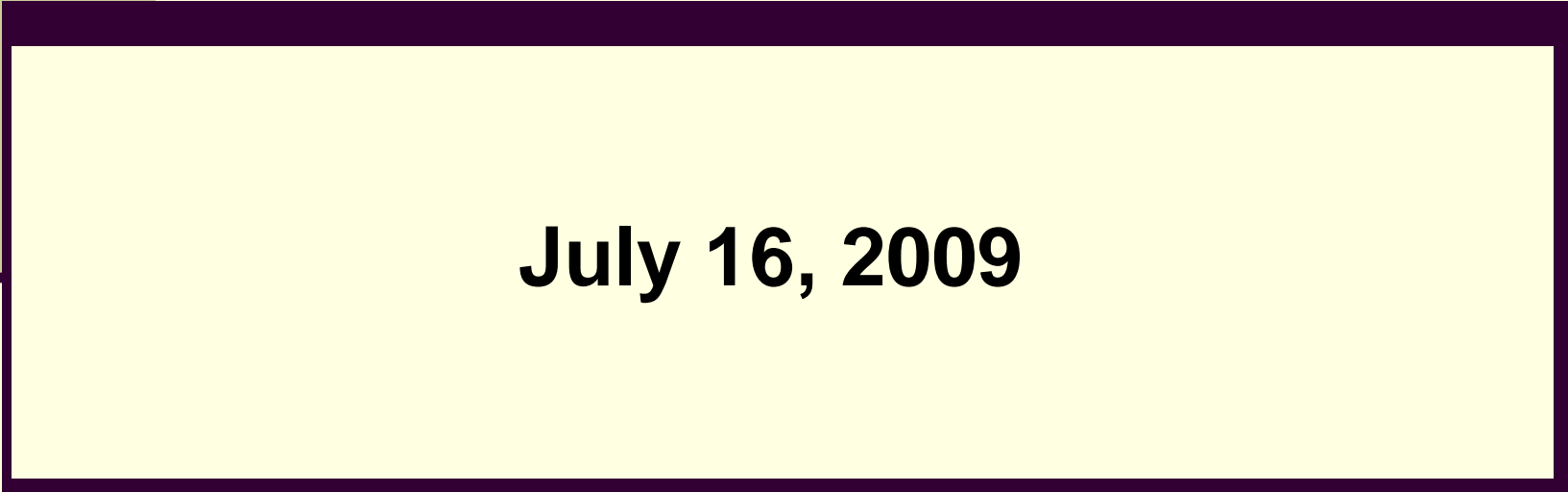


**Implementing Guidance for the
Reports on Use of Funds Pursuant to
the American Recovery and
Reinvestment Act of 2009**



July 16, 2009

Agenda

- Overview of Recipient Reporting
- Basic Principles and Requirements
- Recipient Reporting Process
- Data Quality Requirements
- Reporting on Jobs Creation Estimates

Overview of Recipient Reporting

- M-09-21 Addresses:
 - Answers questions and clarifies issues related to the mechanics and chronology of recipient reporting required by the Recovery Act;
 - Provides clarification on what information will be required to be reported into the central reporting solution at www.FederalReporting.gov and what information will be reported on www.Recovery.gov;
 - Instructs recipients on steps that must be taken to meet these reporting requirements, including the incorporation of sub-recipient reporting requirements under Section 1512(c)(4) of the Act; and
 - Establishes a common framework for Federal agencies and recipients to manage a data quality process associated with the Recovery Act recipient reporting requirements.

