

|   |   |
|---|---|
| <b>EMPLOYMENT AND TRAINING ADMINISTRATION<br/>ADVISORY SYSTEM<br/>U.S. DEPARTMENT OF LABOR<br/>Washington, D.C. 20210</b> | <b>CLASSIFICATION</b><br>Unemployment Insurance |
|   | <b>CORRESPONDENCE SYMBOL</b><br>OUI/DPM         |
|   | <b>DATE</b><br>May 18, 2026                     |

**ADVISORY: UNEMPLOYMENT INSURANCE PROGRAM LETTER NO. 11-26**

**TO:** STATE WORKFORCE AGENCIES

**FROM:** HENRY MACK, ED.D.   
Assistant Secretary

**SUBJECT:** Funding to Support Ongoing Administration of Certain Coronavirus Aid, Relief, and Economic Security Act Programs for the Period of January 1, 2026, through June 30, 2027

1. **Purpose.** This Unemployment Insurance Program Letter (UIPL) announces the availability of funding to pay for the ongoing costs of administering the Coronavirus Aid, Relief, and Economic Security (CARES) Act Pandemic Unemployment Assistance (PUA), Pandemic Emergency Unemployment Compensation (PEUC), Mixed Earners Unemployment Compensation (MEUC), and Federal Pandemic Unemployment Compensation (FPUC) programs. While these temporary programs have expired, State Workforce Agencies (SWAs) continue to perform work to combat fraud and activities such as reconciling accounts and reports, establishing and recovering overpayments, retaining all applicable data, and processing any workload backlogs.
2. **Action Requested.** The U.S. Department of Labor's (Department) Employment and Training Administration (ETA) requests that SWA Administrators:
  - a. Review the four funding opportunities as described in Section 4 of this UIPL for PUA, PEUC, MEUC, and FPUC programs to determine if the SWA will apply for some or all administrative funding opportunities. Notify the appropriate regional office of any questions or concerns as soon as possible after receiving this UIPL.
  - b. Submit a complete application package for each program for which the SWA is requesting administrative funding. The complete application package must include:
    - SF-424 (Office of Management and Budget (OMB) Approval No. 4040-0004);
    - SF-424A (OMB Approval No. 4040-0006);
    - UI Grant Application for Administrative Funding (Attachment III to this UIPL); and
    - Budget Narrative (Attachment V to this UIPL).

The SF-424 and SF-424A forms must be submitted to [www.grants.gov](http://www.grants.gov) by **June 18, 2026**. The SF-424, the SF-424A, and the complete application package must also be

|                            |   |
|----------------------------|---|
| <b>RESCISSIONS</b><br>NONE | <b>EXPIRATION DATE</b><br>June 30, 2027 |
|----------------------------|---|

submitted to the Department via email at [eta-ui-inquiries@dol.gov](mailto:eta-ui-inquiries@dol.gov), with a copy to the appropriate Regional Office by **June 18 2026**.

- c. Notify the appropriate Regional Office of any questions or concerns as soon as possible after receiving this UIPL.
- d. Failure to submit the complete package to the Department by the deadline may result in the SWA not receiving funding under the opportunity.

### **3. Summary and Background.**

- a. Summary – The UI program was designed to provide temporary support for unemployed and insured American workers when they lose their job and to serve as an economic stabilizer during periods of economic disruption, such as the COVID-19 pandemic. However, as noted in a report from the Government Accountability Office (GAO), the increased significance of the UI system during the pandemic drew attention to its vulnerabilities and susceptibility to fraud.<sup>1</sup> Although the temporary pandemic UI-related programs have expired, there remains work to be done to reconcile and recover any misuse of state and federal funds.

The agreement that a SWA signed with the Department to administer PUA, PEUC, MEUC, and FPUC remains in effect with respect to weeks of unemployment ending on or before the date of termination or expiration (whichever comes first) until all issues relating to those weeks are resolved (see UIPL No. 14-21, Change 1). ETA continues, consistent with the statute, to make funds available for any identified reimbursements necessary for administration of the CARES Act programs. This UIPL provides administrative funding opportunities for SWAs to continue necessary activities for administration of the PUA, PEUC, MEUC, and FPUC programs.

- **PUA:** Section 4.a. of this UIPL;
- **PEUC:** Section 4.b. of this UIPL;
- **MEUC:** Section 4.c. of this UIPL; and
- **FPUC:** Section 4.d. of this UIPL.

As noted in Section 4.c. of UIPL No. 01-25, and reflecting the updated order issued in the OMB Report to the Congress on the Balanced Budget and Emergency Deficit Control Act (BBEDCA) 251A Sequestration for FY 2026, published on May 30, 2025, the amounts awarded for these administrative grant funds are subject to sequestration.

**Attachment I** to this UIPL provides the amount of pandemic overpayments established and recovered by state. ETA expects all SWAs to apply for the administrative funding under this UIPL to support remaining activities from these expired programs.

---

<sup>1</sup> GAO-23-106696, *Unemployment Insurance: Estimated Amount of Fraud during Pandemic Likely Between \$100 Billion and \$135 Billion*, issued September 2023, <https://www.gao.gov/products/gao-23-106696>.

- b. Background – The CARES Act (Public Law (Pub. L.) 116-136) was enacted on March 27, 2020, and created new temporary programs, including PUA, FPUC, and PEUC. See UIPL No. 14-20. The Continued Assistance for Unemployed Workers Act of 2020 (Continued Assistance Act) (Pub. L. 116-260) was enacted on December 27, 2020, amended and extended the CARES Act programs, and created the temporary MEUC program. See UIPL No. 09-21. The American Rescue Plan Act of 2021 (ARPA) (Pub. L. 117-2) was enacted on March 11, 2021, and further amended and extended the CARES Act programs. See UIPL No. 14-21.

All SWAs signed the “Agreement Implementing the Relief for Workers Affected by Coronavirus Act” (Agreement) with the Secretary in March 2020 to administer the PUA, FPUC, and PEUC programs. The Agreement incorporates amendments to the CARES Act made by the Continued Assistance Act and ARPA, and many SWAs also signed amendments to the Agreement to administer the MEUC program following its creation by the Continued Assistance Act. The CARES Act programs expired on September 6, 2021, though some SWAs chose to end participation in some or all of these programs earlier.

The agreement to administer the PUA, FPUC, PEUC, and MEUC programs remains in effect with respect to weeks of unemployment ending on or before the date of termination or expiration (whichever comes first) until all issues relating to those weeks are resolved. These programs expired on September 6, 2021, and ETA anticipates that SWAs will continue to incur diminishing residual administrative costs for activities such as ongoing program integrity efforts, including workload backlogs; ongoing data integrity, retention, and reporting activities; and audit-related and oversight-related activities. (See UIPL No. 14-21, Change 1, and UIPL No. 09-25).

The period of performance for most of the original CARES Act administrative grants expired on June 30, 2024, though some SWAs were issued extensions through December 31, 2025. The Department recognized that as funding-generating workload activities associated with these programs (noted in Section 4.b. of UIPL No. 28-20, Change 4) continued to decline, workload-generated administrative funding was not sufficient to pay for the costs associated with all administrative activities of these expired programs. Therefore, the Department is making additional funding opportunities available to SWAs to pay for these additional costs.

On August 26, 2024, ETA published UIPL No. 17-24 providing SWAs with an opportunity to apply for additional administrative funding for PUA, PEUC, and FPUC in addition to funding to pay for costs associated with reconciliation for the temporary funding for the first compensable week for Unemployment Insurance programs with either a waived waiting week or no waiting week available under Section 2105 of the CARES Act. The period of performance for many of these grants was initially set to expire on September 30, 2025, and was extended, as appropriate, to December 31, 2025. On November 6, 2024, ETA published UIPL No. 02-25 providing SWAs with an opportunity to apply for ongoing workload based administrative funding for PUA, PEUC,

FPUC, and MEUC. The period of performance for these grants expired on December 31, 2025.

4. **Guidance.** SWAs may apply for any or all of the administrative funding opportunities described below. SWAs may submit only one application per program. Funding provided through the following grant opportunities replaces administrative funding awarded periodically for these programs based on SWA reported workload activity. As a result, SWAs are strongly encouraged to ensure their requests are adequate to support their expected administrative costs for the entire period of performance for each grant.

**Attachment I** to this UIPL provides the amount of pandemic overpayments established and recovered by state. ETA expects all SWAs to apply for the administrative funding under this UIPL to support remaining activities from these expired programs.

These grants are subject to the requirements of 2 CFR Parts 200 and 2900, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. See the 2026 DOL Standard Terms and Conditions that are available for reference here: <https://www.dol.gov/agencies/eta/grants/resources>.

SWAs are reminded that activities associated with each of the referenced CARES Act programs must be funded by the appropriate program's funding, and that costs must be appropriately allocated to ensure proper application of the funding to each program.<sup>2</sup>

Additionally, SWAs are reminded that within the context of administering these CARES Act programs, they must disclose all information to the Department's Office of Inspector General (DOL-OIG) for the purposes of investigating fraud and for audit of unemployment programs (see Section 5 of UIPL No. 04-17, Change 1).

- a. **PUA:** The Department is making administrative funding available to SWAs in support of ongoing PUA program activities.
  - i. *Amounts per SWA.* Any SWA seeking PUA funding under this UIPL must submit a full grant application (as described in section 4.a.v of this UIPL) explaining the need for funding and the specific amount requested.
  - ii. *Application of Sequestration.* As noted in Section 4.c. of [UIPL 01-25](#) and reflecting the updated order issued in the OMB Report to the Congress on the BBEDCA 251A Sequestration for FY 2026, the amounts awarded for these administrative grant funds are subject to sequestration. As a result, the final amounts awarded to SWAs will reflect a 5.7 percent sequestration reduction from the total amount of the grant award.

