

**SUPPORTING STATEMENT**  
**(Employment and Training Administration Financial Report Form ETA-9130)**  
**OMB CONTROL NO. 1205-0461**

**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.***

Financial reporting requirements for Federal programs prescribed by the Office of Management and Budget (OMB) have changed with the implementation of the Uniform Guidance (2 CFR 200), which went into effect on December 26, 2014, replacing numerous previously applicable Circulars. These changes affect both the ETA-9130 reporting form and its instructions.

Also, with the passage of the Workforce Innovation and Opportunity Act (WIOA, PL 113-128), there are numerous new statutory requirements that require additional financial data and reporting.

Consequently, the Department of Labor's (DOL) Employment and Training Administration (ETA) seeks approval of an extension with substantive changes to Financial Report Form ETA-9130.

This Information Collection Request (ICR) supports sections 184 (c), 184 (d), and 185 of WIOA, and 2 CFR Parts 200 and 2900.

Financial Report Form ETA-9130 has been used by ETA for recipient financial reporting since October 1, 2007. It was first approved by OMB as an alternative to the Federal Financial Report, Standard Form 269 (SF-269), due to specific statutory requirements including, but not limited to, administrative costs, fund transfers, and real property proceeds. It was renewed without change in 2009 and with non-substantive changes in 2012. In October 2008, OMB approved the Standard Form 425 (SF-425, OMB 0348-0061), to replace the SF-269. However, SF-425 does not contain all lines needed to meet statutory reporting requirements for ETA-funded programs and, thus, maintains the need for form ETA-9130 as a separate financial report.

The chief intent of this ICR is to:

1. Streamline Federal financial reporting and minimize the reporting burden on recipients by aligning form ETA-9130 with the pre-existing SF-425;
2. Capture financial information specific to ETA programs and their respective statutes and regulations (beyond what is captured in the SF-425); and
3. Track spending for activities/services associated with statutory expenditure caps and/or minimum expenditure requirements specific to ETA programs.

Key terms and definitions have been updated in accord with the Uniform Guidance. Additionally, lines 10l (Recipient Share of Unliquidated Obligations) and 10m (Total Recipient Obligations) have

been removed, in an effort to alleviate recipient reporting burden. New indirect cost reporting line items have been added to further align ETA-9130 with the SF-425 and provide ETA indirect cost information.

WIOA maintains the varied administrative cost limitation requirements specified in Workforce Invest Act (WIA).

WIOA Sec. 128. (b)(4)(A)

(4) LOCAL ADMINISTRATIVE COST LIMIT.—

(A) IN GENERAL.—Of the amount allocated to a local area under this subsection and section 133(b) for a fiscal year, not more than 10 percent of the amount may be used by the local board involved for the administrative costs of carrying out local workforce investment activities under this chapter or chapter 3.

WIOA Sec. 129. (b)(3)

(3) LIMITATION.—Not more than 5 percent of the funds allotted to a State under section 127(b)(1)(C) shall be used by the State for administrative activities carried out under this subsection or section 134(a).

WIOA Sec. 134. (a)(3)(B)(i)

(B) LIMITATION.—

(i) IN GENERAL.—Of the funds allotted to a State under sections 127(b) and 132(b) and reserved as described in sections 128(a) and 133(a)(1) for a fiscal year—

(I) not more than 5 percent of the amount allotted under section 127(b)(1);

(II) not more than 5 percent of the amount allotted under section 132(b)(1); and

(III) not more than 5 percent of the amount allotted under section 132(b)(2), may be used by the State for the administration of statewide youth workforce investment activities carried out under section 129 and statewide employment and training activities carried out under this section.

WIA Sec. 128. (b)(4)(A)

(4) LIMITATION.—

(A) IN GENERAL.—Of the amount allocated to a local area under this subsection and section 133(b) for a fiscal year, not more than 10 percent of the amount may be used by the local board for the administrative cost of carrying out local workforce investment activities described in subsection (d) or (e) of section 134 or in section 129(c).

