained at the state level for allowable statewide activities.</p> <p><b>HARD EDIT – Sum of Lines 10d for all subaccount components must be equal to NCFMS cumulative obligation. (This hard edit will be imposed on the FINAL 10d subaccount entry.)</b></p>	<p>Enter the total amount of Adult funds (from the Adult funding stream allotment) retained at the <del>s</del>State level for allowable statewide activities.</p> <p><b>HARD EDIT – Sum of Lines 10d for all subaccount components must be equal to NCFMS cumulative obligation. (This hard edit will be imposed on the FINAL 10d subaccount entry.)</b></p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
			programming.	NOTE: This entry cannot exceed 15% of the Adult funding stream allotment in the first 2 years of a Program Year of funding. After the first 2 years, the recapture of local Adult funds to be used for allowable statewide activities should be reflected as an increase in this entry. A corresponding reduction should be made to the Local Adult format on Line 10d.	<b>NOTE:</b> This entry cannot exceed 15% of the Adult funding <del>stream</del> <u>Program Year allotment in-during</u> the first 2 years of <del>a Program Year of funding</del> <u>the availability of that allotment</u> . After the first 2 years, the recapture of local Adult funds to be used for allowable statewide activities <del>should</del> <u>will</u> be reflected as an increase in this entry. A corresponding reduction should be made to the Local Adult <del>format</del> <u>report (ETA-9130 (D))</u> on Line 10d.
10f	Total <del>a</del> Administrative <del>e</del> Expenditures	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage to conform to WIOA.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul>	<p>Enter the cumulative amount of accrued expenditures charged to the Adult statewide subaccount for administrative activities. <b>(This line item is a portion of the amount reported on Line 10e.)</b></p> <p><b>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.</b></p> <p>Administrative costs must be necessary and reasonable costs (direct and indirect) which are not related to the direct provision of services to participants, but relate to overall general administrative functions. Consult the WIA regulations at 20 CFR 667.220 for the specific definition for administrative and program costs.</p>	<p>Enter the cumulative amount of accrued expenditures charged to the Adult statewide subaccount for administrative activities. <b>(This line item is a portion of the amount reported on Line 10e (Federal Share of Expenditures).)</b></p> <p><b>NOTE:</b> 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 <del>s</del>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.</p> <p><del>Administrative costs must be necessary and reasonable costs (direct and indirect) which are not related to the direct provision of services to participants, but relate to overall general administrative functions. Consult the WIA regulations at 20 CFR 667.220 for the specific definition for administrative costs and guidance on the distinction between administrative and program costs.</del> 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.”</p>
11b	Real <del>p</del> Property <del>p</del> Proceeds <del>e</del> Expended	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul>	<p>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.</p> <p><b>NOTE: This amount should not be included in the amount reported on Line 10e.</b></p>	<p>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.</p> <p><b>NOTE:</b> This amount should not be included in the amount reported on Line 10e <u>(Federal Share of Expenditures)</u>.</p>
11c	Recaptured <del>f</del> Funds <del>e</del> Expended	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage to conform to WIOA.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul>	<p>Enter expenditure of funds recaptured from the local areas. This amount should be included on Line 10e, total expenditures.</p>	<p>Enter expenditure of funds recaptured from the local areas. This amount should be included on Line 10e, <del>total expenditures.</del> <u>(Federal Share of Expenditures)</u>.</p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
<b>Local Adult – ETA-9130 (D)</b>					
6	Final Report	No	<ul style="list-style-type: none"> <li>Change in instruction verbiage for accuracy.</li> <li>Local areas do not have subaccounts (i.e., PMS subaccounts).</li> </ul>	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	Select appropriate box. Check “Yes” only if this is the final quarter report for subject grant. <del>subaccount. For grants with multiple subaccounts, each subaccount may be indicated “final” at the time all funds in that subaccount are expended. However, t</del> he grant closeout will not occur until after the grant end date.
10a	Cash Receipts	No	<ul style="list-style-type: none"> <li>Change in instruction verbiage for clarity and streamlining purposes.</li> <li>Remove all references to soft and hard edits in the instructions.</li> <li><b>Keep</b> all soft and hard edits in programming.</li> </ul>	<p>Enter the cumulative quarter-end cash received from the Payment Management System (PMS) for the Local Adult component piece of the subaccount identified in Item 2. <b>Cash received is interpreted as meaning cash “deposited in your bank account”.</b> Drawdowns <i>initiated on the last business day of a quarter should NOT be reflected in this amount, but in the subsequent quarter’s cash receipts.</i></p> <p><i>This entry is a component piece of the amount posted in the note above Item 10a, which reads “DOL records reflect total quarter-end cumulative drawdowns of \$_____.” The sum of the 10a entry on this format and the 10a entry on the Statewide Adult format should equal the DOL record amount posted for this subaccount.</i></p> <p>Cash receipts reported should reflect the <b>state’s receipt of cash</b> to be disbursed to local areas to pay for allowable Local Adult costs associated with the funding authority identified on 10d.</p> <p><b>NOTE:</b> For grant recipients operating on a reimbursement basis, this amount should <b>NOT</b> reflect cash utilized from other fund sources of the grantee organization to initially pay for subject grant activities.  <b>HARD EDIT – The sum of all 10a entries for a subaccount must equal DOL record amount. (This hard edit will be imposed on the FINAL 10a subaccount entry.)</b></p> <p><b>HARD EDIT - Line 10a cannot exceed Line 10d.</b></p>	<p>Enter the cumulative <del>amount of actual quarter-end</del> cash received from the <del>Federal agency as of the reporting period end date</del> Payment Management System (PMS) for the Local Adult component piece of the subaccount identified in Item 2. <b>Cash received is interpreted as meaning means cash “deposited in your bank account”.</b> Drawdowns <b>initiated</b> on the last business day of a quarter should <b>NOT</b> be reflected in this amount, but in the subsequent quarter’s cash receipts.</p> <p><u>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.</u></p> <p><b>This entry is a component piece of the amount posted in the note above Item 10a, which reads “DOL records reflect total quarter-end cumulative drawdowns of \$_____.”</b> The sum of the 10a entry on this <del>format report</del> and the 10a entry on the Statewide Adult <del>format report (ETA-9130 (C))</del> should equal the <u>cumulative PMS DOL</u> record amount posted for this subaccount.</p> <p>Cash receipts reported should reflect the <del>s</del><b>State’s receipt of cash</b> to be disbursed to local areas to pay for allowable Local Adult costs associated with the funding authority identified on 10d (<u>Federal Funds Authorized</u>).</p> <p><b>NOTE:</b> For grant recipients operating on a reimbursement basis, this amount should <b>NOT</b> reflect cash utilized from other fund sources of the <del>grantee-recipient</del> organization to initially pay for subject grant activities.  <b>HARD EDIT – The sum of all 10a entries for a subaccount must equal DOL record amount. (This hard edit will be imposed on the FINAL 10a subaccount entry.)</b></p> <p><b>HARD EDIT – Line 10a cannot exceed Line 10d.</b></p>
10d	Total Federal <del>f</del> unds <del>a</del> uthorized	No	<ul style="list-style-type: none"> <li>Change in instruction verbiage for clarity and streamlining purposes.</li> </ul>	Enter the total amount of Adult funds (from the state Adult funding stream allotment) allocated to the local areas for allowable local Adult activities.	Enter the total amount of Adult funds (from the <del>s</del> <b>State</b> Adult funding stream allotment) allocated to the <b>local areas</b> for allowable local Adult

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
