

**DEPARTMENT OF ECONOMIC DEVELOPMENT AND COMMERCE**

**SAN JUAN, PUERTO RICO**

**REPORTING PROCEDURES – ETA 9130 REPORT**

**Finance Office  
Legal Affairs Office  
May 2023**

GOVERNMENT OF PUERTO RICO  
PUERTO RICO DEPARTMENT OF ECONOMIC AND COMMERCE  
San Juan, Puerto Rico

**REPORTING PROCEDURES – ETA 9130 REPORT**

**I. PURPOSE**

This document is adopted with the purpose of establishing the procedures to be followed for the preparation of required reports, including segregation of duties and system access rights. This SOP is intended to provide full guidance and understanding to the responsible resources of the federal reporting, to ensure compliance, completeness, and accuracy in the information submitted. This SOP will specifically address the process of compiling and submitting the ETA 9130 Reports. Other federal required reports process and controls will be documented in separate SOPs. ETA 9130 Report is used to confirm that grant recipients have satisfied the obligations established in the grant program and/or in the specific grant agreement. If the closeout examination reveals any unmet match obligation, the DEDC can end up owing money to ETA.

**II. SCOPE**

This procedure applies to all Departments within the Puerto Rico Department of Economic Development and Commerce (DEDC) that participate in the reporting process. Any Official or employee of the DEDC's to whom the reporting functions have been delegated, or who has been appointed as Official or Assistant, shall also have to comply with the provisions of this procedure.

**III. REVISION HISTORY**

This procedure must be reviewed annually to ensure the process remains current and appropriate. However, if the procedure changes, a review process should be triggered before the scheduled review period. The revisions must be included in the revision history with the review date and a brief description of the changes. If the procedure is no longer required, it should be obsolete. This document must be approved by Management before implementation.

Revision	Date	Description

**IV. GUIDANCE REFERENCES**

Authoritative Guidance:

- CFR 200. 328 Financial Reporting - [eCFR :: 2 CFR 200.328 -- Financial reporting.](#)

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- CFR 2900 Uniform Administrative Requirements, Cost Principles and Audit Requirements - [eCFR :: 2 CFR Part 2900 -- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#)

Other Resources:

- Core Monitoring Guide 2018- [Monitoring: CMG \(dol.gov\)](#)
- OMB Circular - [OMB Circular A-123 - Management's Responsibility for Internal Control](#)
- ETA 9130 Reports Instructions (TEGL 22-16)
- DOL ETA 9130 Grantee User Guide (Version Date: 3/21/23)
- WIOA Program Financial Guide - DEDC (06-2022)

## V. ABBREVIATIONS

DEDC	Department of Economic Development and Commerce
DOL	Department of Labor
SOP	Standard Operating Procedure
ETA	Employment and Training Administration
OMB	Office of Management and Budget
WIOA	Workforce Innovation and Opportunity Act
CFR	Code of Federal Regulations
ALDL	Labor Development Local Area ("Areas Locales de Desarrollo Empresarial")
PMS	Payment Management System
PSC	Program Support Center
MIP	Micro Information Products
CFO	Chief Finance Officer
NICRA	Negotiated Indirect Cost Rate Agreement

## VI. SYSTEMS

- A. MIP Fund Accounting: Accounting system used to record transactions related to WIOA program, including budget. The system is used by DEDC and by ALDL for accounting and reporting purposes related to the WIOA program.
- B. PMS: System used to manage reporting requirements and for request and submit petitions for WIOA funds to cover expenditures. [Payment Management System \(psc.gov\)](#)

## VII. RESPONSABILITIES

The following roles are part of the ETA 9130 Reporting procedure:

### Chief Financial Officer

- (a) Ensure the implementation and compliance of this procedure.
- (b) Accountable for the completion and timely submission of the federal financial reports.

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- (c) Review and approve standard operating procedures (SOPs) when required.

**Accounting & Finance Manager**

- (a) Maintain, update, and distribute this SOP.
- (b) Provide training to employees and/or anyone who have inherence in the reporting process, including ALDL personnel related to the process.
- (c) Review, approve and certificate the financial reports ensuring compliance with guidelines.
- (d) Implement mitigation procedures and/or ensure corrective action for noncompliance and/or provide response to DOL Officer review comments and remarks.

**Federal Funds Accountant**

- (a) Compile and perform data entry of the required ETA 9130 information into the reporting system.
- (b) Investigate any discrepancies or request supporting documentation, as needed.
- (c) Comply with deadlines for financial reporting in accordance with the financial guidelines and calendar.

**Labor Development Local Area (ALDL)**

- (a) Recognize accounting information on time and accurately using the MIP system.
- (b) Maintain original supporting documents for reported transactions.
- (c) Complete quarterly expenditures report in Excel and provide it to Federal Fund Accounting Specialists.
- (d) Comply with deadlines for financial reporting, including the quarterly reports, in accordance with the WIOA Financial Guide and calendar.
- (e) Provide support and ensure compliance and high-quality standards in the data reported.

**Federal Fund Accounting Specialists**

- (a) Ensure that ALDL submits required information on a timely basis, and/or follow up and escalate to ascertain compliance.
- (b) Perform an initial compilation/consolidation of Quarterly Expenditures Reports in Excel received from ALDL.
- (c) Submit compiled/consolidated reports of ALDL Quarterly Expenditures Reports in Excel to the Federal Funds Executive Officer.

**Federal Funds Executive Officer**

- (a) Validate that ALDL submitted Quarterly Expenditures Reports and store them in the Federal Funds shared folder.
- (b) Perform data entry validation by comparing balances between ALDL Quarterly Expenditures Reports and the initial compiled/consolidated report generated by the Federal Fund Accounting Specialists.
- (c) After validation, prepare a final compiled/consolidated report using initial report generated by Federal Funds Accounting Specialists, and submit it to Federal Funds Accountant, if required.

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- (d) Request supporting documents or missing information, if applicable, to ALDL resources.
- (e) Compile and perform data entry of the required ETA 9130 information into the reporting system.
- (d) Comply with deadlines for financial reporting in accordance with the financial guidelines and calendar.