---

<sup>2</sup> To properly allocate costs in accordance with the Department's regulations for determining allowable costs under a grant to a SWA, the Department follows the cost principles codified in federal regulations and further described in Departmental guidance (See 2 C.F.R. Part 200, Subpart E – Cost Principles; and also Training and Employment Guidance Letter (TEGL) Nos. 06-02, 06-05, and 15-09). A cost allocation plan must be developed and approved by the SWA's cognizant agency.

iii. *Allowable Use of Funds.* Section 2102(f) of the CARES Act, as amended, provides for the payment of additional administrative expenses, as determined by the Secretary, incurred by SWAs to operate the PUA program pursuant to the Agreement. Under this funding opportunity, SWAs are permitted to use this funding for certain ongoing administrative costs associated with the PUA program. The PUA program expired on September 6, 2021, and ETA anticipates that SWAs will continue to incur diminishing residual administrative costs, which include costs for the following activities:

- **Program integrity activities and efforts to combat fraud:** This includes addressing lingering appeals, workload backlogs, and/or claims activity resulting from court rulings, or findings from ETA monitoring associated with the proper payment of benefits; efforts to detect, establish, and recover overpayments including the reconciliation and return of recovered funds; and other claim or payment resolution actions. These activities may include the pursuit of civil and/or criminal investigations related to fraudulent claims and overpayment collection activities associated with PUA benefits.
- **Data integrity, retention, and reporting activities:** This includes efforts to address outstanding PUA reporting issues and funding reconciliation involving PUA benefits. Particular attention should be paid to reporting involving overpayment detection and recovery efforts, financial reporting activity associated with the ETA 2112 UI Financial Transaction Summary Report, and other funding reconciliation efforts involving PUA benefits. This also includes state expenses for retaining all PUA data in correspondence with UIPL No. 09-25.
- **Audit-related and oversight-related activities:** These activities include time and resources dedicated to coordinating, investigating, and responding to various requests from the OIG, the Government Accountability Office (GAO), and SWA auditors, and responding to and addressing ETA regional and/or national office outreach or findings.
- **Other Proposed Administrative Costs:** SWAs may propose other administrative cost items not expressly listed in this UIPL. Any such proposals must include sufficient justification for the Department to assess whether the request represents a reasonable, necessary, and allowable administrative cost under applicable federal cost principles. The Department will evaluate these submissions on a case-by-case basis. A placeholder has been included in the UI Grant Application (Attachment III) to allow states to identify and request consideration of these additional cost items.

iv. *Period of Performance.* Grant funds may only be used for the costs of allowable activities which are incurred no earlier than the beginning of the calendar quarter preceding the calendar quarter of the award issuance. Therefore, the period of performance for this award begins on January 1, 2026, and ends on June 30, 2027, unless otherwise specified or modified.

- v. *Application Instructions.* SWAs may submit only one application for this grant opportunity. Funding provided through this grant opportunity replaces previous PUA administrative funding awarded periodically based on workload counts reported in the ETA 902P PUA Program Report. As a result, SWAs are strongly encouraged to ensure their request is sufficient to pay for their expected administrative costs for the entire period of performance for this grant.

**To apply for PUA funding provided by this opportunity, SWAs must complete both Action A and Action B described below by June 18, 2026.** Failure to submit by this deadline may result in the SWA not receiving funding under this opportunity.

**Action A:** Submit the following two documents to [www.grants.gov](http://www.grants.gov):

1. SF-424 (OMB Approval No. 4040-0004) available through grants.gov at the following URL [https://apply07.grants.gov/apply/forms/readonly/SF424\\_4\\_0-V4.0.pdf](https://apply07.grants.gov/apply/forms/readonly/SF424_4_0-V4.0.pdf) for the total amount of funding being requested. Attachment II to this UIPL provides additional information on completing the SF-424. SWAs must input the UIPL number and program name as “UIPL No. 11-26 PUA” in Section 12 of the SF424 form. SWA applications will be reviewed and funding awarded periodically throughout the grant application period, so SWAs are encouraged to apply before the deadline for earlier access to funding.
2. SF-424A (OMB Approval No. 4040-0006) available through grants.gov at the following URL <https://apply07.grants.gov/apply/forms/readonly/SF424A-V1.0.pdf>. SWAs must input the UIPL number and program name as “UIPL No. 11-26 PUA” in Section A.1.a of the SF-424A form.

**Action B:** Submit the following four items to Department via email at [eta-ui-inquiries@dol.gov](mailto:eta-ui-inquiries@dol.gov), with a copy sent to the appropriate Regional Office. Reference Attachments II, III, and V to this UIPL.

1. A copy of the SWA’s SF-424
2. A copy of the SWA’s SF-424A
3. UI Grant Application for Additional Administrative Funding to Support SWA’s Ongoing CARES Act Activities (Attachment III to this UIPL) with details of the activities outlined in Section 4.a.iii of this UIPL.
4. Budget Narrative - A detailed budget narrative is mandatory and will aid the administrative review and processing of a recommended award. Amounts included in a budget and budget narrative are estimates; in the event of an award, payments will be based on actual expenditures. The information in the budget narrative must correspond to Section B of the SF-424A. Attachment V

to this UIPL provides additional information on completing the Budget Narrative.

- vi. *Reporting Requirements.* SWAs must provide a Quarterly Financial Report (ETA 9130) containing updates on the use of these funds. SWAs must provide narrative progress reporting through the Quarterly Progress Report (ETA 9178). ETA will use the information provided in these reports to monitor SWA activities and ensure funding use is consistent with the allowable use of funding outlined in this UIPL. See Attachment IV for additional information on reporting requirements for the ETA 9130 report. See Attachment VI for additional information on reporting requirements for the ETA 9178 report. The ETA 9130 report and the ETA 9178 report will be required for the remainder of the period of performance after the grant is awarded.
- b. **PEUC:** The Department is making administrative funding available to SWAs in support of ongoing PEUC program activities.
- i. *Amounts per SWA.* Any SWA seeking PEUC funding under this UIPL must submit a full grant application (as described in section 4.b.v of this UIPL) explaining the need for funding and the specific amount requested.
  - ii. *Application of Sequestration.* As noted in Section 4.c. of [UIPL 01-25](#) and reflecting the updated order issued in the OMB Report to the Congress on the BBEDCA 251A Sequestration for FY 2026, the amounts awarded for these administrative grant funds are subject to sequestration. As a result, the final amounts awarded to SWAs will reflect a 5.7 percent sequestration reduction from the total amount of the grant award.
  - iii. *Allowable Use of Funds.* Section 2107(d) of the CARES Act, as amended, provides for the payment of additional administrative expenses, as determined by the Secretary, incurred by SWAs to operate the PEUC program pursuant to the Agreement. Under this funding opportunity, SWAs are permitted to use this funding for certain ongoing administrative costs associated with the PEUC program. The PEUC program expired on September 6, 2021, and ETA anticipates that SWAs will continue to incur diminishing residual administrative costs, which include costs for the following activities:
    - **Program integrity activities and efforts to combat fraud:** This includes addressing lingering appeals, workload backlogs, and/or claims activity resulting from court rulings, or findings from ETA monitoring associated with the proper payment of benefits; efforts to detect, establish, and recover overpayments including the reconciliation and return of recovered funds; and other claim or payment resolution actions. These activities may include the pursuit of civil and/or criminal investigations related to fraudulent claims and overpayment collection activities associated with PEUC benefits.
    - **Data integrity, retention, and reporting activities:** This includes efforts to address outstanding PEUC reporting issues and funding reconciliation involving

PEUC benefits. Particular attention should be paid to reporting involving overpayment detection and recovery efforts, financial reporting activity associated with the ETA 2112 UI Financial Transaction Summary Report, and other funding reconciliation efforts involving PEUC benefits. This also includes state expenses for retaining all PEUC data in correspondence with UIPL No. 09-25.

- **Audit-related and oversight-related activities:** These activities include time and resources dedicated to coordinating, investigating, and responding to various requests from the OIG, the Government Accountability Office (GAO), and SWA auditors, and responding to and addressing ETA regional and/or national office outreach or findings.
- **Other Proposed Administrative Costs:** SWAs may propose other administrative cost items not expressly listed in this UIPL. Any such proposals must include sufficient justification for the Department to assess whether the request represents a reasonable, necessary, and allowable administrative cost under applicable federal cost principles. The Department will evaluate these submissions on a case-by-case basis. A placeholder has been included in the UI Grant Application (Attachment III) to allow states to identify and request consideration of these additional cost items.

iv. *Period of Performance.* Grant funds may only be used for the costs of allowable activities which are incurred no earlier than the beginning of the calendar quarter preceding the calendar quarter of the award issuance. Therefore, the period of performance for this award begins on January 1, 2026, and ends on June 30, 2027, unless otherwise specified or modified.

v. *Application Instructions.* SWAs may submit only one application for this grant opportunity. Funding provided through this grant opportunity replaces PEUC administrative funding awarded periodically based on workload counts reported in the ETA 5159 Claims and Payment Activities PEUC Report. As a result, SWAs are strongly encouraged to ensure their request is sufficient to pay for their expected administrative costs for the entire period of performance for this grant.

**To apply for PEUC funding provided by this opportunity, SWAs must complete both Action A and Action B described below by June 18, 2026.** Failure to submit by this deadline may result in the SWA not receiving funding under this opportunity.

**Action A:** Submit the following two documents to [www.grants.gov](http://www.grants.gov):

1. SF-424 (OMB Approval No. 4040-0004) available through grants.gov at the following URL [https://apply07.grants.gov/apply/forms/sample/SF424\\_4\\_0-V4.0.pdf](https://apply07.grants.gov/apply/forms/sample/SF424_4_0-V4.0.pdf) for the total amount of funding being requested. Attachment II to this UIPL provides additional information on completing the SF-424. SWAs must input the UIPL number and program name as “UIPL No. 11-26 PEUC” in Section 12 of the SF424 form. SWA applications will be reviewed

and funding awarded periodically throughout the grant application period, so SWAs are encouraged to apply before the deadline for earlier access to funding.

2. SF-424A (OMB Approval No. 4040-0006) available through grants.gov at the following URL <https://apply07.grants.gov/apply/forms/readonly/SF424A-V1.0.pdf>. SWAs must input the UIPL number and program name as “UIPL No. 11-26 PEUC” in Section A.1.a of the SF-424A form.

**Action B:** Submit the following four items to Department via email at [eta-ui-inquiries@dol.gov](mailto:eta-ui-inquiries@dol.gov), with a copy sent to the appropriate Regional Office. Reference Attachments II, III, and V to this UIPL.

