

STATE OF VERMONT

AGENCY OF ADMINISTRATION

BULLETIN NO. 10.0

**POLICY & PROCEDURES PERTAINING TO
ARRA ACCOUNTABILITY AND TRANSPARENCY**

ISSUED BY: Neale F. Lunderville, Secretary of Administration

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ESR CONTACT INFORMATION: <http://recovery.vermont.gov/contactus/>

ESR – FORMS (ESR 1, 2, ETC.): <http://finance.vermont.gov/forms>

POSITION REQUEST FORMS: <http://www.vermontpersonnel.org/html/library.php>.

BUY AMERICAN (FULL TEXT): <http://edocket.access.gpo.gov/2009/pdf/E9-9073.pdf>.

CENTRAL CONTRACTOR REGISTRY: <http://www.ccr.gov/Default.aspx>

DUNS NUMBER: HTTP://WWW.DNB.COM/US/DUNS_UPDATE/

RISK ASSESSMENT: <http://finance.vermont.gov/forms>

JOB GUIDANCE: http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-08.pdf

ARRA 1512 REPORT DOCUMENTATION: <http://finance.vermont.gov/forms>

1512 REPORT TEMPLATE: <https://www.federalreporting.gov/federalreporting/downloads.do>

JOB WORKSHEET: <http://finance.vermont.gov/forms>

ADDENDUMS TO BULLETIN: <http://aoa.vermont.gov/bulletins>

A133—Audit Information: http://www.whitehouse.gov/omb/assets/a133_compliance/arra_addendum_1.pdf

A. PURPOSE AND POLICY:

This Bulletin establishes statewide standards for accounting, tracking, compliance, and reporting requirements for monies received by State of Vermont agencies and department through the American Recovery and Reinvestment Act of 2009 (“Act” or “ARRA”). It is the policy of the State of Vermont that ARRA monies be accounted for and reported on in an accurate, timely and transparent manner, and in accordance with the Act and all other pertinent federal and state statutes, rules, and regulations.

B. VERMONT OFFICE OF STIMULUS AND ECONOMIC RECOVERY:

The Office of Economic Stimulus & Recovery (ESR) assists and coordinates efforts of State government and provides information to the public through its website. ESR is an office within the Agency of Administration. In conjunction with ESR, the Department of Finance & Management is responsible for establishing statewide policies for accounting, tracking, and reporting on the receipts and expenditures of ARRA funds by the State of Vermont agencies and departments in an accurate, transparent and timely manner.

C. ESR STAFF ASSIGNMENTS AND CONTACT INFORMATION:

ESR has been organized into sections with staff assigned primary responsibility for discrete ARRA funding segments. ESR staff contact information and staff assignments can be found on the ESR website at: <http://recovery.vermont.gov/contactus/>

D. ARRA AUTHORITY, INFORMATION AND REPORTING:

1. CHAIN OF AUTHORITY:

The authority to spend ARRA funds is established by the Governor’s certification that Vermont will accept the ARRA funds and the requirements of accountability and transparency that accompany that acceptance. The Governor is therefore directly responsible for compliance with those requirements. The authority to use ARRA funds and the accountability and transparency requirements that accompany them is transmitted from the Governor through the Executive organization by the chain of reporting authority. Each individual in that chain of authority is equally responsible for meeting the ARRA requirements. For that reason, each position in the chain and the person holding that position is identified with the ARRA award for which they are accountable; each ARRA Award is documented and includes its historical and current chain of authority and accountability.

In general terms that chain of authority is:

Governor —> Secretary/Commissioner —> Department Head —> ARRA Activity Manager

2. FLOW OF INFORMATION:

Official information about ARRA requirements are flowing from the federal level to Vermont in two streams. One stream is from the Office of Management and Budget (OMB) to the Governor's Office and the Office of Economic Stimulus and Recovery (ESR). The other stream is from the federal awarding agencies that are responsible for the implementation of ARRA awards to the State of Vermont Agencies and Departments with which they have ongoing relationships. It is critical that ESR and the Agencies and Departments keep each other informed of the requirements as they are received from their federal source.

ESR has organized its staff by ARRA Award. Each Agency or Department must provide the name of the ARRA Activity Manager or designee who will work with the appropriate ESR staff. Both parties will be responsible for assuring the timely and accurate flow of communications.

