



American Recovery and Reinvestment Act of 2009 Recipient Reporting

April 2013



Agenda

- **Overview of Recipient Reporting**
- **Basic Principles and Requirements**
- **Prime Recipient Next Steps**
- **Useful Online Resources**



Overview of Recipient Reporting

- **Recipient reports required by Section 1512 of the Recovery Act will provide transparency to the public regarding:**
 - Who is receiving Recovery Act dollars and in what amounts?
 - What projects or activities are being funded with Recovery Act dollars?
 - What is the completion status of such projects or activities and what impact have they had on jobs funded?



Overview of Recipient Reporting

- **When are reports due?**
 - Reports are due no later than April 14, 2013
- **Can Section 1512 reporting be combined with existing Federal reporting requirements?**
 - No, FederalReporting.gov is solely for Section 1512 reporting
- **Non-compliance will be treated as a violation of award terms and conditions**
- **Recipient reports will be available to the public through www.Recovery.gov**



Who is required to report under Section 1512?

- **Prime recipients who receive Recovery Act funds (contracts, grants, and cooperative agreements)**
 - Prime recipients may delegate reporting authority to sub-recipients for award \$25,000 or greater
 - Prime recipients must report their own information as well as vendor information
- **Sub-recipients who have been delegated to report by their Prime recipients**
- **Grant (cooperative agreement) versus contract awards**
 - Grant (cooperative agreement) recipients report to ONC
 - Contract recipients report to the contracting office



Basic Principles and Requirements

- **Prime recipients are non-Federal entities that receive Recovery Act funding as Federal awards in the form of grants, loans, or cooperative agreements directly from the Federal government**
- **Sub-recipients are non-Federal entities that receive Recovery Act funding through a legal instrument from the Prime recipient to support the performance of any portion of the substantive project or program for which the Prime recipient received the Recovery Act funding**
 - The terms and conditions of the Federal award are carried forward to the sub-recipient
 - It is possible that a sub-recipient for one award may also be a prime recipient of another Federal award provided directly from the Federal Government



Basic Principles and Requirements

- **A vendor is defined as a dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of a Federal program. The characteristics of a vendor that make it distinct from a sub-recipient are:**
 - Provides the goods and services within normal business operations
 - Provides similar goods or services to many different purchasers
 - Operates in a competitive environment
 - Provides goods or services that are ancillary to the operation of the Federal program
 - Is not subject to compliance requirements of the Federal program



Basic Principles and Requirements

- **General exceptions to 1512 reporting include:**
 - Mandatory programs
 - Programs providing awards to individuals (unless the individual is a sole proprietor)
 - Awards under \$25,000

Quarterly Reporting Cycles

- Reporting is done on a quarterly basis according to the depicted schedule
- Job numbers should be solely based on the current reporting period (e.g. not cumulative)
- Incurred expenditures should be reported cumulatively



January 2013 Recipient Reporting Timeline

DATES	ACTION
April 1 – 10	Initial submission period
April 11 – 14	Extended submission period
April 15 – 16	Prime recipient review
April 1 – 29	Agency view and review
April 30	Reports are published on www.Recovery.gov
May 3 – June 17	Continuous quality assurance period
June 19	Final reports are published on www.Recovery.gov



Basic Principles and Requirements

- **What reporting is required under Section 1512?**
 - Total amount of ARRA funds received
 - Total Federal amount of ARRA expenditure
 - A list of projects and activities funded to include:
 - Description
 - Completion status
 - Estimate of jobs funded with ARRA monies
 - Details on sub-recipient and vendor information
 - Name and compensation of recipient's highly compensated officers
 - Required if the recipient organization receives 80% or more of annual gross revenue in the previous fiscal year from federal sources
 - The amount must be \$25 million or more from federal sources, and the public does not have access to information about compensation of senior executives through the Securities Exchange Act or the Internal Revenue Code

Required Report Components

Prime Recipient Information

Federal Funding Agency Name

Recipient account number

Project description and status

Award Identification

Project/grant period

Infrastructure expenditures and rationale, if applicable

Recipient D-U-N-S

Award type, date, description, amount

Recipient primary place of performance

Parent D-U-N-S

Amount of Federal Recovery Act funds to be expended on project/activities

Recipient area of benefit

Recipient CCR information

Number and description of jobs funded (not cumulative)