1. A copy of the SWA’s SF-424.
  2. A copy of the SWA’s SF-424A.
  3. UI Grant Application for Additional Administrative Funding to Support SWA’s Ongoing CARES Act Activities (Attachment III to this UIPL) with details of the activities outlined in Section 4.b.iii of this UIPL.
  4. Budget Narrative - A detailed budget narrative is mandatory and will aid the administrative review and processing of a recommended award. Amounts included in a budget and budget narrative are estimates; in the event of an award, payments will be based on actual expenditures. The information in the budget narrative must correspond to Section B of the SF-424A form. Attachment V to this UIPL provides additional information on completing the Budget Narrative.
- vi. *Reporting Requirements.* SWAs must provide a Quarterly Financial Report (ETA 9130) containing updates on the use of these funds. SWAs must provide narrative progress reporting through the Quarterly Progress Report (ETA 9178). ETA will use the information provided in these reports to monitor SWA activities and ensure funding use is consistent with the allowable use of funding outlined in this UIPL. See Attachment IV for additional information on reporting requirements for the ETA 9130 report. See Attachment VI for additional information on reporting requirements for the ETA 9178 report. The ETA 9130 report and the ETA 9178 report will be required for the remainder of the period of performance after the grant is awarded.
- c. **MEUC:** The Department is making administrative funding available to SWAs in support of ongoing MEUC program activities.
- i. *Amounts per SWA.* Any SWA seeking MEUC funding under this UIPL must submit a full grant application (as described in section 4.c.v of this UIPL) explaining the need for funding and the specific amount requested.

- ii. *Application of Sequestration.* As noted in Section 4.c. of [UIPL 01-25](#) and reflecting the updated order issued in the OMB Report to the Congress on the BBEDCA 251A Sequestration for FY 2026, the amounts awarded for these administrative grant funds are subject to sequestration. As a result, the final amounts awarded to SWAs will reflect a 5.7 percent sequestration reduction from the total amount of the grant award.
- iii. *Allowable Use of Funds.* Section 2104(d) of the CARES Act, as amended, provides for the payment of additional administrative expenses, as determined by the Secretary, incurred by SWAs to operate the MEUC program pursuant to the Agreement. Under this funding opportunity, SWAs are permitted to use this funding for ongoing administrative costs associated with the MEUC program. The MEUC program expired on September 6, 2021, and ETA anticipates that SWAs will continue to incur diminishing residual administrative costs, which include costs for the following activities:
- **Program integrity activities and efforts to combat fraud:** This includes addressing lingering appeals, workload backlogs, and/or claims activity resulting from court rulings, or findings from ETA monitoring associated with the proper payment of benefits; efforts to detect, establish, and recover overpayments including the reconciliation and return of recovered funds; and other claim or payment resolution actions. These activities may include the pursuit of civil and/or criminal investigations related to fraudulent claims and overpayment collection activities associated with MEUC benefits.
  - **Data integrity, retention, and reporting activities:** This includes efforts to address outstanding MEUC reporting issues and funding reconciliation involving MEUC benefits. Particular attention should be paid to reporting involving overpayment detection and recovery efforts, financial reporting activity associated with the ETA 2112 UI Financial Transaction Summary Report, and other funding reconciliation efforts involving MEUC benefits. This also includes state expenses for retaining all MEUC data in correspondence with UIPL No. 09-25.
  - **Audit-related and oversight-related activities:** These activities include time and resources dedicated to coordinating, investigating, and responding to various requests from the OIG, the Government Accountability Office (GAO), and SWA auditors, and responding to and addressing ETA regional and/or national office outreach or findings.
  - **Other Proposed Administrative Costs:** SWAs may propose other administrative cost items not expressly listed in this UIPL. Any such proposals must include sufficient justification for the Department to assess whether the request represents a reasonable, necessary, and allowable administrative cost under applicable federal cost principles. The Department will evaluate these submissions on a case-by-case basis. A placeholder has been included in the UI Grant Application (Attachment III) to allow states to identify and request consideration of these additional cost items.

- iv. *Period of Performance.* Grant funds may only be used for the costs of allowable activities which are incurred no earlier than the beginning of the calendar quarter preceding the calendar quarter of the award issuance. Therefore, the period of performance for this award begins on January 1, 2026, and ends on June 30, 2027, unless otherwise specified or modified.
- v. *Application Instructions.* SWAs may submit only one application for this grant opportunity. Funding provided through this grant opportunity replaces MEUC administrative funding awarded periodically based on workload counts reported in the ETA 902M MEUC Activities Report. As a result, SWAs are strongly encouraged to ensure their request is sufficient to pay for their expected administrative costs for the entire period of performance for this grant.

**To apply for MEUC funding provided by this opportunity, SWAs must complete both Action A and Action B described below by June 18, 2026.** Failure to submit by this deadline may result in the SWA not receiving funding under this opportunity.

**Action A:** Submit the following two documents to [www.grants.gov](http://www.grants.gov):

1. SF-424 (OMB Approval No. 4040-0004) available through grants.gov at the following URL [https://apply07.grants.gov/apply/forms/sample/SF424\\_4\\_0-V4.0.pdf](https://apply07.grants.gov/apply/forms/sample/SF424_4_0-V4.0.pdf) for the total amount of funding being requested. Attachment II to this UIPL provides additional information on completing the SF-424. SWAs must input the UIPL number and program name as “UIPL No. 11-26 MEUC” in Section 12 of the SF424 form. SWA applications will be reviewed and funding awarded periodically throughout the grant application period, so SWAs are encouraged to apply before the deadline for earlier access to funding.
2. SF-424A (OMB Approval No. 4040-0006) available through grants.gov at the following URL <https://apply07.grants.gov/apply/forms/readonly/SF424A-V1.0.pdf>. SWAs must input the UIPL number and program name as “UIPL No. 11-26 MEUC” in Section A.1.a of the SF-424A form.

**Action B:** Submit the following four items to Department via email at [eta-ui-inquiries@dol.gov](mailto:eta-ui-inquiries@dol.gov), with a copy sent to the appropriate Regional Office. Reference Attachments II, III, and V to this UIPL.

1. A copy of the SWA’s SF-424.
2. A copy of the SWA’s SF-424A.
3. UI Grant Application for Additional Administrative Funding to Support SWA’s Ongoing CARES Act Activities (Attachment III to this UIPL) with details of the activities outlined in Section 4.c.iii of this UIPL.

4. Budget Narrative - A thorough budget narrative is mandatory and will aid the administrative review and processing of a recommended award. Amounts included in a budget and budget narrative are estimates; in the event of an award, payments will be based on actual expenditures. The information in the budget narrative must correspond to Section B of the SF-424A form. Attachment V to this UIPL provides additional information on completing the Budget Narrative.
- vi. *Reporting Requirements.* SWAs must provide a Quarterly Financial Report (ETA 9130) containing updates on the use of these funds. SWAs must provide narrative progress reporting through the Quarterly Progress Report (ETA 9178). ETA will use the information provided in these reports to monitor SWA activities and ensure funding use is consistent with the allowable use of funding outlined in this UIPL. See Attachment IV for additional information on reporting requirements for the ETA 9130 report. See Attachment VI for additional information on reporting requirements for the ETA 9178 report. The ETA 9130 report and the ETA 9178 report will be required for the remainder of the period of performance after the grant is awarded.
- d. **FPUC:** The Department is making administrative funding available to SWAs in support of ongoing FPUC program activities.
    - i. *Amounts per SWA.* Any SWA seeking FPUC funding under this UIPL must submit a full grant application (as described in section 4.d.v of this UIPL) explaining the need for funding and the specific amount requested.
    - ii. *Application of Sequestration.* As noted in Section 4.c. of [UIPL 01-25](#) and reflecting the updated order issued in the OMB Report to the Congress on the BBEDCA 251A Sequestration for FY 2026, the amounts awarded for these administrative grant funds are subject to sequestration. As a result, the final amounts awarded to SWAs will reflect a 5.7 percent sequestration reduction from the total amount of the grant award.
    - iii. *Allowable Use of Funds.* Section 2104(d) of the CARES Act, as amended, provides for the payment of administrative expenses, as determined by the Secretary, incurred by SWAs to operate the FPUC program pursuant to the Agreement. Unlike other CARES Act programs discussed in this UIPL, administrative costs for operating the FPUC program are not provided based on workload activity counts. The Department recognizes that much of the underlying cost of administering the FPUC program is tied to the administration of the underlying benefit program. Thus, SWAs are reminded that only additional administrative costs, which are either partially or wholly a result of the administration of the FPUC program, may be paid for with these grant funds. Under this funding opportunity, SWAs are permitted to use this funding only for FPUC administrative costs and must use an approved allocation methodology to ensure funding is properly allocated to the appropriate program. The FPUC program expired on September 6, 2021, and ETA anticipates that SWAs will

continue to incur diminishing residual administrative costs, which include costs for the following activities:

- **Program integrity activities and efforts to combat fraud:** This includes addressing lingering appeals, workload backlogs, and/or claims activity resulting from court rulings, or findings from ETA monitoring associated with the proper payment of benefits; efforts to detect, establish, and recover overpayments including the reconciliation and return of recovered funds; and other claim or payment resolution actions. These activities may include the pursuit of civil and/or criminal investigations related to fraudulent claims and overpayment collection activities associated with FPUC benefits.
- **Data integrity, retention, and reporting activities:** This includes efforts to address outstanding FPUC reporting issues and funding reconciliation involving FPUC benefits. Particular attention should be paid to reporting involving overpayment detection and recovery efforts, financial reporting activity associated with the ETA 2112 UI Financial Transaction Summary Report, and other funding reconciliation efforts involving FPUC benefits. This also includes state expenses for retaining all FPUC data in correspondence with UIPL No. 09-25.
- **Audit-related and oversight-related activities:** These activities include time and resources dedicated to coordinating, investigating, and responding to various requests from the OIG, the Government Accountability Office (GAO), and SWA auditors, and responding to and addressing ETA regional and/or national office outreach or findings.
- **Other Proposed Administrative Costs:** SWAs may propose other administrative cost items not expressly listed in this UIPL. Any such proposals must include sufficient justification for the Department to assess whether the request represents a reasonable, necessary, and allowable administrative cost under applicable federal cost principles. The Department will evaluate these submissions on a case-by-case basis. A placeholder has been included in the UI Grant Application (Attachment III) to allow states to identify and request consideration of these additional cost items.

iv. *Period of Performance.* Grant funds may only be used for the costs of allowable activities which are incurred no earlier than the beginning of the calendar quarter preceding the calendar quarter of the award issuance. Therefore, the period of performance for this award begins on January 1, 2026, and ends on June 30, 2027, unless otherwise specified or modified.

v. *Application Instructions.* SWAs may submit only one application for this grant opportunity. As a result, SWAs are strongly encouraged to ensure their request is sufficient to pay for their expected administrative costs for the entire period of performance for this grant.

**To apply for FPUC funding provided by this opportunity, SWAs must complete both Action A and Action B described below by June 18, 2026.** Failure to submit by this deadline may result in the SWA not receiving funding under this opportunity.

