

The letters S, M, A, R, and T are arranged vertically. Each letter is inside a circle. The circles are connected by a dashed line that forms a path from the top of the 'S' circle, around the 'M' and 'A' circles, down the 'R' circle, and around the 'T' circle, ending in a small arrowhead pointing downwards. The background of the slide features a pattern of overlapping circles in light blue and orange.

S
M
A
R
T

Strategies

Monitoring

Accountability

Risk Mitigation

Transparency

Financial Reporting

SMART 4.0

Hosted by the Office of Grants Management
Division of Compliance Assistance and Policy
Employment and Training Administration
U.S. Department of Labor

SMART 4.0 Training Series

- The training modules are focused on: **S**trategies for sound grant management that includes **M**onitoring, **A**ccountability, **R**isk mitigation and **T**ransparency.
- **4.0 focuses on Risks Identification and SMART Practices!**



Disclaimer

SMART 4.0 is part of the catalog of SMART grant management tools. This conference and its materials should be viewed primarily as a support resource. It is not intended to be comprehensive, but rather to provide an understanding of 2 CFR 200, 2 CFR 2900, and the management of ETA grants. The use of these SMART 4.0 modules does not ensure compliance. Any omission of an applicable Federal requirement does not waive a grant recipient or subrecipient's responsibility to comply with that requirement.

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Today's Speakers

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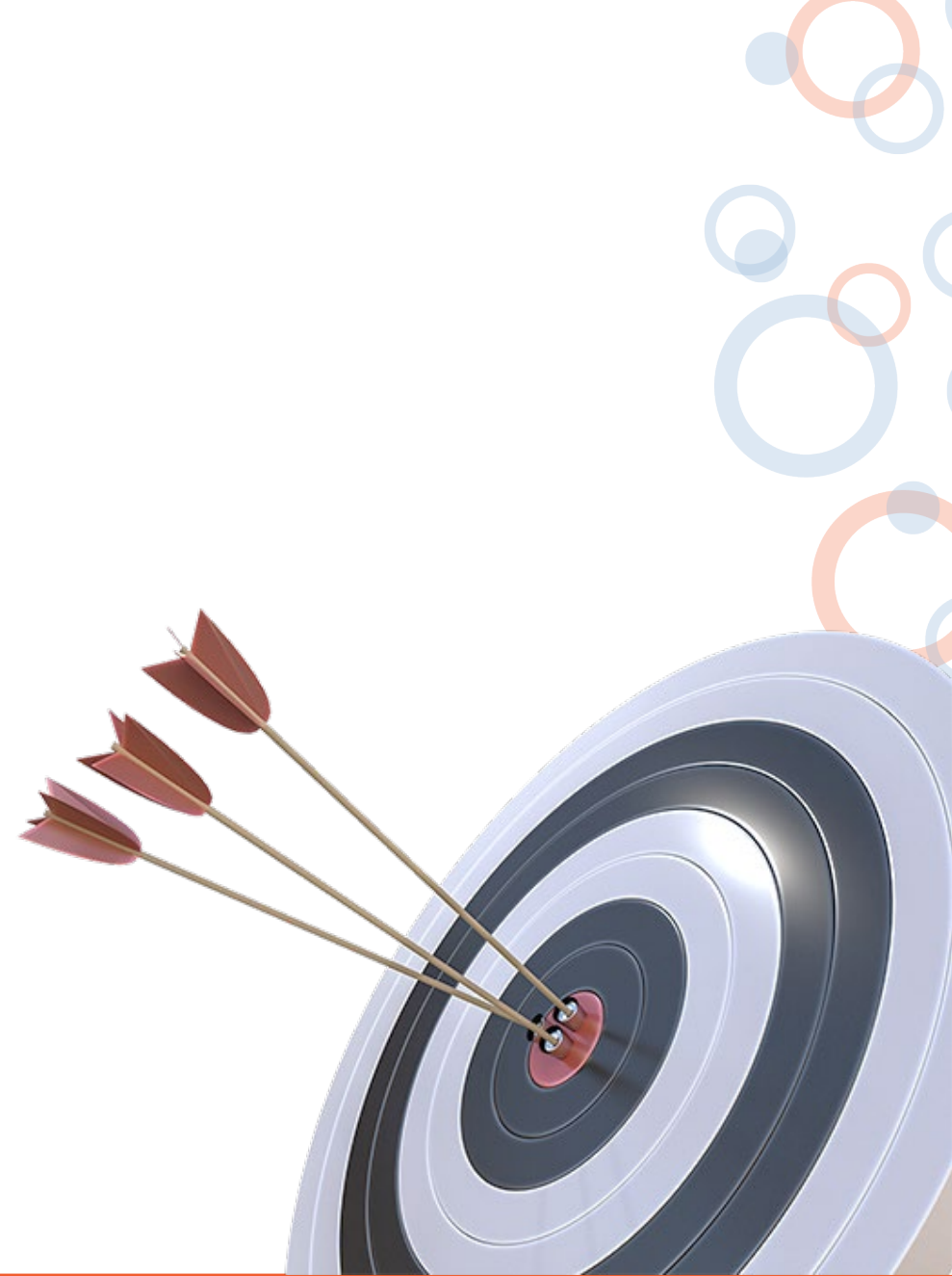
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Module Overview