WIA Sec. 134. (a)(3)(B)(i)

(B) LIMITATION.—

(i) IN GENERAL.—Of the funds allotted to a State under sections 127(b) and 132(b) and reserved as described in sections 128(a) and 133(a)(1) for a fiscal year—

(I) not more than 5 percent of the amount allotted under section 127(b)(1);

(II) not more than 5 percent of the amount allotted under section 132(b)(1); and

(III) not more than 5 percent of the amount allotted under section 132(b)(2), may be used by the State for the administration of youth activities carried out under section 129 and employment and training activities carried out under this section.

These requirements are met with a line item for Total Administrative Expenditures (10f), currently on the ETA-9130, thus providing a mechanism for assessing compliance.

There are also new limitations and baselines on funds in WIOA that require further breakouts of obligations and expenditures. Therefore, ETA Form 9130 has been brought into compliance through the addition of the following reporting line items (as applicable to the Statewide and Local Youth, Adult, and Dislocated Worker programs):

*Out-of-School Youth Expenditures*

WIOA Sec. 129 (a)(4)(A) requires that a minimum of seventy-five percent of statewide and local Youth funds provided to carry out the program in the State for a program year must be expended on out-of-school youth. This requirement was previously only applicable to local funds and the minimum was thirty percent of local funds.

*In-School Youth Expenditures*

The calculation to determine out-of-school youth expenditures is out-of-school youth expenditures divided by in-school plus out-of-school youth expenditures ( $OSY \div (ISY + OSY)$ ). Because WIOA Sec. 129 (a)(4)(A) requires seventy-five percent of the funds be spent on out-of-school youth and only statewide youth funds spent on direct services to youth count towards the seventy-five percent expenditure rate, in-school youth expenditures must be collected in order to determine the total percentage of out-of-school youth funds expended.

*Work Experience Expenditures*

WIOA Sec. 129 (c)(4) requires that a minimum of twenty percent of Federal funds allocated to local areas to carry out the local Youth program for a program year must be expended on work experience activities.

*Federal Share of Unliquidated Obligations for Pay-for-Performance Contracts*

The funds reported in this line item are a portion of the funds reported in the pre-existing line item 'Federal Share of Unliquidated Obligations'. It is necessary to break the pay-for-performance share of obligations out, because WIOA Sec. 189 (g)(2)(D) stipulates that funds for pay-for-performance contract strategies remain available until expended. This affects the Youth, Adult, and Dislocated Worker programs.

*Pay-for-Performance Contract Expenditures*

WIOA Sec. 129 (c)(1)(D) and WIOA Sec. 134 (d)(1)(A)(iii) sets an expenditure cap on funds that can be used for pay-for-performance contracts. The cap is ten percent of the amount of Federal funds allocated to local areas to carry out the Youth, Adult, and Dislocated Worker programs for a program year.

*Incumbent Worker Training Expenditures*

WIOA Sec. 134 (d)(4)(A)(i) sets a cap on incumbent worker training expenditures of twenty percent of the amount of Federal funds allocated to local areas to carry out the Local Adult and Local Dislocated Worker programs for a program year.

*Transitional Jobs Expenditures*

WIOA Sec. 134 (d)(5) sets an expenditure cap of ten percent of the amount of Federal funds allocated to local areas to carry out the Adult and Dislocated Worker programs for a program year.

A new reporting line item, entitled Rapid Response Funds Expended on Other Statewide Programs, was added to the Statewide Rapid Response 9130 in accord with WIOA Sec. 134 (a)(2)(A)(ii), which stipulates that Rapid Response funds that remain unobligated after the first program year for which such funds were allotted may be used by the Governor to carry out statewide activities authorized under WIOA Sec. 134 (a)(2)(B) or WIOA Sec. 134 (a)(3)(A).

Due to the programmatic requirements in WIOA, a separate report has been created for National Dislocated Worker Grants (NDWGs), in lieu of NWDG's utilizing the Basic 9130.