**Budget Unit**

- (a) Ensure that the funds distribution of the grant is in accordance with the percentages applicable to each program in accordance with current regulations. Exceptions will be made in case of waiver or authorizations of change as a result of consultation made to the grant officer.
- (b) Ascertain that budget appropriations related to contracts and purchases orders are approved and recorded on a timely basis.
- (c) Record any changes to grant authorizations, including modifications and recaptures, in the accounting system on a timely basis.
- (d) Monitor compliance with budget and notify when discrepancies and/or targets are not met or exceeded.
- (e) Perform the recapture process when the second year of delegation of grant funds to the ALDL ends, and accounting notifies that the petitions process for the second half of June has concluded.

**Programmatic Unit**

- (a) Prepare WIOA budget, including funds allocations to ALDL on an annual basis.
- (b) Support Fiscal and Finance function to comply with regulations by overseeing programmatic activities and ALDL operations.
- (c) Inform the Budget unit of any new grants, modifications or matters that could affect budget appropriations and related reporting on a timely manner.
- (d) Accountable to provide waivers to CFO and Accounting and Finance Manager, if required WIOA percentages are not met during the period.

**VIII. SEGREGATION OF DUTIES**

To strengthen internal controls and segregation of duties, the ETA 9130 reports process is designed to be prepared, reviewed, and submitted in various steps by the designated roles these are:

- Data Entry – Federal Funds Accountant and/or Federal Funds Executive
- Data review and certification - Accounting and Finance Manager
- Data acceptance – DOL -ETA Grant Officer

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**IX. REPORTING PROCEDURE**

**A. Report Overview**

1. Grant awarded by ETA requires accurate reporting as a part of sound financial and management responsibilities. This reporting supports the Department of Labor’s (DOL) ability to measure fund utilization for performance accountability and assess compliance with statutory expenditure requirements.

ETA 9130 reports are part of the financial reporting requirements for Federal grants management and are generated quarterly and annually. As part of reporting requirements, data is presented on a cumulative basis and on an accrual basis. ETA requires all grant recipients to submit ETA-9130 Financial Reports electronically through an on-line reporting system. PSC [Payment Management System \(psc.gov\)](http://psc.gov)

2. The 9130 Quarterly Report are due 45 days after quarter end:

Qtr.	Period Ending	Due Date
Qtr. 1 (1 <sup>st</sup> Qtr.)	March 31	May 15 <sup>th</sup>
Qtr. 2 (2 <sup>nd</sup> Qtr.)	June 30	August 15 <sup>th</sup>
Qtr. 3 (3 <sup>rd</sup> Qtr.)	September 30	November 15 <sup>th</sup>
Qtr. 4 (4 <sup>th</sup> Qtr.)	December 31	February 15 <sup>th</sup>

The deadlines for ETA-9130 submissions do not change, even in instances when the reporting due date falls on a weekend or holiday. The e-reporting system is available 24 hours a day, 7 days a week, and reports can be submitted in advance of the due date. However, technical support is available only during normal business hours (EST), Monday through Friday.

3. There are various 9130 reports that are required to be filed based on DEDC operations and following due dates in table above: ETA-9130 (A) - WIOA Statewide Youth, ETA-9130 (B) - WIOA Local Youth, ETA-9130 (C) WIOA Statewide Adult, ETA-9130 (D) - WIOA Local Adult , ETA-9130 (E) - WIOA Statewide Dislocated Worker, ETA-9130 (F) - WIOA Local Dislocated Worker, ETA-9130 (H) - Statewide Rapid Response, ETA-9130 (M) - Trade Adjustment Assistance.
4. For grants with multiple subaccounts, each subaccount may be indicated “**final**” at the time all funds in that subaccount are expended. However, the grant closeout will not occur until after the grant end date.

Consequently, two reports separately must be submitted:

- o **The Final 9130’s reports**

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- For grants awarded before November 12, 2020, the Final financial 9130 report must be submitted no later than 90 calendar days after the expiration of the grant period of performance.
  - For grants awarded on and after November 12, 2020, the Final Financial 9130 report must be submitted no later than 120 calendar days after the expiration of the grant period of performance.
- **The Closeout 9130 report**
- The closeout package will be emailed to the grant recipients within 7 days of the period of performance end date by ETA representative.
  - Grant recipients may request a closeout package early if all monies are expended prior to the end of the period of performance.

## **B. System Access**

System access rights for filing are managed by PMS. The ETA-9130 forms require recipients to obtain access to the online financial reporting system using a username, password, and PIN. Access information should be requested by recipients immediately upon receipt of the grant award and are requested through the Payment Management System website. Everyone in the organization who needs access to PMS must submit a request to obtain their own assigned PMS User ID. (Please refer to access request steps below). After completion the User ID and temporary password are sent via e-mail. It is important that may take up to 4 business days to process the User Access Request. Access to PMS Reporting tool is limited to authorized personnel, which is authorized by the CFO. [R-ETA C-1](#)

### **i. New Access Request**

- a. First time users and users that have been deactivated from PMS due to 60 days of non-activity should submit a new user access request.
  1. Access PMS system website [Payment Management System \(psc.gov\)](#) and select the “Login” button from the right side of the menu bar.
  2. On the login page, select “**Request Access**”.
  3. **Select “Create New User”** and then choose the user type “Grantee/Recipient” from the dropdown box.
  4. Users are required to be verified prior to receiving any access to the system. Using the email address the users will request a verification code that is required to continue with the user access request. **Note that the verification code will be valid for 15 minutes.** It’s important to check SPAM/Junk folder if you do not receive the email with the verification code.
  5. Enter the six-digit code received by email in the “Verification Code” field.

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6. Complete the fields required: security questions, security answers and captcha. Then select the “submit” button to continue with the organization/institution information.
7. The PMS Access Request form will be displayed, requesters will need to provide:
  - i. Their organization information including the organization name and either the organizations EIN, PIN, or PAN’s that the user needs access to.
  - ii. User contact information comprises of their work address and telephone number.
  - iii. Select the type of access that they are requesting.
  - iv. Their supervisor’s information includes their name, title, email, and phone number.
8. Select the ‘Add’ button to provide the organization/Institution information that you want access to. Use the ‘Add’ button for each organization that you need access to.
  - i. Enter your organization name. Organization name must match the name in the Payment Management System that was registered by the Awarding Agency (SAM.GOV).
  - ii. Select from one of the available Organization ID Types:
    1. EIN – Consists of the organizations Tax Identification Number, and a PMS prefix and suffix. Users may select to provide only their Tax Identification Number if the PMS prefix and suffix information is unknown.
    2. PIN – Payee Identification Number, issued by PMS. Selecting a PIN will provide the user with access to all PAN that are associated with the PIN.
    3. PAN – Payee Account Number, issued by PMS.

