



U.S. Department of Labor Employment and Training Administration

Financial Report Instructions

ETA-9130 – Basic

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

Report Submission

- 1) The U.S. Department of Labor (DOL) Employment and Training Administration (ETA) requires all grant recipients to submit the ETA-9130 Financial Report (FR) 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 grantee organization, is responsible for entering the required data on the ETA-9130FR, using the password;
 2. **DATA CERTIFICATION** – the *Primary Contact* person, the designated authorized official in the recipient grantee 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-9130FR, communicating with recipientsgrantees, 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 FR 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 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 quarter ETA-9130 FR 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 FR 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. All sections of the report must be completed unless otherwise noted in the grant agreement.

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

Please ensure that the certifying official information contained in Items 134a -134d 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 ETApasword.pin@dol.gov.

FRLine 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. <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 of recipient organization. PRE-ENTERED
4a	<u>DUNS Number Unique Entity Identifier</u>	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	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 purpose of identification.</u> 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 only 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 <u>Accounting Reporting</u> (Accrual)	<u>Basis of Accounting is intended to read and be interpreted as "Basis of Reporting".</u> ACCRUAL has been pre-entered on all <u>ETA-9130 reports/reporting formats.</u> 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. <u>Note/OTE: 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."</u>
8	Project/Grant Period, From: (MM/DD/YYYY)	The beginning date of the grant award as defined in the grant award document. PRE-ENTERED
9	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 <u>the</u> 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 <u>the</u> subject <u>FR ETA-9130.</u> (Required reporting quarter end dates are contained in <u>the</u> "Reporting Requirements" in <u>the</u> first section of these instructions.) PRE-ENTERED

FRLine Item Number	Reporting/Line Item	Instructions
10	<p>Transactions</p> <p>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.</p> <p>Line items which will be automatically calculated are grayed out, and no data entry will be permitted by <u>the</u> reporting entity.</p> <p>Cumulative data for <u>the</u> current reporting quarter will become <u>the</u> Previous Period Column in <u>the</u> 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.</p>	
Federal Cash		
10a	Cash Receipts	<p>This amount will be PRE-ENTERED to agree with DOL cumulative quarter-end drawdown records associated with this grant and the specific subaccount identified in Item 2. This 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.</p> <p>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"</p> <p>NOTE: 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>HARD EDIT – Line 10a cannot exceed Line 10d</p>
10b	Cash Disbursements	<p>Enter the cumulative amount of cash disbursed from the cash receipts identified on 10a (Cash Receipts), 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 <u>payments</u> and payments made to subrecipients and subcontractors.</p> <p>HARD EDIT – Line 10b cannot exceed Line 10a.</p> <p>SOFT EDIT – Line 10b should not exceed Line 10e.</p> <p>CAUTIONNOTE: 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-entities<u>recipients</u>, cause Line 10b to exceed Line 10e, a valid explanation should be provided in <u>Section Item 12, Remarks</u>.</p> <p>SOFT EDIT – Line 10b for "This Period" should not be negative.</p> <p>CAUTION: If <u>the cumulative</u> entry for this line item is less than <u>the previous period cumulative amount</u>, a valid explanation should be provided in <u>Item-Section 12, Remarks</u>.</p>
10c	Cash on Hand (line 10a minus line 10b)	<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>NOTE: In accordance with Department of Treasury regulations, federal cash MUST BE DRAWN SOLELY TO ACCOMMODATE YOUR IMMEDIATE NEEDS ON AN "AS-NEEDED" BASIS ONLY must be drawn solely to accommodate immediate needs.</p> <p>HARD EDIT – Line 10c must be equal to Line 10a minus Line 10b</p> <p>HARD EDIT – Line 10c cannot be negative.</p>

FRLine Item Number	Reporting/Line Item	Instructions
Federal Expenditures and Unobligated Balance:		
10d	Total Federal Funds Authorized	<p>This amount is pre-entered for all grants, except WIA or WIOA formula-funded. This entry should agree with the grant award amount specified in the official grant award document for this subaccount, as identified in Item 2. (Discrepancies must be identified by <u>recipient grantee</u> and corrected, as necessary, by the <u>gGrant eOfficer</u>.)</p>
10e	Federal Share of Expenditures	<p>Enter the cumulative amount of accrued expenditures for allowable costs associated with the funds authorized on Line 10d. <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 eExpenditures for reports prepared on an accrual basis are the sum of: 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, charged to the award; MINUS minus any rebates, refunds, or other credits; PLUS the total costs of all goods and property received or services performed, whether or not an invoice has been received or a cash payment has occurred. 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; <u>(eCash eDisbursements)</u>; 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 <u>(no matter what source initially pays the costs.)</u></p> <p>HARD EDIT – Line 10e cannot exceed Line 10d.</p> <p><u>SOFT EDIT – Line 10e for “This Period” should not be negative.</u> CAUTIONNOTE: <u>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.</u></p>
10f	Total Administrative Expenditures	<p>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).)</p> <p>Enter the cumulative amount of accrued expenditures for administrative activities. <u>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.</u></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>If no data entry is required, a ZERO must be entered.</p>
10g	Federal Share of Unliquidated Obligations	<p>Enter any obligations <u>incurred</u>, for which an accrued expenditure has not yet been <u>recorded-incurred</u>, as of the reporting period end date.</p> <p>Unliquidated obligations should include amounts which will become due to subrecipients and <u>subcontractors</u>. On the final report, this line item should be zero.</p> <p><u>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</u></p>