The two streams of information are:

Flow 1: OMB → Governor → ESR → Citizens

**Flow 2: Act → Federal Agencies → State Agencies → Contractors/Vendors/Subrecipients/
Borrowers/SOV Transferee Depts.**

3. FLOW OF REPORTING:

Section 1500 of the Act governs reporting. OMB has provided guidance in the Federal Register and will continue to do so. The federal awarding agencies are also providing guidance. If the guidance provided by OMB and the federal awarding agencies conflict contact ESR; a decision will be made, in writing, by ESR as to which guidance should be followed. State Agencies and Departments will continue to perform their usual fiscal and program reporting to their federal agency including the process of drawing ARRA funds in accordance with the Cash Management Improvement Act (CMIA). Quarterly, the State Agencies and Departments will be required to provide the ARRA 1512 Report to the Office of Economic Stimulus and Recovery. The ARRA information submitted to ESR by State Agencies and Departments must agree with their regular quarterly federal reports and reconcile to VISION, the statewide financial system. ESR batches the State of Vermont agency and departmental reports and transmits the reports to:
<https://www.federalreporting.gov>



E. APPLICABLE TERMS, CONDITIONS, DEFINITIONS AND PROCESS:

- **ACCOUNTABILITY PLAN:** The Accountability Plan is a required written document detailing the process by which each agency or department will meet the ARRA accountability and reporting requirements; plans will be approved by the ESR Director for that Program and the Commissioner of Finance & Management. Agencies/ Departments have the option of preparing one Plan covering the ARRA process Agency or Department-wide, or multiple Plans covering separate ARRA Awards or groups of Awards . The Plans are prepared and submitted to ESR using Form ESR-1. See: <http://finance.vermont.gov/forms>
- **AGENCY AND/OR DEPARTMENT:** As used in this Bulletin, Agencies and Departments mean only those official units of the State of Vermont government organization within the Executive, Judicial and Legislative branches, including the offices of the statewide elected officials (Governor, Lieutenant Governor, Attorney General, State Treasurer, Secretary of State, and the Auditor of Accounts).
- **ACCOUNTING FOR ARRA:**
 - ◊ Receipts and disbursements of ARRA monies are generally accounted for separately from other federal monies in the statewide financial VISION system; separate VISION chartfields have been established for receipts, disbursements, and interdepartmental transfers. In the case of ARRA funds that are based on a federal participation rate of qualified state expenditures those expenditures are not separately identified as ARRA expenditures. Departments that do not utilize VISION as their primary financial system or who have other non-VISION transactional systems will prepare and post month-end summary entries to VISION using the ARRA chartfields; these departments MUST maintain transactional tracking detail in their non-VISION financial systems.
- Spending authority will be established in the statewide financial system (VISION) through the usual procedures of appropriation, excess receipt request, or the ARRA Activity Acceptance Request process (Form ESR-2). Prior to using the increased spending authority, the responsible agency or department must have an approved written ARRA Accountability Plan (Form ESR-1) and ARRA Activity Acceptance Request (Form ESR-2) on file with ESR. Agencies and departments will follow their approved Accountability Plan accounting for and tracking ARRA receipts and expenditures. See: <http://finance.vermont.gov/forms> for Forms ESR-1 and ESR-2.
- **ARRA ACTIVITY MANAGER:** Each ARRA Award must have an appropriate ARRA Activity Manager assigned. In some cases this person will be a program manager, project manager, contract manager, grant manager or the like. This person should not be an exempt department head, business manager, accountant, or administrative staff employee. Agencies and departments will need to determine who this person is in their unit for each ARRA Award. The ARRA Activity Manager is required to sign and certify each ARRA Activity Acceptance Request - Form ESR-2

for every ARRA Award for which he/she is responsible.