- Basic Requirements.
- ETA-9130 Reporting Elements.
- Risks and SMART Practices.





Basic Requirements

The Need for Financial Data

- DOL uses data to report to Congress and other stakeholders.
 - Can influence future funding.
- Track program performance against financial spending.
 - Identify potential technical assistance.
- Helps avoid returning grant funds back to DOL.



Basic Requirements

- In Lieu of SF-425
 - Accrual.
- Frequency.
 - Quarterly and cumulative.
- Transmission method.
 - ETA online reporting system.
- Due 45 calendar days after quarter end.

Quarter End Date	Financial Reports Due
March 31	May 15
June 30	August 15
September 30	November 15
December 31	February 15

Authorization of ETA 9130

- Uniform Guidance [2 CFR Part 200](#).
 - Financial Management [2 CFR 200.302\(b\)\(2\)](#) requires accurate, current, complete disclosure of financial results.
 - Financial Reporting [2 CFR 200.328](#) requires no less frequently than annually nor more frequently than quarterly per terms and conditions of Federal award, except in unusual circumstances.
- DOL Exception [2 CFR 2900](#).
 - Financial Reporting [2 CFR 2900.14](#) states that recipients must develop accrual information through best estimates based on an analysis of the documentation at hand.

14 Versions – ETA 9130 Reports

1. ETA-9130 – Basic.
2. ETA-9130 (A) – Statewide Youth.
3. ETA-9130 (B) – Local Youth.
4. ETA-9130 (C) – Statewide Adult.
5. ETA-9130 (D) – Local Adult.
6. ETA-9130 (E) – Statewide Dislocated Workers.
7. ETA-9130 (F) – Local Dislocated Workers.
8. ETA-9130 (G) – National Dislocated Worker Grants.
9. ETA-9130 (H) – Statewide Rapid Response.
10. ETA-9130 (I) – Employment Services and Unemployment Insurance.
11. ETA-9130 (J) – National Farmworker Jobs Program.
12. ETA-9130 (K) – Senior Community Service Employment Program.
13. ETA-9130 (L) – Indian and Native American Program.
14. ETA-9130 (M) – Trade Adjustment Assistance Program.

ETA 9130 Report: Final vs. Closeout Reports

- Final report [2 CFR 200.329\(c\)\(1\)](#).
 - Due no later than 45 calendar days after the reporting period.
 - › In which the grant period of performance expires, or
 - › All funds, Federal AND recipient share, are expended;
 - › WHICHEVER comes first.
- Closeout report [2 CFR 200.344](#).
 - Must be submitted no later than 120 calendar days after the expiration of the grant, regardless of whether funds are fully expended prior to the Period of Performance (POP) expiration date.
 - Starting March 2023, there will be NO closeout report, just a FINAL report.

Reporting Periods, Due Dates, and Cumulative Data

- Each report must be complete and accurate for all levels where funds are expended through the last day of the quarterly report period.
- Ensure that data is reported by subrecipients and submitted to DOL by the due date.
- DOL financial reports are cumulative until the end of the life of the allotments or the period of performance for the DOL awards.
 - All funds must be fully expended by the expiration of the period of performance, or they risk losing their availability.
 - For WIOA, unless otherwise authorized in a grant or cooperative agreement or subsequent modification, grant recipients must expend funds with the shortest period of availability first ([20 CFR 683.110\(a\)](#)).