			<ul style="list-style-type: none"> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> <li>▪ Remove all references to soft and hard edits in the instructions.</li> <li>▪ <b>Keep</b> all soft and hard edits in programming.</li> </ul>	<p><b>NOTE:</b> 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 should be made to Line 10d of the Statewide Adult format. (Local Adult funds recaptured from one local area and allocated to another local area will precipitate no change to this line item.)</p> <p><b>HARD EDIT – Sum of Lines 10d for all subaccount components must be equal to DOLAR\$ cumulative obligation. (This hard edit will be imposed on the FINAL 10d subaccount entry.)</b></p>	<p>activities.</p> <p><b>NOTE:</b> After the first 2 years of a Program Year of funding, any local Adult funds recaptured by the <del>s</del>State and returned for statewide activities should be reflected by a decrease in this entry. A corresponding increase <del>should</del><u>will</u> be made to Line 10d of the Statewide Adult <del>format</del><u>report (ETA-19309130 (C))</u>. (Local Adult funds recaptured from one local area and allocated to another local area will precipitate no change to this line item.)</p> <p><b>HARD EDIT—Sum of Lines 10d for all subaccount components must be equal to DOLAR\$ cumulative obligation. (This hard edit will be imposed on the FINAL 10d subaccount entry.)</b></p>
10f	Total <del>a</del> Administrative <del>e</del> Expenditures	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage to conform to WIOA.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul>	<p>Enter the cumulative amount of accrued expenditures charged to the Adult local areas subaccount for administrative activities. <b>(This line item is a portion of the amount reported on Line 10e.)</b></p> <p><b>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.</b></p> <p>Administrative costs must be necessary and reasonable costs (direct and indirect) which are not related to the direct provision of services to participants, but relate to overall general administrative functions. Consult the WIA regulations at 20 CFR 667.220 for the specific definition for administrative costs and guidance on the distinction between administrative and program costs.</p>	<p>Enter the cumulative amount of accrued expenditures charged to the Adult local areas <del>s</del>subaccount grants for administrative activities. <b>(This line item is a portion of the amount reported on Line 10e (Federal Share of Expenditures).)</b></p> <p><b>NOTE:</b> 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.</p> <p><u>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.”Administrative costs must be necessary and reasonable costs (direct and indirect) which are not related to the direct provision of services to participants, but relate to overall general administrative functions. Consult the WIA regulations at 20 CFR 667.220 for the specific definition for administrative costs and guidance on the distinction between administrative and program costs.</u></p>
10j	Total <del>r</del> Recipient <del>s</del> Share <del>r</del> Required	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage to conform to WIOA.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul>	<p>If there is no match requirement, a ZERO must be entered.</p>	<p><u>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.”</u></p> <p>If there is no match requirement, a ZERO must be entered.</p> <p><b>This line item must include the amount of non-federal share</b></p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
					<p><b>employers are required to provide based on incumbent worker training (IWT) contracts.</b></p> <p><b>NOTE:</b> <i>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:</i></p> <ul style="list-style-type: none"> <li>▪ <i>10 percent of the cost, for employers with not more than 50 employees;</i></li> <li>▪ <i>25 percent of the cost, for employers with more than 50 employees but not more than 100 employees; and</i></li> <li>▪ <i>50 percent of the cost, for employers with more than 100 employees.</i></li> </ul>
10k	Recipient <del>s</del> Share of <del>e</del> Expenditures	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage to conform to WIOA.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul>	<p>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.</p> <p>This entry may (and often will) exceed the required match entered on Line 10j.</p> <p><b>NOTE:</b> Non-Federal funds expended for the purposes or activities of subject grant, which are allowable under all OMB Circulars, but which are not completely allowable under 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.</p>	<p>Enter any non-Federal funds expended, by recipient organization, for the purposes or activities of subject grant.</p> <p><u>This line item must include employers' share of expenditures, as applicable to the IWT employer match requirement in line 10j.</u></p> <p><u>Additionally, Expenditures identified on this line item must:</u></p> <ul style="list-style-type: none"> <li>▪ <del>b</del>Be allowable costs which could otherwise have been paid for out of subject grant funds-;</li> <li>▪ <del>These expenditures should i</del>Include both match and other non-Federal leveraged resources-; <u>and</u></li> <li>▪ <del>IncludeThe value of</del> allowable non-Federal in-kind match contributions <del>should also be included.</del></li> </ul> <p>This entry may (and often will) exceed the required match entered on Line 10j. <u>(Total Recipient Share Required).</u></p> <p><b>NOTE:</b> <i>Non-Federal funds expended for the purposes or activities of the subject grant, which are allowable under <del>all OMB Circulars</del> 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).</i></p>
11b	Real <del>p</del> Property <del>p</del> Proceeds <del>e</del> Expended	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> </ul>	<p>Enter expenditure of funds resulting from the sale of real property purchased with DOL/ETA - ES or UI funds. Further guidance on this</p>	<p>Enter expenditure of funds resulting from the sale of real property purchased with DOL/ETA -ES or UI funds. Further guidance on this</p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
			<ul style="list-style-type: none"> <li>Capitalize all words in line item title (on form) for uniformity.</li> </ul>	<p>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.</p> <p><b>NOTE: This amount should <i>not</i> be included in the amount reported on Line 10e.</b></p>	<p>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.</p> <p><b>NOTE: This amount should not be included in the amount reported on Line 10e (Federal Share of Expenditures).</b></p>
11c	<p>Expenditure of Adult <del>f</del>Funds <del>transferred to DW on the Dislocated Worker Program</del></p>	No	<ul style="list-style-type: none"> <li>Change in line item name (both on the form and in the instructions) for accuracy.</li> <li>Change in instruction verbiage to conform to WIOA.</li> <li>Capitalize all words in line item title (on form) for uniformity.</li> </ul> <p><b>Attention: This line item must <u>not</u> contain a soft or hard edit.</b></p>	<p>Enter the amount of Adult funds expended on the DW program. This entry should be included in 10e, Total Expenditures.</p> <p><b>NOTE: Line 10d, Funds Authorized, DOES NOT CHANGE.</b> The funding source paying for the Adult funds expended on the DW program remains the Adult fund source. It is the <b>expenditure</b> of Adult funds on the DW program that becomes allowable within the approved transfer authority.</p>	<p>Enter the amount of Adult funds expended on the <del>DW-Dislocated Worker</del> program.</p> <p>This <del>entry should be included in amount</del> 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, <del>Total (Federal Share of Expenditures)</del>.</p> <p><b>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.</b></p> <p><b>NOTE: Line 10d, (Total Federal Funds Authorized), DOES NOT CHANGE.</b> The funding source paying for the Adult funds expended on the <del>DW-Dislocated Worker</del> program remains the Adult fund source. It is the <b>expenditure</b> of Adult funds on the <del>DW-Dislocated Worker</del> program that becomes allowable within the approved transfer authority.</p>
11d	<p>Federal Share of Unliquidated Obligations for Pay-for-Performance Contracts</p>	No	<ul style="list-style-type: none"> <li>New line item.</li> <li>The funds reported in this line item are a portion of the funds reported in the pre-existing line item 'Federal Share of Unliquidated Obligations'. It is necessary to break the pay-for-performance share of obligations out, because WIOA Sec. 189 (g)(2)(D) stipulates that funds for pay-for-performance contract strategies remain available until expended. This affects the Youth, Adult, and Dislocated Worker programs.</li> </ul>	n/a	<p>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).</p>