**Action A:** Submit the following two documents to [www.grants.gov](http://www.grants.gov):

1. SF-424 (OMB Approval No. 4040-0004) available through grants.gov at the following URL [https://apply07.grants.gov/apply/forms/sample/SF424\\_4\\_0-V4.0.pdf](https://apply07.grants.gov/apply/forms/sample/SF424_4_0-V4.0.pdf) for the total amount of funding being requested. Attachment II to this UIPL provides additional information on completing the SF-424. SWAs must input the UIPL number and program name as “UIPL No. 11-26 FPUC” in Section 12 of the SF-424 form. SWA applications will be reviewed and funding awarded periodically throughout the grant application period, so SWAs are encouraged to apply before the deadline for earlier access to funding.
2. SF-424A (OMB Approval No. 4040-0006) available through grants.gov at the following URL <https://apply07.grants.gov/apply/forms/readonly/SF424A-V1.0.pdf>. SWAs must input the UIPL number and program name as “UIPL No. 11-26 FPUC” in Section A.1.a of the SF-424A form.

**Action B:** Submit the following four items to Department via email at [eta-ui-inquiries@dol.gov](mailto:eta-ui-inquiries@dol.gov), with a copy sent to the appropriate Regional Office. Reference Attachments II, III, and V to this UIPL.

1. A copy of the SWA’s SF-424.
  2. A copy of the SWA’s SF-424A.
  3. UI Grant Application for Additional Administrative Funding to Support SWA’s Ongoing CARES Act Activities (Attachment III to this UIPL) with details of the activities outlined in Section 4.d.iii of this UIPL.
  4. Budget Narrative - A thorough budget narrative is mandatory and will aid the administrative review and processing of a recommended award. Amounts included in a budget and budget narrative are estimates; in the event of an award, payments will be based on actual expenditures. The information in the budget narrative must correspond to Section B of the SF-424A form. Attachment V to this UIPL provides additional information on completing the Budget Narrative.
- vi. *Reporting Requirements.* SWAs must provide a Quarterly Financial Report (ETA 9130) containing updates on the use of these funds. SWAs must provide narrative progress reporting through the Quarterly Progress Report (ETA 9178). ETA will use the information provided in these reports to monitor SWA activities and ensure funding use is consistent with the allowable use of funding outlined in this UIPL. See

Attachment IV for additional information on reporting requirements for the ETA 9130 report. See Attachment VI for additional information on reporting requirements for the ETA 9178 report. The ETA 9130 report and the ETA 9178 report will be required for the remainder of the period of performance after the grant is awarded.

5. **Inquiries.** Please direct inquiries to the appropriate Regional Office.

6. **References.**

- American Rescue Plan Act of 2021 (ARPA), including Title IX, Subtitle A, Crisis Support for Unemployed Workers (Pub. L. 117-2);
- Consolidated Appropriations Act, 2021, including Division N, Title II, Subtitle A, the Continued Assistance for Unemployed Workers Act of 2020 (Pub. L. 116-260);
- Coronavirus Aid, Relief, and Economic Security (CARES) Act, Title II, Subtitle A – Relief for Workers Affected by Coronavirus Act (Pub. L. 116-136);
- Section 303 of the Social Security Act (42 U.S.C. §503);
- 2 C.F.R. Parts 200 and 2900, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards;
- Office of Management and Budget (OMB) Report to the Congress on the BBEDCA 251A Sequestration for Fiscal Year 2026, dated May 30, 2025;
- UIPL No. 09-25, *New Instructions for Data Retention Requirements Concerning the Coronavirus Aid, Relief, and Economic Security (CARES) Act Unemployment Compensation (UC) Programs*, issued January 7, 2025, <https://www.dol.gov/agencies/eta/advisories/uipl-09-25>;
- UIPL No. 02-25, *Instructions to States for Ongoing Workload-Based Administrative Funding for the Federal Benefit Programs Under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, as amended*, issued November 6, 2024, <https://www.dol.gov/agencies/eta/advisories/uipl-02-25>;
- UIPL No. 01-25, *Implementation of Sequestration under the Budget Control Act of 2011 (BCA) for mandatory Unemployment Insurance (UI) Programs for Fiscal Year (FY) 2025*, issued October 3, 2024, <https://www.dol.gov/agencies/eta/advisories/uipl01-25>;
- UIPL No. 17-24, *Supplemental Budget Request (SBR) Opportunity for Additional Administrative Funding to Support States' Ongoing Administrative Activities Associated with Certain Coronavirus Aid, Relief, and Economic Security (CARES) Act Unemployment Compensation (UC) Programs*, issued August 26, 2024, <https://www.dol.gov/agencies/eta/advisories/uipl-17-24>;
- UIPL No. 14-21, *American Rescue Plan Act of 2021 (ARPA) - Key Unemployment Insurance (UI) Provisions*, issued March 15, 2021, <https://www.dol.gov/agencies/eta/advisories/unemployment-insurance-programletter-no-14-21> and its Change 1;
- UIPL No. 09-21, *Continued Assistance for Unemployed Workers Act of 2020 (Continued Assistance Act) - Summary of Key Unemployment Insurance (UI) Provisions*, issued December 30, 2020, <https://www.dol.gov/agencies/eta/advisories/unemployment-insurance-programletter-no-09-21>;

- UIPL No. 28-20, Change 4, *Support for States to Resolve Outstanding Items from the Expired Coronavirus Aid, Relief, and Economic Security (CARES) Act Unemployment Compensation (UC) Programs, Including Additional Funding to Assist States with Reporting and Detection and Recovery of Overpayments*, issued July 22, 2022, <https://www.dol.gov/agencies/eta/advisories/uipl-no-28-20-change-4>;
- UIPL No. 17-20, *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 – Pandemic Emergency Unemployment Compensation (PEUC) Program Operating, Financial, and Reporting Instructions*, issued April 10, 2020, <https://www.dol.gov/agencies/eta/advisories/unemployment-insurance-programletter-no-17-20> and its Changes;
- UIPL No. 16-20, *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 - Pandemic Unemployment Assistance (PUA) Program Operating, Financial, and Reporting Instructions*, issued April 5, 2020, <https://www.dol.gov/agencies/eta/advisories/unemployment-insurance-programletter-no-16-20> and its Changes;
- UIPL No. 15-20, *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 - Federal Pandemic Unemployment Compensation (FPUC) Program Operating, Financial, and Reporting Instructions*, issued April 4, 2020, <https://www.dol.gov/agencies/eta/advisories/unemployment-insurance-programletter-no-15-20> and its Changes;
- UIPL No. 14-20, *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 - Summary of Key Unemployment Insurance (UI) Provisions and Guidance Regarding Temporary Emergency State Staffing Flexibility*, issued April 2, 2020, <https://www.dol.gov/agencies/eta/advisories/unemployment-insurance-program-letter-no-14-20>;
- UIPL No. 04-17, Change 1, *Requirement for States to Refer Allegations of Unemployment Compensation (UC) Fraud, Waste, Abuse, Mismanagement, or Misconduct to the Department of Labor's (Department) Office of Inspector General's (DOL-OIG) and to Disclose Information Related to the Coronavirus Aid, Relief, and Economic Security (CARES) Act to DOL-OIG for Purposes of UC Fraud Investigation and Audits*, issued August 3, 2021, <https://www.dol.gov/agencies/eta/advisories/unemployment-insurance-program-letter-no-04-17-change-1>; and
- Agreement Implementing the Relief for Workers Affected by Coronavirus Act (between State and Secretary of Labor), signed March 2020.

7. Attachment(s).

- **Attachment I:** Pandemic Overpayments Established and Recovered by State
- **Attachment II:** Additional Guidance for Completing the SF-424.
- **Attachment III:** UI Grant Application (for each program where the SWA is requesting funding).
- **Attachment IV:** ETA 9130 Narrative Reporting Requirements.
- **Attachment V:** Additional Guidance for Completing the Budget Narrative (for each program where the SWA is requesting funding).
- **Attachment VI:** Instructions for Completing the Quarterly Narrative Progress Report (ETA 9178).

## Pandemic Overpayments Established and Recovered by State

The following tables reflect the amount of overpayments established and recovered as reported by each state for the FPUC, PUA, and PEUC programs. This data reflects state reports submitted as of April 26, 2026.<sup>3</sup> USDOL is actively engaged with states to reconcile financial reporting, including the reporting of overpayment detection and recoveries for the CARES Act programs, which may impact final reported amounts.

| Program | Total Benefits Paid | Total Overpayments Established | Total Overpayments Recovered |
|---------|---------------------|--------------------------------|------------------------------|
| FPUC    | \$443.62 billion    | \$33.73 billion                | \$2.65 billion               |
| PUA     | \$131.75 billion    | \$25.26 billion                | \$2.24 billion               |
| PEUC    | \$85.25 billion     | \$3.57 billion                 | \$0.60 billion               |

**Recovery of Established Overpayments.** The following information is discussed in more detail in UIPL No. 20-21, Change 1.

- **Required Recovery Activities.** States must use the same recovery methods for the CARES Act UI programs as are required for the regular UI program, including participation in the Treasury Offset Program (TOP), as well as benefit offsets (including cross-program offsets under the Cross Program Offset Recovery Agreement (CPORA) and interstate reciprocal offsets under the Interstate Reciprocal Offset Recovery Arrangement (IRORA)).

Specific to overpayments in the PEUC, MEUC, and FPUC programs, benefit offsets are limited to the three-year period after the date such individuals received the payment. The state must collect CARES Act UI program overpayments in accordance with the same procedures as apply to the recovery of overpayments of regular UC – except that states do not have the authority to conduct benefit offsets after this three-year period expires. This same three-year limitation does not apply to overpayments under the PUA program.

- **Strongly Recommended Recovery Activities.** The Department strongly encourages states to use additional recovery methods, where allowed by state law, both during and after the three-year period described above. This includes negotiating repayment plans with individuals, accepting repayments through various methods, and other activities such as state income tax refund offset, wage garnishment, civil actions, property liens, and collection agency referrals.

**Other Considerations Regarding State Reports.** Note that there are several reasons why a state's recovery percent may not equal 100 percent at any given point in time.

- **The data is a point-in-time reference.** Each report represents activity regarding a specific overpaid amount that was established during the reporting period. Overpayments often are established during one calendar quarter and recovered during a later calendar quarter. As such, it is most appropriate to consider the totality of reports for a CARES Act UI program rather than any specific reporting period.

<sup>3</sup> Reference the Data Downloads page at <https://oui.doleta.gov/unemploy/DataDownloads.asp> for all raw figures reported by the state.

- **Reconciliation efforts are underway.** Some states may report more amount recovered than established. USDOL is evaluating these figures as part of its ongoing reconciliation efforts.