Expenditure Period

- **The Period of Performance for most DOL-ETA programs is an expenditure period (not an obligation period).**
- Thus, only costs (accrued expenditures) incurred during the grant's period of performance are allowable. No additional costs can be incurred after the end of the grant period, even if obligations were established during the grant period.
- Expiration of Expenditure Period.
 - › The only liquidation that can occur is a liquidation of the accruals for goods and services received during the grant period - this allows time for receipt and payment of invoices for those accrued expenditures. ([2 CFR 2900.15](#)).

Online Reporting System

- Follow instructions in the Notice of Award.
- Provide requested reporting contact information.
 - An e-mail is sent to primary contact with password and PIN.
- System is user-friendly and provides guidance to assist user in completing the ETA 9130 form.
 - System edits – hard and soft.
- Passwords and PINS.
 - Password issued to access system and enter data.
 - PIN issued to certify data.
 - Instructions link provides information on how to use system.

https://www.dol.gov/sites/dolgov/files/ETA/grants/pdfs/FSR_eform.pdf

Check Your Knowledge in 60 Seconds

Answer True or False

1. If the accounting system is on a cash basis, accrual reporting is not required.
2. ETA 9130 Report line 10.b, Cash Disbursements should always equal or exceed line 10.e, Federal Share of Accrued Expenditures.
3. Examples of accruals include salaries, goods received but invoices not paid, and goods or services received but not yet invoiced.
4. Program income earned on grant funds must be included on the ETA 9130 report.





ETA-9130 Reporting Elements

Main Sections of the ETA 9130

- Basic Information (1-9).
- Federal Cash Section (10a-10c).
- Federal Expenditures and Unobligated Balance (10d-10i).
- Recipient Share (10j-10l).
- Program Income (10m-10o).
- Additional Expenditure Data Required (11).
- Remarks (12).
- Indirect Expenditures (13a-13g).
- Certification (14).

Financial Report to DOL (ETA 9130) (Form)

U.S. DOL ETA FINANCIAL REPORT
(Follow instructions on the back.)

1. Federal Agency and Organization (Name and complete address including Zip code)		2. Federal Grant or Other Identifying Number Assigned by DOL		OMB Approval No. 1205-0041 Supplies 09/01/2016	
3. Recipient Organization (Name and complete address including Zip code)					
4a. Unique Entity Identifier	4b. EIN	5. Recipient Account Number or Identifying Number	6. Final Report ☐ Yes ☐ No	7. Status of Reporting ☐ Actual ☐ Accrual	
8. Project/Grant Period From: (MM/YY-YY/YY)		9. (MM/YY-YY/YY)		10. Reporting Period End Date: (MM/YY-YY/YY)	
10. Transactions				Cumulative	
Federal Cash:					
a. Cash Receipts					
b. Cash Disbursements					
c. Cash on Hand (line a minus b)					
Federal Expenditures and Unobligated Balance:					
d. Total Federal Funds Authorized					
e. Federal Share of Expenditures					
f. Total Administrative Expenditures					
g. Federal Share of Unobligated Obligations					
h. Total Federal Obligations (sum of lines e and g)					
i. Unobligated Balance of Federal Funds (line d minus h)					
Recipient Share:					
j. Total Recipient Share Required					
k. Recipient Share of Expenditures					
l. Remaining Recipient Share to Be Provided (line j minus k)					
Program Income:					
m. Total Program Income Received					
n. Program Income Expended in Accordance with the Addition Method					
o. Unexpended Program Income (line m minus line n)					
p. Additional Expenditure Data Required					
q. Other Federal Funds Reported					
12. Remarks: (Attach any explanations of unusual necessary or administrative expenditures; Federal governing agency in compliance with governing legislation.)					
13. Indirect Expenditures					
a. Type of Rate	b. Rate	c. Rate Approval Date	d. Period From (MM/YY-YY/YY)	e. Period To (MM/YY-YY/YY)	f. Amount
h. Totals					
14. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I also declare that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).					
a. Type of Printed Name and Title of Authorized Certifying Official				c. Telephone (Work code, number, and extension)	
b. Signature of Authorized Certifying Official				d. Email Address	
				e. Date Report Submitted (MM/YY-YY/YY)	
				f. Agency Use Only	

Provided by DHS/USCIS Guidance 2 OFR 2016

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 is estimated to average 45 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing this collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to OIA Office of Management and Administration Services, Form 94-4863, U.S. Department of Labor, Washington DC 20260.