ARRA AUDITS: OMB has designated the programs, projects, subgrants, and loans of ARRA monies as being “higher risk”, thereby requiring a greater level of scrutiny and independent audit. SOV agencies/departments disbursing ARRA monies should expect that existing federally funded programs that have previously fallen below the A-133 Federal Single audit threshold and most if not all new ARRA awards may now be subject to A-133 Single Audits by the State’s external independent auditors, and an internal control/performance audit by the State Auditor of Accounts’ Office. For audit compliance information see: http://www.whitehouse.gov/omb/assets/a133_compliance/arra_addendum_1.pdf

- **ARRA AWARDS**

- ◊ **Competitive Grants** - Upon notification of award, applications for new ARRA Competitive Grants will follow the established Request for Grant Acceptance process, except that requests will be submitted to ESR for review using Form ESR-2 in lieu of the usual Form AA-1*. After review, ESR will forward the grant package to Finance and Management for the usual process of competitive grants. See: <http://finance.vermont.gov/forms> for Form ESR-2.

*Form AA-1 is the normal vehicle used by departments to route a request for acceptance of a new grant to the Legislature’s Joint Fiscal Committee for approval, in accordance with 32 V.S.A. 5 - Acceptance of Grants

- **Formula, Block Grants, and Individual Benefit Programs** - Federal funding agencies may require a modified application process for ARRA increases in formula/block grants, increases in individual benefit programs, and access to the ARRA State Fiscal Stabilization Fund. Internally, upon notification of award, submit Form ESR-2 to ESR. In these cases, Form ESR-2 will follow essentially the same AA-1 process as competitive grants, except that Joint Fiscal Committee approval may not be required. See: <http://finance.vermont.gov/forms> for Form ESR-2.
- **ARRA POSITIONS:** The normal Joint Fiscal Committee (JFC) review and approval process is required for ARRA positions. All requests to add new classified positions for ARRA activities must be submitted on the Limited Service - Grant Funded Position Request Form for review by the JFC in accordance with 32 V.S.A. § 5. New ARRA funded classified limited service positions will be Reduction In Force (RIF) cleared and recruited following the normal processes. In some circumstances temporary positions (refer to 3 V.S.A. § 331) might be needed to complete ARRA activities; in these cases, the normal process for requesting temporary positions must be followed (Request For Temporary Position Form). Both position request forms referred to in this paragraph are available at: <http://www.vermontpersonnel.org/htm/library.php>.
- **ARRA TIER 1 AGREEMENTS:** ARRA Tier 1 Agreements include contracts, subgrants,

loan agreements that are funded in whole or in part, or Memorandums of Understanding (MOU) that are funded in whole with monies from ARRA. ARRA Tier 1 Agreements are subject to existing Administrative Bulletins with Addendums, including Bulletin 3.5 - Contracting Procedures and Bulletin 5.0 - Single Audit Policy for Subgrants, and all federal and state policies and procedures pertaining to ARRA including but not limited to this Bulletin. Additional certification language has been added specific to ARRA. Particular note must be taken to document the risk assessment of a contractor, vendor, subrecipient, borrower, etc., before selection and appropriately documenting that risk assessment. See: <http://finance.vermont.gov/forms> for risk assessment.

- **BUY AMERICAN:** It is the sense of the Congress that, to the greatest extent practicable, all equipment and products purchased with funds made available under this award should be American-made. Section 1605 of the American Recovery and Reinvestment Act of 2009 sets forth the clear expectation that “all the iron, steel, and manufactured goods used in [an ARRA-funded] public buildings or public works projects will be “produced in the United States.” Section 1605 also sets forth specific circumstances under which a federal agency may determine to waive this Buy American requirement. However, it is important to emphasize that, as they are identified in OMB’s Guidance 2 CFR Part 176, waivers are “exceptions” to the Buy American expectations of Section 1605. Full text of the guidance is at: <http://edocket.access.gpo.gov/2009/pdf/E9-9073.pdf>.

ARRA places on SOV Recipient and Transferee Departments the obligation to establish whether a manufactured good was produced in the U.S. If a SOV Recipient or Transferee Department cannot confirm the product in question is U.S. made, they should either find an alternative U.S. made good if possible, or seek a waiver from the Buy American provisions, if applicable. Most waivers will likely come forward at two points in a project: first, based on the design where the SOV Recipient Department identifies key materials (iron and steel) or equipment (manufactured goods) that are not produced in sufficient quantities domestically; or, second, after evaluation by prospective bidders and their consultation with suppliers determines that iron, steel, or manufactured goods as required by the design are not produced in sufficient quantities domestically. It is strongly encouraged that SOV Recipient and Transferee Departments hold pre-bid conferences with potential bidders.

