
Implementing Guidance for the Reports on Use of Funds Pursuant to the American Recovery and Reinvestment Act of 2009 Webinar

SECTION 2 - Basic Principles and Requirements of
Recovery Act Recipient Reporting

July 20, 2009

Basic Principles and Requirements

Who is required to report under Section 1512?

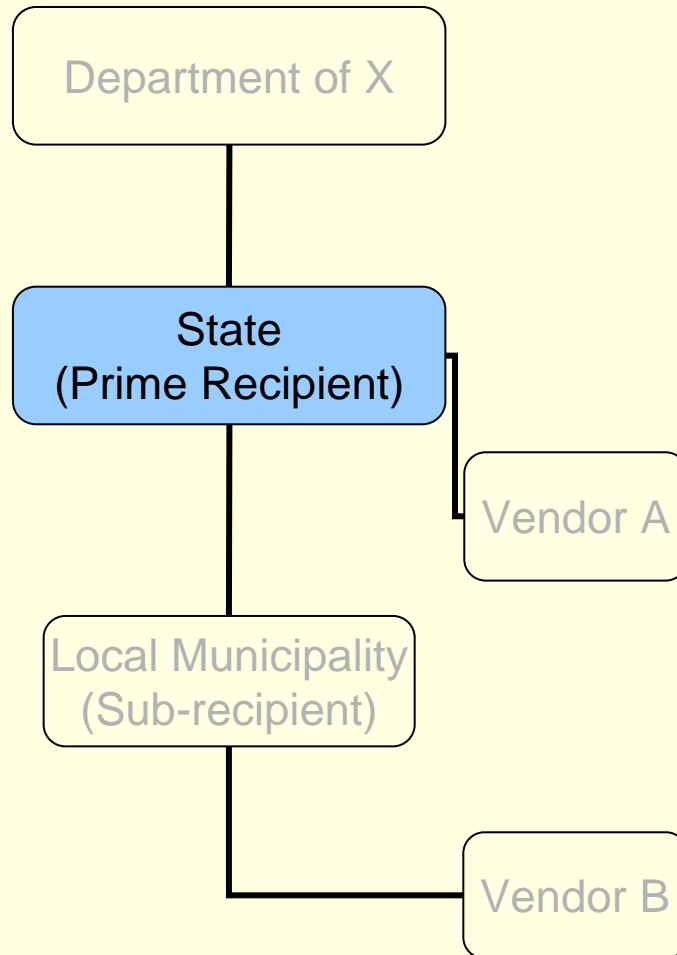
- Prime Recipients who receive Recovery Act funds. General exceptions include:
 - Mandatory programs
 - Programs in Division B of the Recovery Act
 - Programs providing awards to individuals (not sole proprietorships)
 - Recipients of loan guarantees (unless 100% FFB financed)
- Prime recipients may delegate certain reporting responsibilities to sub-recipients
- Supplement 1, List of Programs Subject to Recipient Reporting, available at http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21-supp1.pdf

Basic Principles and Requirements

What reporting is required under Section 1512?

- Total amount of funds received; and of that, the amount spent on projects and activities;
- A list of projects and activities funded by name to include:
 - Description
 - Completion status
 - Estimates on jobs created or retained;
- Details on sub-awards and other payments