Recipient officer names and compensation (top 5)

CFDA number, if applicable

Activity code and description

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

Prime Recipient Vendor Information

D-U-N-S or name and zip code of Headquarters

Expenditure amount

Expenditure description

Sub-Recipient Information (*)

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-award place of performance

Sub-recipient area of benefit

Sub-recipient officer names and compensation (top 5)

Sub-Recipient Vendor Information

D-U-N-S or name and zip code of Headquarters

**Prime recipient reports unless delegated to sub-recipient*



Reporting on Jobs Funded

- **Recipients are required to report the estimated employment impact of jobs funded with Recovery Act monies**
 - In December 2009, OMB issued updated guidance on data quality, job reporting estimates and non-reporting recipients:
http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-08.pdf
- **Jobs funded includes jobs created and retained through ARRA funding**
- **OMB defines jobs created and retained as follows:**
 - A job created is a new position created and filled, or an existing unfilled position that is filled, that is funded by the Recovery Act.
 - A job retained is an existing position that is now funded by the Recovery Act.



Reporting on Jobs Funded

- **Only prime recipients report on jobs funded**
 - Even if a prime recipient delegates reporting responsibilities to sub-recipients, the prime recipient is still responsible for collecting and reporting sub-recipient job information.
 - Similarly, prime recipients must ensure that sub-recipients are collecting job information from their sub-recipients and vendors. Sub-sub-recipient and vendor job information is reflected on the prime recipient's report.
- **The requirement for reporting “Number of Jobs” estimates is based on a calculation to avoid overstating the number of jobs (see Slides 15 and 16)**
 - Job information is not cumulative



Reporting on Jobs Funded

STEP 1: Calculate Quarterly Hours in a Full-Time Schedule

- A. Start by determining the standard hours in a full-time work week schedule. This example uses **40 hours, but other standards are possible.**
- B. Multiply hours in a full-time work week by 13 weeks to determine the quarterly number of hours for full-time work:

40 Hours in full-time work week X 13 weeks per quarter = 520 Total Quarterly Hours

STEP 2: Calculate the Full Time Equivalent (FTE) for this Quarter

- A. Determine the number of hours worked in positions funded by the Recovery Act within the current quarter. For example, a full-time employee working 40 hours per week during the entire quarter will work 520 hours in the quarterly reporting period.
- B. Divide this number by the “Quarterly Hours in a Full-Time Schedule” number calculated in STEP 1. This calculation should be performed for each employee working under Recovery Act funding within the reporting quarter (add each together to calculate an FTE total):

520 Hours Worked and Funded by Recovery Act

520 Quarterly Hours in a Full-Time Schedule

For this example, the FTE figure “1.0” should be reported within the “Number of Jobs” data field in FederalReporting.gov.

Recipients should report on jobs funded per each individual award

Reporting on Jobs Funded

- **The FTE formula is intended to prevent over-counting of short-term or part-time jobs**
 - Example: If a job is funded by the Recovery Act, but the individual's employment only lasts for one week, then a full job will not be reported, instead, the job would be calculated as 0.076 FTE (40/520)
 - The FTE formula will discount the job total to reflect the temporary nature of the job
 - Only jobs that are *directly* funded by the Recovery Act are counted as created or retained
 - The following table provides an example of the FTE formula

Period	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr
Full Time Employee 1	520	260	130	130
Full Time Employee 2	520	260	130	130
Part Time Employee	260	260	130	130
Temp Employee	130	130	130	0
Total Hours Worked (Numerator)	1430	910	520	390
Full Time Schedule (Denominator)	520	520	520	520
Quarterly FTE Reported	2.75	1.75	1.0	0.75