A new reporting line item to track National Farmworker Jobs Program (NFJP) Supportive Services Expenditures was added to the NFJP 9130. Supportive services are outlined in WIOA Sec. 167 (d) as an allowable expenditure for eligible migrant and seasonal farmworkers. Program costs, which are all other costs not defined as administrative (WIOA Sec. 3 (1)), must be classified and reported in the following categories:

- Related assistance (including emergency assistance);
- Supportive services; and
- All other program services.

The Older Worker 9130 was renamed Senior Community Service Employment Program (SCSEP) 9130, consistent with the program name.

Division G, title I of the FY 2015 Omnibus Appropriations Act appropriated funds to carry out the Trade Adjustment Assistance (TAA) program during FY 2015, under chapter 2 of title II of the Trade Act of 1974, as amended. Therefore, a new reporting line item for TAA Training Expenditures was added to the TAA 9130. Training expenditures comprise the most substantial and important expenditure type of TAA program funds. The amount of funds expended on training services factors significantly in the formula required by regulations for determining annual funding allocations to states (20 CFR 618.910 through 618.940). The addition of this data point reduces the effort required under the current collection by eliminating the need to isolate this information after the fact, which creates burden on states for the purposes of auditing and validation procedures. Sec. 249B (b)(6)(B) of the Trade Act provides for the collection of data on spending including “[t]he total amount of the payments to the States to carry out sections 235 through 238 used for training [...]”. 20 CFR 617.57 and 617.61 provide authority to collect data from states regarding activity for TAA. 20 CFR 617.61 stipulates that state agencies administering the TAA program “[...] shall furnish to the Secretary such information and reports and conduct such studies as the Secretary determines are necessary or appropriate for carrying out the purposes of the Act and this Part 617.”

**Summary of New Reporting Line Items<sup>1)</sup>**

<b>9130 Report</b>	<b>Indirect Cost Expenditures</b>	<b>Out-of-School Youth Funds Expended on Direct Services</b>	<b>In-School Youth Funds Expended on Direct Services</b>	<b>Work Experience Expenditures</b>	<b>Federal Share of Unliquidated Obligations for Pay-for-Performance Contracts</b>	<b>Pay-for-Performance Contract Expenditures</b>	<b>Incumbent Worker Training Expenditures</b>	<b>Transitional Jobs Expenditures</b>	<b>Rapid Response Funds Expended on Other Statewide Programs</b>	<b>NEJP Supportive Services Expenditures</b>	<b>TAA Training Expenditures</b>
<b>Basic</b>	X										
<b>Local Youth</b>				X	X	X					
<b>Local Adult</b>					X	X	X	X			
<b>Local Dislocated Worker</b>					X	X	X	X			
<b>Statewide Youth</b>	X	X	X								
<b>Statewide Adult</b>	X										
<b>Statewide Dislocated Worker</b>	X										
<b>Statewide Rapid Response</b>	X								X		
<b>Employment Services &amp; Unemployment Insurance</b>	X										
<b>National Farmworker Jobs Program</b>	X									X	
<b>Senior Community Service Employment Program</b>	X										
<b>Indian and Native American Program</b>	X										
<b>Trade Adjustment Assistance Program</b>	X										X

<sup>1)</sup> The National Dislocated Worker Grants ETA-9130 is an entirely new report. Therefore, it is not included in this list of new reporting line items.

- 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. The data collected is used 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. At each point of data entry, the specific instruction relating to the required data element can be viewed by the recipient. 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. Training is both online and in-person. Finally, detailed instructions for filling out the ETA-9130 financial report are available on-line at [http://www.doleta.gov/grants/financial\\_reporting.cfm](http://www.doleta.gov/grants/financial_reporting.cfm). This training will be updated once OMB approves the ETA 9130 with WIOA added data fields. The currently approved versions of the ETA 9130 are uploaded in this ROCIS submission.