Basic Principles and Requirements

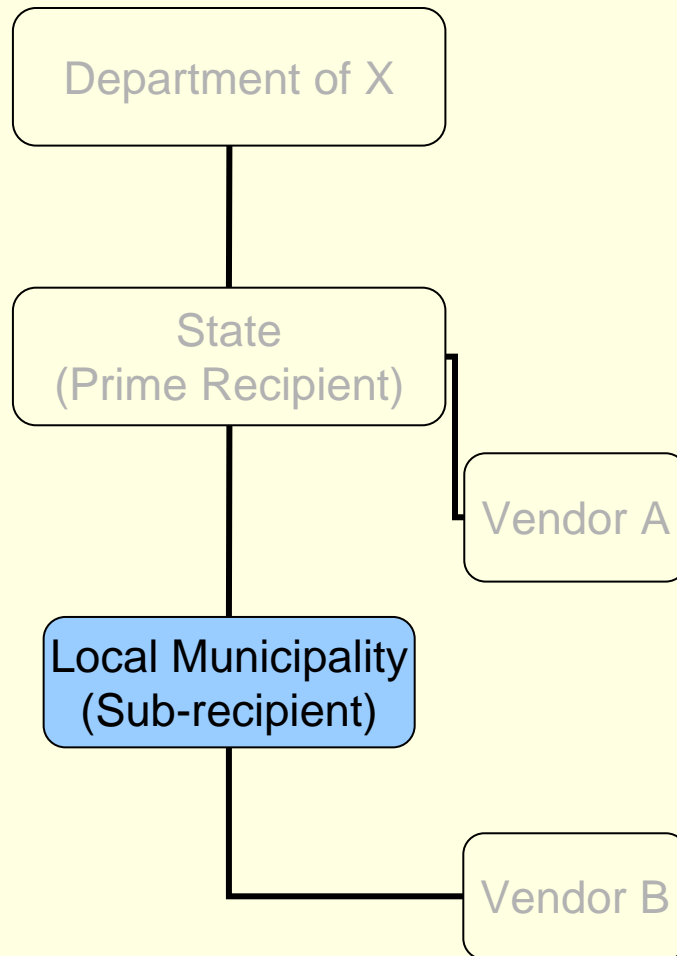


Prime Recipient Basic requirements*

- Federal Funding Agency Name
- Award identification
- Recipient D-U-N-S
- Parent D-U-N-S
- Recipient CCR information
- CFDA number, if applicable
- Recipient account number
- Project/grant period
- Award type, date, description, and amount
- Amount of Federal Recovery Act funds expended to projects/activities
- Activity code and description
- Project description and status
- Job creation narrative and number
- Infrastructure expenditures and rationale, if applicable
- Recipient primary place of performance
- Recipient area of benefit
- Recipient officer names and compensation (Top 5)
- Aggregation of sub-awards less than \$25K; vendor payments less than \$25K; sub-awards to individuals

*Specific data elements are included in Supplement 2 at http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21-supp2.pdf.

Basic Principles and Requirements



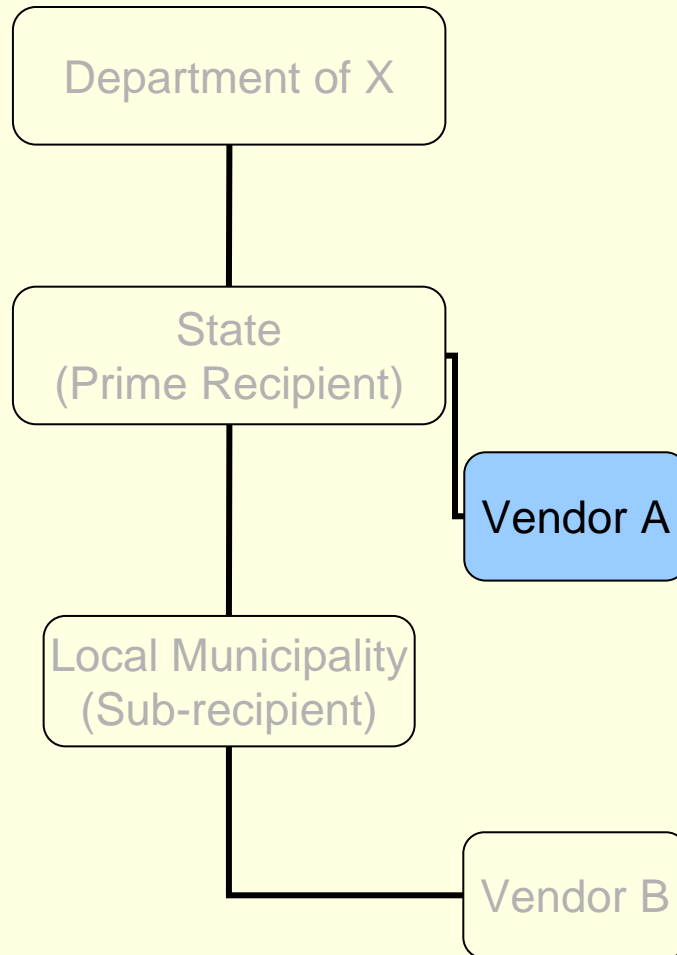
Sub-Recipient Basic requirements* (also referred to as FFATA Data Elements)