11e	<p>Pay-for-Performance Contract Expenditures</p>	No	<ul style="list-style-type: none"> <li>New line item.</li> <li>WIOA Sec. 134 (d)(1)(A)(iii) sets an expenditure cap of ten percent of the amount of Federal funds provided to carry out the Adult and Dislocated Worker programs in the State for a</li> </ul>	n/a	<p>Enter the cumulative amount of expenditures charged to the Local Adult <del>subaccount</del> 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).</p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
			<p><del>fiscal</del>program year.</p> <ul style="list-style-type: none"> <li>▪ <b>New: A soft edit for the 10% pay-for-performance contract expenditure cap should be imposed on the FINAL 11e subaccount entry. The expenditure rate is calculated by dividing the cumulative Pay-for-Performance Contract Expenditures (11e) entry by the cumulative Federal Share of Expenditures (10e) entry.</b></li> </ul>		<p>WIOA Sec. 134 (d)(1)(A)(iii) sets a pay-for-performance contract expenditure cap of ten percent of the amount of Federal funds provided to carry out the Adult program in the State for a <del>fiscal</del>program year.</p>
11f	Transitional Jobs Expenditures	No	<ul style="list-style-type: none"> <li>▪ New line item.</li> <li>▪ WIOA Sec. 134 (d)(5) sets an expenditure cap of ten percent of the amount of Federal funds provided to carry out the Adult and Dislocated Worker programs in the State for a <del>fiscal</del>program year.</li> <li>▪ <b>New: A soft edit for the 10% transitional jobs cost expenditure cap should be imposed on the FINAL 11f subaccount entry. The expenditure rate is calculated by dividing the cumulative Transitional Jobs Expenditures (11f) entry by the cumulative Federal Share of Expenditures (10e) entry.</b></li> </ul>	n/a	<p>Enter the cumulative amount of expenditures charged to the Local Adult <del>subaccount</del>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 <b>portion of the amount reported in 10e (Federal Share of Expenditures)</b>.</p> <p>WIOA Sec. 134 (d)(5) sets a transitional jobs expenditure cap of ten percent of the amount of Federal funds provided to carry out the Adult program in the State for a <del>fiscal</del>program year.</p>
11g	Incumbent Worker Training Expenditures	No	<ul style="list-style-type: none"> <li>▪ New line item.</li> <li>▪ WIOA Sec. 134 (d)(4)(A)(i) sets an expenditure cap of twenty percent of the amount of Federal funds provided to carry out the Adult program in the State for a <del>fiscal</del>program year.</li> <li>▪ <b>New: A soft edit for the 20% incumbent worker training expenditure cap should be imposed on the FINAL 11g subaccount entry. The expenditure rate is calculated by dividing the cumulative Incumbent Worker Training (11g) entry by the</b></li> </ul>	n/a	<p>Enter the cumulative amount of expenditures charged to the Local Adult <del>subaccount</del>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 <b>portion of the amount reported in 10e (Federal Share of Expenditures)</b>.</p> <p>WIOA Sec. 134 (d)(4)(A)(i) sets an incumbent worker training expenditure cap of twenty percent of the amount of Federal funds provided to carry out the Adult program in the State for a <del>fiscal</del>program year.</p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
			<u>cumulative Federal Share of Expenditures (10e) entry.</u>		

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
<b>Statewide Dislocated Worker – ETA-9130 (E)</b>					
10a	Cash Receipts	Yes	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> <li>▪ Remove all references to soft and hard edits in the instructions.</li> <li>▪ <b>Keep</b> all soft and hard edits in programming.</li> </ul>	<p>Enter the cumulative quarter-end cash received from the Payment Management System (PMS) for the Statewide Dislocated Worker component piece of the subaccount identified in Item 2. <b>Cash received is interpreted as meaning cash “deposited in your bank account”.</b> Drawdowns <b>initiated</b> on the last business day of a quarter should <b>NOT</b> be reflected in this amount, but in the subsequent quarter’s cash receipts.</p> <p><b>This entry is a component piece of the amount posted in the note above Item 10a, which reads “DOL records reflect total quarter-end cumulative drawdowns of \$_____.” The sum of the 10a entry on this format and the 10a entry on the Statewide Rapid Response and the Local Dislocated Worker format must equal the DOL record amount posted for this subaccount.</b></p> <p><i>HARD EDIT – The sum of all 10a entries for a subaccount must equal DOL record amount. (This hard edit will be imposed on the FINAL 10a subaccount entry.)</i></p> <p>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.</p> <p><i>HARD EDIT – Line 10a cannot exceed Line 10d.</i></p> <p>NOTE: For grant recipients operating on a reimbursement basis, this amount should <b>NOT</b> reflect cash utilized from other fund sources of the grantee organization to initially pay for subject grant activities.</p>	<p>Enter the cumulative <del>amount of actual quarter-end</del> cash received from the <del>Federal agency as of the reporting period end date</del> Payment Management System (PMS) for the Statewide Dislocated Worker component piece of the subaccount identified in Item 2. <b>Cash received is interpreted as meaning means cash “deposited in your bank account”.</b> Drawdowns <b>initiated</b> on the last business day of a quarter should <b>NOT</b> be reflected in this amount, but in the subsequent quarter’s cash receipts.</p> <p><u>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.</u></p> <p><b>This entry is a component piece of the amount posted in the note above Item 10a, which reads “DOL records reflect total quarter-end cumulative drawdowns of \$_____.”</b> The sum of the 10a entry on this <del>format report,</del> and the 10a entry on the Statewide Rapid Response <u>report (ETA-9130 (H))</u>, and the Local Dislocated Worker <u>format-report (ETA-9130 (F))</u> must equal the <u>cumulative PMS DOL</u> record amount posted for this subaccount.</p> <p><b>HARD EDIT – The sum of all 10a entries for a subaccount must equal DOL record amount. (This hard edit will be imposed on the FINAL 10a subaccount entry.)</b></p> <p>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 (<u>Total Federal Funds Authorized</u>).</p> <p><b>HARD EDIT – Line 10a cannot exceed Line 10d.</b></p> <p><b>NOTE:</b> For grant recipients operating on a reimbursement basis, this amount should <b>NOT</b> reflect cash utilized from other fund sources of the <u>grantee-recipient</u> organization to initially pay for subject grant activities.</p>
10d	Total Federal <del>F</del> unds <del>a</del> uthorized	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul>	<p>Enter the total amount of DW funds (from the DW funding stream allotment) retained at the state level for allowable statewide activities.</p> <p>NOTE: This entry cannot exceed 15% of the DW funding stream allotment</p>	<p>Enter the total amount of <u>Dislocated Worker (DW)</u> funds (from the DW funding stream allotment) retained at the <del>s</del>State level for allowable statewide activities.</p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
			<ul style="list-style-type: none"> <li>Remove all references to soft and hard edits in the instructions.</li> <li><b>Keep</b> all soft and hard edits in programming.</li> </ul>	<p>in the first 2 years of a Program Year of funding. After the first 2 years, the recapture of local DW funds to be used for allowable statewide activities should be reflected as an increase in this entry. A corresponding reduction should be made to the Local DW format on Line 10d.</p> <p><b>HARD EDIT – Sum of Lines 10d for all subaccount components must be equal to NCFMS cumulative obligation. (This hard edit will be imposed on the FINAL 10d subaccount entry.)</b></p>	<p><b>NOTE:</b> This entry cannot exceed 15% of the DW funding <del>stream</del> <u>Program Year allotment in during the first 2 years of a Program Year of funding the availability of that allotment.</u> After the first 2 years, the recapture of local DW funds to be used for allowable statewide activities <del>should will</del> be reflected as an increase in this entry. A corresponding reduction should be made to the Local DW <del>format report (ETA-9130 (F))</del> on Line 10d.</p> <p><b>HARD EDIT – Sum of Lines 10d for all subaccount components must be equal to NCFMS cumulative obligation. (This hard edit will be imposed on the FINAL 10d subaccount entry.)</b></p>