Note: The EIN, PIN, and PAN’s must exist in PMS to be approved by PSC.

- iii. Enter either the EIN, PIN, or PAN number depending on the Organization ID Type selected.
- iv. When providing an EIN or PIN the user will need to select the ‘Yes’ option for ‘All Accounts’ to confirm that they would like access to all PAN’s associated with the EIN. If the answer to ‘All Accounts’ for the EIN is no then the user should provide the PIN instead. If the answer to ‘All Accounts’ to both the EIN and PIN is ‘No’ then the user should input the individual PAN numbers that they are requesting access to.
  1. EIN are required to be 9-12 characters in length and must be valid EINs in PMS
  2. PINs are required to be 4-5 characters in length.



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To add multiple PIN for an organization, save the PIN and then use the organization 'Add' button to add additional PINs.

3. PANs are required to be 5 - 7 characters in length. Click the green plus sign (+) to add additional PANs for an organization or use the red minus sign (-) to delete any PANs added by error.
  9. To either 'Remove' or 'Edit' an organization, select the organization in the grid by clicking anywhere on the line and then select either 'Remove' or 'Edit'.
  10. Within the 'Contact Information' section provide the following recipient contact information:
    - i. First Name
    - ii. Middle Initial (optional)
    - iii. Last Name
    - iv. Job Title
    - v. Full Address, including Country.
    - vi. Phone number including Country code.
    - vii. Telephone number type
  - i. Check all access levels required. For Financial Report DOL ETA-9130, must ensure the ETA certifier is different from the preparer person. Grantee Inquiry, Account maintenance, Federal Cash Transactions Report (FCTR) view are system defaults and are not required for DOL ETA-9130.
  - ii. The manager will be required to approve the request before gaining access to reporting. Provide the manager information. If you are the highest-level person in your organization, then you should provide your own information. When the email addresses of the requester and supervisor match, the checkbox with the highest-ranking message will be display to the user to select and continue, otherwise an error message appears and can't submit the request.
  - iii. Before submitting your request, you can add comments if needed. Once is submitted, the person listed as the manager will receive an email with the link that they will need to use to approve the access request.
- b. Users will receive an email confirmation with the Request ID created, this ID will be used to check the status, fix when rejected and to complete the access request.
  - c. The manager does not need to access PMS to approve the request. The system will display the supervisor view of the PMS access request. The view consists of three tabs.

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1. Request Details- will list the information that the user requesting the access provided.
  2. Supervisor Comments - only required when manager is rejecting the request. Otherwise, can be used to enter any comments.
  3. Status History - will list all previous comments and dates that apply to the request.
- d. The manager in the request access will need to review the submitted information and verify its accuracy on the Request details tab. Control The revision must ensure: [R-ETA C-2](#)
1. User contact information is correct.
  2. User requested access to the correct organization.
  3. User access request is aligned with their roles and responsibilities.
- e. After verifying that the provided information is correct the manager will be required to certify by clicking on the box associated with 'I certify ...' statement and then proceed to approve.
- f. PSC will receive the request approved by the manager for verification and approval. PSC will verify the information provided and determine if PMS access should be granted. If it is determined that PMS access will be granted the recipient will receive an email from the system containing their User ID and a temporary password.
- g. Using the link provided in the email to access the PSC home and PMS user login page the recipient will complete the final steps to create the new password and agree with the Government terms. (Please refer to login section in this document for more information.).
- ii. Updates and reviews**
- a. The system automatically deactivates user accounts after 60 days of inactivity. In that case users must follow the procedures above under New Access Request.
  - b. Recipients must ensure that the contact's information remains current and correct. Must perform an annual review to confirm there is no changes required.
  - c. Grantees who currently have access to PMS and are submitting/certifying the FFR's on behalf of their organization, should login to PMS and update their permissions to request access to the FFR Module. These updates to privileges can be perform by the recipients from the dashboard in the PMS website and select User Account Maintenance under the Menu option (top left). Changes such as remove or add a PMS account and/or update level access. Updates and changes will require the approval from

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the manager and may take up to four business days after PMS receive the request to be reflected in the system.

- d. To deactivate users must fill out a Deactivate User Access Request form through the PMS by completing all the requested information and submitting it.

iii. **Login to the system**

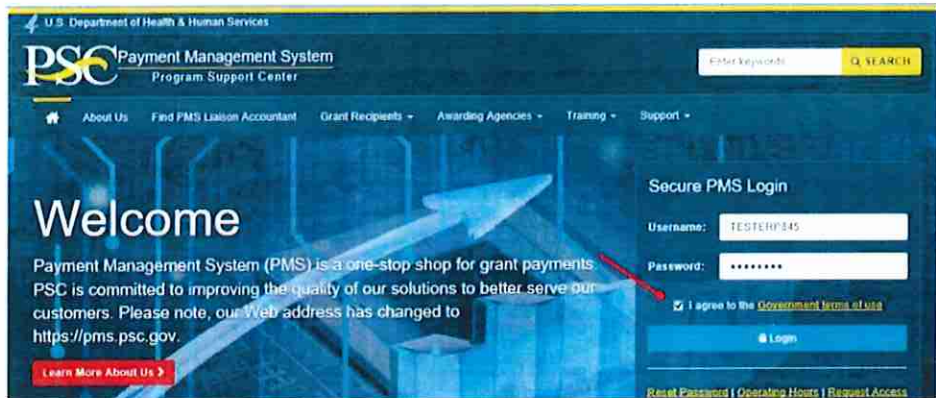
Once the contacts receive their credentials will be able to access the reporting system at [Payment Management System \(psc.gov\)](https://psc.gov)

*First time login*



The Federal Fund Accountant or the designated user must use the link provided by PMS via email. Users will need to change their password, set up the security questions and certify that they are authorized to use the system. These are the steps to complete the log in:

- a. Input the Username and the temporary password provided.
- b. Read the Government terms of use, click the 'I agree' checkbox and login.



- c. If no error with the first time login information, the user will enter the temporary password and then create a new password following the characteristics and rules expected by PMS:
  - i. Password must be between 8 and 30 characters long and may not contain any spaces.
  - ii. Password must NOT contain commonly used words.
  - iii. Password must contain at least 1 uppercase letter.

