

SUPPORTING STATEMENT
Employment and Training Administration Financial Report Form ETA-9130
OMB Control No. 1205-0461

This Information Collection Request (ICR) proposes a revision to OMB Control Number 1205-0461, Employment and Training Administration Financial Report Form ETA-9130.

Specific Instructions

A. Justification.

1. *Explain the circumstances that make the collection of information necessary. Identify any legal or administrative requirements that necessitate the collection. Attach a copy of the appropriate section of each statute and regulation mandating or authorizing the collection of information.*

This ICR supports sections 116 and 185 of the Workforce Innovation and Opportunity Act (WIOA) and the financial reporting requirements for Federal programs are prescribed by the Office of Management and Budget (OMB Uniform Guidance (2 CFR 200), latest edition effective December 12, 2020.

Every grant awarded by ETA requires accurate quarterly and annual reporting as a part of sound financial and management responsibilities. This reporting supports the Department of Labor's (DOL) ability to measure fund utilization for performance accountability and assess compliance with statutory expenditure requirements. This information also helps measure successful outcomes for participants, ensure sound service delivery and reporting practices, and determine whether the federal funds achieved maximum benefit. ETA requires all of its award recipients to report their financial data on an accrual basis each quarter using the ETA-9130 financial reports. Financial reporting requirements for Federal programs are prescribed by the Office of Management and Budget (OMB Uniform Guidance (2 CFR 200), latest edition effective December 12, 2020, replacing numerous previously applicable Circulars

This ICR proposes to revise and extend the authority to collect information via ETA Form 9130, ETA Financial Report. Specifically, select instructions from this collection have been updated to provide additional context on the type of information collected by specific line items.

In the currently approved ICR, ETA added a Training Expenditures line to the WIOA Adult, Youth, and Dislocated Worker 9130 financial reports. Since the addition of the new reporting line, ETA recognized the need to make edits to the instructions for the WIOA Adult, Youth, and Dislocated Worker, National Dislocated Worker, Trade Adjustment Assistant, and Indian Native American ETA 9130 financial reports to reflect the correct and most commonly used filing procedures and reporting requirements.

Additionally, this collection's burden has been updated to account for a revised calculation method and select instructions have been updated to allow for additional reporting as further clarified in #15.

- 2. Indicate how, by whom, and for what purpose the information is to be used. Except for a new collection, indicate the actual use the agency has made of the information received from the current collection.*

ETA utilizes the e-Grants Federal Reporting System, an online 9130 reporting system for recipients to enter and certify quarterly financial data. ETA uses the collected data to assess the effectiveness of ETA programs and to monitor and analyze the financial activity of its recipients.

This data collection format permits ETA to evaluate program effectiveness, monitor compliance with statutory limitations, and analyze financial activity, while complying with OMB efforts to streamline Federal financial reporting.

- 3. Describe whether, and to what extent, the collection of information involves the use of automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses, and the basis for the decision for adopting this means of collection. Also, describe any consideration of using information technology to reduce burden.*

The focus of all ETA reporting has been to provide ease and simplicity for the recipients. The recipient can view specific instructions relating to the required data element at each point of data entry. The timeliness of financial data has increased significantly with electronic financial reporting.

Financial reporting training is a continuing effort within the ETA community. This training provides a more consistent understanding of the required data elements, as well as ensuring an understanding of the electronic reporting process. ETA provides training to the grant community in person via conferences or technical assistance as well as online options. Detailed instructions for filling out the ETA-9130 financial report are available on-line at http://www.doleta.gov/grants/financial_reporting.cfm.

- 4. Describe efforts to identify duplication. Show specifically why any similar information already available cannot be used or modified for use for the purposes described in Item 2 above.*

ETA recipients are using an OMB approved program-specific reporting format report on the ETA Form 9130, which is the only source for collecting required financial data from these recipients.

5. *If the collection of information impacts small businesses or other small entities, describe any methods used to minimize burden.*

This data collection does not impact significantly on small entities. As with all federal funds, recipients must secure the necessary data from all subrecipients to roll into recipient level required reporting formats.

6. *Describe the consequence to Federal program or policy activities if the collection is not conducted or is conducted less frequently, as well as any technical or legal obstacles to reducing burden.*

Failure to collect this required financial data, and/or to collect it less frequently than quarterly would be a violation of the OMB Uniform Guidance, ETA program statutes, regulations, and/or individual grant agreements, all of which set forth financial reporting requirements.

