



Proposed Recovery Act Reporting Requirements

The reporting requirements described herein are from the Interim Final Guidance document published by the Office of Management and Budget. These guidelines are open to public comment until June 22, 2009. Comments may be made through:

- ❖ The Federal Regulations website:
<http://www.regulations.gov/fdmspublic/component/main?main=SubmitComment&o=09000064809674eb>; OR
- ❖ E-mail to Marguerite Pridgen at mpridgen@omb.eop.gov
Be sure to include your name, title, organization, postal address, telephone number, and e-mail address

The Federal Government will build and maintain a web site to define reporting instructions and data elements for recipients of Recovery Act Funds. As of May 8, 2009 this website is still under construction. The website address is www.federalreporting.gov.

Prime Recipient Responsibilities vs. Subrecipient and Subcontractor Responsibilities

Reporting requirements for the Recovery Act apply to prime recipients of Recovery Act Funds. Some examples of a prime recipient:

City A applies for and wins a Federal Recovery Act grant. City A then uses the funds to contract Contractor B to build a bridge. City A is the prime recipient and is subject to these reporting requirements; Contractor B is a subcontractor.

State A receives an allocation of funds from the Recovery Act. State A then awards a subgrant to County B. State A is a prime recipient and is subject to these reporting requirements; County B is a subrecipient.

IMPORTANT: If your organization receives a subgrant or subcontract award from a prime recipient, your organization is not responsible for reporting the award amount or any projects or activities to the Federal Agency providing the funding. **However,** the prime recipient must still report the details of the subaward or subcontract and its projects and activities to the Federal Agency providing the funding. In other words,

- ❖ **If your organization receives a subgrant or subcontract award from a prime recipient of Federal Stimulus Funds, you will be responsible for providing the appropriate information to the prime recipient so that they can fulfill these reporting requirements for receiving Recovery Act Funds.**



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All recipients are still subject to the reporting requirements of the granting Federal Agency.

Prime recipients and first-tier subrecipients of Recovery Act Funds must maintain a current CCR (Central Contractor Registration, www.ccr.gov) at all times during which they have active Federal Awards funded through the Recovery Act. A DUNS number is required to obtain a CCR (www.dnb.com).



Proposed Reporting Requirements

Reports will be due 10 days after the end of every calendar quarter beginning July 10, 2009.

A separate report must be submitted to each Federal Agency from which you receive funding. These reports must include:

1. Total amount of Federal Stimulus Funds received from that Federal Agency.
2. Amount of Funds expended or allotted to projects or activities. Also include the amount of any currently unallocated Funds for the purpose of reconciliation.
3. A detailed list of all projects and activities receiving funding, including:
 - a. The name of the project or activity
 - b. Description of the project or activity
 - c. Evaluation of the completion status of the project or activity
 - d. An estimate of the number of jobs created or retained by the project or activity
 - e. For infrastructure projects and activities:
 - i. Purpose of the project or activity
 - ii. Total cost of the project or activity
 - iii. Rationale for using Stimulus Funds for this infrastructure project or activity
 - iv. Name and contact information for the person in your organization to contact if there are questions or concerns about the infrastructure investment.
 - f. Detailed information on any subgrants or subcontracts in excess of \$25,000 awarded by your organization (aggregate reporting allowed for subgrants and subcontracts less than \$25,000), including data elements required to comply with the Federal Funding Accountability and Transparency Act of 2006 (FFATA), which include:
 - i. The name of the entity receiving the award
 - ii. The amount of the award
 - iii. Information on the award, including:
 1. Transaction type (grants, subgrants, loans, awards, cooperative agreements, contracts, subcontracts, purchase orders, task orders, delivery orders, and other forms of financial assistance)
 2. Federal Funding Agency
 3. CFDA number
 4. Program source
 5. Award title descriptive of the purpose of each funding action
 - iv. Location of the entity receiving the subgrant or subcontract including:
 1. City
 2. State



3. Congressional District
4. Country
- v. The primary location of performance under the award including:
 1. City
 2. State
 3. Congressional District
 4. Country
- vi. A unique identifier of the entity receiving the award (e.g., TIN or EIN) and of the parent entity, if it is owned by another entity
- vii. The names and total compensation of the five most highly compensated officers of the company if it received
 1. 80% or more of its annual gross revenues in Federal awards
AND
 2. \$25M or more in annual gross revenue from Federal awards

Single Audit Information for Recipients of Recovery Act Funds

Per OMB Circular A-102 (accessible at <http://www.whitehouse.gov/omb/circulars/a102/a102.html>) Recipients of Recovery Act Funds must agree to maintain records that identify adequately the source and application of Recovery Act Funds.