10f	Total <del>a</del> Administrative <del>e</del> Expenditures	No	<ul style="list-style-type: none"> <li>Change in instruction verbiage to conform to WIOA.</li> <li>Capitalize all words in line item title (on form) for uniformity.</li> </ul>	<p>Enter the cumulative amount of accrued expenditures charged to the DW statewide subaccount for administrative activities. <b>(This line item is a portion of the amount reported on Line 10e.)</b></p> <p><b>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.</b></p> <p>Administrative costs must be necessary and reasonable costs (direct and indirect) which are not related to the direct provision of services to participants, but relate to overall general administrative functions. Consult the WIA regulations at 20 CFR 667.220 for the specific definition for administrative costs and guidance on the distinction between administrative and program costs.</p>	<p>Enter the cumulative amount of accrued expenditures charged to the DW statewide subaccount for administrative activities. <b>(This line item is a portion of the amount reported on Line 10e (Federal Share of Expenditures).)</b></p> <p><b>NOTE:</b> 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 <del>s</del>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.</p> <p><u>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.”Administrative costs must be necessary and reasonable costs (direct and indirect) which are not related to the direct provision of services to participants, but relate to overall general administrative functions. Consult the WIA regulations at 20 CFR 667.220 for the specific definition for administrative costs and guidance on the distinction between administrative and program costs.</u></p>
11b	Real <del>p</del> Property <del>p</del> Proceeds <del>e</del> Expended	No	<ul style="list-style-type: none"> <li>Change in instruction verbiage for clarity and streamlining purposes.</li> <li>Capitalize all words in line item title (on form) for uniformity.</li> </ul>	<p>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.</p> <p><b>NOTE: This amount should not be included in the amount reported on Line 10e.</b></p>	<p>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.</p> <p><b>NOTE:</b> This amount should not be included in the amount reported on Line 10e <u>(Federal Share of Expenditures).</u></p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
11c	Recaptured <del>f</del> Funds <del>e</del> E <del>x</del> pended	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage to conform to WIOA.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul>	Enter expenditure of funds recaptured from the local areas. This amount should be included on Line 10e, total expenditures.	Enter expenditure of funds recaptured from the local areas. This amount should be included on Line 10e, <del>total expenditures.</del> <u>(Federal Share of Expenditures).</u>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
<b>Local Dislocated Worker – ETA-9130 (F)</b>					
6	Final Report	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for accuracy.</li> <li>▪ Local areas do not have subaccounts (i.e., PMS subaccounts).</li> </ul>	<p>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</p>	<p>Select appropriate box. Check “Yes” only if this is the final quarter report for subject grant. <del>subaccount. For grants with multiple subaccounts, each subaccount may be indicated “final” at the time all funds in that subaccount are expended. However, t</del>he grant closeout will not occur until after the grant end date.</p>
10a	Cash Receipts	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> <li>▪ Remove all references to soft and hard edits in the instructions.</li> <li>▪ <b>Keep</b> all soft and hard edits in programming.</li> </ul>	<p>Enter the cumulative quarter-end cash received from the Payment Management System (PMS) for the Local Dislocated Worker component piece of the subaccount identified in Item 2. <b>Cash received is interpreted as meaning cash “deposited in your bank account”.</b> Drawdowns <b>initiated</b> on the last business day of a quarter should <b>NOT</b> be reflected in this amount, but in the subsequent quarter’s cash receipts.</p> <p><i>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.</i></p> <p><b>This entry is a component piece of the amount posted in the note above Item 10a, which reads “DOL records reflect total quarter-end cumulative drawdowns of \$_____.” The sum of the 10a entry on this format and the 10a entry on the Statewide Dislocated Worker and Statewide Rapid Response formats should equal the DOL record amount posted for this subaccount.</b></p> <p>Cash receipts reported should reflect the <b>state’s receipt of cash</b> to be disbursed to local areas to pay for allowable Local Dislocated Worker costs associated with the funding authority identified on 10d.</p> <p><b>NOTE:</b> For grant recipients operating on a reimbursement basis, this amount should <b>NOT</b> reflect cash utilized from other fund sources of the grantee organization to initially pay for subject grant activities.</p> <p><b>HARD EDIT – The sum of all 10a entries for a subaccount must equal DOL record amount. (This hard edit will be imposed on the FINAL 10a subaccount entry.)</b></p> <p><b>HARD EDIT - Line 10a cannot exceed Line 10d.</b></p>	<p>Enter the cumulative <del>amount of actual quarter-end</del> cash received from the Federal agency as of the reporting period end date Payment Management System (PMS) for the Local Dislocated Worker component piece of the subaccount identified in Item 2. <b>Cash received is interpreted as meaning means cash “deposited in your bank account”.</b> Drawdowns <b>initiated</b> on the last business day of a quarter should <b>NOT</b> be reflected in this amount, but in the subsequent quarter’s cash receipts.</p> <p><u>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.</u></p> <p><del>This entry is a component piece of the amount posted in the note above Item 10a, which reads “DOL records reflect total quarter-end cumulative drawdowns of \$_____.”</del> The sum of the 10a entry on this <del>format report, and</del> the 10a entry on the Statewide Dislocated Worker <del>report (ETA-49309130 (E)), and the</del> Statewide Rapid Response <del>formats report (ETA-9130 (H))</del> should equal the <del>cumulative PMS DOL</del> record amount posted for this subaccount.</p> <p>Cash receipts reported should reflect the <del>s</del><b>State’s receipt of cash</b> to be disbursed to local areas to pay for allowable Local Dislocated Worker costs associated with the funding authority identified on 10d (<u>Federal Funds Authorized</u>).</p> <p><b>NOTE:</b> For grant recipients operating on a reimbursement basis, this amount should <b>NOT</b> reflect cash utilized from other fund sources of the <del>grantee-recipient</del> organization to initially pay for subject grant activities.</p> <p><b>HARD EDIT—The sum of all 10a entries for a subaccount must equal DOL record amount. (This hard edit will be imposed on the FINAL 10a subaccount entry.)</b></p> <p><b>HARD EDIT - Line 10a cannot exceed Line 10d.</b></p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
10d	Total Federal <del>f</del> Funds <del>a</del> Authorized	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> <li>▪ Remove all references to soft and hard edits in the instructions.</li> <li>▪ <b>Keep</b> all soft and hard edits in programming.</li> </ul>	<p>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.</p> <p><b>NOTE:</b> 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 should be made to Line 10d of the Statewide DW format. (Local DW funds recaptured from one local area and allocated to another local area will precipitate no change to this line item.)</p> <p><b>HARD EDIT – Sum of Lines 10d for all subaccount components must be equal to NCFMS cumulative obligation. (This hard edit will be imposed on the FINAL 10d subaccount entry.)</b></p>	<p>Enter the total amount of Dislocated Worker (DW) funds (from the <del>s</del>State DW funding stream allotment) allocated to the <b>local areas</b> for allowable local DW activities.</p> <p><b>NOTE:</b> After the first 2 years of a Program Year of funding, any local DW funds recaptured by the <del>s</del>State and returned for statewide activities should be reflected by a decrease in this entry. A corresponding increase <del>should will</del> be made to Line 10d of the Statewide DW <del>format 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.)</del></p> <p><b>HARD EDIT— Sum of Lines 10d for all subaccount components must be equal to NCFMS cumulative obligation. (This hard edit will be imposed on the FINAL 10d subaccount entry.)</b></p>