**Referring Cases for Criminal Prosecution and Application of State Finality Laws.** Note that some state finality laws may prevent states from taking retroactive action to establish certain overpayments. See UIPL No. 05-24 for more information on the application of state finality laws regarding the CARES Act programs. However, once an overpayment is established, states have a duty to collect overpayments in accordance with required procedures.

The application of state finality provisions do not prevent states from making referrals to law enforcement agencies when suspected fraud is identified. Additionally, state finality provisions do not prevent law enforcement agencies from investigating and prosecuting fraud under CARES Act programs, or from seeking appropriate sentences, including monetary penalties and restitution. States should continue efforts to collaborate with law enforcement agencies and refer potential fraud cases for investigation and prosecution. See UIPL Nos. 05-24, 04-17, Change 1, and TEN No. 12-23 for more information on state finality laws, referral requirements for states involving unemployment compensation fraud, and the Federal statute of limitations as it applies to UI fraud.

**Federal Pandemic Unemployment Compensation (FPUC)**  
As reported on the state's submission of ETA 227 FPUC reports

| FPUC | Most Recent Report Filed | Total Established (Fraud and Non-Fraud) <sup>4</sup> | Total Recovered (Fraud and Non-Fraud) <sup>5</sup> | Total Percent Recovered (Fraud and Non-Fraud) | Amount Where Recovery Waived (Non-Fraud Only) <sup>6</sup> | Percent Recovered Minus Those with Recovery Waived |
|------|--------------------------|--|--|---|--|--|
| AK   | 03/31/26                 | \$53,717,175   | \$18,815,840                                       | 35.0%   | \$3,341,487  | 37.4%  |
| AL   | 12/31/25                 | \$362,886,650  | \$25,220,799                                       | 7.0%  | \$612,244  | 7.0%   |
| AR   | 12/31/25                 | \$80,758,211   | \$14,853,517                                       | 18.4%   | \$4,744,432  | 19.5%  |
| AZ   | 06/30/25                 | \$714,429,694  | \$18,249,938                                       | 2.6%  | \$422,698,350  | 6.3%   |
| CA   | 12/31/25                 | \$57,432,530   | \$4,289,498  | 7.5%  | \$0  | 7.5%   |
| CO   | 09/30/25                 | \$2,424,531,147                                      | \$145,108,153                                      | 6.0%  | \$254,193,913  | 6.7%   |
| CT   | 12/31/25                 | \$80,154,117   | \$14,343,903                                       | 17.9%   | \$24,574,758   | 25.8%  |
| DC   | 12/31/25                 | \$70,363,051   | \$37,656,342                                       | 53.5%   | \$479,535  | 53.9%  |
| DE   | 03/31/26                 | \$16,122,700   | \$4,562,749  | 28.3%   | \$457,386  | 29.1%  |
| FL   | 03/31/26                 | \$2,462,699,776                                      | \$20,643,121                                       | 0.8%  | \$548,498,292  | 1.1%   |
| GA   | 03/31/26                 | \$199,879,851  | \$22,152,840                                       | 11.1%   | \$15,717,369   | 12.0%  |
| HI   | 12/31/25                 | \$14,881,339   | \$8,490,140  | 57.1%   | \$322,388  | 58.3%  |
| IA   | 12/31/25                 | \$97,412,202   | \$13,765,949                                       | 14.1%   | \$19,196,158   | 17.6%  |

<sup>4</sup> **FPUC Total Established** is a sum of Fraud (c3, c4, c235, c334, c335, c336, and c337) and Non-fraud (c29, c30, c251, c350, c351, c352, and c353) amounts.

<sup>5</sup> **FPUC Total Recovered** is a sum of Fraud (c206, c207, c278, c370, c371, c372, and c373) and Non-fraud (c208, c209, c279, c374, c375, c376, and c377) amounts.

<sup>6</sup> **FPUC Amt Where Recovery Waived** is a sum of c49, c50, c296, c378, c379, c380, and c381.

| FPUC | Most Recent Report Filed | Total Established (Fraud and Non-Fraud) <sup>4</sup> | Total Recovered (Fraud and Non-Fraud) <sup>5</sup> | Total Percent Recovered (Fraud and Non-Fraud) | Amount Where Recovery Waived (Non-Fraud Only) <sup>6</sup> | Percent Recovered Minus Those with Recovery Waived |
|------|--------------------------|--|--|---|--|--|
| ID   | 03/31/26                 | \$25,904,498   | \$15,540,708                                       | 60.0%   | \$3,514,348  | 69.4%  |
| IL   | 12/31/25                 | \$1,511,762,400                                      | \$83,446,046                                       | 5.5%  | \$32,418,740   | 5.6%   |
| IN   | 03/31/26                 | \$939,201,029  | \$147,245,551                                      | 15.7%   | \$122,158,046  | 18.0%  |
| KS   | 12/31/24                 | \$57,037,508   | \$1,860,534  | 3.3%  | \$35,718,763   | 8.7%   |
| KY   | 12/31/25                 | \$70,761,968   | \$2,546,343  | 3.6%  | \$9,644,588  | 4.2%   |
| LA   | 12/31/25                 | \$227,307,531  | \$17,172,044                                       | 7.6%  | \$25,416,703   | 8.5%   |
| MA   | 12/31/25                 | \$1,607,605,144                                      | \$83,687,355                                       | 5.2%  | \$589,334,036  | 8.2%   |
| MD   | 03/31/26                 | \$1,648,209,097                                      | \$576,602,980                                      | 35.0%   | \$18,947,291   | 35.4%  |
| ME   | 12/31/25                 | \$51,390,710   | \$4,092,754  | 8.0%  | \$16,651,900   | 11.8%  |
| MI   | 12/31/25                 | \$6,163,596,564                                      | \$78,107,136                                       | 1.3%  | \$2,866,401,015  | 2.4%   |
| MN   | 06/30/22                 | \$19,918,100   | \$5,885,584  | 29.5%   | \$0  | 29.5%  |
| MO   | 03/31/26                 | \$421,511,553  | \$38,441,130                                       | 9.1%  | \$76,726,137   | 11.1%  |
| MS   | 12/31/25                 | \$342,994,159  | \$80,341,211                                       | 23.4%   | \$9,635,895  | 24.1%  |
| MT   | 12/31/25                 | \$51,192,546   | \$12,235,816                                       | 23.9%   | \$10,445,949   | 30.0%  |
| NC   | 12/31/25                 | \$665,073,541  | \$76,744,515                                       | 11.5%   | \$87,576,145   | 13.3%  |
| ND   | 03/31/26                 | \$57,437,796   | \$10,963,079                                       | 19.1%   | \$925,766  | 19.4%  |
| NE   | 12/31/25                 | \$42,980,877   | \$7,208,153  | 16.8%   | \$1,039,856  | 17.2%  |
| NH   | 12/31/25                 | \$121,624,795  | \$12,033,487                                       | 9.9%  | \$0  | 9.9%   |
| NJ   | -                        | \$0  | \$0  | -   | \$0  | -  |
| NM   | 03/31/26                 | \$342,276,025  | \$94,575,665                                       | 27.6%   | \$69,888,655   | 34.7%  |
| NV   | 06/30/25                 | \$1,183,801,759                                      | \$59,969,769                                       | 5.1%  | \$11,788,440   | 5.1%   |
| NY   | 12/31/25                 | \$586,858,902  | \$86,555,050                                       | 14.7%   | \$0  | 14.7%  |
| OH   | 03/31/26                 | \$3,939,596,930                                      | \$117,047,820                                      | 3.0%  | \$150,276,459  | 3.1%   |
| OK   | 03/31/26                 | \$38,952,025   | \$4,680,097  | 12.0%   | \$0  | 12.0%  |
| OR   | 12/31/25                 | \$117,062,309  | \$21,595,639                                       | 18.4%   | \$0  | 18.4%  |
| PA   | 12/31/25                 | \$2,132,923,417                                      | \$308,716,020                                      | 14.5%   | \$27,512,274   | 14.7%  |
| PR   | 12/31/25                 | \$67,444,102   | \$22,584,765                                       | 33.5%   | \$0  | 33.5%  |
| RI   | 12/31/25                 | \$33,495,022   | \$5,379,113  | 16.1%   | \$5,367,879  | 19.1%  |
| SC   | 03/31/26                 | \$172,501,000  | \$79,232,561                                       | 45.9%   | \$1,191,688  | 46.3%  |
| SD   | 03/31/26                 | \$20,549,204   | \$8,092,824  | 39.4%   | \$2,194,800  | 44.1%  |
| TN   | 12/31/23                 | \$134,422,037  | \$11,506,082                                       | 8.6%  | \$2,181,031  | 8.7%   |
| TX   | 12/31/25                 | \$1,772,417,400                                      | \$2,274,796  | 0.1%  | \$1,492,453,985  | 0.8%   |
| UT   | 12/31/25                 | \$55,825,940   | \$13,425,710                                       | 24.0%   | \$411,414  | 24.2%  |
| VA   | 06/30/24                 | \$903,012,019  | \$9,688,145  | 1.1%  | \$255,082,038  | 1.5%   |
| VI   | 12/31/25                 | \$958,800  | \$101,561  | 10.6%   | \$0  | 10.6%  |
| VT   | 12/31/25                 | \$51,707,347   | \$5,418,847  | 10.5%   | \$163,372  | 10.5%  |
| WA   | 12/31/25                 | \$1,264,138,320                                      | \$102,223,386                                      | 8.1%  | \$455,239,945  | 12.6%  |
| WI   | 03/31/26                 | \$172,710,321  | \$69,960,857                                       | 40.5%   | \$17,612,458   | 45.1%  |
| WV   | 03/31/26                 | \$63,445,509   | \$16,662,044                                       | 26.3%   | \$0  | 26.3%  |
| WY   | 12/31/25                 | \$14,339,742   | \$4,004,707  | 27.9%   | \$1,558,063  | 31.3%  |

| FPUC  | Most Recent Report Filed | Total Established (Fraud and Non-Fraud) <sup>4</sup> | Total Recovered (Fraud and Non-Fraud) <sup>5</sup> | Total Percent Recovered (Fraud and Non-Fraud) | Amount Where Recovery Waived (Non-Fraud Only) <sup>6</sup> | Percent Recovered Minus Those with Recovery Waived |
|-------|--------------------------|--|--|---|--|--|
| Total | 03/31/26                 | \$33,729,216,389                                     | \$2,646,002,673                                    | 7.8%  | \$7,694,313,991  | 10.2%  |