- 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. This form is nearly identical to the SF-425 Financial Reporting form. The only additions are the lines to collect data mandated in WIOA, SCSEP, Trade, and other statutory mandates. Additionally, as described in #1 above, lines 10l (Recipient Share of Unliquidated Obligations) and 10m (Total Recipient Obligations) have been removed, and new indirect cost reporting line items have been added, to align form ETA-9130 and the SF-425 even further and avoid duplication.

**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. Additionally, ETA must report to Congress quarterly on WIOA quarterly financial data, including compliance with prescribed limitations.

**7. *Explain any special circumstances that would cause an information collection to be conducted in a manner:***

- *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.***

On August 04, 2015, ETA published a request for comment for the proposed Employment and Training Administration Financial Report Form #9130 (OMB Control No. 1205-0461) in the Federal Register (Vol. 80, p. 46337). This provided a 60-day period, ending on October 5, 2015, for the public to submit comments to the Department of Labor on the proposed change to the collection of information. A total of eight comments were received from four commenters.

- 1) One commenter from the Pennsylvania Department of Labor & Industry suggested breaking out the activities that make up statewide administrative funds and having a separate report for each.
  - The Statewide Youth, Statewide Adult, and Statewide Dislocated Worker ETA-9130 reports break out administrative expenditures in line 10f (Total Administrative Expenditures). To minimize the burden on grantees, a separate report solely for administrative expenditures (as one expenditure line item) is not required.
- 2) The same commenter requested viewing access to the e-Grants Federal Reporting System for entities to review the reports. He described only having access to scans of the proposed submissions to review for approval.
  - Only one password and one PIN are assigned to each grantee for internal control reasons. The password is needed to enter data into the e-Grants Federal Reporting System. The PIN takes the place of the authorized signature and is needed to certify data. Only one person can sign and submit financial reports. It is at grantees' discretion which staff members are tasked with these responsibilities. Once the reporting quarter is locked from further modification, WIA/WIOA summary obligation and expenditure reports are published at <http://www.doleta.gov/budget/>. These sites are available to the public.
- 3) The commenter from the Pennsylvania Department of Labor & Industry further commented that, for WIOA alone, there are over 15 reports. He asked why the Adult and Dislocated Worker first and second increments cannot be merged into one report.
  - The US General Accounting Office's Principles of Federal Appropriations Law states in Section 4. (Audit and Review), part a. (Basic Responsibilities): "Every federal department or agency has the initial and fundamental responsibility to ensure that its application of public funds adheres to the terms of the pertinent authorization and appropriation acts, as well as any other relevant statutory provisions. This responsibility—enhanced by the enactment of the Federal Managers' Financial Integrity Act and the creation of an Inspector General in many agencies—includes establishing and maintaining appropriate accounting and internal controls, one of which is an internal audit program." The yearly base and advance funds in each individual funding stream are considered separate appropriations. To be in compliance with generally accepted accounting principles, ETA must assign a separate accounting code to each appropriation, and therefore ETA must require a separate financial report for each accounting line on a grant. Additionally, auditors must be able to determine whether an entity has over or underspent funds available, which is not possible if awards made under different appropriations are merged.