Per OMB Circular A-133 (accessible at <http://www.whitehouse.gov/omb/circulars/a133/a133.html>) expenditures of Funds received under the Recovery Act must be identified separately on the Schedule of Expenditures of Federal Awards (SEFA) and the Data Collection Form (SF-SAC). This shall be accomplished by CDFA number and the inclusion of the prefix "ARRA-" in identifying the name of the Federal program in the SEFA and as the first characters in Item 9d, Part III on the SF-SAC.

Recipients agree to require their subrecipients to include on their SEFA information specifically identifying Recovery Act funds as described above.

For each subaward or subcontract the recipient agrees to separately identify each subrecipient, the Federal award number, CFDA number, and amount of Recovery Act funds in the subaward. When awarding Recovery Act Funds for an existing program, the information provided to subrecipients shall distinguish Recovery Act Funds from regular award funds for the existing program.



Other Requirements

Classified Information

The Act does not require the disclosure of classified information (see Definitions, page 6).

“Buy American” Rule

Any project using Federal Stimulus Funds for the construction, alteration, maintenance, or repair of a public building or public work must use American iron, steel, and manufactured goods. Violation of the “Buy American” rule can result in an order to remove and replace foreign materials, withholding of payment, or termination of the Award.

Recipients of Federal Stimulus Funds may apply for an exception through the designated award official for the Funding Agency for the following reasons (see Definitions, page 6):

1. Nonavailability
2. Unreasonable cost
3. Inconsistent with public interest

The “Buy American” rules will not apply to any Party of an international agreement. These international agreements are:

1. World Trade Organizations Government Procurement Agreement
2. Dominican Republic-Central America-United States Free Trade Agreement
3. North American Free Trade Agreement
4. United States-Australia Free Trade Agreement
5. United States-Bahrain Free Trade Agreement
6. United States-Chile Free Trade Agreement
7. United States-Israel Free Trade Agreement
8. United States-Morocco Free Trade Agreement
9. United States-Oman Free Trade Agreement
10. United States-Peru Trade Promotion Agreement
11. United States-Singapore Free Trade Agreement
12. United States-European Communities Exchange of Letters

Davis-Bacon Wage Act

All laborers and mechanics employed by contractors and subcontractors must be paid wage rates as listed in the Davis-Bacon Act. You can find these wage rates for your state and county at <http://www.gpo.gov/davisbacon/allstates.html>.



Definitions

General:

Classified Information. Any knowledge that can be communicated or any documentary material, regardless of its physical form or characteristics, that:

1. Is owned by, is produced by or for, or is under control of the United States Government; OR

Has been classified by the Department of Energy as privately generated restricted data following the procedures in 10 CFR 1045.21, in accordance with the Atomic Energy Act; AND

2. Must be protected against unauthorized disclosure according to Executive Order 12958, Classified National Security Information, April 17, 1995, or classified in accordance with the Atomic Energy Act of 1954.

Subaward. An award that a prime recipient makes to an eligible subrecipient for the performance of a substantive project or program for which the prime recipient received the award.

Subawardee or Subrecipient. Any non-Federal entity that expends Federal awards received from a pass-through entity to carry out a Federal program. Does not include any individual who is the beneficiary of such a program.

Subcontract. A means of procuring goods and/or services needed to carry out a project or program.

Exceptions to the “American Made” requirement:

Nonavailability. The head of the Federal department or agency may determine that the iron, steel or relevant manufactured good is not produced or manufactured in the United States in sufficient and reasonably available commercial quantities of a satisfactory quality.

Unreasonable cost. The head of the Federal department or agency may determine that the cost of domestic iron, steel, or relevant manufactured goods will increase the cost of the overall project by more than 25 percent.

Inconsistent with public interest. The head of the Federal department or agency may determine that application of the restrictions of section 1605 of the Recovery Act (“American Made” Requirements) would be inconsistent with the public interest.