

# American Recovery and Reinvestment Act (ARRA) Workshop



## REPORTING REQUIREMENTS:

### STATE REVOLVING FUND

## Agenda



- Overview
- Revised OMB Guidance
- Jobs Reporting
- System Reporting Requirements
- Additional Resources
- Questions

# Overview



## AMERICAN RECOVERY & REINVESTMENT ACT (ARRA)

### Overview: Goals



- OMB Guidance (June 22, 2009)
  - Section 1512 reporting requirements
  - “When published on [www.Recovery.gov](http://www.Recovery.gov), these reports will provide public an unprecedented level of transparency into how Federal dollars are being spend and will help drive accountability for the timely, prudent, and effectively spending of recovery dollars”

## Overview: Sec. 1512



- **Section 1512 reporting requirements**
  - Requires quarterly reporting by **systems and states** receiving ARRA funds
  - Detailed information on projects and activities funded by the ARRA
- **Guidance revised December 2009**

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## Overview: Roles and Responsibilities



- **System**
  - Specific system and project level data reported with KDHE disbursement requests
  - Provide information to the state when requested
  - Project-level data that is gathered by the state may include
    - × Project completion status
    - × Milestones
    - × Financial information
    - × Economic impact
      - Jobs
    - × Vendor information

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## Overview: Roles and Responsibilities



- **State**

- Gather data on projects
- Maintain and report data collected to OMB quarterly
  - × Owner of data
- Communicate expectations to systems
- Ensure data quality
- Coordinate reporting responsibility

- **EPA**

- Programmatic advice
- Weekly updates to OMB
- Perform data quality review of data submitted by states
- Weekly updates can be viewed online
  - <http://www.epa.gov/recovery/plans.html>

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## Revised OMB Guidance



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## Revised OMB Guidance



- Initial guidance issued June 22, 2009
- Revised guidance issued December 18, 2009
  - Revisions based on feedback and lessons learned from 3<sup>rd</sup> Qtr 2009 reporting
  - Intended to improve quality of data
    - ✦ Modifies definition of a job created or retained
    - ✦ State reports FTE's for each quarter, no longer cumulative

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## Definitions



- Old definitions
  - *Job Created* - New position created and filled, or existing unfilled position that is filled as a result of the Recovery Act
  - *Job Retained* – Existing position that would not have been continued to be filled were it not for Recovery Act funding
- New definitions
  - *Job Created* - New position created and filled, or existing unfilled position that is filled, that is funded by the Recovery Act
  - *Job Retained* – Existing position that is now funded by the Recovery Act

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## Revised OMB Guidance



- Eliminates the subjective assessment of whether a given job would have existed were it not for ARRA
- Report jobs for which wages and salaries are paid directly from ARRA funds or that will be reimbursed by ARRA funds
- Jobs partially funded with Recovery Act funds will be counted on a proportional basis
  - KDHE pro-rates the job hours provided by the system based on actual ARRA funds disbursed

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## Jobs Reporting



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# Jobs Reporting



- KDHE will not count job hours funded with non-ARRA funds unless they will be reimbursed by ARRA funds
- Report job hours each quarter as long as the job continues to be funded by ARRA
  - KDHE will notify system when reporting is no longer necessary

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# Jobs Reporting



- Do NOT count indirect support in jobs estimates
- Indirect jobs include:
  - Clerical and administrative staff,
  - Institutional review board staff members
  - Departmental administrators
  - Materials suppliers
    - × Unless equipment is major component and KDHE requests data
  - Central service providers

**Which Jobs to Count**

| Entity                      | Services                                      | Direct or Indirect |
|-----------------------------|---|--------------------|
| Engineering Consultant      | Construction management                       | Direct             |
| Water System Engineer       | Project manager supervising the project       | Direct             |
| Water System Admin          | General admin support                         | Indirect           |
| Supplier A                  | Ductile iron pipe manufacturer                | Indirect           |
| Supplier B                  | Worker manufacturing gate valves              | Indirect           |
| Contractor B                | Installation of water line                    | Direct             |
| Subcontractor A             | Heavy machinery rental company (i.e. backhoe) | Indirect           |
| Davis Bacon Administrator   | Compliance officer for Davis Bacon            | Direct             |
| Vendor A                    | Inspector reviewing the project               | Direct             |
| Water System Clerical Staff | Preparing reports                             | Indirect           |

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## Why Collect Payroll on CWSRF Projects?



- Oberstar Reporting for the House Transportation and Infrastructure (T&I) Committee
  - State reports monthly on CWSRF projects
    - ✦ Including reporting payroll associated with the job estimates

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## Recordkeeping



- No guidance on documentation or written proof to support reported job estimates
  - State and systems should be prepared to justify estimates
    - Must use reasonable judgment
      - ✦ Maintain any available written proof
        - Accounting records, weekly payroll, etc.
      - ✦ Keep any electronic files/transmissions

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# System Reporting Requirements



## AMERICAN RECOVERY & REINVESTMENT ACT (ARRA)

### Sec. 1512



- Section 1512 reporting is required of systems receiving ARRA funds
  - KDHE gathers much of the required information from the disbursement requests
- OMB requires updates quarterly on the following
  - Project completion
  - Project-level disbursements
  - Economic impact
  - Vendor Information

## Reporting Requirements



- Data reported is being used to by the EPA HQ's to monitor progress of the national SRF program
- Data on your project is posted on [www.recovery.gov](http://www.recovery.gov)



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## Single Audit Report



- If applicable, systems must submit a Single Audit each year
  - Required if the system receives (expends) \$500,000 or more in federal funds per year
  - Audit must address compliance requirements that apply to the project
  - Circular A-133
    - ✦ Applies to nonfederal entities

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## Additional Resources



### AMERICAN RECOVERY & REINVESTMENT ACT (ARRA)

## Reference Links



- **EPA Guidance:**
  - [http://www.epa.gov/ow/eparecovery/docs/2009\\_09\\_30\\_SRF\\_Tracking\\_and\\_Reporting\\_Guidance\\_FINAL.pdf](http://www.epa.gov/ow/eparecovery/docs/2009_09_30_SRF_Tracking_and_Reporting_Guidance_FINAL.pdf)
  - <http://www.epa.gov/recovery/supplement2.html>
- **OMB – Frequently Asked Questions and Revised Guidance**
  - [http://www.whitehouse.gov/omb/recovery\\_faqs/](http://www.whitehouse.gov/omb/recovery_faqs/)
  - [http://www.whitehouse.gov/omb/assets/memoranda\\_2010/m10-08.pdf](http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-08.pdf)
- **Single Audit Circular No. A-133**
  - <http://www.whitehouse.gov/omb/assets/omb/circulars/a133/a133.pdf>

# Questions?



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