Basic Principles and Requirements

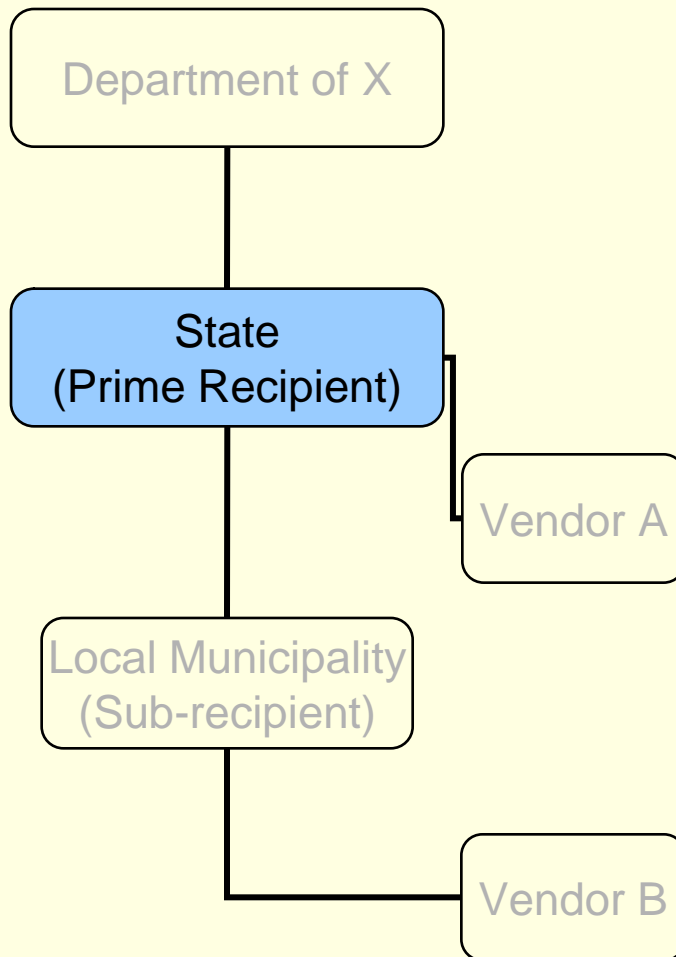
Who is required to report under Section 1512?

- 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

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
- Details on sub-awards and other payments

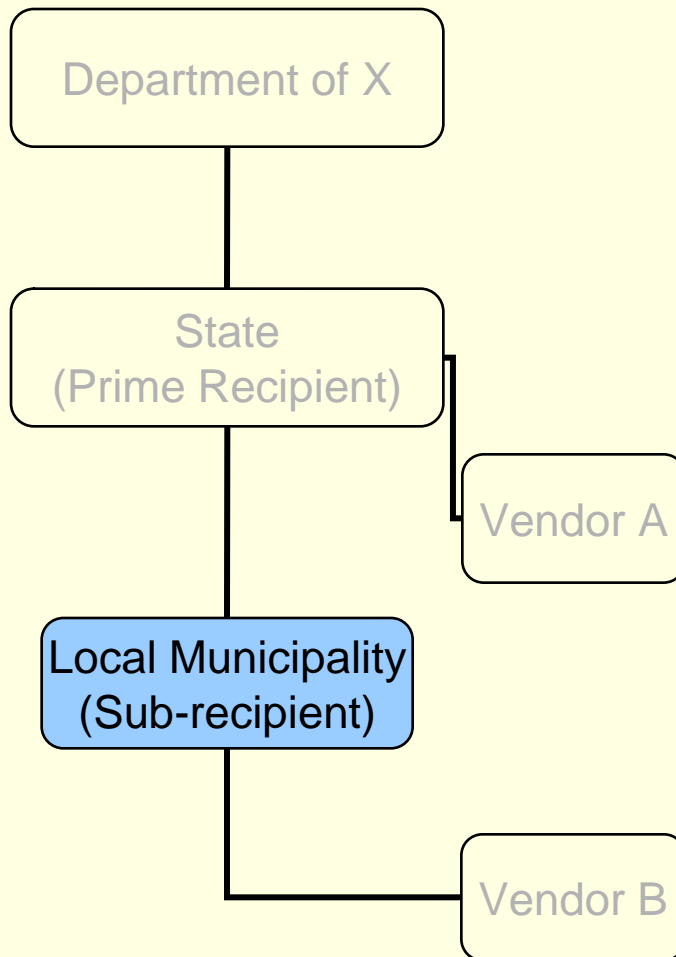
Basic Principles and Requirements



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)
- Total number and amount of small sub-awards; less than \$25,000