7. *Explain any special circumstances that would cause an information collection to be conducted in a manner that requires further explanation pursuant to regulations 5 CFR 1320.5:*

- * Requiring respondents to report information to the agency more often than quarterly;*
- * Requiring respondents to prepare a written response to a collection of information in fewer than 30 days after receipt of it;*
- * Requiring respondents to submit more than an original and two copies of any document;*
- * Requiring respondents to retain records, other than health, medical, government contract, grant-in-aid, or tax records, for more than three years;*
- * In connection with a statistical survey, that is not designed to produce valid and reliable results that can be generalized to the universe of study;*
- * Requiring the use of a statistical data classification that has not been reviewed and approved by OMB;*
- * That includes a pledge of confidentiality that is not supported by authority established in statute or regulation, that is not supported by disclosure and data security policies that are consistent with the pledge, or which unnecessarily impedes sharing of data with other agencies for compatible confidential use; or*
- * Requiring respondents to submit proprietary trade secrets, or other confidential information unless the agency can demonstrate that it has instituted procedures to protect the information's confidentiality to the extent permitted by law.*

There are no special circumstances.

8. *If applicable, provide a copy and identify the date and page number of publication in the Federal Register of the agency's notice, required by 5 CFR 1320.8(d), soliciting comments on the information collection prior to submission to OMB. Summarize public comments received in response to that notice and describe actions taken by the agency in response to these comments. Specifically address comments received on cost and hour burden.*

Describe efforts to consult with persons outside the agency to obtain their views on the availability of data, frequency of collection, the clarity of instructions and recordkeeping, disclosure, or reporting format (if any), and on the data elements to be recorded, disclosed, or reported.

Consultation with representatives of those from whom information is to be obtained or those who must compile records should occur at least once every 3 years—even if the collection of information activity is the same as in prior periods. There may be circumstances that may preclude consultation in a specific situation. These circumstances should be explained.

A Federal Register Notice was published by ETA on April 28, 2022 (87 FR 25304). Two comments were received. Both commenters were asking about the proposed revisions to the collection, and requested materials were shared.

The Department continuously consults with its Regional Offices, States and other DOL grant recipients to refine and simplify overall reporting strategy. Training and technical assistance has been and will continue to be provided to recipient personnel who are, or in the future may be, involved in ETA financial reporting. (Response to item 3. above describes on-going training efforts.) Continuous communication in the forms of training and providing one-on-one technical assistance for grant recipients is part of ETA's strategy to streamline and simplify all reporting efforts, while increasing the overall integrity of the reported data.

9. *Explain any decision to provide any payment or gift to respondents, other than remuneration of contractors or grantees.*

There are no payments or gifts to respondents other than remuneration of contractors or recipients.

10. *Describe any assurance of confidentiality provided to respondents and the basis for the assurance in statute, regulation, or agency policy.*

This collection of information does not include confidential information.

11. *Provide additional justification for any questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private. This justification should include the reasons why the agency considers the questions necessary, the specific uses to be made of the information, the explanation to be given to persons from whom the information is requested, and any steps to be taken to obtain their consent.*

There are no questions of a sensitive nature.

12. *Provide estimates of the hour burden of the collection of information. The statement should:*

- * Indicate the number of respondents, frequency of response, annual hour burden, and an explanation of how the burden was estimated. Unless directed to do so, agencies should not conduct special surveys to obtain information on which to base hour burden estimates. Consultation with a sample (fewer than 10) of potential respondents is desirable. If the hour burden on respondents is expected to vary widely because of differences in activity, size, or complexity, show the range of estimated hour burden, and explain the reasons for the variance. Generally, estimates should not include burden hours for customary and usual business practices.*
- * If this request for approval covers more than one form, provide separate hour burden estimates for each form and aggregate the hour burdens.*
- * Provide estimates of annualized cost to respondents for the hour burdens for collections of information, identifying and using appropriate wage rate categories. The cost of contracting out or paying outside parties for information collection activities should not be included here. Instead, this cost should be included under “Annual Cost to Federal Government.”*

The following table can be used as a guide to calculate the total burden of an information collection.

Activity	Number of Respondents	Frequency	Total Annual Responses	Time Per Response	Total Annual Burden (Hours)	Hourly Rate*	Monetized Value of Respondent Time
Submitting 9130 report	5,400	Quarterly	21,600	.75 hour	16,200	\$40.37	\$653,994
Unduplicated Totals	5,400	Quarterly	21,600	.75 hour	16,200	\$40.37	653,994

The above data represents average burden figures for all ETA programs reporting on the U.S. DOL ETA Financial Report. Also included in the total are ETA programs that report both program year (PY) and fiscal year (FY) dollars simultaneously per quarter. Programs considered in this compilation are: State Employment Security Agencies which are comprised of three components: Wagner Peyser Employment Service, Unemployment Insurance program, and Trade Program Grant Agreements; as well as Workforce Innovation and Opportunity Act Youth, Adult, and Dislocated Worker programs; National Farmworker Jobs Program, Indian and Native American programs, the Senior Community Service Employment Program Workforce Innovation and Opportunity Act discretionary grants, and H-1B Job Training Grants. Estimates also include provisions for other miscellaneous grants which are yet to be funded, but which will report on the Basic 9130 Financial Report.