ETA-9130 (Rev. 01/16)

ETA-9130 Report Basic Information (Line Items 1 – 9)

1. Federal Agency.
2. Federal Grant Number.
3. Recipient Organization.
4. Unique Entity Identifier / EIN.
5. Recipient Account Number.
6. Final Report.
7. Basis of Reporting.
8. Project Grant Period.
9. Reporting End Date.

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by DOL		OMB Approval No. 1205-0461 Expires 09/30/2019
3. Recipient Organization (Name and complete address including Zip code)				
4a. Unique Entity Identifier	4b. EIN	5. Recipient Account Number or Identifying Number	6. Final Report ☐ Yes ☐ No	7. Basis of Reporting ☐ Accrual
8. Project/Grant Period From: (MM/DD/YYYY)		To: (MM/DD/YYYY)	9. Reporting Period End Date (MM/DD/YYYY)	

Federal Cash (Line Items 10a – 10c)

■ 10a: Cash Receipts.

- What did you draw down from the Payment Management System (PMS) as of the report quarter end date?
- Data pre-entered for non-formula; data must be entered for WIOA formula programs.

■ 10b: Cash Disbursements.

- What cash has been disbursed?
- Of cash drawn down from PMS, how much has been disbursed for grant activities?

■ 10c: Cash on Hand.

- Automatic calculation.

10. Transactions	Cumulative
Federal Cash:	
a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	\$ -

Cash: Quick Tips

REMINDER

- Cash disbursements (line 10b) cannot be greater than cash receipts (line 10a).
- Generally, cash disbursements (line 10b) cannot be greater than federal share of expenditures (line 10e).
- What if too much cash is drawn?
 - Immediate needs.
 - Returning funds to PMS or after grant has closed – Pay.gov
- Must address all issues with explanation in Section 12 Remarks.

Common Issues with Cash

- What documentation is used to determine how much to draw down from PMS?
 - Accruals beyond immediate cash needs.
 - Use grant funds to pay for other activities.
- Must deposit funds in an interest-bearing account unless the following apply ([2 CFR 200.305\(b\)\(8\)](#)):
 - Grant recipient receives less than \$250,000 in Federal awards per year.
 - The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on Federal cash balances.
 - The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.

Federal Expenditures and Unobligated Balance (Line Items 10d – 10i)

- 10d. Federal Funds Authorized.
- 10e. Federal Share of Expenditures.
- 10f. Administrative Expenditures.
- 10g. Unliquidated Obligations.
- 10h. Total Federal Obligations.
- 10i. Unobligated Balance.

Federal Expenditures and Unobligated Balance:	
d. Total Federal Funds Authorized	
e. Federal Share of Expenditures	
f. Total Administrative Expenditures	
g. Federal Share of Unliquidated Obligations	
h. Total Federal Obligations (sum of lines e and g)	\$ -
i. Unobligated Balance of Federal Funds (line d minus h)	\$ -

Federal Share of Expenditures (Line Item 10e)

- Line 10e includes actual cash paid out plus the value of all goods/services received but not yet paid.
- Cannot exceed 10d (Federal funds) – hard edit.
- Will usually be greater than 10b.
- Net of refunds, rebates, and credits.
- If less than the prior reported cumulative amount.
 - Soft edit, caution, remarks must include explanations.

Expenditure: Quick Tips

REMINDER

■ Examples of accruals:

- Salaries.
- Goods received, but invoices not paid.
- Goods or services received, but not yet invoiced.

■ NOT Accruals:

- Orders placed but not yet received.
- Obligations.
- Encumbrances.

■ Accruals can be estimations.

- If accruals for estimates are recorded in the accounting system as accruals, they must be reversed in the following reporting period to avoid over reporting of expenditures.