- Sub-recipient D-U-N-S
- Sub-recipient CCR information
- Sub-recipient type
- Amount received by sub-recipient
- Amount awarded to sub-recipient
- Sub-award date
- Sub-award period
- Sub-recipient place of performance
- Sub-recipient area of benefit
- Sub-recipient officer names and compensation (Top 5)

Prime recipient reports unless delegated to sub-recipient

*Specific data elements are included in Supplement 2 at http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21-supp2.pdf.

Basic Principles and Requirements



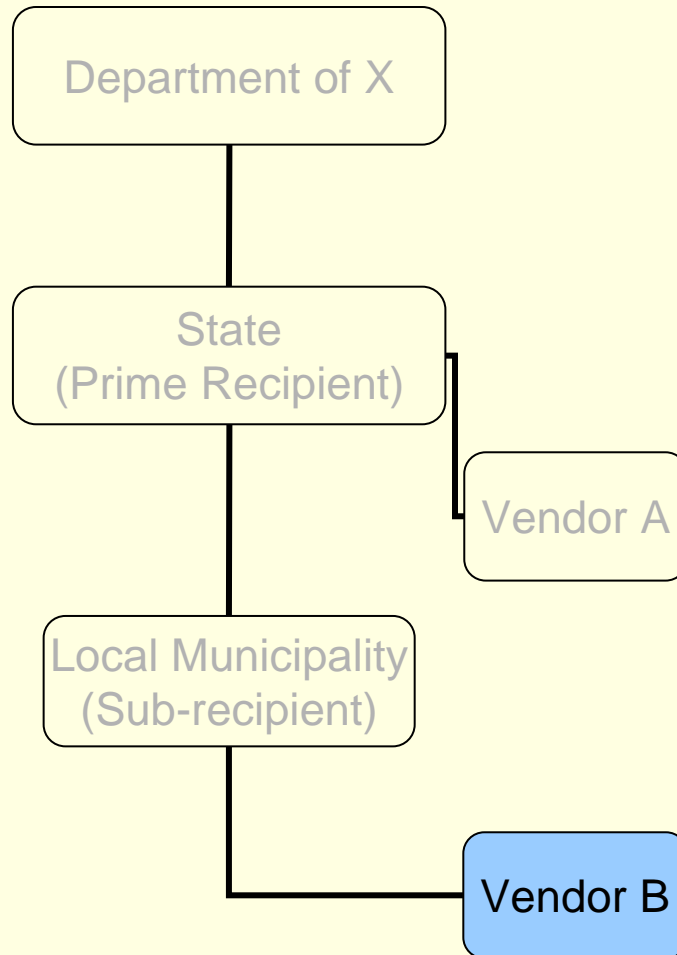
Recipient Vendor Basic requirements*

- D-U-N-S or Name and zip code of Headquarters (HQ)
- Expenditure amount
- Expenditure description

Prime recipient reports

*Specific data elements are included in Supplement 2 at http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21-supp2.pdf.

Basic Principles and Requirements



Sub-Recipient Vendor Basic requirements*

- D-U-N-S or Name and zip code of Headquarters (HQ)

Prime recipient reports unless delegated to sub-recipient

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Basic Principles and Requirements

When is the reporting required to begin?

- Initial reports are due October 10
- Reporting is cumulative from enactment of the Recovery Act

How will recipients report?

- Report via www.FederalReporting.gov

What are expectations for July 10?

