U.S. Department of Labor Employment and Training Administration

Financial Report Instructions

ETA-9130 (E) – Statewide Dislocated Worker

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

Report Submission

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

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

Reporting Requirements

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

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

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

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

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

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

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

Line Item Number	Reporting/Line Item	Instructions
11	**Additional Expenditure Data Required**	
11a	Other Federal Funds Expended	Enter any other Federal funds expended, by the recipient organization and any subrecipient organizations for the same purposes or activities of the subject grant. **Expenditures included must be allowable costs which could otherwise have been paid for out of subject grant funds.** Other Federal funds expended by any non-subrecipient partner organizations for the benefit of this grant program should be included in the quarterly progress report. This entry should include expenditures of all Federally funded leveraged resources, whether or not such expenditures are the result of a leveraging requirement.
11b	Real Property Proceeds Expended	Enter expenditure of funds resulting from the sale of real property purchased with DOL/ETA ES or UI funds. Further guidance on this requirement can be found in Training and Employment Guidance Letter No. 3-07, Transfer of Federal Equity in State Real Property to the States, dated August 1, 2007. ***NOTE:*** *This amount should not be included in the amount reported on Line 10e (Federal Share of Expenditures).*
11c	Recaptured Funds Expended	Enter expenditure of funds recaptured from the local areas. This amount should be included on Line 10e (Federal Share of Expenditures).
12	**Remarks** Enter any explanations deemed necessary by the recipient or information required by DOL/ETA. (This section supports transactions entered on lines identified in Sections 10, 11, and 13, as applicable.)	
13	**Indirect Expenditures** Complete this information only for indirect expenses incurred by the non-federal entity receiving direct awards from DOL, not for indirect costs incurred by subrecipients. Indirect cost expenditures are only required to be reported annually. Recipients must enter information on lines 13a – 13h for the quarter ending June 30 and reported August 14.	
13a	Type of Rate	State whether indirect cost rate(s) is Provisional, Predetermined, Final, Fixed, or DeMinimus.
13b	Rate	Enter the indirect cost rate(s) in effect during the reporting period.
13c	Rate Approval Date	Enter the date on which the indirect cost rate was approved.
13d	Period From	Enter the date on which the approved indirect cost rate became effective. ***NOTE:*** *The indirect cost rate period must apply to the Project/Grant Period in line 8 above.*
	Period To	Enter the last date (ending date) on which the approved indirect cost rate was (or is going to be) effective. ***NOTE:*** *The indirect cost rate period must apply to the Project/Grant Period in line 8 above.*
13e	Base	Enter the amount of the base against which the rate(s) was applied, such as modified total direct costs (MTDC).
13f	Amount Charged	Enter the amount of indirect costs charged during the time period specified. Multiply 13b (Rate) x 13e (Base).
13g	Federal Share	Enter the Federal share of the amount in 13f (Amount Charged).
13h	Totals	Enter the totals for 13e (Base), 13f (Amount Charged), and 13g (Federal Share) respectively.

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