Basic Principles and Requirements

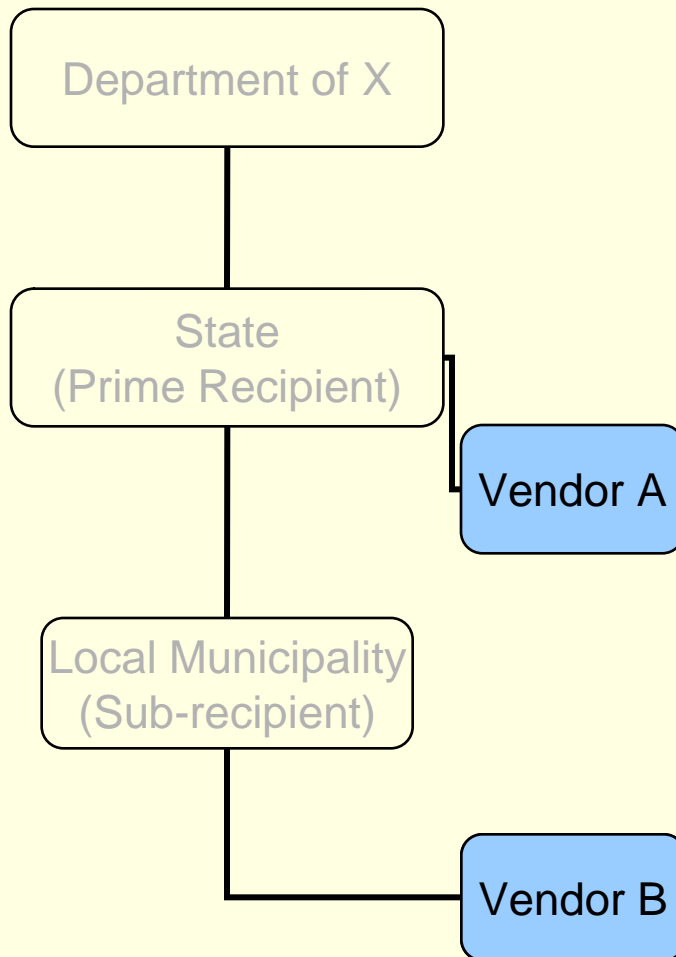


Sub-Recipient Basic requirements (also referred to as FFATA Data Elements)