- **COMPETITIVE GRANT EARLY NOTICE:** Should a new opportunity to apply for an ARRA Competitive Grant arise, and if an agency or department plans to submit an application for said grant, pre-notification to ESR is desired. *Form ESR-3* should be submitted to the Governor’s Economic Stimulus and Recovery Office (ESR) as soon as the intent to apply has been made. Advance notice is desired to meet the purpose of Act I Section D 111 of the 2009 Special Session of the Vermont General Assembly. See: <http://finance.vermont.gov/forms> for *Form ESR-3*.
- **DAVIS-BACON:** Some ARRA Awards will be subject to the federal Davis-Bacon and Related Acts. The Federal Davis Bacon and Related Acts (“DBRA”) requires all contractors and subcontractors performing work on construction contracts in ex-

cess of \$2,000, paid for in whole or in part with federal funds, to pay their laborers and mechanics not less than the prevailing wage rates and fringe benefits for corresponding classes of laborers and mechanics employed on similar projects in the area. The prevailing wage rates and fringe benefits are determined by the Secretary of Labor for inclusion in covered contracts in accordance with subchapter IV of chapter 31 of title 40 of the United States Code. (See also 20 U.S.C. 1232b Labor Standards and Section 1601 of the ARRA.) In addition to the Davis Bacon Act itself, Congress added Davis-Bacon prevailing wage provisions to approximately 60 laws - "related Acts" - under which federal agencies assist construction projects through grants, loans, loan guarantees, and insurance [the Federal-Aid Highway Acts, the Housing and Community Development Act of 1974, and the Federal Water Pollution Control Act]. Generally, the application of prevailing wage requirements to projects receiving federal assistance under any particular "related" Act depends on the provisions of that law.

Additionally, Act 54 § 32 (c) of the 2009 session established Vermont Enhanced Davis-Bacon Rates for ARRA projects which apply to ARRA Highway contracts "awarded on or after June 1, 2009." Refer to the Agency of Transportation Davis-Bacon website for additional information. See:

In cases where individual ARRA Awards are subject to the provision of DBRA, the SOV Recipient Department or Transferee Department is responsible for including David-Bacon prevailing wage requirements in the bid documents and the final contract (plus the contractor' subcontracts). If your federal funding agency has additional David-Bacon requirements, those must be included as required. The awarding federally agency can assist Recipient Departments in determining which ARRA Activities are subject to Davis-Bacon and Related Acts.

- **DUNS NUMBERS AND CCR:** All subrecipients with contracts or subgrants funded with ARRA monies must be registered through the CCR before the State can disburse ARRA funds to these parties, unless a contractor is an individual contractor paid through the State of Vermont Payroll System. The OMB has defined vendors for purposes of ARRA as those who provide goods or services in a competitive market that are ancillary to the achievement of the purposes of the federal award. For ARRA reporting vendors may be identified either by a DUNS# or by the company's name and the Zip Code of its home office.
 - ◇ The Central Contractor Registration (CCR) is the primary registrant database for the U.S. Federal Government. CCR collects, validates, stores and disseminates data in support of agency acquisition missions. FREE registration is available at: <http://www.ccr.gov/Default.aspx>.

The D-U-N-S® Number is a unique nine-digit identification number assigned and maintained solely by Dun & Bradstreet (D&B). D-U-N-S Number assignment is FREE for all businesses required to register with the US Federal government for contracts or grants. Created in 1962, the Data Universal Numbering System or D-U-N-S Number is D&B's copyrighted, proprietary means of identifying business entities. See: http://www.dnb.com/US/duns_update/

