

TAADI Fiscal Measure Specifications

- 1. Participant Integrated Reporting Layout (PIRL)/9130 Quarterly Training Expenditures: 9130 Amount** – This amount is the AGGREGATE of the expenditures as reported quarterly on the Trade Adjustment Assistance (TAA) Employment and Training Administration (ETA)-form 9130(M) for all active TAA program grants. If the state has submitted a closeout report, the closeout report amount will be used in lieu of the 9130 amount.

Example - quarter ended 03.31.19

- At the report date, active program grants were Fiscal Year (FY) 2017, FY 2018, and FY 2019
- Each of these grants has a single consolidated funding stream for each program cost element.
- Quarterly reporting for program cost elements on the TAA ETA-9130(M) as follows:
 - Total Expenditures: 10e (*Federal Share of Expenditures*)
 - Admin Expenditures: 10f (*Total Administrative Expenditures*)
 - Case Management Expenditures: 11b (*Case Management Expenditures*)
 - Job Search and Rel. Expenditures 11c (*Job Search and Relocation Expenditures*)
- While there is a line item for training expenditures (11d), it must be calculated from the above reported values until the time there is an edit check on the training expenditures reported. The Total Expenditures (10e) should always equal the sum of Admin Expenditures (10f), Case Management Expenditures (11b), Job Search and Relocation Expenditures (11c), and Training Expenditures (11d). If the reports for the current report quarter submissions and the previous quarter submission both satisfy this constraint, the calculated amount will be the same as using only Training Expenditures (11d).
- **Calculation:**
 - The sum of total quarterly expenditures (the cumulative value reported on line 10e on the current report quarter submission less the amount reported on the previous quarter submission) **less** the sum of quarterly admin expenditures (the cumulative value reported on line 10f on the current quarter report submission less the amount reported on the previous quarter report submission), quarterly case management expenditures (the cumulative value reported on line 11b on the current quarter report submission less the amount reported on the previous quarter report submission), and quarterly job search and relocation expenditures (the cumulative value reported on line 11c on the current quarter report submission less the amount reported on the previous quarter report submission).

PIRL Amount – State AGGREGATES of PIRL **Quarterly Expenditures Training (PIRL 1324)** for records where there is a Date Entered Training; Date of First TAA Benefit or Service; Date of Exit in or after the report period, or no Exit Date; Total Training Expenditures reported is greater than zero; and TAA Liable/Agent Identifier is “2” or “0”.

2. PIRL/9130 Quarterly Trade Readjustment Allowances (TRA) Expenditures:

9130 Amount – This amount is the quarterly TRA expenditures as reported quarterly for the active TRA grant. It is calculated by taking the cumulative value reported on line 10e *Federal Share of Expenditures* on the current quarter report submission **less** the cumulative expenditures reported on Line 10e of the previous quarter report submission. If the state has submitted a closeout report, the closeout report amount will be used in lieu of the 9130 amount. *Note: States use the standard version of the ETA-form 9130 for quarterly TRA grant reporting.*

PIRL Amount – The AGGREGATE of the dollar amount reported under PIRL **Quarterly Basic, Additional, Remedial, Completion TRA Expenditures (PIRL 1514, 1519, 1524, 1529)** for records where there is a Date of First TAA Benefit or Service on or before the current report quarter; a Date of Exit in or after the current report period; where Weeks Paid Quarterly Basic, Additional, Remedial, Completion TRA is greater than zero; and TAA Liable/Agent Identifier is “1” or “0”.

3. PIRL/9130 Quarterly Alternative Trade Adjustment Assistance/Reemployment Trade Adjustment Assistance (ATAA/RTAA) Expenditures:

9130 Amount – This amount is the quarterly ATAA/RTAA expenditures as reported quarterly for the active ATAA/RTAA grant. It is calculated by taking the cumulative value reported on line 10e *Federal Share of Expenditures* on the current quarter report submission **less** the cumulative expenditures reported on Line 10e of the previous quarter report submission. If the state has submitted a closeout report, the closeout report amount will be used in lieu of the 9130 amount. *Note: States use the standard version of the ETA-form 9130 for quarterly ATAA/RTAA grant reporting.*

PIRL Amount – State aggregate of PIRL **Current Quarter ATAA/RTAA Payments (PIRL 1536)** for records where there is a Date of First TAA Benefit or service; Date of Exit in or after the report period; Number of Quarterly ATAA/RTAA Payments is greater than zero; and TAA Liable/Agent Identifier is “1” or “0”.

4. PIRL/9130 Job Search and Relocation Expenditures:

9130 Amount – This amount is the AGGREGATE of quarterly job search and relocation expenditures as reported quarterly for all active TAA program grants. It is calculated by taking the cumulative value reported on line 11c *Job Search and Relocation Expenditures* on the current quarter report submission **less** the amount reported on the previous quarter report submission. If the state has submitted a closeout report, the closeout report amount

will be used in lieu of the 9130 amount. *Note: This is the same amount as utilized above in the Job Search and Relocation portion of the 9130 Training Expenditures calculation.*

PIRL Amount – State aggregate of **PIRL Job Search Allowance Current Quarter - Costs (PIRL 1506) and Relocation Allowance Current Quarter - Costs (PIRL 1509)** for records where there is a Date of First TAA Benefit or service; where Job Search Allowance Current Quarterly - Costs is greater than 0 and Relocation Allowance Current Quarter – Costs is greater than 0; and TAA Liable/Agent Identifier is “2” or “0”.

Accrual Reporting Requirement

As provided in Training and Employment Guidance Letter (TEGL) No. 02-16 and the ETA-form 9130(M), ETA requires that recipients of Federal awards report on an accrual basis.

Accrued expenditures, as defined in 2 CFR 200.34, means charges incurred by the grantee during a given period requiring the provision of funds for: (1) goods and other tangible property received; (2) services performed by employees, contractors, sub-grantees, subcontractors, and other payees; and (3) other amounts becoming owed under programs for which no current services or performance is required, such as annuities, insurance claims, and other benefits.

In general, total accrued expenditures are costs incurred for goods and services received regardless of whether the payment has been made (TEGL No. 02-16).