- 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

Basic Principles and Requirements



Recipient Vendor Basic requirements

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

OR

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

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

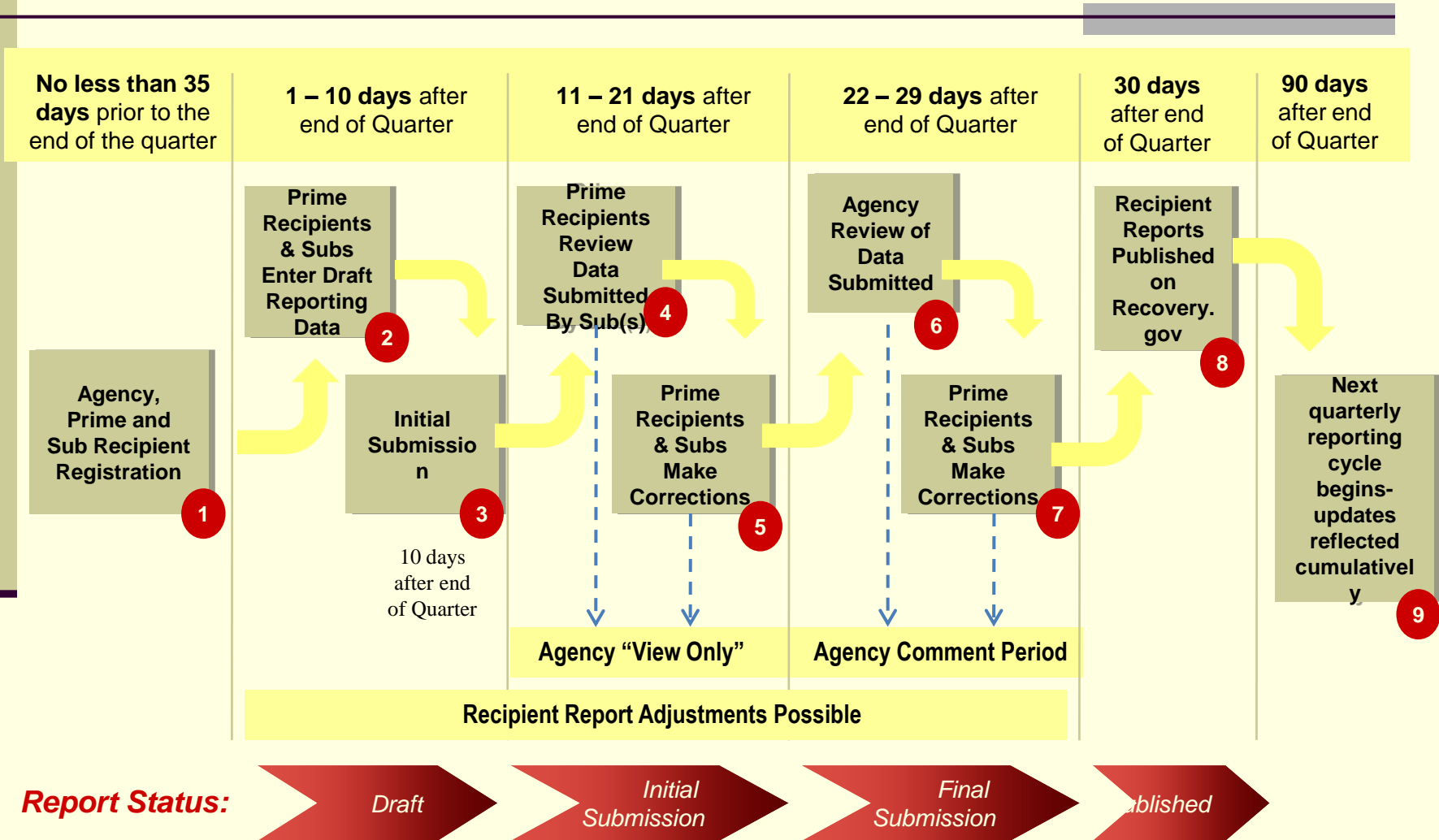
Is more information available regarding OMB guidance?

- 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

In-bound Recipient Reporting (FederalReporting.gov) Timeline and Activities



Data Quality Requirements

- Scope of Data Quality Reviews:
 - Accuracy, Completeness and Timely Reporting
 - Avoidance of two key data issues
 - Material Omissions
 - “Instances where required data is not reported or reported information is not otherwise responsive to the data requests resulting in significant risk that the public is not fully informed as to the status of a Recovery Act project or activity”
 - Significant Reporting Errors
 - “Instances where required data is not reported accurately and such erroneous reporting results in significant risk that the public will be misled or confused by the recipient report in question”

- Process and Timing of Data Quality Reviews:
 - Recipients and sub-recipients
 - Prior to formal submission of data
 - Post submission of data (11th to 21st day of reporting month)
 - Federal Agencies
 - Initial reviews of submitted data (11th to 21st day of reporting month)
 - Official review of submitted data (22nd to 29th day of the reporting month)

Data Quality Process

- Data Quality Responsibility
 - Prime Recipients - Owns recipient and sub-recipient data
 - Sub-recipients - Owns sub-recipient data
 - Federal Agency
 - Provides advice/programmatic assistance
 - Performs limited data quality review
 - Oversight Authorities
 - Establish data quality expectations
 - Establish data and technical standards
 - Coordinate any centralized reviews

- Conduct Data Quality Reviews
 - Establish internal controls to ensure accuracy, completeness and timely reporting
 - Establish control totals
 - Establish an estimated distribution chart to help identify outliers
 - Establish data review protocol
 - Establish procedures for cross-validation of data

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.

Webinar Schedule

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

To register, go to Recovery.gov (See July 8th Featured News article)