ETA strives to reduce reporting time for our recipients. Several sections of the 9130 report have pre-filled line items or automatically calculated line items, which is convenient and time saving for our recipients. It will take recipients on average 45 minutes to fill out one 9130 report.

Grant Recipients are required to submit financial reports quarterly not annually per the terms and conditions of ETA's grant awards. While there are generally around 1,000 respondents per quarter, approximately 40% of them submit 12 reports quarterly.

As a result, out of the 1,000 respondents per quarter, we have calculated that approximately 40% will report 12 times for a total of 4,800 individual respondents and 60% will report once for a total of 600 respondents, which results in 21,600 responses and 16,200 burden hours.

Most of our grant recipient personnel submitting the 9130 reports are accountants. According to the Bureau of Labor Statistics (<http://www.bls.gov/oes/current/oes132011.htm#nat>), the 2021 national mean hourly wage estimate for this occupation is \$40.37. Therefore, it is estimated that the annual cost for the burden hours of recipient staff completing 9130s is approximately \$ 653,994 (16,800 hours x \$40.37/hour). These are allowable costs that may be paid for out of recipient grant funds.

13. *Provide an estimate for the total annual cost burden to respondents or record keepers resulting from the collection of information. (Do not include the cost of any hour burden already reflected on the burden worksheet).*
- * The cost estimate should be split into two components: (a) a total capital and start-up cost component (annualized over its expected useful life) and (b) a total operation and maintenance and purchase of services component. The estimates should take into account costs associated with generating, maintaining, and disclosing or providing the information. Include descriptions of methods used to estimate major cost factors including system and technology acquisition, expected useful life of capital equipment, the discount rate(s), and the time period over which costs will be incurred. Capital and start-up costs include, among other items, preparations for collecting information such as purchasing computers and software; monitoring, sampling, drilling and testing equipment; and record storage facilities.*
 - * If cost estimates are expected to vary widely, agencies should present ranges of cost burdens and explain the reasons for the variance. The cost of purchasing or contracting out information collections services should be a part of this cost burden estimate. In developing cost burden estimates, agencies may consult with a sample of respondents (fewer than 10), utilize the 60-day pre-OMB submission public comment process and use existing economic or regulatory impact analysis associated with the rulemaking containing the information collection, as appropriate.*
 - * Generally, estimates should not include purchases of equipment or services, or portions thereof, made: (1) prior to October 1, 1995, (2) to achieve regulatory compliance with requirements not associated with the information collection, (3) for reasons other than to provide information or keep records for the government, or (4) as part of customary and usual business or private practices.*

There are no other costs.

14. *Provide estimates of annualized costs to the Federal government. Also, provide a description of the method used to estimate cost, which should include quantification of hours, operational expenses (such as equipment, overhead, printing, and support staff), and any other expense that would not have been incurred without this collection of information. Agencies may also aggregate cost estimates from Items 12, 13, and 14 in a single table.*

There are no costs to the federal government.

15. *Explain the reasons for any program changes or adjustments reported on the burden worksheet.*

The burden for this collection was updated to more accurately reflect how ETA grant recipients report data on these forms. Grant Recipients are required to submit financial reports quarterly, not annually, per the terms and conditions of ETA's grant awards. While there are generally around 1,000 respondents per quarter, approximately 40% of them submit 12 reports quarterly.

As a result, out of the 1,000 respondents per quarter, we have calculated that approximately 40% will report 12 times for a total of 4,800 individual respondents and 60% will report once for a total of 600 respondents, which results in 21,600 responses and 16,200 burden hours, an increase in estimate of 1,600 responses and 1,200 hours.

Further, as noted in item one of this supporting statement, select instructions associated with the forms in this collection have been updated to more accurately reflect the types of responses that are already being reported on these forms. These instructions updates have no effect on the burden.

Specifically, select line items regarding the reporting of training activities have been updated to allow for the reporting of additional training costs, including but not limited to tuition, fees, books, tools, transportation, other supportive services to enable participation in training, etc., as applicable.

16. *For collections of information whose results will be published, outline plans for tabulation and publication. Address any complex analytical techniques that will be used. Provide the time schedule for the entire project, including beginning and ending dates of the collection of information, completion of report, publication dates, and other actions.*

The information collected will not be published.

17. *If seeking approval not to display the expiration date for OMB approval of the information collection, explain the reasons that display would be inappropriate.*

The expiration date will be included on the forms associated with this ICR.

18. *Explain each exception to the topics of the certification statement identified in “Certification for Paperwork Reduction Act Submissions.”*

There are no exceptions.

B. Collections of Information Employing Statistical Methods

This information collection does not employ statistical methods.