### Pandemic Unemployment Assistance (PUA)

As reported on the state's submission of ETA 902P reports

| PUA | Most Recent Report Filed | Total Established (Fraud and Non-Fraud) <sup>7</sup> | Total Recovered (Fraud and Non-Fraud) <sup>8</sup> | Total Percent Recovered (Fraud and Non-Fraud) | Amount Where Recovery Waived (Non-Fraud Only) <sup>9</sup> | Percent Recovered Minus Those with Recovery Waived |
|-----|--------------------------|--|--|---|--|--|
| AK  | 03/31/26                 | \$26,196,664   | \$17,486,696                                       | 66.8%   | \$2,955,173  | 75.2%  |
| AL  | 03/31/26                 | \$98,211,139   | \$8,166,692  | 8.3%  | \$93,651   | 8.3%   |
| AR  | 02/28/26                 | \$9,516,884  | \$1,289,269  | 13.5%   | \$2,727,690  | 19.0%  |
| AZ  | 03/31/26                 | \$578,669,169  | \$11,194,325                                       | 1.9%  | \$463,573,368  | 9.7%   |
| CA  | 02/28/26                 | \$42,813,165   | \$7,897,738  | 18.4%   | \$217,029  | 18.5%  |
| CO  | 02/28/26                 | \$2,355,221,337                                      | \$56,476,224                                       | 2.4%  | \$160,200,953  | 2.6%   |
| CT  | 02/28/26                 | \$11,020,195   | \$969,279  | 8.8%  | \$0  | 8.8%   |
| DC  | 03/31/26                 | \$26,759,715   | \$17,145,379                                       | 64.1%   | \$31,435   | 64.1%  |
| DE  | 02/28/26                 | \$1,095,687  | \$119,542  | 10.9%   | \$0  | 10.9%  |
| FL  | 03/31/26                 | \$1,104,060,245                                      | \$53,992,770                                       | 4.9%  | \$76,202,465   | 5.3%   |
| GA  | 03/31/26                 | \$101,771,242  | \$2,212,502  | 2.2%  | \$1,752,047  | 2.2%   |
| HI  | 05/28/25                 | \$45,059,995   | \$764,945  | 1.7%  | \$46,428,777   | -55.9%   |
| IA  | 03/31/25                 | \$23,665,341   | \$1,395,454  | 5.9%  | \$3,363,683  | 6.9%   |
| ID  | 03/31/26                 | \$19,191,040   | \$6,924,070  | 36.1%   | \$5,735,863  | 51.5%  |
| IL  | 06/30/25                 | \$2,102,576,816                                      | \$224,795,393                                      | 10.7%   | \$60,983,637   | 11.0%  |
| IN  | 03/31/26                 | \$380,693,322  | \$39,645,476                                       | 10.4%   | \$210,086,601  | 23.2%  |
| KS  | 03/31/26                 | \$80,665,845   | \$1,442,312  | 1.8%  | \$43,329,291   | 3.9%   |
| KY  | 02/28/26                 | \$44,889,091   | \$285,137  | 0.6%  | \$24,664,327   | 1.4%   |
| LA  | 03/31/26                 | \$39,972,625   | \$4,219,947  | 10.6%   | \$5,206,226  | 12.1%  |
| MA  | 03/31/26                 | \$1,258,931,691                                      | \$87,487,265                                       | 6.9%  | \$593,669,171  | 13.2%  |
| MD  | 03/31/26                 | \$2,313,154,084                                      | \$54,759,694                                       | 2.4%  | \$257,091,777  | 2.7%   |
| ME  | 03/31/26                 | \$35,938,437   | \$1,523,100  | 4.2%  | \$11,086,391   | 6.1%   |
| MI  | 02/28/26                 | \$4,626,720,324                                      | \$48,436,752                                       | 1.0%  | \$2,307,871,449  | 2.1%   |
| MN  | 03/31/26                 | \$20,838,173   | \$3,532,887  | 17.0%   | \$0  | 17.0%  |
| MO  | 03/31/26                 | \$83,728,225   | \$9,450,340  | 11.3%   | \$8,507,415  | 12.6%  |
| MS  | 03/31/26                 | \$79,929,584   | \$13,237,201                                       | 16.6%   | \$5,038,768  | 17.7%  |

<sup>7</sup> PUA Total Established is a sum of Fraud (c28 and c38) and Non-fraud (c24 and c34) amounts.

<sup>8</sup> PUA Total Recovered is a sum of Fraud (c31 and c39) and Non-fraud (c30 and c35) amounts.

<sup>9</sup> PUA Amt Where Recovery Waived is the value of c40.

| PUA          | Most Recent Report Filed | Total Established (Fraud and Non-Fraud) <sup>7</sup> | Total Recovered (Fraud and Non-Fraud) <sup>8</sup> | Total Percent Recovered (Fraud and Non-Fraud) | Amount Where Recovery Waived (Non-Fraud Only) <sup>9</sup> | Percent Recovered Minus Those with Recovery Waived |
|--------------|--------------------------|--|--|---|--|--|
| MT           | 03/31/26                 | \$28,422,570   | \$4,733,915  | 16.7%   | \$248,317  | 16.8%  |
| NC           | 03/31/26                 | \$203,237,197  | \$11,713,921                                       | 5.8%  | \$14,562,083   | 6.2%   |
| ND           | 03/31/26                 | \$15,908,782   | \$2,788,881  | 17.5%   | \$67,594   | 17.6%  |
| NE           | 03/31/26                 | \$13,899,782   | \$2,279,236  | 16.4%   | \$429,452  | 16.9%  |
| NH           | 03/31/26                 | \$43,235,221   | \$1,147,636  | 2.7%  | \$5,875,228  | 3.1%   |
| NJ           | 02/28/25                 | \$107,208,063  | \$2,192,073  | 2.0%  | \$0  | 2.0%   |
| NM           | 03/31/26                 | \$196,204,040  | \$26,115,164                                       | 13.3%   | \$99,213,094   | 26.9%  |
| NV           | 03/31/26                 | \$546,452,879  | \$13,811,055                                       | 2.5%  | \$11,306,698   | 2.6%   |
| NY           | 02/28/26                 | \$514,139,208  | \$72,312,151                                       | 14.1%   | \$0  | 14.1%  |
| OH           | 02/28/26                 | \$3,623,809,262                                      | \$242,030,820                                      | 6.7%  | \$296,421,090  | 7.3%   |
| OK           | 03/31/26                 | \$12,236,152   | \$5,859  | 0.0%  | \$0  | 0.0%   |
| OR           | 02/28/26                 | \$72,362,280   | \$2,265,880  | 3.1%  | \$8,791,262  | 3.6%   |
| PA           | 03/31/26                 | \$1,563,038,849                                      | \$104,993,744                                      | 6.7%  | \$14,947,503   | 6.8%   |
| PR           | 01/31/26                 | \$120,167,234  | \$3,711,441  | 3.1%  | \$0  | 3.1%   |
| RI           | 12/31/25                 | \$12,079,337   | \$0  | 0.0%  | \$2,233,514  | 0.0%   |
| SC           | 03/31/26                 | \$39,446,720   | \$17,379,443                                       | 44.1%   | \$178,706  | 44.3%  |
| SD           | 03/31/26                 | \$5,113,107  | \$1,351,732  | 26.4%   | \$1,244,420  | 34.9%  |
| TN           | 02/28/26                 | \$24,494,258   | \$6,113,717  | 25.0%   | \$275,457  | 25.2%  |
| TX           | 02/28/26                 | \$2,028,099,038                                      | \$966,070,511                                      | 47.6%   | \$619,888,799  | 68.6%  |
| UT           | 02/28/25                 | \$5,751,945  | \$2,723,677  | 47.4%   | \$1,328,860  | 61.6%  |
| VA           | 03/31/26                 | \$62,195,299   | \$8,871,058  | 14.3%   | \$6,672,326  | 16.0%  |
| VI           | 03/31/26                 | \$4,720,622  | \$0  | 0.0%  | \$0  | 0.0%   |
| VT           | 02/28/26                 | \$202,546  | \$602,634  | 297.5%  | \$0  | 297.5%   |
| WA           | 03/31/26                 | \$387,927,863  | \$50,899,322                                       | 13.1%   | \$0  | 13.1%  |
| WI           | 02/28/26                 | \$36,743,324   | \$12,621,081                                       | 34.3%   | \$1,097,895  | 35.4%  |
| WV           | 03/31/26                 | \$74,517,752   | \$3,987,830  | 5.4%  | \$922,236  | 5.4%   |
| WY           | 03/31/26                 | \$2,903,633  | \$762,752  | 26.3%   | \$930,306  | 38.7%  |
| <b>Total</b> | <b>03/31/26</b>          | <b>\$25,255,806,998</b>                              | <b>\$2,236,335,922</b>                             | <b>8.9%</b>                                   | <b>\$5,377,452,027</b>                                     | <b>11.3%</b>                                       |