Common Issues with Expenditures

- Accruals are underreported.
 - Grant recipients do not include all accruals.
 - › Even though they may have received the goods or services.
 - Pass-through entities do not collect and/or include subrecipient accruals.
- Grant recipients not including expenditures for the full reporting period.

Administrative Expenditures (Line Item 10f)

- Not every program uses the same definition.
 - WIOA
 - TAA
- Not all grants have the same limits.
- Includes direct and indirect administrative costs.

Federal Share Unliquidated Obligations (Line Item 10g)

■ Unliquidated Obligations.

- The sum/value of undelivered goods/services under a legal binding agreement.
- The amount of obligations for which an accrued expenditure (line 10e) has not yet been incurred.

■ NOT Unliquidated Obligations.

- Projected staff salaries.
- Future rents (except termination fee).
- Budget items not yet expended.

■ Need to update regularly as over-obligating can lead to returning funds to DOL; Deobligate routinely.

Recipient Share (Line Items 10j – 10l)

- 10j. Total Recipient Share Required.
- 10k. Recipient Share of Expenditures.
- 10l. Remaining Recipient Share to be Provided.

Recipient Share:	
j. Total Recipient Share Required	
k. Recipient Share of Expenditures	
l. Remaining Recipient Share to Be Provided (line j minus k)	\$.

Recipient Share: Quick Tips

REMINDER

■ Required Match.

- Must be reported in the period expended.

■ Leveraged Resources.

- Grant recipients are encouraged to report leveraged resources (amounts greater than required match if there is a match requirement).

■ Documentation.

- In-kind and cash contributions need to be supported by documentation and reflected expended and benefitting the program.

■ Report Costs.

- Paid from other non-Federal sources-may help in the future for possible disallowed costs (stand in costs).

Program Income (Line Items 10m – 10o)

- 10m. Total Program Income Earned.
- 10n. Program Income Expended.
- 10o. Unexpended Program Income.

Program Income:	
m. Total Program Income Earned	
n. Program Income Expended in Accordance with the Addition Method	
o. Unexpended Program Income (line m minus line n)	\$.

Program Income must always be SPENT FIRST before requesting new grant funds from PMS.

Program Income: Quick Tips (1)

- Often not reported correctly.
- What you need to be aware of when reporting program income:
 - The definition of program income is at [2 CFR 200.1](#).
 - Direct grant recipients must include program income earned and expended by subrecipients.
- Program Income examples:
 - Interest from interest-bearing accounts.
 - Rental of space.
- Program income exceptions:
 - Government revenues.
 - Donations.
 - Profits of commercial organizations.
 - Matching funds.
 - YouthBuild proceeds from the sale of buildings constructed or renovated.
 - Sale of property.
 - Royalties.

Additional Expenditure Data Requirements (Line Items 11a – 11d)

- 11a: Other Federal Funds Expended: Found on all reporting forms.

11. Additional Expenditure Data Required

a. Other Federal Funds Expended	
---------------------------------	--

- 11b-11d: Varies between all the ETA-9130 reports, some examples:
 - 11b: Employment Service Expenditures.
 - 11c: Training Service Expenditures.
 - 11d: Other Program Service Expenditures.

11. Additional Expenditure Data Required

a. Other Federal Funds Expended	
b. Employment Services Expenditures	
c. Training Services Expenditures	
d. Other Program Services Expenditures	

Training Expenditures – ETA-9130 Reports

- Must submit financial data for training for the following programs:
 - WIOA Adult/Youth, and DWG
 - TAA
 - INA
 - SCSEP
- Annual or quarterly performance reports should tie out to the data reported on the 9130 reports.

Remarks (Line Item 12)

- Enter information for Items Requiring Explanations.
- Excess cash on hand.
- Reduction in cumulative expenditures.
- Decrease in disbursements.
- Other significant expenditure adjustments (e.g., FIFO adjustments, prior period changes).

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

Indirect Expenditures (Line Items 13a - 13g)

■ 13. Indirect Expenditures.

- Type of Rate
- Rate
- Rate Approval Date
- Period
- Base
- Amount Charged
- Federal Share
- Totals

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

Certification (Line Items 14a – 14e)

- Certification done by entering PIN.
- Same as affixing a signature of authorized Certifying Official.

14. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).	
a. Typed or Printed Name and Title of Authorized Certifying Official	c. Telephone (Area code, number, and extension)
	d. Email Address
b. Signature of Authorized Certifying Official	e. Date Report Submitted (MM/DD/YYYY)
	15. Agency Use Only:

Transitioning the ETA-9130 Reporting System

- Currently, ETA-9130 forms were submitted to an in-house reporting system: E-Reporting System.
- Coming soon, DOL-ETA is moving to an ETA-9130 reporting system managed by HHS - **Payment Management System (PMS)**.
 - Line items are expected to stay the same.
- PMS offers awarding agencies and grant recipients:
 - Cash management services.
 - Centralized payment services.
 - Financial reporting system.
 - › Centralizing your cash management and financial reporting process in one system.

Transitioning the ETA-9130 Reporting System

- PMS has many benefits to its program, some of which include:
 - Quick and easy user set-up.
 - Access to account information and reporting.
 - Efficient and accurate payment system.
 - Secured funding request transfers.
 - Variety of payment options (ACH, Fedwire, Warehouse).
 - Eliminates duplicate entries across various grant financial systems by sharing reconciled data.
 - Live customer support.
- Expected transition – Spring 2023
 - The [TEN](#) has been released.

Check Your Knowledge in 60 Seconds

Answer True or False.

1. Recipients must submit financial reports no later than 45 days after the end of the reporting period.
2. In designing subrecipient reporting forms, the PTE should include the information it needs for reporting to DOL.
3. PTEs should consider having subrecipients report more frequently than quarterly.
4. Accrual reporting is required for the PTE but not for subrecipients.





Risks and SMART Practices

Common Risks

- Recipients and subrecipients not reporting on accrual basis.
- Cash disbursements exceed expenditures.
- Inaccurate reporting at subrecipient levels, which results in inaccurate reporting by direct recipients.
- Important data items not collected from subrecipients.
- Administrative expenses exceeding limit.
- Classifying administrative expenses as program costs.
- Calculating/reporting indirect costs on basis other than that prescribed in negotiated rate agreement.
- Inconsistent reporting.
- Underreporting of program expenditures.
- Late reporting.

SMART Practices

- Develop and update procedures that track obligations, accrued expenditures, and disbursements to include the data elements identified at [2 CFR 200.302](#).
- Develop a process to track accrual data in the accounting system or separately as required by DOL, including subsequent liquidation or reconciliation of accrual data.
- Install a process to collect and summarize financial data from subrecipients in order to meet DOL financial reporting deadlines.
- Develop or update procedures that properly track match, leverage resources, program income, and indirect costs to ensure timely collection and accurate submission on the required financial report (ETA-9130).

Any Questions?



Testing For Compliance - Core Monitoring Guide

The purpose of ETA monitoring is to assess for compliance using the Core Monitoring Guide (CMG). Here is a list of indicators that discussed during the module's topic.

■ **Objective 3.b: Accounting System and Financial Reporting**

An accounting system is in place that allows the grant recipient to maintain accurate and complete disclosure of the grant's financial results and those of its subrecipients.

- › Indicator 3.b.1: Basis of Reporting.
- › Indicator 3.b.2: Financial Reporting.
- › Indicator 3.b.3: Subrecipient's Financial Reporting.
- › Indicator 3.b.4: Performance Reports.

ETA and Uniform Guidance Resources

- [Core Monitoring Guide.](#)
- [Grant and Financial Management Technical Assistance Guide.](#)
- [DOL Home Page Resources.](#)
- [Uniform Guidance Crosswalk.](#)
- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards [2 CFR Part 200.](#)
- Department of Labor Exceptions [2 CFR Part 2900.](#)

Financial Reporting Resources

- [Core Monitoring Guide](#)
Objective 3.b: Accounting System and Financial Reporting.
- [Grant and Financial Management Technical Assistance Guide](#)
Chapter 11: Financial Reporting.
- [ETA 9130 Form Instructions and various forms](#)
- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. [2 CFR Part 200](#)
[2 CFR 200.302](#)
[2 CFR 200.328](#)
[2 CFR 200.329](#)
- Department of Labor Exceptions. [2 CFR Part 2900](#)
[2 CFR 2900.14](#)
- [Uniform Guidance Crosswalk](#)

Thank You!