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- iv. Password must contain at least 1 lowercase letter.
- v. Password must contain at least 1 number.
- vi. At least must contain 1 special character but exclude single quote, double quote, colon, or semicolon.
- vii. Password cannot be reused for 300 days and or be one of your last 6 passwords.
- viii. Password may not contain significant portions of your PMS User ID, first or last name.

**Note that passwords are case sensitive.**

- d. Click on the 'Request Verification Code' button. A six-digit code will be sent to the email address on file immediately to enter in the 'Verification Code' field.
- e. Select your three (3) Security Questions and Answers. The answers are case sensitive, you must follow the characteristics under the section when completing the step. It is important to keep this information is required every time you need to perform changes or updates in the system.
- f. Read the Certification statement and then certify by clicking in the checkbox provided.

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**SC** | Payment Management System

### Manage User Information

**PASSWORD DETAILS**

PMS User ID: TESTER045

\*Old Password:

\*New Password: [View Password Restrictions](#)

\*Re-enter New Password:

[Request Verification Code](#)

\*Verification Code:

**SECURITY QUESTIONS & ANSWERS**

You haven't selected security questions and answers for your account. Please choose your questions and enter the answers. The answers do not have to be factual or truthful, but easily memorizable. The answers are case sensitive, minimum 5 characters long, alphanumeric without space, dash, ampersand, and underscore. You will not see your answers after saving them.

\*Security Question 1: Choose Security Question 1

\*Security Answer 1:

\*Security Question 2: Choose Security Question 2

\*Security Answer 2:

\*Security Question 3: Choose Security Question 3

\*Security Answer 3:

**CERTIFICATION**

I certify that I am authorized by my organization to use the Payment Management System. I further certify that my name, phone number and email address are correct. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code Title 28, Section 1001)

[Change](#) [Cancel](#)

- g. Proceed to select 'Change' button, user will be immediately logged out and should log into PMS using the new updated password.

**iv. Login for user with access**

The Federal Fund Accountant or the Federal Fund Executive Office will enter the username and password provided, check the 'I agree to the Government terms of use below' and login.

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## Login

### Secure PMS Login

**Username:**

**Password:**

I agree to the [Government terms of use below.](#)

[Reset Password](#) | [Operating Hours](#) | [Request Access](#)

- a. Using the advanced menu choose the Federal Financial Reporting. In the next step will select the Federal Financial Report option.



- b. In the next screen you will search the Federal Financial Report using different criteria (ie. Payee Account, Grant Document number). System will allow to modify search to show only ETA-9130 reports and/or by reporting periods.

**Payment Management System Federal Financial Report - Search**

To search for a Federal Financial Report for a specific PAN or Federal Grant ID, enter the specific value. Both fields can be searched for partial matches by using an asterisk (\*). Select other optional fields to refine your search.

<b>Payee Account Number (PAN):</b> <input type="text"/>	<b>Federal Grant ID:</b> <input type="text"/>
<b>Reporting Period:</b> <input type="text" value="All Periods"/>	<b>Report Status:</b> <input type="text" value="All Report Statuses"/>
<b>Delinquent Reports:</b> <input type="text" value="Show All Reports"/>	<b>Agency ID:</b> <input type="text" value="DOL EMPLOYMENT &amp; TRAINING ADMINISTRATION"/>
<b>Form:</b> <input type="text" value="Show SF-425 and ETA-9130"/>	

Show SF-425 and ETA-9130  
Show SF-425  
Show ETA-9130

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- c. In the next screen the Federal Fund Accountant or the Federal Fund Executive will choose the grant to be completed during the period, option is under the actions column by selecting the review icon to display form.

Search Results (4)											Group Actions
<input type="checkbox"/>	Payee	Federal Grant ID	Agency	Report Type	Reporting Period End Date	Reporting Period Due Date	Report Submit Date	Report Status	Form Type	Delinquent	Actions
<input type="checkbox"/>		AA3630SLA0	DOL/ETA	Final	2024-06-30	2024-10-28		Report Available to be completed	ETA-9130 WIOA		
<input type="checkbox"/>		AA3630SLA0	DOL/ETA	Quarterly	2023-03-31	2023-05-15		Report Available to be completed	ETA-9130 WIOA		
<input type="checkbox"/>		AP33475FT1	DOL/ETA	Final	2023-06-30	2023-09-28		Report Available to be completed	ETA-9130 (Basic)		
<input type="checkbox"/>		AP33475FT1	DOL/ETA	Quarterly	2023-03-31	2023-05-15		Report Available to be completed	ETA-9130 (Basic)		

**C. Process**

**Quarterly ETA – 9130**

1. Using the Federal Reports Tracker, the Federal Funds Accountant or Federal Funds Executive Officer will proceed to identify reports that need to be prepared and filed every quarter. The Federal Reports Tracker includes a list of all regulatory federal reports that need to be filed. [R-ETA C-3](#)
2. On a quarterly basis, the Federal Funds Accountant or Federal Funds Executive Officer will collect the data required to generate the 9130 Financial Report. The following data is generated and/or received from other departments by the Federal Funds Accountant or Federal Funds Executive Officer in order to prepare the ETA-9130.
  - a. For WIOA Local Programs
    - i. As specified in the WIOA Program Financial Guide, the ALDL will submit the Quarterly Expenditures Report in Excel and the Encumbrance Budget Report on or before the 15<sup>th</sup> of each month following the quarter ending (e.g., October 15<sup>th</sup>, January 15<sup>th</sup>, April 15<sup>th</sup>, and July 15<sup>th</sup>) to the Federal Fund Accounting Specialists. The Quarterly Expenditures Report must be signed by the Finance Director and the Executive Director certifying that the information provided is correct and that it meets the reporting requirements.
    - ii. If reports are not received in the determined dates the Federal Fund Accounting Specialist will follow the escalation process:
      - a. Will inform the DEDC Accounting and Finance Manager by email.