10f	Total <del>a</del> Administrative <del>e</del> Expenditures	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage to conform to WIOA.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul>	<p>Enter the cumulative amount of accrued expenditures charged to the DW local areas subaccount for administrative activities.</p> <p><b>(This line item is a portion of the amount reported on Line 10e.)</b></p> <p><b>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.</b></p> <p>Administrative costs must be necessary and reasonable costs (direct and indirect) which are not related to the direct provision of services to participants, but relate to overall general administrative functions. Consult the WIA regulations at 20 CFR 667.220 for the specific definition for administrative costs and guidance on the distinction between administrative and program costs.</p>	<p>Enter the cumulative amount of accrued expenditures charged to the DW local areas <del>s</del>subaccount <del>grants</del> for administrative activities.</p> <p><b>(This line item is a portion of the amount reported on Line 10e (Federal Share of Expenditures).)</b></p> <p><b>NOTE:</b> 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.</p> <p><del>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.”Administrative costs must be necessary and reasonable costs (direct and indirect) which are not related to the direct provision of services to participants, but relate to overall general administrative functions. Consult the WIA regulations at 20 CFR 667.220 for the specific definition for administrative costs and guidance on the distinction between administrative and program costs.</del></p>
10j	Total <del>r</del> Recipient <del>s</del> Share <del>r</del> Required	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage to conform to WIOA.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul>	<p>If there is no match requirement, a ZERO must be entered.</p>	<p>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.”</p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
					<p>If there is no match requirement, a ZERO must be entered.</p> <p><b>This line item must include the amount of non-federal share employers are required to provide based on incumbent worker training (IWT) contracts.</b></p> <p><b>NOTE:</b> <i>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:</i></p> <ul style="list-style-type: none"> <li>▪ <i>10 percent of the cost, for employers with not more than 50 employees;</i></li> <li>▪ <i>25 percent of the cost, for employers with more than 50 employees but not more than 100 employees; and</i></li> <li>▪ <i>50 percent of the cost, for employers with more than 100 employees.</i></li> </ul>
10k	Recipient <del>s</del> Share of <del>e</del> Expenditures	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage to conform to WIOA.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul>	<p>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.</p> <p>This entry may (and often will) exceed the required match entered on Line 10j.</p> <p><b>NOTE:</b> Non-Federal funds expended for the purposes or activities of subject grant, which are allowable under all OMB Circulars, but which are not completely allowable under 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.</p>	<p>Enter any non-Federal funds expended, by recipient organization, for the purposes or activities of subject grant.</p> <p><b>This line item must include employers' share of expenditures, as applicable to the IWT employer match requirement in line 10j.</b></p> <p><b>Additionally, Expenditures identified on this line item must:</b></p> <ul style="list-style-type: none"> <li>▪ <del>be</del> <b>Be</b> allowable costs which could otherwise have been paid for out of subject grant funds; <del>i</del></li> <li>▪ <del>These expenditures should i</del> <b>nc</b>lude both match and other non-Federal leveraged resources; <del>i</del> <b>and</b></li> <li>▪ <del>Include the value of</del> <b>include</b> the value of allowable non-Federal in-kind match contributions <del>should also be included.</del></li> </ul> <p>This entry may (and often will) exceed the required match entered on Line 10j <del>(Total Recipient Share Required).</del></p> <p><b>NOTE:</b> <i>Non-Federal funds expended for the purposes or activities of the subject grant, which are allowable under all OMB Circulars 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.</i></p>
11b	Real <del>p</del> Property <del>p</del> Proceeds <del>e</del> Expended	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for</li> </ul>	Enter expenditure of funds resulting from the sale of real property	Enter expenditure of funds resulting from the sale of real property

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
			clarity and streamlining purposes. <ul style="list-style-type: none"> <li>Capitalize all words in line item title (on form) for uniformity.</li> </ul>	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. <p><b>NOTE: This amount should <i>not</i> be included in the amount reported on Line 10e.</b></p>	purchased with DOL/ETA <del>-ES</del> 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. <p><b>NOTE: This amount should not be included in the amount reported on Line 10e (<u>Federal Share of Expenditures</u>).</b></p>
11c	Expenditure of <del>Funds transferred to on the</del> <u>DW-Dislocated Worker</u> Program	No	<ul style="list-style-type: none"> <li>Change in line item name (both on the form and in the instructions) for accuracy.</li> <li>Change in instruction verbiage to conform to WIOA.</li> <li>Capitalize all words in line item title (on form) for uniformity.</li> </ul> <p><b>Attention: This line item must <u>not</u> contain a soft or hard edit.</b></p>	Enter the amount of DW funds expended on the Adult program. This entry should be included in 10e, Total Expenditures. <p><b>NOTE: Line 10d, Funds Authorized, DOES NOT CHANGE.</b> The funding source paying for the DW funds expended on the Adult program remains the DW fund source. It is the <b>expenditure</b> of DW funds on the Adult program that becomes allowable within the approved transfer authority.</p>	Enter the amount of <del>DW-Dislocated Worker</del> funds expended on the Adult program. <p>This <del>entry should be included in amount</del> 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 <del>10e, Total</del> (<u>Federal Share of Expenditures</u>).</p> <p><b>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.</b></p> <p><b>NOTE: Line 10d; (<u>Total Federal Funds Authorized</u>), DOES NOT CHANGE.</b> The funding source paying for the DW funds expended on the Adult program remains the <del>DW-Dislocated Worker</del> fund source. It is the <b>expenditure</b> of <del>DW-Dislocated Worker</del> funds on the Adult program that becomes allowable within the approved transfer authority.</p>
11d	<u>Federal Share of Unliquidated Obligations for Pay-for-Performance Contracts</u>	No	<ul style="list-style-type: none"> <li><u>New line item.</u></li> <li><u>The funds reported in this line item are a portion of the funds reported in the pre-existing line item 'Federal Share of Unliquidated Obligations'. It is necessary to break the pay-for-performance share of obligations out, because WIOA Sec. 189 (g)(2)(D) stipulates that funds for pay-for-performance contract strategies remain available until expended. This affects the Youth, Adult, and Dislocated Worker programs.</u></li> </ul>	n/a	<p><u>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 (<u>Federal Share of Unliquidated Obligations</u>).</u></p>
11e	<u>Pay-for-Performance Contract Expenditures</u>	No	<ul style="list-style-type: none"> <li><u>New line item.</u></li> <li><u>WIOA Sec. 134 (d)(1)(A)(iii) sets an expenditure cap of ten percent of the amount of Federal funds provided to carry out the Adult and Dislocated</u></li> </ul>	n/a	<p><u>Enter the cumulative amount of expenditures charged to the Local Dislocated Worker subaccounts 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 (<u>Federal Share of Expenditures</u>).</u></p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
			<p><u>Worker programs in the State for a fiscal program year.</u></p> <ul style="list-style-type: none"> <li><b>New: A soft edit for the 10% pay-for-performance contract expenditure cap should be imposed on the FINAL 11e subaccount entry. The expenditure rate is calculated by dividing the cumulative Pay-for-Performance Contract Expenditures (11e) entry by the cumulative Federal Share of Expenditures (10e) entry.</b></li> </ul>		<p><u>WIOA Sec. 134 (d)(1)(A)(iii) sets a pay-for-performance contract expenditure cap of ten percent of the amount of Federal funds provided to carry out the Dislocated Worker program in the State for a fiscal program year.</u></p>