- 4) A commenter from the Illinois Department of Commerce and Economic Opportunity noted that the instructions for reporting/line item 10j (Total Recipient Share Required) for Statewide Rapid Response and other WIOA reports indicate that this line item must include the amount of non-federal share that employers are required to provide, based on incumbent worker training contracts. He stated that, although grantees implemented reporting and programming changes to accommodate the implementation of WIOA, not all grantees are obtaining this information, as it was not required in the past and that obtaining this information would require programming and accounting changes at both the state and local area levels. The commenter indicated that there is no match requirement listed in the 2015 WIOA grant agreements and that he thinks this requirement should be eliminated or made voluntary until the start of the next program year.
  - The 2015 grant agreement outlines that funds must be expended in accordance with all applicable federal statutes, regulations, and policies. WIOA was effective on July 1, 2015. Per WIOA Sec. 134 (d)(4)(C), employers participating in a local area incumbent worker training (IWT) program shall be required to pay for the non-Federal share of the cost of providing the training to incumbent workers of the employers. WIOA Sec. 134 (d)(4)(D)(ii) specifies that such contributions shall not be less than 10 percent of the cost, for employers with not more than 50 employees; 25 percent of the cost, for employers with more than 50 employees but not more than 100 employees; and 50 percent of the cost, for employers with more than 100 employees. The Department notes that in the 60-day public comment notice (80 FR 46337), this requirement was mistakenly included in the National Dislocated Worker Grants ETA-9130 (G) and the Statewide Rapid Response ETA-9130 (H). Consequentially, the condition to report employers' non-Federal share of the cost of providing IWT has been eliminated in these two reports.
- 5) The same commenter noted that throughout the reporting instructions for WIOA grants and also in the supporting statement made available with the notice published at 80 FR 46337, there are numerous references to WIOA cost limitations or baselines that apply on a fiscal year basis. The regulations state that they apply on a program year basis. He requested that this be corrected or clarified.
  - The numbers cited in the supporting statement, including the corresponding time frames, are solely to demonstrate grantee reporting cost and time burden calculations. They are not related to the statutory cost limitations and baselines. The fiscal year references within the instructions have been changed to program year, where applicable.
- 6) A commenter from the Louisiana Workforce Commission and a commenter from the Utah Department of Workforce Services noted that the proposed Indirect Expenditures reporting/line item instructions only refer to an indirect cost rate. Commenters asked for further instructions for states using a cost allocation plan.
  - It is allowable for states to continue to use Statewide Cost Allocation Plans (SWCAP). For states using SWCAPs, it will not be required to report indirect expenditures. The instructions have been modified to read: "Complete this information only for indirect expenses incurred by the non-federal entity receiving direct awards from DOL and using an indirect cost rate. State recipients using a Statewide Cost Allocation Plan (SWCAP) and/or subrecipients will not report indirect expenditures. Indirect cost expenditures are only required to be reported on the Final Report. Recipients must enter information on lines 13a – 13h only at the end of the project/grant period." This information will also be included in ETA's financial reporting training.

- 7) The commenter from the Louisiana Workforce Commission questioned whether the reporting/line item 11b (Transitional Jobs Expenditures) was intentionally included on the National Dislocated Worker Grants (ETA-9130 (G)) or not. They further suggested that ETA-9130 (G) capture the temporary employment wages to align with the ETA-9104 Quarterly Progress Report.
  - Transitional Jobs were intentionally included because an NDWG grantee may choose to use this strategy to serve a Dislocated Worker who has been separated for a long period of time or has inconsistent work history. The Department believes that including this resource ensures that NDWG grantees have the flexibility and available tools necessary to provide people with the services they need to return to work. It is not related to wages for temporary jobs in disaster grants.
- 8) The commenter from the Utah Department of Workforce Services requested additional guidance for single area states where WIOA is administered by a single agency and functions both as the state and local levels with no subrecipients. The commenter specifically requested guidance about the Indirect Expenditures reporting/line items required for the state level WIOA reporting, but not for local level reporting.
  - Single area states report indirect expenditures for the statewide reports only, and only if they have an indirect cost rate. If using a Statewide Cost Allocation Plan (SWCAP), no indirect cost reporting is required. This information will also be included in ETA's financial reporting training.

Additionally, the Department made a few corrections to the instructions to ensure clarity and accuracy. Most changes are non-substantive corrections of typographical errors or added bolding of certain words or sentences for emphasis. Other modifications include changes to the instructions verbiage, as outlined below. **The modifications do not adversely affect the collection burden in any form.**