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- b. The DEDC Accounting and Finance manager will send an email to the ALDL Finance Director requesting the Quarterly Expenditures Reports within the next 2 day. If reports are not received, the Accounting and Finance Manager must inform to DEDC CFO.
- c. The CFO will send an email to request the Quarterly Expenditures Report by next day. And informing that next step will be inform the DEDC Secretary the noncompliance of the ETA 9130 Reporting.
- iii. Using the Quarterly Expenditures Reports submitted by ALDL, the Federal Fund Accounting Specialist performs an initial compilation/consolidation of the Quarterly Expenditures Reports in Excel file.
- iv. The Federal Fund Accounting Specialist submit the compiled/consolidated reports of ALDL Quarterly Expenditures Reports to the Federal Funds Executive Officer.
- v. The Federal Funds Executive Officer will validate that all ALDL submitted the Quarterly Expenditures Reports and store them with initial compilation /consolidation in the Federal Funds shared folder.
- vi. Perform data entry validation by comparing balances between ALDL Quarterly Expenditures Reports and the initial compiled/consolidated report generated by the Federal Fund Accounting Specialists.
- vii. Request supporting documents or missing information, if applicable, to ALDL resources.
- viii. After validation, using the initial compilation/consolidation of the ALDL Quarterly Expenditures Reports, the Federal Funds Executive Officer prepare a final compiled/consolidated report, and submit to Federal Funds Accountant in a final consolidation file.
- ix. The Federal Funds Accountant and/or the Federal Funds Executive Officer will use the final consolidated information to perform the data entry in the ETA-9130 reporting system for the corresponding program, grant and period to be reported.



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- x. The Executive Officer needs to save the consolidated reports and all the supporting documents received from ALDL in the Federal Funds shared folder.
  
- b. For WIOA State Programs
  - i. The Federal Funds Accountant and/or the Federal Funds Executive Officer on a quarterly basis, will collect the data required to generate the ETA-9130 Financial Report. The following data is generated and/or received from other departments by the accountant to prepare the ETA-9130.
    - a. MIP Report “Normal Trial balance and Encumbrance Budget Report” which is generated by the Federal Funds Accountant based on predetermined parameters, as they were configured to provide the information needed for financial reporting purposes. Refer to appendix for parameters details. This report includes information of expenditures that were actually incurred during the period.
    - b. Notice of Awards (“NOA”), any modifications, and/or recapture calculations that are communicated to the Budget unit by the Programmatic Unit.
    - c. MIP Reports for Posted / Unposted Transactions using date parameter are generated to accrue expenses, if applicable.
  - ii. The Federal Funds Accountant or the Federal Funds Executive Officer will calculate the accrual following this procedure:
    - a. Using the Posted/Unposted MIP reports, identify if any transactions for the reporting period were posted after month end.
    - b. The transactions must be added to expenditures / subtracted to obligations in the Encumbrance Report balances.
    - c. The total of the Encumbrance Report and additional expenses from accrual reporting must be reported in the 9130, as applicable.
  - iii. The Programmatic Unit should ensure that information that could affect reporting requirements is timely communicated to Finance Federal and Budget units. The Budget unit will update the accounting system and ascertain that budget

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information and appropriations are properly recorded to ensure reporting is accurately filed. [R-ETA C-4](#)

- iv. In certain cases, the Federal Funds Accountant will create tables to calculate, allocate or validate amounts to be reported in different ETA-9130.

3. Data Entry

In the ETA DOL Reporting system PMS website, the Federal Funds Accountant and/or the Federal Funds Executive Officer will perform the data entry as follow:

- i. Enter with the credentials provided in the DOL ETA Reporting system. (PMS)
- ii. Using the collected data, the Federal Funds Accountant and/or the Federal Funds Executive Officer will input all the required information in the corresponding line item of the ETA 9130 report. Please note that there is prepopulated information, preparer must verify and ensure the data is correct.
- iii. In instances, it may be necessary for the accountant to collaborate with applicable staff responsible for program/grant implementation (and/or reporting) to facilitate complete and accurate financial reporting.
- iv. Once input, the Federal Funds Accountant will review any flags or warnings from the ETA DOL Reporting tool and will include comments in the remark's sections.
- v. The preparer should review existing waivers for Puerto Rico through the DOL website <https://www.dol.gov/agencies/eta/wioa/waivers> to be attached to the corresponding ETA 9130 financial report.
- vi. If the report is related to grant which ends during the quarter "Final Quarter", the ETA-9130 should be marked as Final and Close-out ETA 9130 should be filed within the reporting due dates. In the Final report, please refer to ETA-9130 line 6 for details, "Select appropriate box. Check "Yes" only if this is the final quarter report for subject grant subaccount. For grants with multiple subaccounts, each subaccount may be indicated "final" at the time all funds in that subaccount are expended.

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- vii. If applicable, the final ETA-9130 report must include the calculation of indirect costs in accordance with the approved NICRA to be requested for reimbursement through PMS.
- viii. The Federal Funds Accountant and/or Federal Funds Executive Officer will save in Federal Funds shared folder a file with all supporting documents used for respective ETA-9130 and will update the status in the Federal Report Tracker as “Completed, pending for review”.

4. ETA Reports Submission

- i. The Accounting and Finance Manager using the Federal Reports Tracker will review the ETA-9130 reports that are marked as “Completed, pending for review” status. The Accounting and Finance Manager will access the reporting in the shared folder to examine supporting documentation and ascertain that the information is accurate and reasonable. If any discrepancies are noted, the report is returned to the Federal Funds Accountant and/or Federal Funds Executive Officer for corrections.  
[R-ETA C-5](#)
- ii. The Accounting and Finance Manager submits the ETA-9130 Financial Reports through the ETA DOL Reporting system (PMS), as the Certifying Official, once it is reviewed and approved.
- iii. DEDC Accounting and Finance Manager will update the Federal Reports Tracker changing the status to “submitted” and including the date report when was reviewed and submitted through the webpage.

It should be noted that the reporting process relies on controls related to other key processes such as: monthly accounting procedures, disbursements and approval cycles procedures, budget and programmatic units monitoring, ALDL Financial Guides and execution, among other procedures. Those procedures are documented in separate SOP that together and aligned with the Reporting procedures should provide appropriate means to ensure timely and accurate reports.

5. DOL Data Review

The Grant Officer will review the reports submitted and provide any remark or comments within the required framework. If any additional information or corrections are needed, the Accounting and Finance Manager will review and include any remarks and/or comments and proceed to submit responses or revised reports.

