A.  JUSTIFICATION

1. Explain the circumstances that make the collection of information necessary.

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 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 fiscal 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. 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 provided to carry out the local Youth program in the State for a fiscal 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 provided to carry out the Youth, Adult, and Dislocated Worker programs in the State for a fiscal 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 provided to carry out the Adult and Dislocated Worker programs in the State for a fiscal year.

*Transitional Jobs Expenditures*
WIOA Sec. 134 (d)(5) sets an expenditure cap of ten percent of the amount of Federal funds provided to carry out the Adult and Dislocated Worker programs in the State for a fiscal 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 appropriates 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

<table>
<thead>
<tr>
<th>9130 Report</th>
<th>Indirect Cost Expenditures</th>
<th>Out-of-School Youth Expenditures</th>
<th>In-School Youth Expenditures</th>
<th>Work Experience Expenditures</th>
<th>Federal Share of Unliquidated Obligations for Pay-for-Performance Contracts</th>
<th>Pay-for-Performance Contract Expenditures</th>
<th>Incumbent Worker Training Expenditures</th>
<th>Transitional Jobs Expenditures</th>
<th>Rapid Response Funds Expended on Other Statewide Programs</th>
<th>NFJP Supportive Services Expenditures</th>
<th>TAA Training Expenditures</th>
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<tr>
<td>Basic</td>
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<td>Local Youth</td>
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<td>Local Dislocated Worker</td>
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2. **Explain how, by whom, how frequently, and for what purpose the information will be used. If the information collected will be disseminated to the public or used to support information that will be disseminated to the public, then explain how the collection complies with all applicable Information Quality Guidelines.**

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 techniques or other forms of information technology.**

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.**

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 involves small businesses or other small entities, describe the 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 consequences to the Federal program or policy activities if the collection is not conducted or is conducted less frequently.**

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 require the collection to be conducted in a manner inconsistent with OMB guidelines.**

There are no special circumstances.

8. **Provide information on the PRA Federal Register Notice that solicited public comments on the information collection prior to this submission. Summarize the public comments received in response to that notice and describe the actions taken by the agency in response to those comments. Describe the 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.**

For the renewal of the 9130 in 2012, the public was given an opportunity for sixty days’ comment on the proposed information collection. A Federal Register Notice was published May 29, 2012 (Vol. 77, p. 31641). No comments were received.

On April 16, 2015, ETA issued a Notice of Proposed Rulemaking (NPRM) that provided a 60-day period for the public to submit comments to the Department of Labor on the proposed change to the collection of information. In addition, the NPRM instructed that comments on the information collections in the proposed rule could be sent directly to OMB for 30 days after publication of the NPRM. See 80 Fed. Reg. 20830-20831.

The Department continuously consults with 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 decisions to provide payments or gifts to respondents, other than remuneration of contractors or recipients.**

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 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.**

There are no questions of a sensitive nature.

12. **Provide an estimate in hours of the burden of the collection of information.**

During the last submission, the collection burden hours were estimated at 3,392, based on an estimated average number of 4 grants per recipient. This submission updates this estimate based on current numbers derived from the e-Grants Federal Reporting System (rounded to the nearest thousand). Please see the revised reporting burden calculation below:

<table>
<thead>
<tr>
<th>DOL-ETA Reporting Burden for Entities Reporting on ETA-9130 Financial Status Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average number of 9130 reports received per year</td>
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<tr>
<td>Average number of recipients reporting per quarter</td>
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<tr>
<td>Average number of hours required for reporting per report</td>
</tr>
<tr>
<td>Average number of hours required for reporting per recipient per year</td>
</tr>
<tr>
<td>Average number of hours required for reporting burden per year</td>
</tr>
</tbody>
</table>

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. 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.
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, 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 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.

15,000 hours is the estimated annual reporting burden. The calculation is based on an average of 20,000 reports received per year at 45 minutes per report ((20,000 reports x 45 min./report) / 60 min. = 15,000 hours). Most of our 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).

13. **Provide an estimate of the total annual cost burden to the respondents or record-keepers resulting from the collection (excluding the value of the burden hours in #12 above).**

There are no other costs.

14. **Provide estimates of annualized cost to the Federal government.**

The average Financial Analyst/FPO personnel is a GS-13 step 1, with an estimated annual salary of $87,360.00 based on the FY 2014 Salary Table and an hourly wage rate of $42.00. 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.
<table>
<thead>
<tr>
<th>Region</th>
<th>Region 1</th>
<th>Region 2</th>
<th>Region 3</th>
<th>Region 4</th>
<th>Region 5</th>
<th>Region 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average number of 9130s received annually (according to e-Grants Federal Reporting System)</td>
<td>3,477</td>
<td>1,902</td>
<td>3,090</td>
<td>4,167</td>
<td>3,891</td>
<td>3,828</td>
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<tr>
<td>Average time (minutes) to review one 9130 (according to Regional Office poll from 2/25/15)</td>
<td>15.6</td>
<td>15.6</td>
<td>15.6</td>
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<tr>
<td>Average time (minutes) to review all 9130s annually</td>
<td>54,241</td>
<td>29,671</td>
<td>48,204</td>
<td>65,005</td>
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<td>59,717</td>
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<tr>
<td>Total amount of hours to complete all 9130s</td>
<td>5,292</td>
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<tr>
<td>Hourly wage rate for Federal Financial Analysts/FPOs (GS-13 step 1)</td>
<td>$42.00</td>
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<tr>
<td>Total annual Federal cost burden</td>
<td>$222,264</td>
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15. Explain the reasons for any program changes or adjustments reported in Items 13 or 14 of the OMB 83-I.

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:

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
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<tbody>
<tr>
<td>Average number of line items to be completed by recipients per (currently approved) ETA-9130 report</td>
<td>14</td>
</tr>
<tr>
<td>Timeframe approved in previous submission (incl. public comment period) for completion of one ETA-9130 report</td>
<td>30 minutes</td>
</tr>
<tr>
<td>Average timeframe for completion of one line item</td>
<td>2.14 minutes</td>
</tr>
<tr>
<td>Average number of additional line items to be completed (WIOA &amp; Indirect Costs)</td>
<td>7.1</td>
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<tr>
<td>Average timeframe required for completion of additional line items</td>
<td>15.26 minutes</td>
</tr>
<tr>
<td>Total average time required for completion of one revised ETA-9130 report</td>
<td>45 minutes</td>
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</tbody>
</table>
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 whose results will be published, outline the plans for tabulation and publication.

The information collected will not be published.

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

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

18. Explain each exception to the certification statement identified in Item 19 of the OMB 83-I.

There are no exceptions.

B. COLLECTIONS OF INFORMATION EMPLOYING STATISTICAL METHODS

The collection does not employ statistical methods.