- **FRAUD & ABUSE:** Agencies and Departments should be aware that there will be unprecedented oversight of ARRA funds; it is also the State's policy to ensure swift and immediate action to prevent fraud, waste, and mismanagement. SOV agencies, departments and all employees are charged with ensuring that procurement and program funding processes are in place to detect and prevent internal and external abuse while maximizing open and fair competition. Adherence to the State's existing administrative bulletins is the first and most important step in that prevention and detection. Additional measures may be indicated based on risk analysis. They should be taken when appropriate. As money flows into the SOV Recipient and Transferee Departments and to subrecipients' contractors, vendors and borrowers, SOV officials, officers, and employees are charged with watching for possible fraud and abuse of ARRA monies. If you see or suspect fraud, waste, or mismanagement of ARRA funds refer the matter immediately to the Vermont Economic Stimulus & Recovery Office ^(a), the State of Vermont Auditor of Accounts Fraud Hotline, or to the appropriate Federal Inspector General. If you are concerned about possible retaliation, you should know that "Whistleblower" protection exists as part of ARRA ^(b) and in Vermont State statute 3 V.S.A. § 973 - § 978^(c): See: <http://finance.vermont.gov/forms> for risk assessment.

(a) ESR: phone (802) 828-1354 or http://recovery.vermont.gov/contact_us/report_concerns

(b) [Section 1553 of Division A, Title XV of the American Recovery and Reinvestment Act of 2009, P.L. 111-5;](#)

(c) <http://www.leg.state.vt.us/docs/legdoc.cfm?URL=/docs/2008/acts/ACT128.htm> .

INDIVIDUALS: In general, individuals receiving benefit payments or other types of Federal Awards are excluded from reporting information under Section 1512 of the Act. In certain cases, individual loan recipients (as either prime or subrecipient's) may be required to comply with Section 1512 reporting requirement. The Federal agency or prime recipients awarding funds to individuals will report the aggregated amounts disbursed to individuals. Reference: http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21.pdf

- **INFRASTRUCTURE:** ARRA requires particular reporting for projects which include expenditures for infrastructure. OMB guidance is that the awarding agency will inform the recipient whether or not the award includes infrastructure.

JOBS CREATED OR RETAINED: Prime recipients are required to report an estimate of jobs directly created or retained by project and activity of contract. On December 28, 2009, the Office of Management and Budget (OMB) released updated ARRA guidance concerning jobs counting and data quality. The guidance can be accessed at: http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-08.pdf

The guidance makes two very important changes concerning jobs calculation:

1. Simplification of jobs calculation: Total (Reporting Quarter) hours worked in jobs funded by ARRA divided by total (Reporting Quarter) hours in a full-time schedule (520) for the quarter.

2. Quarterly not cumulative - Jobs are to be reported on a quarterly basis not cumulative. (Keep in mind other 1512 reporting such as for expenditure data will still be done on a cumulative basis.)

For audit purposes, fully document the source data used in the calculations.

Tier 1 Recipient Jobs: Each agency and department must establish a reporting mechanism by which their Tier-1 Recipients report “Jobs Created and Jobs Retained” to the State funding agency/department quarterly, or more frequently if required by the federal funding agencies.

- **OMB - The acronym for federal Office of Management and Budget.**
- **NON-STATE INDIVIDUALS OR ENTITIES: In addition to private individuals, licensed professionals, sole proprietorships, partnerships, corporations (for profit, not-for profit or limited liability), associations, and other such organizations, “non-state individuals or entities” also includes municipalities, counties, SOV component units and quasi-governmental entities such as:**

- University of Vermont (UVM) and the State Agricultural College
- Vermont State Colleges (VSC)
- Vermont Student Assistance Corporation (VSAC)
- Vermont Housing and Conservation Board (VHCB)
- Vermont Housing Finance Agency (new in FY09) (VHFA)
- Vermont Economic Development Authority (VEDA)
- Vermont Municipal Bond Bank
- Vermont Educational and Health Buildings Finance Agency
- Vermont Center for Geographic Information
- Vermont Veteran's Home⁽¹⁾
- Vermont Rehabilitation Corporation
- Vermont Film Corporation
- Vermont Transportation Authority
- Vermont Telecommunication Authority (VTA)

Any non-state individual or non-state entity receiving ARRA funding through a State of Vermont agency or department is considered a Tier 1 Recipient (see definition of Tier 1 Recipient elsewhere in this Bulletin).

⁽¹⁾ Although the Vermont Veterans Home is considered a component unit, for purposes of ARRA the Veteran's Home will be treated as an SOV Recipient or Transferee Department.