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		<p>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.</p> <p>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.</p> <p>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.</p>
10h	Total Federal Obligations <i>(sum of lines 10e and 10g)</i>	<p>This is an automatic calculation, which is the sum of Lines 10e (Federal Share of Expenditures) and 10g (Federal Share of Unliquidated Obligations).</p> <p>HARD EDIT – Line 10h must be equal to Line 10e plus Line 10g</p> <p>HARD EDIT - Line 10h cannot exceed Line 10d.</p>
10i	Unobligated Balance of Federal Funds <i>(line 10d minus line 10h)</i>	<p>This is an automatic calculation, which is Line 10d (Total Federal Funds Authorized) minus Line Item 10h (Total Federal Obligations).</p> <p>HARD EDIT – Line 10i must be equal to Line 10d minus Line 10h</p>
Recipient Share:		
10j	Total Recipient Share Required	<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>If there is no match requirement, a ZERO must be entered.</p>
10k	Recipient Share of Expenditures	<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 (Total Recipient Share Required).</p> <p>NOTE: 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. Other federal funds expended for the purpose and benefit of this grant should be included in line item 11a (Other Federal Funds Expended).</p>
10l	Recipient Share of Unliquidated Obligations	<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>Obligations, 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 period.</p> <p>NOTE: Do not include any amount on line 10l that has been reported on line 10k. Do not</p>

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		<p><i>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>
10m	<p>Total Recipient Share <i>(sum of lines 10k and 10l)</i></p>	<p>This is an automatic calculation, which is the sum of lines 10k and 10l.</p> <p><i>NOTE: This amount may exceed the required match entered on line 10j.</i></p> <p>HARD-EDIT—Line 10m must be equal to line 10k plus line 10l.</p>
10n	<p>Remaining Recipient Share to Be Provided <i>(line 10j minus line 10mk)</i></p>	<p>This is an automatic calculation, which is Line 10j (Total Recipient Share Required) minus Line 10mk (Recipient Share of Expenditures). When the match requirement identified on Line 10j has been met, or if Line 10j is zero there is no match requirement, the value on Line 10n will automatically be set to zero.</p> <p>HARD-EDIT—Line 10n must be equal to Line 10j minus Line 10m</p> <p>HARD-EDIT—Line 10n cannot be negative; when Line 10j and Line 10m are equal, Line 10n will automatically set to 0.</p>
Program Income:		
10em	<p>Total Federal Program Income Earned</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 29 CFR 95.24 and 29 CFR 97.25 2 CFR 200.80 and 2 CFR 200.307.</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 (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 10em.</p> <p>If no program income is earned, a ZERO must be entered.</p>
10en	<p>Program Income Expended in <u>Accordance with the Addition Method</u></p>	<p>Enter the total cumulative amount of accrued expenditures incurred against the program income earned on Line 10em (Total Program Income Earned).</p> <p>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)).</p>
10eo	<p>Unexpended Program Income <i>(line 10em minus line 10en)</i></p>	<p>This is an automatic calculation, which is Line 10em (Total Program Income Earned) minus 10en (Program Income Expended in Accordance with the Addition Method).</p> <p>HARD-EDIT—Line 10q must be equal to Line 10o minus Line 10p.</p>
11	Additional Expenditure Data Required	
11a	<p>Other Federal Funds Expended</p>	<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 <u>the</u> subject grant. Expenditures included must be allowable costs which could otherwise have been paid for out of subject grant funds.</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	<p>Remarks</p> <p>Enter any explanations deemed necessary by the <u>recipient grantee</u> or information required by DOL/ETA. (This section supports transactions entered on lines identified in <u>sSections 10, and 11, and 13, as applicable.</u>)</p>	

FRLine Item Number	Reporting/Line Item	Instructions
13	Indirect Expenditures	<p>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.</p> <p>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.</p>
13a	Type of Rate	State whether indirect cost rate(s) is Provisional, Predetermined, Final, Fixed, Fixed with Carry-Forward, DeMinimis, or other.
13b	Rate	Enter the indirect cost rate(s) in effect during the reporting period.
13c	Rate Approval Date	Enter the date on which the indirect cost rate was approved.
13d	Period From	<p>Enter the date on which the approved indirect cost rate became effective.</p> <p>NOTE: The indirect cost rate period must apply to the Project/Grant Period in line 8 above.</p>
	Period To	<p>Enter the last date (ending date) on which the approved indirect cost rate was (or is going to be) effective.</p> <p>NOTE: The indirect cost rate period must apply to the Project/Grant Period in line 8 above.</p>
13e	Base	Enter the amount of the distribution base against which the rate(s) was applied, such as modified total direct costs (MTDC). Distribution bases are described in 2 CFR Part 200 and the Federal Acquisition Regulations (FAR). MTDC is defined at 2 CFR Part 200.68.
13f	Amount Charged	Enter the amount of indirect costs charged during the time period specified. Multiply 13b (Rate) x 13e (Base).
13g	Federal Share	Enter the Federal share of the amount in 13f (Amount Charged).
13h	Totals	Enter the totals for 13e (Base), 13f (Amount Charged), and 13g (Federal Share) respectively.
134a-b	Certification	<p>The authorized official certifies accuracy of reported data by entering assigned PIN.</p> <p>“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).”</p>
134c	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.
134d	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.
134e	Date Report Submitted (MM/DD/YYYY)	The date the FR-ETA-9130 is certified/submitted to DOL/ETA is automatically displayed.
145	Agency Use Only	This section is reserved for DOL/ETA use.