### Pandemic Emergency Unemployment Compensation (PEUC)

As reported on the state's submission of ETA 227 PEUC reports

| PEUC | Most Recent Report Filed | Total Established (Fraud and Non-Fraud) <sup>10</sup> | Total Recovered (Fraud and Non-Fraud) <sup>11</sup> | Total Percent Recovered (Fraud and Non-Fraud) | Amount Where Recovery Waived (Non-Fraud Only) <sup>12</sup> | Percent Recovered Minus Those with Recovery Waived |
|------|--------------------------|---|---|---|---|--|
| AK   | 03/31/26                 | \$3,602,893   | \$2,356,979   | 65.4%   | \$60,564  | 66.5%  |
| AL   | 03/31/26                 | \$67,799,020  | \$6,114,836   | 9.0%  | \$70,366  | 9.0%   |
| AR   | 12/31/25                 | \$8,607,148   | \$1,742,621   | 20.2%   | \$165,507   | 20.6%  |
| AZ   | 12/31/25                 | \$12,767,063  | \$8,541,465   | 66.9%   | \$4,912,440   | 108.7%   |
| CA   | 12/31/25                 | \$30,444,499  | \$2,431,875   | 8.0%  | \$0   | 8.0%   |
| CO   | 09/30/25                 | \$265,386,900   | \$106,971,314                                       | 40.3%   | \$24,556,676  | 44.4%  |
| CT   | 12/31/25                 | \$20,510,697  | \$3,329,757   | 16.2%   | \$7,300,005   | 25.2%  |
| DC   | 12/31/25                 | \$7,395,399   | \$4,864,284   | 65.8%   | \$41,641  | 66.1%  |
| DE   | 03/31/26                 | \$3,312,735   | \$936,914   | 28.3%   | \$211,541   | 30.2%  |
| FL   | 03/31/26                 | \$364,770,604   | \$35,372,952  | 9.7%  | \$230,747,826   | 26.4%  |
| GA   | 03/31/26                 | \$48,452,808  | \$5,969,247   | 12.3%   | \$4,591,161   | 13.6%  |
| HI   | 12/31/25                 | \$10,292,745  | \$7,589,573   | 73.7%   | \$47,596  | 74.1%  |
| IA   | 12/31/25                 | \$25,405,711  | \$4,183,573   | 16.5%   | \$5,208,315   | 20.7%  |
| ID   | 03/31/26                 | \$4,378,218   | \$1,542,835   | 35.2%   | \$315,533   | 38.0%  |
| IL   | 12/31/25                 | \$277,786,432   | \$43,760,266  | 15.8%   | \$2,240,085   | 15.9%  |
| IN   | 03/31/26                 | \$51,285,886  | \$12,367,093  | 24.1%   | \$8,807,271   | 29.1%  |
| KS   | 03/31/26                 | \$8,612,910   | \$1,459,113   | 16.9%   | \$64,050  | 17.1%  |
| KY   | 12/31/25                 | \$26,140,506  | \$1,648,434   | 6.3%  | \$8,168,455   | 9.2%   |
| LA   | 12/31/25                 | \$22,675,042  | \$2,574,069   | 11.4%   | \$354,741   | 11.5%  |
| MA   | 12/31/25                 | \$262,146,410   | \$11,435,565  | 4.4%  | \$61,166,942  | 5.7%   |
| MD   | 03/31/26                 | \$90,618,953  | \$3,927,544   | 4.3%  | \$304,515   | 4.3%   |
| ME   | 12/31/25                 | \$5,852,855   | \$1,164,321   | 19.9%   | \$165,311   | 20.5%  |
| MI   | 12/31/25                 | \$208,637,999   | \$7,742,134   | 3.7%  | \$11,814,027  | 3.9%   |
| MN   | 12/31/25                 | \$44,710,114  | \$12,485,648  | 27.9%   | \$0   | 27.9%  |
| MO   | 03/31/26                 | \$34,485,689  | \$7,132,379   | 20.7%   | \$6,894,235   | 25.8%  |
| MS   | 12/31/25                 | \$17,085,573  | \$6,981,932   | 40.9%   | \$0   | 40.9%  |
| MT   | 03/31/26                 | \$2,831,134   | \$791,853   | 28.0%   | \$20,207  | 28.2%  |
| NC   | 12/31/25                 | \$95,556,935  | \$20,856,079  | 21.8%   | \$223,333   | 21.9%  |
| ND   | 03/31/26                 | \$11,360,118  | \$2,031,635   | 17.9%   | \$70,454  | 18.0%  |
| NE   | 12/31/25                 | \$1,557,242   | \$679,408   | 43.6%   | \$79,599  | 46.0%  |
| NH   | 12/31/25                 | \$9,345,418   | \$1,091,473   | 11.7%   | \$4,500,537   | 22.5%  |
| NJ   | -                        | \$0   | \$0   | -   | \$0   | -  |
| NM   | 03/31/26                 | \$27,027,924  | \$11,030,245  | 40.8%   | \$3,247,158   | 46.4%  |

<sup>10</sup> PEUC Total Established is a sum of Fraud (c3, c4, and c235) and Non-fraud (c29, c30, and c251) amounts.

<sup>11</sup> PEUC Total Recovered is a sum of Fraud (c206, c207, and c278) and Non-fraud (c208, c209, and c279) amounts.

<sup>12</sup> PEUC Amt Where Recovery Waived is a sum of c49, c50, and c296.

| PEUC         | Most Recent Report Filed | Total Established (Fraud and Non-Fraud) <sup>10</sup> | Total Recovered (Fraud and Non-Fraud) <sup>11</sup> | Total Percent Recovered (Fraud and Non-Fraud) | Amount Where Recovery Waived (Non-Fraud Only) <sup>12</sup> | Percent Recovered Minus Those with Recovery Waived |
|--------------|--------------------------|---|---|---|---|--|
| NV           | 03/31/26                 | \$72,465,624  | \$8,791,966   | 12.1%   | \$511,177   | 12.2%  |
| NY           | 12/31/25                 | \$103,905,306   | \$49,182,114  | 47.3%   | \$0   | 47.3%  |
| OH           | 03/31/26                 | \$128,251,330   | \$14,939,668  | 11.6%   | \$13,772,802  | 13.1%  |
| OK           | 03/31/26                 | \$15,621,625  | \$2,679,940   | 17.2%   | \$0   | 17.2%  |
| OR           | 12/31/25                 | \$34,858,324  | \$15,793,756  | 45.3%   | \$0   | 45.3%  |
| PA           | 12/31/25                 | \$79,076,096  | \$8,766,282   | 11.1%   | \$379,311   | 11.1%  |
| PR           | 12/31/25                 | \$8,158,645   | \$1,842,156   | 22.6%   | \$0   | 22.6%  |
| RI           | 12/31/25                 | \$5,389,657   | \$1,990,539   | 36.9%   | \$716,799   | 42.6%  |
| SC           | 03/31/26                 | \$34,072,325  | \$20,138,380  | 59.1%   | \$107,306   | 59.3%  |
| SD           | 03/31/26                 | \$657,640   | \$166,974   | 25.4%   | \$4,426   | 25.6%  |
| TN           | 12/31/23                 | \$12,052,428  | \$701,157   | 5.8%  | \$99,010  | 5.9%   |
| TX           | 12/31/25                 | \$684,686,642   | \$76,721,391  | 11.2%   | \$58,714,383  | 12.3%  |
| UT           | 12/31/25                 | \$8,214,041   | \$3,371,364   | 41.0%   | \$82,751  | 41.5%  |
| VA           | 03/31/26                 | \$44,664,199  | \$2,344,509   | 5.2%  | \$20,274,046  | 9.6%   |
| VI           | 12/31/25                 | \$2,979,959   | \$912,953   | 30.6%   | \$3,852   | 30.7%  |
| VT           | 12/31/25                 | \$4,510,830   | \$894,868   | 19.8%   | \$1,894,745   | 34.2%  |
| WA           | 03/31/26                 | \$219,954,606   | \$33,349,329  | 15.2%   | \$104,669,313   | 28.9%  |
| WI           | 12/31/25                 | \$28,613,373  | \$10,487,904  | 36.7%   | \$2,170,912   | 39.7%  |
| WV           | 03/31/26                 | \$6,996,321   | \$864,392   | 12.4%   | \$4,498   | 12.4%  |
| WY           | 12/31/25                 | \$2,208,304   | \$764,843   | 34.6%   | \$703,701   | 50.8%  |
| <b>Total</b> | <b>03/31/26</b>          | <b>\$3,568,180,855</b>                                | <b>\$595,811,901</b>                                | <b>16.7%</b>                                  | <b>\$590,459,123</b>  | <b>20.0%</b>                                       |

## Additional Guidance for Completing the SF-424

### Application for Federal Assistance (SF-424)

- Use the current version of the form for submission. Expired forms will not be accepted. SF-424, OMB Control No. 4040-0004 (Grants.gov), Expiration Date 03/31/2029. <https://www.grants.gov/forms/forms-repository/sf-424-family>
- Section # 8, APPLICANT INFORMATION:
  - Legal Name: The legal name must match the name submitted with the System for Award Management (SAM). Please refer to instructions at <https://www.sam.gov>
  - Employer/Tax Identification Number (EIN/TIN): Input your correct 9-digit EIN and ensure that it is recorded within SAM.
  - Unique Entity Identifier Requirements
  - Effective on April 4, 2022, the DUNS Number was replaced by a new, non-proprietary identifier requested in and assigned by SAM.gov. This identifier is called the Unique Entity Identifier (UEI), or the Entity ID. To learn more about the UEI, please visit the U.S. General Services Administration (GSA), Unique Entity Identifier Update webpage.
  - If the grant award or cooperative agreement recipient is authorized to make subawards under this award, then the recipient:
    - Must notify potential subrecipients that no entity (see definitions below) may receive a subaward from the grant award recipient until the entity has provided its UEI to the recipient.
    - May not make a subaward to an entity unless the entity has provided its UEI to the grant or cooperative agreement recipient. Subrecipients are not required to obtain an active SAM registration but must obtain a UEI.
  - Please ensure that your SWA is registered with the SAM. Instructions for registering with SAM can be found at <https://www.sam.gov>. Additionally, the SWA must maintain an active SAM registration with current information at all times during which it has an active Federal award or an application under consideration. To remain registered in the SAM database after the initial registration, there is a requirement to review and update the registration at least every 12 months from the date of initial registration or subsequently update the information in the SAM database to ensure it is current, accurate, and complete. Failure to register with SAM and maintain an active account will result in a rejection of your submission.
  - Address: Input the complete address including Zipcode+4; Example: 20110-831. For look-up, use link at <https://tools.usps.com/go/ZipLookupAction!input.action>.
  - Organizational Unit: Input appropriate Department Name and Division Name, if applicable.
  - Name and contact information of person to be contacted on matters involving this application. Provide complete and accurate contact information including a telephone number and email address for the point of contact.
- Section # 9, Type of Applicant 1: Select Applicant Type: Input “State Government”

- Section # 10, Name of the Federal Agency: Input “Employment and Training Administration”
- Section # 11, Catalog of Federal Domestic Assistance Number: include the accurate Catalog of Federal Domestic Assistance Number for the applicable Funding Opportunity; Example: 17.225 for Unemployment Insurance
- Section # 12, Funding Opportunity Number and Title: Input the appropriate funding opportunity number and the relevant Title as outlined in Sections 4.a.v., 4.b.v., 4.c.v., and 4.d.v. of this UIPL.