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6. Data Acceptance

Once the Grant Officer reviewed updated reports or responses from the Accounting and Finance Manager, the reports are accepted. Accounting and Finance Manager will download from PMS Reporting system the version of the report with the status: "Accepted by Grant Officer" and store in Federal Funds share folder. Then will proceed to update the Federal Reports Tracker with the date report was accepted by the DOL Officer and will forward the Tracker to the CFO as evidence of reports submissions.  
[R-ETA C-6](#)

7. Revisions to Prior Reports

- i. ETA-9130 financial reports are cumulative, so recipients should make any minor adjustments on the next submitted report with an explanation of the change in Section 12, Remarks.
- ii. A recipient cannot revise a previously submitted ETA-9130 financial report once ETA has accepted ETA-9130 financial reports for two successive quarters. Additional adjustments on prior quarter locked reports may occur only in limited circumstances and with approval from ETA.

**ETA- 9130 Reports Oversight**

1. The CFO receives the Federal Reports Tracker and will ascertain that all reports are submitted and accepted on a timely basis.
2. As part of the Finance Monthly Closing meetings, the Accounting and Finance Manager will discuss the status updates related the Federal Reporting procedures.

**D. Record Retention**

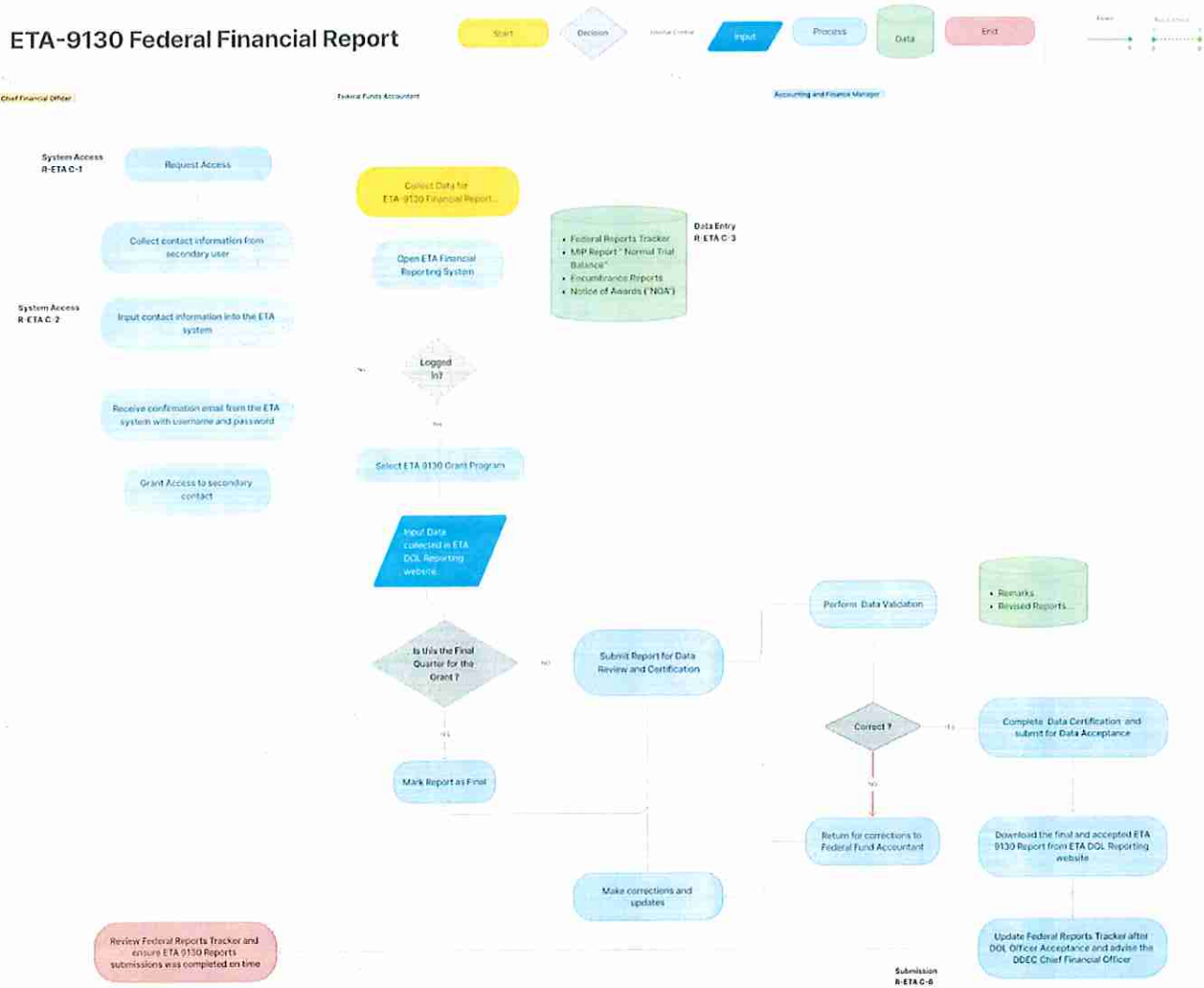
1. After submission confirmation is received and reports are accepted, the final and approved version of the ETA – 9130 should be stored in the shared folder, along with respective supporting documents. [R-ETA C-7](#) The version that should be filed in the shared folder should have the status: "Accepted by Grant Officer" that will be available after 10 days of submission and must be downloaded from the reporting system by Federal Funds Accountant or the Accounting and Finance Manager.
2. A folder for each quarter will be created in the shared folder to properly identify the reporting period and store all related forms.

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3. The ETA-9130 reporting package will be retained by the Finance Department for future audits.
4. The retention period to comply with ETA requirements is to keep all documentation for futures audits or requests for a minimum of 3 years from the final financial report date.

**X. APPENDIX**

**A. ETA 9130 Financial Report Process**



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**B. Financial Report ETA 9130 Quarterly Form**

Workforce Innovation and Opportunity Act - Statewide Youth

**U.S. DOL ETA FINANCIAL REPORT**

(Follow instructions on the back.)