- 1) The 6<sup>th</sup> item in the Reporting Requirements section of the ETA-9130 cover page was revised to read: "All sections of the report must be completed unless otherwise noted in the grant agreement." This is a more general/all-inclusive statement to the previous "Both cash management and financial status information are required for all reports."
- 2) Reporting/line item 13e, Base (Indirect Expenditures), was revised to read: "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."
- 3) Local areas do not have subaccounts (i.e., Payment Management System (PMS) subaccounts). All references to subaccounts were removed in the Local Youth, Local Adult, and Local Dislocated Worker reports. The instructions now refer to local grants instead.
- 4) In its currently approved format, the Employment Services and Unemployment Insurance ETA-9130 includes verbiage in reporting/line item 12, Remarks, which was inadvertently omitted in the published revised forms. The verbiage was added back to ensure continued accurate reporting. It states: "**NOTE:** In this Remarks section, grantees are required to continue to break out the total expenditures reported on Line 10e (Federal Share of Expenditures): by 7(a) –

90% and 7(b) – 10% expenditures, per the Wagner-Peyser Act of 1933, as amended by the Workforce Innovation and Opportunity Act (WIOA)..”

- 5) Reporting/Line Item 13a, Type of Rate, was revised to read: “State whether indirect cost rate(s) is Provisional, Predetermined, Final, Fixed, Fixed with Carry-Forward, DeMinimis, or other.”
- 6) The second paragraph of reporting/Line Item 11b, Transitional Jobs Expenditures, in the National Dislocated Worker Grants ETA-9130 (G) was revised to read: “WIOA Sec. 134(d)(5) sets an expenditure cap of ten percent of the amount of Federal funds allocated to local areas to carry out the Adult and Dislocated Worker programs for a program year. Because the NDWG program is so closely related to the Adult and Dislocated Worker programs, DOL has chosen to also apply this cap to expenditures for transitional jobs under NDWGs.”

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.”*

In the ETA-9130 ICR renewal in 2012 (77 FR 31641), the collection burden hours were estimated at 3,392, based on an estimated average number of 4 grants per recipient. The Department updated this estimate in the supporting statement submitted with the 60-day public comment notice published at 80 FR 46337, based on current numbers derived from the e-Grants Federal Reporting System (rounded to the nearest thousand). Please see the revised reporting burden calculation numbers below:

Activity	Number of Respondents	Frequency	Total Annual Responses	Time Per Response	Total Annual Burden (Hours)	Hourly Rate*	Monetized Value of Respondent Time
Fiscal Reporting	1,000	Quarterly	20,000	¾ hr.	15,000 hrs.	\$34.86	\$ 522,900
<b>Unduplicated Totals</b>	1,000	Quarterly	20,000	¾ hr.	15,000 hrs.	\$34.86	\$ 522,900

\* Bureau of Labor Statistics - <http://www.bls.gov/oes/current/oes132011.htm#nat>

<b>DOL-ETA Reporting Burden for Entities Reporting on ETA-9130 Financial Status Report</b>	
Average number of 9130 reports received per year	20,000
Average number of recipients reporting per quarter	1,000
Average number of hours required for reporting per report	¾ hr.
Average number of hours required for reporting per recipient per year	15 hrs.
Average number of hours required for reporting burden per year	15,000 hrs.

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 has approximately 1,000 active recipients/respondents (rounded to the nearest thousand). The number may increase or decrease from year to year due to funding for discretionary grant awards or other special circumstances. For example, the number increased under the ARRA with the award of additional grants and funds. However, ETA believes that 1,000 continues to represent an average number of grants per year.

Each grant recipient/respondent may have one or more grants, some of which contain base and advance funds, authorized under different appropriations and requiring separate reports. The number of annual responses/reports completed by a recipient/respondent varies between 1 and 410. (This ratio was verified through an analysis of e-Grants Federal Reporting System data.) Due to the varying number of responses/reports submitted by a recipient/respondent in a given quarter, the burden hour calculation presented with this submission does not take into consideration the number of grant recipients/respondents (1,000). It is included for informational purposes only, in order to comply with OMB-prescribed ICR submission standards. Instead, the total annual burden hours figure outlined in the table above is derived by multiplying the number of annual responses/reports received by the average time required for reporting per report ((20,000 reports x 45 min./report) / 60 min. = 15,000 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 2013 national mean hourly wage estimate for this occupation is \$34.86. Therefore, it is estimated that the annual cost for the burden hours of recipient staff completing 9130s is approximately \$ 522,900.00 (15,000 hours x \$34.86/hour = \$ 522,900.00). These are allowable costs that may be paid for out of recipient grant funds.