11f	<u>Transitional Jobs Expenditures</u>	No	<ul style="list-style-type: none"> <li><u>New line item.</u></li> <li><u>WIOA Sec. 134 (d)(5) sets an expenditure cap of ten percent of the amount of Federal funds provided to carry out the Adult and Dislocated Worker programs in the State for a fiscal program year.</u></li> <li><b>New: A soft edit for the 10% transitional jobs cost expenditure cap should be imposed on the FINAL 11f subaccount entry. The expenditure rate is calculated by dividing the cumulative Transitional Jobs Expenditures (11f) entry by the cumulative Federal Share of Expenditures (10e) entry.</b></li> </ul>	n/a	<p><u>Enter the cumulative amount of expenditures charged to the Local Dislocated Worker subaccount 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 <b>portion of the amount reported in 10e (Federal Share of Expenditures).</b></u></p> <p><u>WIOA Sec. 134 (d)(5) sets a transitional jobs expenditure cap of ten percent of the amount of Federal funds provided to carry out the Dislocated Worker program in the State for a fiscal program year.</u></p>
11g	<u>Incumbent Worker Training Expenditures</u>	No	<ul style="list-style-type: none"> <li><u>New line item.</u></li> <li><u>WIOA Sec. 134 (d)(4)(A)(i) sets an expenditure cap of twenty percent of the amount of Federal funds provided to carry out the Adult program in the State for a fiscal program year.</u></li> <li><b>New: A soft edit for the 20% incumbent worker training expenditure cap should be imposed on the FINAL 11g subaccount entry. The expenditure rate is calculated by dividing the cumulative Incumbent</b></li> </ul>	n/a	<p><u>Enter the cumulative amount of expenditures charged to the Local Dislocated Worker subaccount 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 <b>portion of the amount reported in 10e (Federal Share of Expenditures).</b></u></p> <p><u>WIOA Sec. 134 (d)(4)(A)(i) sets an incumbent worker training expenditure cap of twenty percent of the amount of Federal funds provided to carry out the Dislocated Worker program in the State for a fiscal program year.</u></p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
			<u>Worker Training (11g) entry by the cumulative Federal Share of Expenditures (10e) entry.</u>		

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
<p><b>National Dislocated Worker Grants – ETA-9130 (G)</b></p> <p><b>The National Dislocated Worker Grants 9130 is a <u>NEW</u> report that should mirror the Basic ETA-9130, with the below exceptions.</b></p>					
11b	<u>Transitional Jobs Expenditures</u>	No	<ul style="list-style-type: none"> <li>▪ <u>New line item.</u></li> <li>▪ <u>Line items mirror Local Adult and Local Dislocated Worker 9130s.</u></li> <li>▪ <u>WIOA Sec. 134 (d)(5) sets an expenditure cap of ten percent of the amount of Federal funds provided allocated to local areas to carry out the Adult and Dislocated Worker programs in the State for a fiscal 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.</u></li> <li>▪ <b><u>New: A soft edit for the 10% transitional jobs cost expenditure cap should be imposed on the FINAL 11b subaccount entry. The expenditure rate is calculated by dividing the cumulative Transitional Jobs Expenditures (11b) entry by the cumulative Federal Share of Expenditures (10e) entry.</u></b></li> </ul>	n/a	<p><u>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 <b>portion of the amount reported in 10e (Federal Share of Expenditures).</b></u></p> <p><u>WIOA Sec. 134 (d)(5) sets a transitional jobs expenditure cap of ten percent of the amount of Federal funds provided allocated to local areas to carry out the Adult and Dislocated Worker programs in the State for a fiscal program year. This requirement is extended to National Dislocated Worker Grants. 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.</u></p>
11c	<u>Training Expenditures</u>	No	<ul style="list-style-type: none"> <li>▪ <u>New line item.</u></li> <li>▪ <u>WIOA Sec. 116 (d)(2)(D) stipulates that the amount of funds spent on training services must be collected for the core programs. Because the NDWG program is so closely related to the Adult and Dislocated Worker programs, DOL has chosen to also collect the information for the NDWGs. This is currently done in the National Emergency Grant report. However, in an effort to reduce the burden on recipients, this report will be eliminated in the future, transferring the collection requirement of Training Expenditures to form ETA-9130 (G).</u></li> </ul>	n/a	<p><u>Enter the cumulative amount of expenditures for training services provided to National Dislocated Worker Grant program participants.</u></p> <p><u>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, GED/HiSET/TASC training, and on-the-job training.</u></p> <p><u>This line item should represent the total accrued training activities expenditures for this National Dislocated Worker Grant and it is a <b>portion of the amount reported in 10e (Federal Share of Expenditures).</b></u></p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
<b>Statewide Rapid Response – ETA-9130 (H)</b>					
10a	Cash Receipts	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> <li>▪ Remove all references to soft and hard edits in the instructions.</li> <li>▪ <b>Keep</b> all soft and hard edits in programming.</li> </ul>	<p>Enter the cumulative quarter-end cash received from the Payment Management System (PMS) for the Statewide Rapid Response component piece of the subaccount identified in Item 2. <b>Cash received is interpreted as meaning cash “deposited in your bank account”.</b> Drawdowns <b>initiated</b> on the last business day of a quarter should <b>NOT</b> be reflected in this amount, but in the subsequent quarter’s cash receipts.</p> <p><i>This entry is a component piece of the amount posted in the note above Item 10a, which reads “DOL records reflect total quarter-end cumulative drawdowns of \$_____.” The sum of the 10a entry on this format plus the 10a entries on the Statewide Dislocated Worker and the Local Dislocated Worker formats should equal the DOL record amount posted for this subaccount.</i></p> <p><i>HARD EDIT – The sum of all 10a entries for a subaccount must equal DOL record amount. (This hard edit will be imposed on the FINAL 10a subaccount entry.)</i></p> <p>Cash receipts reported should correspond to payment for allowable Statewide Rapid Response costs (and allowable advances to subrecipients) associated with the funding authority identified on Line10d.</p> <p><i>HARD EDIT – Line 10a cannot exceed Line 10d.</i></p>	<p>Enter the cumulative <del>amount of actual quarter-end</del> cash received from the Federal agency as of the reporting period end date Payment Management System (PMS) for the Statewide Rapid Response component piece of the subaccount identified in Item 2. <b>Cash received is interpreted as meaning means cash “deposited in your bank account”.</b> Drawdowns <b>initiated</b> on the last business day of a quarter should <b>NOT</b> be reflected in this amount, but in the subsequent quarter’s cash receipts.</p> <p><i>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 Rapid Response portion only.</i></p> <p><i>This entry is a component piece of the amount posted in the note above Item 10a, which reads “DOL records reflect total quarter-end cumulative drawdowns of \$_____.” The sum of the 10a entry on this <del>format report</del> plus the 10a entries on the Statewide Dislocated Worker <del>report (ETA-9130 (E))</del> and the Local Dislocated Worker <del>formats report (ETA-9130 (F))</del> should equal the <u>cumulative PMS DOL</u> record amount posted for this subaccount.</i></p> <p><i>HARD EDIT – The sum of all 10a entries for a subaccount must equal DOL record amount. (This hard edit will be imposed on the FINAL 10a subaccount entry.)</i></p> <p>Cash receipts reported should correspond to payment for allowable Statewide Rapid Response costs (and allowable advances to subrecipients) associated with the funding authority identified on Line10d <u>(Total Federal Funds Authorized)</u>.</p> <p><i>HARD EDIT – Line 10a cannot exceed Line 10d.</i></p>
10d	Total Federal <del>f</del> unds <del>a</del> uthorized	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> <li>▪ Remove all references to soft and hard edits in the instructions.</li> <li>▪ <b>Keep</b> all soft and hard edits in programming.</li> </ul>	<p>Enter the total amount of Rapid Response (RR) funds (from the Dislocated Worker (DW) funding stream allotment) retained at the state level for allowable rapid response activities.</p> <p><i>HARD EDIT – Sum of Lines 10d for all subaccount components must be equal to DOLAR\$ cumulative obligation. (This hard edit will be imposed on the FINAL 10d subaccount entry.)</i></p> <p><b>NOTE: This amount cannot exceed 25% of the DW funding stream</b></p>	<p>Enter the total amount of Rapid Response (RR) funds (from the Dislocated Worker (DW) funding stream allotment) retained at the <del>s</del>State level for allowable <del>r</del>Rapid <del>R</del>esponse activities.</p> <p><i>HARD EDIT – Sum of Lines 10d for all subaccount components must be equal to DOLAR\$ cumulative obligation. (This hard edit will be imposed on the FINAL 10d subaccount entry.)</i></p> <p><i>NOTE: This amount cannot exceed 25% of the DW funding stream</i></p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
				allotment.	allotment.