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 12/31/2015			
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 <input type="checkbox"/> Yes <input type="checkbox"/> No	7. Basis of Reporting <input type="checkbox"/> Accrual		
8. Project Grant Period From: (MM/DD/YYYY)		To: (MM/DD/YYYY)		9. Reporting Period End Date (MM/DD/YYYY)			
<b>10. Transactions</b>					<b>Cumulative</b>		
<b>Federal Cash:</b>							
a. Cash Receipts							
b. Cash Disbursements							
c. Cash on Hand (line a minus b)							
<b>Federal Expenditures and Unobligated Balance:</b>							
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)							
<b>Recipient Share:</b>							
j. Total Recipient Share Required							
k. Recipient Share of Expenditures							
l. Remaining Recipient Share to Be Provided (line j minus k)							
<b>Program Income:</b>							
m. Total Program Income Earned							
n. Program Income Expended in Accordance with the Addition Method							
o. Unexpended Program Income (line m minus line n)							
<b>11. Additional Expenditure Data Required</b>							
a. Other Federal Funds Expended							
b. Real Property Proceeds Expended							
c. Reallocated Funds Expended							
d. Out-of-School Youth Funds Expended on Direct Services							
e. In-School Youth Funds Expended on Direct Services							
<b>12. Remarks:</b> (Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.)							
<b>13. Indirect Expenditures</b>							
a. Type of Rate	b. Rate	c. Rate Approval Date	d. Period From (MM/DD/YYYY)	e. Period To (MM/DD/YYYY)	f. Base	g. Amount Charged	h. Federal Share
h. Totals						\$	\$
<b>14. Certification:</b> 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)			
b. Signature of Authorized Certifying Official				d. Email Address			
				e. Date Report Submitted (MM/DD/YYYY)			
<b>15. Agency Use Only:</b>							

Prescribed by OMB Uniform Guidance 2 CFR 200.

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, which is required to obtain or retain benefits (2 CFR 200.327 and WIOA Section 185(e)(2)), 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 the collection of information. The reason for the collection of information is general program oversight, evaluation and performance assessment. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to ETA Office of Management and Administrative Services, Rm N-4653, U.S. Department of Labor, Washington DC 20210.

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**C. Financial Report ETA 9130 Closeouts Form**



**U.S. Department of Labor  
 Employment and Training Administration**

U.S. DOL ETA FINANCIAL REPORT (CLOSEOUT)   
 Trade Adjustment Assistance Grant Program

The Report for 09/30/2022 is Certified as of 12/29/2022				
1. Federal Agency and Organizational Element to Which Report is Submitted  DOL    ETA		2. Federal Grant or Other Identifying Number Assigned by DOL  TA-34467-20-55-A-72 TA34467SY0		OMB Approval No 1205-0461 Expires 10/31/2022
3. Recipient Organization (Name and complete address including Zip code) PUERTO RICO DEPARTMENT OF ECONOMIC DEVELOPMENT AND COMMERCE AVE. F.D. ROOSEVELT #355, 4TO PISO  SAN JUAN                      PR    00918-2132				
4 a. Unique Entity Identifier  HHFQLX1DPWM7 DUNS 078931339	4 b. EIN  660654753	5. Recipient Account Number or Identifying Number	6. Final Report  <b>Yes</b>	7. Basis of Reporting  Accrual
8. Project/Grant Period From: (MMDD/YYYY)  10/01/2019		to: (MMDD/YYYY)  09/30/2022		9. Reporting Period End Date (MMDD/YYYY)  09/30/2022
<b>10. Transactions</b>			<b>Cumulative Quarterly Final Report</b>	<b>Cumulative Closeout</b>
<b>Federal Cash:</b>				
a. Cash Receipts				
b. Cash Disbursements				
c. Cash on Hand (line a minus b)			0.00	0.00
<b>Federal Expenditures and Unobligated Balance:</b>				
d. Total Federal Funds Authorized				
e. Federal Share of Expenditures				
f. Total Administrative Expenditures				
g. Federal Share of Unliquidated Obligations			0.00	0.00
h. Total Federal Obligations (sum of lines e and g)				
i. Unobligated Balance of Federal Funds (line d minus h)				
<b>Recipient Share:</b>				
j. Total Recipient Share Required			0.00	0.00
k. Recipient Share of Expenditures			0.00	0.00
l. Remaining Recipient Share to Be Provided (line j minus k)			0.00	0.00

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<b>Program Income:</b>							
m. Total Program Income Earned		0.00		0.00			
n. Program Income Expended in Accordance with the Addition Method		0.00		0.00			
o. Unexpended Program Income (line m minus line n)		0.00		0.00			
<b>11. Additional Expenditure Data Required</b>							
a. Other Federal Funds Expended		0.00		0.00			
b. Case Management Expenditures							
c. Job Search and Relocation Expenditures		0.00		0.00			
d. Training Expenditures							
<b>12. Remarks:</b> (Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.)							
Indirect cost decreased to							
<b>13. Indirect Expenditures</b>							
a. Type of Rate	b. Rate	c. Rate Approval Date	d. Period From (MM/DD/YYYY)	e. Period To (MM/DD/YYYY)	f. Base	g. Amount Charged	h. Federal Share
Fixed		02/18/2021	07/01/2018	11/30/2023			
h. Total							
<b>14. Certification:</b> 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) 787-758-4747			
				d. Email Address :			
b. Signature of Authorized Certifying Official				e. Date Report Submitted (MM/DD/YYYY) 12/29/2022			
				15. Agency Use Only.			
Prescribed by OMB Uniform Guidance 2 CFR 200.							
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 which is required to obtain or retain benefits (2 CFR 200.327 and WIOA Section 185(e)(2)), 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 the collection of information. The reason for the collection of information is general program oversight, evaluation and performance assessment. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to ETA Office of Management and Administrative Services, Rm H 4653, U.S. Department of Labor, Washington DC 20210.							

