

EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210	CLASSIFICATION
	CORRESPONDENCE SYMBOL TMG
	DATE April 23, 2009

TRAINING AND EMPLOYMENT GUIDANCE LETTER NO. 17-08

TO: STATE WORKFORCE AGENCIES
STATE WORKFORCE LIAISONS
STATE AND LOCAL WORKFORCE INVESTMENT BOARDS

FROM: DOUGLAS F. SMALL *Douglas F. Small*
Deputy Assistant Secretary

SUBJECT: American Recovery and Reinvestment Act (Recovery Act) Funds Financial Reporting Requirements

1. **Purpose.** To provide guidance on the reporting of Recovery Act funds for Wagner-Peyser Act and Workforce Investment Act programs.
2. **References.** American Recovery and Reinvestment Act of 2009, Public Law 111-5; Training and Employment Guidance Letter No. 13-08; Training and Employment Guidance Letter No. 14-08; Training and Employment Notice 12-07, Form ETA 9130 (OMB Control No. 1205-0461), Federal Register/ Vol. 74, No. 61, dated April 1, 2009 and Updated Implementing Guidance for the American Recovery and Reinvestment Act of 2009, dated April 3, 2009.
3. **Background.** Pursuant to the Recovery Act Sections 1551 and 1601, Employment and Training Administration (ETA) grantees are required to submit separate quarterly financial reports for each of the Recovery Act funding streams. This will require a separate ETA 9130 for statewide youth, adult and dislocated worker activities, statewide administrative and rapid response activities, and local youth, adult and dislocated worker activities and Wagner-Peyser. Grantees are required to ensure all funds provided by the Recovery Act are clearly distinguishable from non-Recovery Act funds in agency financial systems. This guidance provides information about forthcoming guidance on mandatory reporting to the Office of Management and Budget (OMB) and on ETA reporting requirements.
4. **Recovery Act Recipient Reporting Requirements.** The Recovery Act in Section 1512 requires additional reporting from recipients of Federal funding. The Recovery Act defines "recipient" as any entity that receives Recovery Act funds directly from the Federal Government (including Recovery Act funds received through grants, loans, or contracts) other than an individual and includes a State that receives Recovery Act funds. As required by Section 1512 of the Recovery Act, each recipient must report grant award and expenditure information within 10 days after the end of each calendar quarter, starting on October 10, 2009. The second installment of government-wide guidance issued by OMB for the Recovery Act funds provides

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more detail on specific data collection requirements and how the data collection for this reporting will work government-wide. ETA will issue separate guidance on these reporting requirements when finalized. This reporting requirement will be in addition to required quarterly financial reporting to ETA.

5. E-Grants On-Line Reporting System and Reporting to ETA. Grantees currently use the E-Grants online reporting system to report quarterly financial activity to ETA. For Recovery Act funds, grantees are required to use the ETA-9130 Financial Reports for the Recovery Act Funds (subaccounts) as established under the Grant Agreements and reflected on the Notice of Obligation, and report in accordance with the current reporting instructions and requirements applicable to all ETA programs. Grantees will use the appropriate ETA 9130 reporting form specific to the type of funds awarded. The ETA on-line reporting system has been modified to enable reporting for the new Recovery Act subaccounts. A table listing the Recovery Act subaccounts and the required accounting codes is provided as an attachment to this guidance.

Detailed instructions for filling out the ETA-9130 financial report are available on-line at (http://www.doleta.gov/grants/financial_reporting.cfm). The first ETA report required for Recovery Act funds is for the quarter ending March 31, 2009. Grantees are required to submit the report in accordance with the ETA-9130 reporting instructions no later than May 15, 2009. ETA will conduct webinar training to address any questions related to this guidance. Invitations to attend the Recovery Act Reporting Requirements webinar are forthcoming.

6. Inquires. Questions concerning Recovery Act reporting requirements should be directed to Nancy P. Williams in the Office of Grants and Contract Management at williams.nancy@dol.gov or at 202-693-3523 and questions concerning the ETA 9130 reporting should be directed to Shantay Logan at logan.shantay@dol.gov or at 202-693-3319.

7. Attachment.

A table of the subaccount codes for Recovery Act funds Program Year 2009/2010.

Recovery Act - Sub-Account Codes
Recovery Act - Program Year 2009/2010, as of 03/09/2009

Program	Grant Proj ID	PMS Fund Type	Official CFDA Code
Recovery Act - WIA Adult Activities - States	AA	5J	17.258
Recovery Act - WIA Adult Activities - Outlying Areas	AA	5K	17.258
Recovery Act - WIA Youth Formula Grants - States	AA	5L	17.259
Recovery Act - WIA Youth Formula Grants - Outlying Areas	AA	5M	17.259
Recovery Act - WIA Youth Activities - Native Americans	AB	5N	17.265
Recovery Act - WIA Dislocated Workers - Formula - States	AA	5P	17.260
Recovery Act - WIA Dis Wkrs Nat Res - Outlying Areas Formula	AA	5Q	17.260
Recovery Act - Employment Service State Allotments - States	ES	5X	17.207
Recovery Act - Employment Service State Allotments - Outlying Area	ES	5Y	17.207
Recovery Act - Reemployment Services - States	ES	5Z	17.207
Recovery Act - Reemployment Services - Outlying Areas	ES	6A	17.207
Recovery Act - WIA Dislocated Workers National Reserve - Emergency	EM	6B	17.260
Recovery Act - WIA Dislocated Workers National Reserve - Emergency - HCTC	EM	6C	TBD