10f	Total <del>a</del> Administrative <del>e</del> Expenditures	No	<ul style="list-style-type: none"> <li>▪ No changes to instructions.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul>	<b>This entry should be ZERO, as administrative costs cannot be charged to Rapid Response.</b>	
11b	Real <del>p</del> Property <del>p</del> Proceeds <del>e</del> Expended	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul>	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.  <b>NOTE: This amount should <i>not</i> be included in the amount reported on Line 10e.</b>	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.  <b>NOTE: This amount should not be included in the amount reported on Line 10e (<i>Federal Share of Expenditures</i>).</b>
11c	<u>Rapid Response Funds Expended on Other Statewide Programs</u>	<u>No</u>	<ul style="list-style-type: none"> <li>▪ <u>New line item.</u></li> <li>▪ <u>WIOA Sec. 134 (a)(2)(A)(ii) 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).</u></li> </ul>	<u>n/a</u>	<u>Enter the cumulative amount of Rapid Response funds expended on other statewide programs, regardless of whether the funds were expended at the State or local level. This line item is a portion of the amount reported in 10e (Federal Share of Expenditures).</u>  <u>WIOA Sec. 134 (a)(2)(A)(ii) 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).</u>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
<b>Employment Services and Unemployment Insurance – ETA-9130 (I)</b>					
10f	Total <del>a</del> Administrative <del>e</del> Expenditures	No	<ul style="list-style-type: none"> <li>▪ No changes to instructions.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul>	<p><b>Enter a zero for this line item.</b> Administrative costs are <b>NOT</b> required to be broken out of total Federal Share of Expenditures reported on line 10e, for ES and UI grants.</p>	
11b	Real <del>p</del> Property <del>p</del> Proceeds <del>e</del> Expended	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul>	<p>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.</p> <p><b>NOTE: This amount should <i>not</i> be included in the amount reported on Line 10e.</b></p>	<p>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.</p> <p><b>NOTE: This amount should not be included in the amount reported on Line 10e (<i>Federal Share of Expenditures</i>).</b></p>
12	Remarks	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> <li>▪ Change in instruction verbiage to conform to WIOA.</li> <li>▪ Change in line item number to accommodate insertion of Indirect Expenditures line items.</li> </ul>	<p><b>NOTE: In this Remarks section, grantees are required to continue to break out the total expenditures reported on Line 10e: by 7(a) – 90% and 7 (b) – 10% expenditures, per the Wagner-Peyser Act of 1933, as amended by the Workforce Investment Act of 1998 requirements.</b></p> <p>In addition, enter any explanations deemed necessary by the grantee or any other information required by DOL ETA. <b>(This section supports transactions entered on lines identified in sections 10 and 11)</b></p>	<p>Enter any explanations deemed necessary by the <del>recipient grantee</del> or information required by DOL-/ETA. (This section supports transactions entered on lines identified in <del>s</del>Sections 10, <del>and</del>-11, <del>and</del> 13, <del>as applicable</del>.)</p> <p><b>NOTE: In this Remarks section, grantees are required to continue to break out the total expenditures reported on Line 10e (<i>Federal Share of Expenditures</i>): by 7(a) – 90% and 7 (b) – 10% expenditures, per the Wagner-Peyser Act of 1933, as amended by the Workforce <del>Investment Act of 1998 requirements</del>. <i>Innovation and Opportunity Act (WIOA)</i>.</b></p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
<b>National Farmworker Jobs Program – ETA-9130 (J)</b>					
11b	Related Assistance Expenditures	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> </ul>	Enter expenditures for Related Assistance Services provided to program participants. This should be the appropriate portion of accrued expenditures entered on Line 10e.	<p>Enter expenditures for Related Assistance Services provided to program participants.</p> <p><u>Related assistance means short-term forms of direct assistance designed to assist eligible National Farmworker Jobs Program (NFJP) participants retain or stabilize their agricultural employment. Related assistance may be provided to eligible Migrant Seasonal Farmworkers (MSFWs) not enrolled in career services, youth services, or training services.</u></p> <p>This should be the appropriate portion of accrued expenditures entered on Line 10e <u>(Federal Share of Expenditures).</u></p>
<u>11c</u>	<u>Supportive Services Expenditures</u>	<u>No</u>	<ul style="list-style-type: none"> <li>▪ <u>New line item.</u></li> <li>▪ <u>Program costs, which are all other costs not defined as administrative (WIOA Sec. 3 (1)), must be classified and reported in the following categories:</u> <ul style="list-style-type: none"> <li>○ <u>Related assistance (including emergency assistance);</u></li> <li>○ <u>Supportive services; and</u></li> <li>○ <u>All other program services.</u></li> </ul> </li> </ul>	<u>n/a</u>	<p><u>Enter expenditures for Supportive Services provided to program participants.</u></p> <p><u>Supportive services means services such as transportation, child care, dependent care, housing, and needs-related payments, that are necessary to enable an individual to participate in NFJP career services, youth services, or training services.</u></p> <p><u>This should be the appropriate portion of accrued expenditures entered on Line 10e (Federal Share of Expenditures).</u></p>
<u>11ed</u>	Other Program Services Expenditures	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> </ul>	Enter expenditures for all Other Program Services that are not Related Assistance costs. This amount is the appropriate portion of the accrued expenditures entered on Line 10e. <b>(Line 10f PLUS Line 11b PLUS Line 11c should EQUAL Line 10e.)</b>	Enter expenditures for all Other Program Services that are not Related Assistance costs. This amount is the appropriate portion of the accrued expenditures entered on Line 10e <u>(Federal Share of Expenditures).</u> <b>(Line 10f (Total Administrative Expenditures) PLUS Line 11b (Related Assistance Expenditures) PLUS Line 11c (Supportive Service Expenditures) PLUS Line 11d should EQUAL Line 10e.)</b>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
<p><del>Older Worker Program</del> <u>Senior Community Service Employment Program</u> – ETA-9130 (K)</p> <p>The Older Worker Program 9130 name should be changed to Senior community Service Employment Program.</p>					
11b	Administration - Headquarters	No	<ul style="list-style-type: none"> <li>Change in instruction verbiage for clarity and streamlining purposes.</li> </ul>	Enter expenditures at the direct recipient level for administrative costs, including both personnel-related and non-personnel-related, and both direct and indirect, as described in OAA-2006 section 502(c) (4).	Enter expenditures at the direct recipient level for administrative costs, including both personnel-related and non-personnel-related, and both direct and indirect, as described in OAA-2006 section 502(c) (4) <u>and 20 CFR 641.856.</u>
11c	Administration - Local	No	<ul style="list-style-type: none"> <li>Change in instruction verbiage for clarity and streamlining purposes.</li> </ul>	Enter expenditures at the program operator level for administrative costs, including both personnel-related and non-personnel-related and both direct and indirect, as described in OAA-2006 section 502(c) (4). <b>(Lines 11b and 11c should equal Line 10f.)</b>	Enter expenditures at the program operator level for administrative costs, including both personnel-related and non-personnel-related and both direct and indirect, as described in OAA-2006 section 502(c) (4) <u>and 20 CFR 641.856.</u> <b>(Lines 11b (Administration – Headquarters) and 11c (Administration – Local) should equal Line 10f (Total Administrative Expenditures).)</b>
11d	Enrollee Wages and Fringe Benefits	No	<ul style="list-style-type: none"> <li>No changes</li> </ul>	Enter expenditures for participant wages, benefits, and other costs described in OAA-2006 section 502(c) (4).	