ETA-9130 (M)



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**D. Encumbrance Budget Report**

**AL SURESTE COORII**  
 Encumbrance Budget - 2023 INF TRIMESTRALES JOVENES 2022-23 DETALLADO  
 2023 - PY 2022-2023  
 010 - Jóvenes  
 From 7-1-2022 Through 9-30-2022

Account Code	Account Title	Asignación Aprobada	Gastos del Período	Gastos Acumulados	Obligaciones y Compromisos	Total Gastos y Obligaciones	Balance de la Asignación
07	Unidades						
7600	Unidades - Electricidad						
7605	Unidades - Agua						
7610	Unidades - Telefono						
7615	Unidades - Celulares y Beeper						
7620	Unidades-Internet						
Total 07	Unidades						
08	Adquisición de Equipo						
7710	Equipo - Computadoras						
Total 08	Adquisición de Equipo						
09	Renta						
7800	Renta - Edificio o Local						
7805	Renta - Equipo Oficina						
Total 09	Renta						
10	Misceláneos						
7910	Impreso y Encardernación						
7900	Subscripción y Revistas						
7901	Misceláneos						
7910	Franqueo						
7915	Piñas, Seguros y Tarjetas						
7925	Comunicaciones						
7930	Adiestramiento en Puerto Rico						
7910	Combustibles						
7950	Estipendio o Pertenencia miembros Junta Local						
7960	Mantenimiento Equipo de Oficina						
7970	Mantenimiento Computadoras						
7975	Mantenimiento Equipo Comunicaciones						
7980	Mantenimiento Edificio						
Total 10	Misceláneos						

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**E. Trial Balance Report**

**DDEC DESARROLLO ECONOMICO Y COMERCIO**

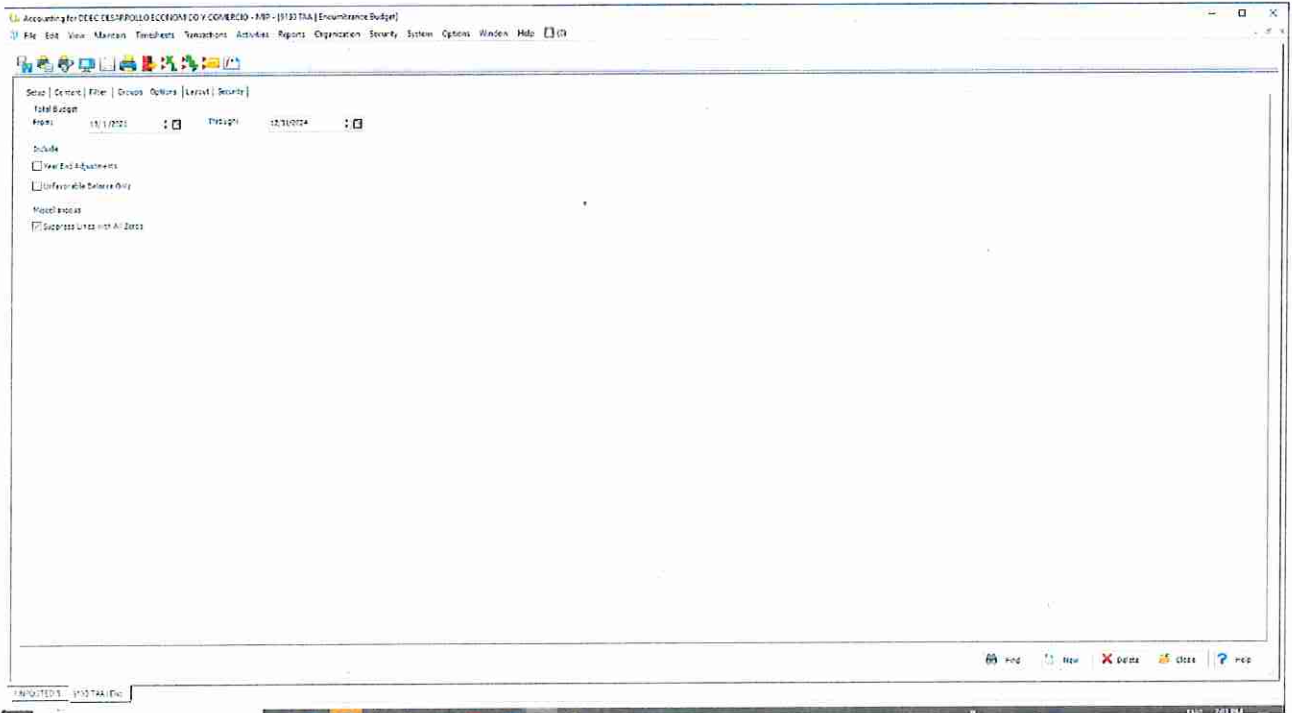
Normal Trial Balance  
 186656X - ADULTOS 2009-2010  
 From 7/1/2020 Through 12/31/2022

Account Code	Account Title	Debit Balance	Credit Balance
1115	Cuenta - Cash BPPR FEDERAL -		
2020	Cta. Pagar - Dept Trabajo Federal		

**F. MIP Encumbrance Budget Reports Parameters**

i. 9130 TAA (“ “)

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**G. DEDC Federal Reports Tracker**



DEDC FEDERAL REPORTS TRACKER

GENERAL INFORMATION									Jun-22	
REPORTS	DESCRIPTION	END DATE	RESPONSIBLE	POSITION	REVIEWER	REVIEWER POSITION	SIGN-OFF OFFICE	SIGN-OFF OFFICER POSITION	DATE SUBMITTED	STATUS
WIDA SD0 REPORT - US Department of Labor (QUARTERLY SUBMISSION REQUIRED)			Ivette Canacho	Federal Funds Accountant	Zulma Pelti	Finance & Accounting Manager	Neysa Lopez	Comptroller		Selection Disposition Not
AA634000	LOCAL ADULT	6/30/2024								Selection Disposition Not
AA634000	STATE ADULT	6/30/2024								Selection Disposition Not
AA634000	LOCAL DISLOCATED WORKER	6/30/2024								Selection Disposition Not
AA634000	STATE DISLOCATED WORKER	6/30/2024								Selection Disposition Not
AA634000	STATE-WIDE RAPID RESPONSE	6/30/2024								Selection Disposition Not
AA634000	LOCAL YOUTH	6/30/2024								Selection Disposition Not
AA634000	STATE YOUTH	6/30/2024								Selection Disposition Not
AA634000	LOCAL ADULT	6/30/2024								Selection Disposition Not
AA634000	STATE ADULT	6/30/2024								Selection Disposition Not
AA634000	LOCAL DISLOCATED WORKER	6/30/2024								Selection Disposition Not
AA634000	STATE DISLOCATED WORKER	6/30/2024								Selection Disposition Not
AA634000	STATE-WIDE RAPID RESPONSE	6/30/2024								Selection Disposition Not

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**RECOMMENDED:**



Bryan O'Neill Alicea  
General Legal Advisor  
Legal Advisory Office

Date: May 1, 2023



Jamille Muriente Díaz  
Chief Financial Officer  
Finance Office

Date: May 1, 2023

**APPROVAL:**



Iris Santos Díaz  
Acting Secretary

Date: May 1, 2023