Copy Forward and Link Functions

- Recipients who have previously reported should use the **Copy Forward** function in [FederalReporting.gov](https://www.federalreporting.gov) to reduce data entry from one reporting cycle to the next, and mitigate risk of data entry errors in key fields
 - Allows recipients to **Copy Forward** reports *from the previous reporting cycle to the current reporting period*
 - Brings forward key data from previous cycle; recipient then has option to modify data before saving or submitting the report for the current cycle
 - Different than the **Copy** function that can only be performed when copying a report *from the current reporting cycle*
- If you previously reported and need to change the Award ID or DUNS number you **must** use **Copy Forward** to create a new report in the current cycle and link it to the report in the previous award cycle
- If you already created a report for the current period, and need to link it to an award from the previous reporting cycle that has a different Award ID or DUNS number, use the **Link** function
 - **Linking** reports creates an audit trail between reporting cycles and enables [Recovery.gov](https://www.recovery.gov) to track quarterly progress on particular awards
- Guidance on linking reports and using the copy forward function is in Chapter 10 of the [FederalReporting.gov](https://www.federalreporting.gov) User Guide and Copy Forward Quick Reference Guide



- **Recipients who have received a supplement to their original ARRA-funded grant will submit one report that includes both the parent award and the supplement**
 - Use the parent award's award number and award notice issuance date
 - Reflect both the parent and the supplement amounts as the total amount awarded
 - Example: if the original grant award was \$100,000 and the supplement award was \$50,000, the entire \$150,000 would be reflected in the Section 1512 report



- **ALL Prime Recipients**
 - Obtain a DUNS number and register in SAM (formerly CCR). Allow two weeks
 - Establish communication channel between SAM POC, who will receive FederalReporting.gov PIN (FRPIN), and ARRA Recipient Reporting Coordinator
 - Register in FederalReporting.gov
 - Develop rosters of ARRA recipient reporting coordinators at each vendor and sub-recipient organization
 - Provide all vendors and sub-recipients guidance on how to calculate jobs, and develop a means to collect the data from all vendors and sub-recipients (including those receiving less than \$25,000)
 - Track awards to sub-recipients and vendors of less than \$25,000 (reported in aggregate)
 - Use previously submitted reports, ONC's ARRA recipient reporting toolkit, and FederalReporting.gov guidance to begin completing the prime recipient reporting data fields
 - Notify ONC Project Officer upon submission of report to FederalReporting.gov



- **Prime recipients who delegate**
 - Notify ONC Project Officer of decision to delegate
 - Notify sub-recipients who received \$25,000 or more of their Section 1512 reporting duties and ensure they have a DUNS number and register in [FederalReporting.gov](https://www.federalreporting.gov)
 - Send these sub-recipients the prime recipient's DUNS number, the prime recipient's Award number, and the transaction type (grant or contract)
 - Coordinate timing of report submissions, review and corrections with sub-recipients
- **Prime recipients who do not delegate**
 - Develop a means to collect required data elements from sub-recipients that have received \$25,000 or more
 - Notify ONC Project Officer of decision to not delegate



Useful Online Resources

- **ONC ARRA Recipient Reporting:** <http://www.healthit.gov/policy-researchers-implementers/grant-recipient-reporting>
- **FederalReporting.gov User Guide:** <https://www.federalreporting.gov/federalreporting/downloads.do#docs>
- **FederalReporting.gov Frequently asked questions:** <https://www.federalreporting.gov/federalreporting/faq.do>
- **OMB Recovery Act FAQ's:** http://www.whitehouse.gov/omb/recovery_faqs/
- **Top 10 Tips for Federal Reporting:** <https://www.federalreporting.gov/federalreporting/topTenFaqs.do>
- **Recipient Reporting Data Model:** <https://www.federalreporting.gov/federalreporting/downloads.do#rrdm>
- **OMB Guidance relative to 1512 Reporting:**
 - Implementing Guidance for the Reports on Use of Funds
(6/22/09): http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21.pdf
 - Data Quality, Non-Reporting Recipients, and Reporting of Job Estimates
(12/18/09): http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-08.pdf
 - Updated Guidance on the American Recovery and Reinvestment Act and Data Model 4.0
(09/24/10): http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-34.pdf
- **HHS Recovery Act Recipient Reporting Readiness Tool:** <http://taggs.hhs.gov/ReadinessTool/>
- **FederalReporting.gov Webinars:** <https://www.federalreporting.gov/federalreporting/downloads.do#webinars>