ETA strives to reduce reporting time for our recipients. Several sections of the 9130 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. ETA has previously calculated the time per report at no more than 30 minutes and this was part of the initial package approved, as well as subsequent renewals. During public comment periods in past information collection approval processes, and including the 60-day notice published at 80 FR 46337, ETA did not receive any comments from recipients suggesting this time is inconsistent with their actual burden. Considering the average ratio between the number ETA-9130 line items and the time that would be allotted for completion of each line item within the 30 minute window, an addition of 15 minutes for the completion of new (additional) WIOA and indirect cost reporting line items is adequate (see answer to #15).

**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.**

The average Financial Analyst/FPO personnel is a GS-13 step 1, with an average annual salary of \$87,360.00 based on the FY 2015 Salary Table and an hourly wage rate of \$42.00. The average hourly wage rate was calculated by summing up all thirty-four localities' GS-13 step 1 hourly wage rates and the general schedule rate (available at <https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/2015/general-schedule/>), and then dividing it by thirty-five. Based on a recent poll of ETA Regional staff and 9130 report submission numbers extracted from the e-Grants Federal Reporting System, it takes Fiscal/FPO staff approximately 5,292 hours to review and accept the ETA-9130 reports each year. At \$42.00 per hour, the estimated annual cost to the federal government is \$222,264.

	<b>Region 1</b>	<b>Region 2</b>	<b>Region 3</b>	<b>Region 4</b>	<b>Region 5</b>	<b>Region 6</b>
Average number of 9130s received annually ( <i>according to e-Grants Federal Reporting System</i> )	3,477	1,902	3,090	4,167	3,891	3,828
Average time (minutes) to review one 9130 ( <i>according to Regional Office poll from 2/25/15</i> )	15.6	15.6	15.6	15.6	15.6	15.6
Average time (minutes) to review all 9130s annually	54,241	29,671	48,204	65,005	60,700	59,717
Total amount of <b>hours</b> to complete all 9130s					5,292	
Hourly wage rate for Federal Financial Analysts/FPOs (GS-13 step 1)					\$42.00	
<b>Total annual Federal cost burden</b>					<b>\$222,264</b>	

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

As mentioned in #1 above, the implementation of the Uniform Guidance and the passage of WIOA impose new statutory requirements that impact financial reporting. Both the addition of new indirect cost reporting line items (to further align form ETA-9130 with the SF-425) and the additional breakouts to the obligations and expenditures lines (to comply with WIOA) increase the timeframe required by recipients to complete 9130 reports.

The estimated additional time burden was calculated based on the following rationale:

Average number of line items to be completed by recipients per (currently approved) ETA-9130 report	14
Timeframe approved in previous submission (incl. public comment period) for completion of one ETA-9130 report	30 minutes
Average timeframe for completion of one line item	2.14 minutes
Average number of additional line items to be completed (WIOA & Indirect Costs)	7.1
Average timeframe required for completion of <i>additional</i> line items	15.26 minutes
Total average time required for completion of one revised ETA-9130 report	45 minutes

The difference in the estimated annualized cost to the Federal government is due to two factors:

1. Previous submissions calculated the cost burden based on an average number of Federal staff who review and accept the ETA-9130 financial reports. This number may fluctuate for various reasons, including staff turnover and varying work demand in the individual offices. The current calculation uses numbers of reports received derived from the E-Grants reporting system (rounded to the nearest thousand) and updated estimates of the average timeframe required to review and accept one 9130 report. With this calculation, ETA attempts to provide a more simplified and precise picture of the Federal cost burden.
2. The previous submission utilized 2010 Salary Tables. New calculations showed a decrease of average Financial Analyst/FPO personnel (GS-13 step 1) salaries from \$43.00 to \$42.00, resulting in an additional cost burden reduction.

**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**

The collection does not employ statistical methods.