- No global reporting requirement for July 10 as previously planned
- Webinars during the week of July 20

Can Section 1512 reporting be combined with existing Federal reporting requirements?

- No, www.FederalReporting.gov is exclusively for Section 1512 reporting

Basic Principles and Requirements

■ **Additional Reporting Issues**

- **No waivers** to reporting will be granted
- **Non-compliance** could be treated as a violation of the award agreement
- Finally, all the information will be available to the public through www.Recovery.gov

Reporting on Jobs Creation

- Prime recipients are required to report on all jobs they have created or retained as a result of the Recovery Act, by project or activity.
- This information will be reported as two separate fields – a numeric field and a separate narrative with an expanded description of the job creation and reporting methodology.
- Prime recipients will report the number created and retained using a standard calculation, translating both full and part time employees into “full-time equivalents”, or FTEs.
 - This calculation is performed by adding the total hours worked by all employees in the quarter, and dividing by the total hours in a full-time schedule.
- In some cases recipients will not perform the work themselves, but will distribute the funding via a grant, loan, or contract to another entity. In these cases recipients will provide estimates of the jobs created or retained by those entities.

Recipient estimates of job impact

- Prime recipients are required to generate estimates of job impact by directly collecting specific data from sub-recipients and vendors on the total FTE resulting from the sub-award.
- In limited circumstances the prime recipient may employ an approved statistical methodology to generate estimates of job impact, collecting data only from a smaller subset of sub-recipients and vendors.
 - These limited circumstances should only include instances where comprehensive collection of jobs data from all sub-recipients and vendors is overly costly or burdensome or disrupts the prime recipients' ability to accomplish their underlying mission.
- Federal agencies must provide guidance for required sampling parameters. A process is now underway to develop this additional guidance.

Job estimate example

- Assume that a recipient is preparing its first quarterly report and that the recipient's Recovery Act funded work required two full-time employees and one part-time employee working half days for the quarter.
- Also assume that the recipient's full-time schedule for the quarter is 520 hours (2080 hours in a work-year divided by 4).
- To convert hours worked to number of FTE for the first quarterly report, aggregate all hours worked and divide by the number of hours in a full-time schedule for the quarter.
- In this example, full-time hours worked (520 hrs x 2 employees = 1040 hrs) + part-time hours worked (260 hrs) ÷ number of hours in a full-time schedule for the quarter (520 hrs) = 2.5 FTE reported in the first quarterly report.
- Because jobs are reported cumulatively each quarter, this same number of FTE would be reported for the second quarter if the same number of employees worked the same number of hours.

Job estimate example (continued)

Period	3rd qtr	4th qtr	1st qtr	2nd qtr	3rd qtr	4th qtr
Full-time Schedule	520	1040	1560	2080	2600	3120
Full-time employee 1	520	1040	1560	2080	2600	3120
Full-time employee 2	520	1040	1560	2080	2600	3120
Part-time employee (half time)	260	520	780	1040	1300	1560
Temporary employee (650 hrs.)	0	0	130	390	650	650
Total hours worked	1300	2600	4030	5590	7150	8450
Quarterly FTE	2.50	2.50	2.58	2.69	2.75	2.71

Questions



Additional Webinars

Date	Time	Title of Webinar
July 20, 2009	10:00am – 12:00pm	SECTION 1 - General Information
		SECTION 2 - Basic Principles and Requirements of Recovery Act Recipient Reporting
	2:00pm – 4:00pm	SECTION 5 - Reporting on Jobs Creation Estimates by Recipients
July 21, 2009	10:00am – 12:00pm	SECTION 3 - Recipient Reporting Process
	2:00pm – 4:00pm	Technology Solution from an Agency Perspective
July 22, 2009	10:00am – 12:00pm	Technology Solution from a Prime Recipient Perspective
	2:00pm – 4:00pm	Technology Solution from a Sub- Recipient Perspective
July 23, 2009	10:00am – 12:00pm	SECTION 4 - Data Quality Requirements