11e	Other Enrollee Expenditures	No	<ul style="list-style-type: none"> <li>Change in instruction verbiage for clarity and streamlining purposes.</li> </ul>	Enter expenditures for allowable program activities, excluding participant wages and benefits, as described in OAA-2006 section 502(c)(6)(A)(ii-v). <b>(Lines 11b, 11c, 11d, and 11e should equal Line 10e.)</b>	Enter expenditures for allowable program activities, excluding participant wages and benefits, as described in OAA-2006 section 502(c)(6)(A)(ii-v). <b>(Lines 11b (Administration – Headquarters), 11c (Administration – Local), 11d (Enrollee Wages and Fringe Benefits), and 11e should equal Line 10e (Federal Share of Expenditures).)</b>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
<b>Indian and Native American Program – ETA-9130 (L)</b>					
11b	Employment <del>s</del> Services <del>e</del> Expenditures	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul>	Enter expenditures for Employment Services provided to program participants, i.e., job development and employment outreach activities. This should be the appropriate portion of the accrued expenditures entered on Line 10e.	Enter expenditures for Employment Services provided to program participants, i.e., job development and employment outreach activities. This should be the appropriate portion of the accrued expenditures entered on Line 10e <b>(Federal Share of Expenditures)</b> .
11c	Training <del>s</del> Services <del>e</del> Expenditures	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul>	Enter expenditures for Training Services provided to program participants, i.e., occupational skill training, OJT, adult basic education, GED attainment, etc. This amount should be the appropriate portion of accrued expenditures entered on Line 10e.	Enter expenditures for Training Services provided to program participants, i.e., occupational skill training, OJT, adult basic education, GED/ <b>HiSET/TASC</b> attainment, etc. This amount should be the appropriate portion of accrued expenditures entered on Line 10e <b>(Federal Share of Expenditures)</b> .
11d	Other <del>p</del> Program <del>s</del> Services <del>e</del> Expenditures	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul>	Enter expenditures for all Other Allowable Program Services that are not identified on 11b. or 11c. <b>(Lines 11b PLUS 11c PLUS 11d PLUS 10f should EQUAL Line 10e.)</b>	Enter expenditures for all Other Allowable Program Services that are not identified on 11b- or 11c. <b>(Lines 11b (Employment Services Expenditures) PLUS 11c (Training Services Expenditures) PLUS 11d PLUS 10f (Total Administrative Expenditures) should EQUAL Line 10e (Federal Share of Expenditures).)</b>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
<b>Trade Adjustment Assistance Grants Program – ETA-9130 (M)</b>					
10f	Total <del>a</del> Administrative <del>e</del> Expenditures	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage to allow for flexibility in regard to changing statutory requirements.</li> <li>▪ Capitalize all words in line item title (on form) for uniformity.</li> </ul> <p><b>Attention:</b> This line item must <b><u>not</u></b> contain a soft or hard edit.</p>	<p>Enter the cumulative amount of accrued expenditures for administrative activities. <i>This line item is a portion of the amount reported on line 10e.</i></p> <p><i>The States are to continue reporting administrative costs as they were under the Trade and Globalization Adjustment Assistance Act of 2009.</i></p> <p><i>(Administrative costs must not exceed ten percent of the grant award amount.)</i></p>	<p>Enter the cumulative amount of accrued expenditures for <del>a</del>Administrative activities. <del>This line item is a portion of the amount reported on line 10e.</del></p> <p><del>The States are to continue reporting administrative costs as they were under the Trade and Globalization Adjustment Assistance Act of 2009.</del></p> <p><del>(Administrative costs must not exceed ten percent of the grant award amount.)</del></p> <p><u>Reporting of Administrative costs must be compliant with any Administrative funds expenditure requirement as referenced in the grant award’s corresponding fiscal year Annual Cooperative Financial Agreement and Notice of Award (NOA).</u></p> <p><u>This amount should be the appropriate portion of accrued expenditures entered on line 10e (Federal Share of Expenditures).</u></p>
11b	Case Management Expenditures	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage to allow for flexibility in regard to changing statutory requirements.</li> </ul> <p><b>Attention:</b> This line item must <b><u>not</u></b> contain a soft or hard edit.</p>	<p>Enter expenditures for Case Management services provided to program participants. This amount should be the appropriate portion of accrued expenditures entered on line 10e.</p> <p><i>(Program costs incurred for case management services must not be less than five percent of the funds available.)</i></p>	<p>Enter <u>the cumulative amount of accrued</u> expenditures for Case Management services provided to program participants. <del>This amount should be the appropriate portion of accrued expenditures entered on line 10e.</del></p> <p><del>(Program costs incurred for case management services must not be less than five percent of the funds available.)</del><u>Reporting of Case Management costs must be compliant with any Case Management funds expenditure requirement as referenced in the grant award’s corresponding fiscal year Annual Cooperative Financial Agreement and Notice of Award (NOA).</u></p> <p><u>This amount should be the appropriate portion of accrued expenditures entered on line 10e (Federal Share of Expenditures).</u></p>
11c	Job Search and Relocation Expenditures	No	<ul style="list-style-type: none"> <li>▪ Change in instruction verbiage for clarity and streamlining purposes.</li> </ul>	<p>Enter expenditures for Job Search and Relocation services provided to program participants. This amount should be the appropriate portion of accrued expenditures entered on line 10e.</p>	<p>Enter <u>the cumulative amount of accrued</u> expenditures for Job Search and Relocation services provided to program participants.</p> <p>This amount should be the appropriate portion of accrued expenditures entered on line 10e <u>(Federal Share of Expenditures).</u></p>
<u>11d</u>	<u>Training Expenditures</u>	<u>No</u>	<ul style="list-style-type: none"> <li>▪ <u>New line item.</u></li> <li>▪ <u>See justification and statutory citations below.</u></li> </ul>	<u>n/a</u>	<p><u>Enter the cumulative amount of accrued expenditures for training services provided to Trade Adjustment Assistance program participants.</u></p> <p><u>This line item should consider all costs for training, including but not limited to tuition, books, tools, transportation, etc., as applicable. All forms of training must be considered, including but not limited to occupational skills training, GED/HiSET/TASC training, and on-the-job</u></p>

Line No.	Line Item Title	Pre-Entered	Description of Changes	Current Instructions	Revised Instructions
					<p><u>training.</u></p> <p>This line item should represent the total accrued training activities expenditures for all Trade Adjustment Assistance training services, whether the funds were expended at the State or local level, and is a <b>portion of the amount reported in 10e (Federal Share of Expenditures).</b></p>
11d	<u>Training Expenditures Justification:</u>				<ul style="list-style-type: none"> <li>▪ <u>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 [...]”.</u></li> <li>▪ <u>20 CFR 617.57 and 617.61 provides authority to collect data from states regarding activity for TAA.</u></li> <li>▪ <u>20 CFR 617.61 stipulates that State agencies administering the TAA program “[...] shall 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.”</u></li> <li>▪ <u>The current TAA ETA-9130 collects a variety of data on the usage of program grant allocations including total program expenditures, as well as expenditures for each of our program cost categories (Program Administration, Case Management, Job Search and Relocation) except Training.</u></li> <li>▪ <u>Training expenditures comprise the most substantial and important expenditure type of TAA program funds; this data point figures significantly in the formula required by regulations for determining annual funding allocations to states (20 CFR 618.910 through 618.940).</u></li> <li>▪ <u>Adding this data point would reduce 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. Under the current collection, this data element can only be identified by subtracting all other reported expenditure line items from the total reported expenditures.</u></li> <li>▪ <u>Adding this data point would also create symmetry that we believe would reduce reporting errors that have been documented by ETA in multiple conversations with states. The omission of a specific line item for training expenditures produces a lack of symmetry in report requirements, as all other expenditure types (including case management, administration, job search and relocation) are represented by line items.</u></li> </ul>