**UI Grant Application**  
**Additional Administrative Funding to Support SWA’s Ongoing CARES Act Activities**

**Instructions:** SWAs must submit a separate UI Grant Activity Application document using the suggested format and instructions below for each program. This application is required for each program (PUA, PEUC, FPUC and/or MEUC) for which a SWA is requesting funding (refer to Sections 4.a.v., 4.b.v., 4.c.v., and 4.d.v of this UIPL).

|  |   |
|--|---|
| <b>SWA:</b>  |   |
| <b>Grant Project or Fiscal Manager:</b>  |   |
| <b>Name:</b>   |   |
| <b>Title:</b>  |   |
| <b>Email Address:</b>  |   |
| <b>Program (select only one per application):</b>  | <input type="checkbox"/> PUA<br><input type="checkbox"/> PEUC<br><input type="checkbox"/> MEUC<br><input type="checkbox"/> FPUC |
| <b>Total Funding Requested:</b>  |   |
| <b>Allowable Use of Funds</b>  | <b>Narrative</b>  |
| <input type="checkbox"/> <b>Program Integrity Activities and Efforts to Combat Fraud</b> |   |
| <input type="checkbox"/> <b>Data Integrity, Retention, and Reporting Activities</b>      |   |
| <input type="checkbox"/> <b>Audit-Related and Oversight-Related Activities</b>           |   |
| <input type="checkbox"/> <b>Other Proposed Administrative Cost</b>                       |   |

### UI Grant Activity Application Instructions

**SWA Name:** Provide the name of the applicant SWA carrying out the grant activity.

**Grant Project or Fiscal Manager:** Provide name, title and e-mail address of the individual who can answer any questions relating to the proposal.

**Program:** Select the applicable program for a given application (PUA / PEUC / MEUC / FPUC). Note that an application is required for each program for which a SWA is requesting funding.

**Total Funding Requested:** Provide the total amount of funds requested for all activities under this grant opportunity for the period of performance from January 01, 2026, and ends on June 30, 2027.

**Narrative Description of Allowable Grant Activities:** Provide a brief description of each activity for which the SWA is seeking funding and explain how it aligns with the ongoing administration of the identified CARES Act program in the participating SWA and the allowable uses outlined in this UIPL. Please include expected activity outcomes identifying the expected outcomes resulting from each proposed grant activity.

## ETA 9130 Narrative Reporting Requirements

**This Attachment provides additional instructions for SWAs to complete the ETA 9130** Refer to Sections 4.a.vi (PUA), 4.b.vi (PEUC), 4.c.vi (MEUC), 4.d.vi (FPUC) of this UIPL.

**Instructions:** For each applicable program, in addition to the standard Quarterly Financial Reporting requirements for the ETA 9130 report, SWAs must submit a narrative update under Line Item 12. The following outline details the information SWAs should include in this section of the ETA 9130 report for these grants.

SWAs should keep in mind that the character limit for Line Item 12/Remarks in the ETA 9130 report is 4,000 characters when developing the narrative updates (*e.g.*, for reference, this is approximately the length of Section 3. of this UIPL).

### **Remarks - Narrative Reporting Requirements**

#### **A. Brief Summary of Funding Usage**

Provide a brief summary of funds usage associated with the underlying grant funds. This summary should provide a brief overview of how these funds have, and/or will, be used to support the administration of the particular program.

This summary may change during the life of the grant if the SWA determines the funds will be used for additional activities after the first ETA-9130 report submitted, however any changes that fall outside the scope of work in the initial grant application submitted by the SWA would require a grant modification.

#### **B. Timeline for Grant Activities, Milestones, and Deliverables**

Provide a high-level timeline for the use of the grant funds and any progress made completing any specific grant activities outlined in the SWA's grant application for this quarter.

#### **C. Project Challenges, Risk Mitigation Efforts/Modification Requests, and Technical Assistance Needs**

Provide a brief summary to include:

- **Challenges:**  
Briefly describe any major issues encountered in using grant funds for administrative activities during the quarter.
- **Risk Mitigation:**  
Summarize actions taken to address or reduce the impact of identified challenges.
- **Ongoing Issues:**  
Provide updates on previously reported challenges and their current resolution status.

- **Technical Assistance Needs:**

List any questions for DOL or requests for technical assistance from DOL or other sources.

- **Modification Requests:**

- Indicate if a request to modify funding usage (from the original application) has been submitted.

- Include the current status of the request.

- **No Updates:**

If there is nothing to report for the quarter, clearly state that.

**D. Additional Information**

SWAs should report, as appropriate, any other grant-specific information not captured above that they feel is relevant to the use or availability of the grant funding.

### Additional Guidance for Completing the Budget Narrative

- **Instructions:** SWAs must submit a separate Budget Information Narrative for each program. This narrative is required for each program (PUA, PEUC, FPUC, and/or MEUC) for which a SWA is requesting funding (refer to Sections 4.a.v., 4.b.v., 4.c.v., and 4.d.v of this UIPL).

The Budget Information Narrative must include the following information:

- Each line item on the SF-424A must list a cost and be explained. Each line item on the SF-424A pertains to projected costs at the recipient level, except for the Contractual line item. Contractual should include costs at the project operator level.
  - The total for each line item on the Budget Information Narrative must match the total for each line item on the SF-424A.
  - If a grant modification requests realignments within the budget, the narrative must address the reason for the change in each affected line item.
1. **Personnel** – List all staff positions by title. State the annual salary of each person, the percentage of each person’s time devoted to the project, the amount of each person’s salary funded by the grant, and the total personnel cost for the period of performance.
  2. **Fringe Benefits** – Provide the overall fringe benefit percentage, which reflects the recipient’s organizational fringe, and list the components included, such as health insurance, FICA, retirement, etc. Provide the fringe benefit calculation for each staff position listed under the Personnel line item.
  3. **Travel** – Specify the type and purpose of the travel, the number of travelers, approximate mileage, per diem rates, estimated number of trips, and other associated travel costs.
  4. **Equipment** – Identify each item of equipment to be purchased. Equipment has an estimated acquisition cost per unit of \$10,000 or more, and a useful life of one year or more. List the quantity and unit cost per item. Items with a unit cost of less than \$10,000 are classified as supplies.
  5. **Supplies** – Supplies include all tangible personal property other than “equipment.” Identify supply categories (e.g., office supplies, cell phones, personal tools for disaster clean-up, etc.). List the cost associated with each category.
  6. **Contractual** –
    - Identify each project operator and the funding allocation made to the organization.
    - Provide total projected costs (NOT for each project operator but as a lump sum) for each of the following categories: Administrative Costs, Career Services, Supportive Services, Training (itemize work-based training and classroom training), and Other Costs (itemized).

## Attachment V

7. **Construction** – Construction costs are not allowable costs, so this line must be left as zero. Minor alterations to adjust existing space for grant activities (such as classroom alteration), which the Department does not consider construction may be allowable; such minor alteration costs must be shown on other appropriate lines such as Contractual.
8. **Other** – List each item in sufficient detail for the Department to determine whether the costs are reasonable or allowable. Costs included under Other should not fit into any other line-item category.
9. **Indirect Charges** – If charging indirect costs to the grant, this line item must be populated. Include the current approved Negotiated Indirect Cost Rate Agreement (NICRA), signed by the Federal cognizant agency, as an attachment. Include either the approved indirect cost rate with a copy of the NICRA, a description of the base used to calculate indirect costs along with the amount of the base, and the total indirect costs requested; OR For those applicant SWAs that meet the requirements to use the 15 percent de minimis rate as described in 2 CFR 200.414(f), a description of the modified total direct cost base (see 2 CFR 200.1 for definition) used in the calculation along with the amount of the base, and the total indirect costs requested based on the 15 percent de minimis rate.

**Instructions for Completing the Quarterly Narrative  
Progress Report (ETA 9178)  
Employment and Training Supplemental Budget Request Activities**

**General Information**

**State Name:**

**Grant Number:**

**Report Quarter Ending:**

**Date of Submission:**

**Project Name:** This is the name of the funded project identified in the grant statement of work. States shall complete one full report (Parts A-I) per funded project.

**UIPL/Solicitation Number:** This is the number of the UI Program Letter from which the supplemental funding was obligated.

**Project Contact Information**

**Contact Information:**

This section is to provide the contact information (i.e., Name, Title, Address, etc.) for the state official who is the project lead responsible for the day-to-day operation and implementation of the project. This may be a different person than the project certifying official.

**Project Report**

**A. Summary of Project**

This section is an executive summary of the project. Each funded project will have its own separate quarterly progress report (ETA 9178) through the quarter in which the project ends. Use this section to provide a short summary of the purpose of the project. This summary should only change during the life of the grant if the state has received an approved modification to the grant Statement of Work.

**B. Timeline for Grant Activities, Milestones, and Deliverables**

Use this section to provide the timelines for and the progress in completing grant activities, key milestones, and deliverables for the applicable quarter. Use the timeline in the grant's statement of work to identify all major program activities for the entire life of the grant. The timeline will paint a picture of project flow that includes start and end dates, schedule of activities, and projected outcomes. In order to reap the most benefit from the timeline, it is important that it be updated each quarter noting the actual date of completion as each activity is accomplished. Items to incorporate in the timeline include: project goals, milestones, special events, important deadlines and deliverables.

**C. Project Implementation and Funding Status**

Use this section to provide a description of the implementation of key activities in line with the grant's Statement of Work for the current quarter. Place an 'X' in one of the four check-boxes provided in the report to provide an assessment of implementation progress. The assessment should be supported by the status narrative and note if the project is on schedule, behind schedule, ahead of schedule, or complete this quarter. In addition, please provide the funding status for this project for the end of the quarter,

including the total funding, total obligated, funding balance, and time remaining to expend funds. The funding totals should match the quarterly totals reported in the ETA 9130 form.

**D. Project Challenges, Risk Mitigation Efforts/Modification Requests, and Technical Assistance Needs**

Use this section to summarize any significant challenges to project implementation encountered during the quarter and describe any risk mitigation efforts or actions taken to address the identified challenges. In addition, a status update must be provided on the resolution of challenges identified in previous quarters. This section should also include any questions you have for DOL and note any identified needs for technical assistance from DOL or others. The narrative should also indicate whether the grantee is requesting a modification to any project strategies and how the modification request will change the original project proposal. If a modification has been requested, the narrative should also indicate the status of the modification request. If states have nothing to report, that should be specified.

**E. Best Practices, Promising New Strategies and Success Stories**

Use this section to describe promising approaches, innovative processes, or grant success stories. States may also describe any lessons learned and how those lessons learned will be implemented. Throughout the implementation of the project, states may discover new strategies that emerge as a result of data-driven continuous improvement. As progress is made with a new and promising strategy, or as data is gathered to support it, states should document the progress and data each quarter. If states have nothing to report, that should be specified.

**F. Additional Outcome Information**

This section allows states to report any grant-specific outcomes not captured in other sections of the quarterly narrative progress report, including, but not limited to, any specific outcomes included in the statement of work.

**Certification**

**G. Name of Grantee Certifying Official**

Use this section to provide the name of the state official who is certifying submission of the report to the Department.

**H. Telephone Number**

Provide the area code (###) and telephone number ((###) ###-####) of the authorized state official.

**I. Email Address**

Provide the email address of the authorized state official.