- **RECONCILIATION:** In accounting, reconciliation refers to a process that compares two sets of records such as: the balances of two accounts, or the data maintained in two systems, or the data reported in two reports, etc. to make sure they are in agreement. Reconciliations for ARRA will be used to ensure that the money leaving an account matches the actual money spent and reported; this is done by making sure the balances match at the end of a particular accounting period, or documenting the detail of differences and making the appropriate corrective entries. Docu-

mentation for all reconciliations and corrective entries must be maintained for audit purposes.

- **RISK ASSESSMENT:** A Risk Assessment is an analysis of factors and/or circumstances that could potentially allow for fraud, misuse, or abuse of ARRA monies to occur by any individual, organization, entity, or unit of government. These risk factors include but are not limited to: financial viability; conflict of interest or the appearance thereof; history of prior fraud, misuse, or abuse; ability to meet ARRA requirements; ability to successfully complete the scope of work/service; prior audit or monitoring failures; etc. SOV agencies/departments are expected to disburse ARRA monies only to those parties that have the lowest risk potential possible, thereby reducing the opportunities for fraud, misuse, and waste of ARRA monies to occur BEFORE ARRA agreements are executed with Tier 1 Recipients. **Each SOV Recipient and Transferee Department must perform a risk assessment analysis as part of the selection and award process for contracts, subgrants or loans paid in whole or in part with ARRA monies. This risk assessment must be documented and included in the Tier 1 Agreement file for audit purposes.**

A Risk Assessment must be performed even when the selection of the Tier 1 Recipient is a forgone conclusion such as when there is only one contractor or subrecipient eligible to receive the ARRA monies, or when there is a pre-determined recipient such as a municipality or school district. See: <http://finance.vermont.gov/forms> for risk assessment.

- **SOV:** An acronym for the State of Vermont.
- **SOV RECIPIENT DEPARTMENT:** A State of Vermont agency or department that receives ARRA monies directly from a federal ARRA funding agency.
- **SOV TRANSFEREE DEPARTMENT:** A State of Vermont agency or department that receives ARRA monies from a SOV Recipient Department and **not** directly from a federal ARRA funding agency.
- **TERMINOLOGY - FEDERAL VS. STATE OF VERMONT:** Please be aware of the fact that there are some differences between the ARRA terminology used by the federal government in the Act and/or by OMB in their publications, versus ARRA Terminology used by State of Vermont. In general terms, the Act and OMB's publications are written from the federal perspective down to the states and below; this Bulletin is written from the State of Vermont's perspective down to Tier 1 Recipients and below.

If you are unsure about any of the terminology used in this or any publication related to ARRA, please contact your assigned ESR contact.

- **TIER 1 RECIPIENT:** A Tier 1 Recipient is the non-state individual or entity paid with ARRA monies under a contract, subgrant, loan, or Purchase Order with an SOV Recipient Department or an SOV Transferee Department. Tier 1 Recipients include contractors, subrecipients, borrowers, and vendors. Tier 1 Recipients do not

include SOV employees and individual beneficiaries of entitlement programs. Refer to the definition of “Non-state Individuals or Entities” and the list which appears included prior to this definition. If you are not sure if an individual or entity is a Tier 1 Recipient, please contact ESR.

- **TIER 2 RECIPIENT:** The term Tier 2 Recipients is limited to vendors paid for purchases with ARRA monies by a Tier 1 subrecipient.
- **TIER 1 REPORTING:** The SOV agency or department that has entered into a contract, subgrant, or loan DIRECTLY with a Tier 1 Recipient is responsible for obtaining the ARRA identifying information and quarterly reporting information required by the federal government. In cases where this SOV agency or department is an “SOV Transferee Department” as defined above, the Transferee Department must provide the Tier 1 information to the SOV Recipient Department. The SOV Recipient Department is responsible for reporting all ARRA related information on 1512 report to ESR.
- **TRANSPARENCY:** Various reports and links will be made available to the public on the ESR website on: <http://recovery.vermont.gov>
- **VISION CHARTFIELD:** In addition to the DeptID, SOV Recipient Departments and SOV Transferee Department must use a unique VISION chartfield code to identify ARRA expenditures. In most cases this will be the VISION program code authorized by the Director of Statewide Reporting.

F. ARRA Process, Procedures and Timeline:

1. When an ARRA Award is Received:

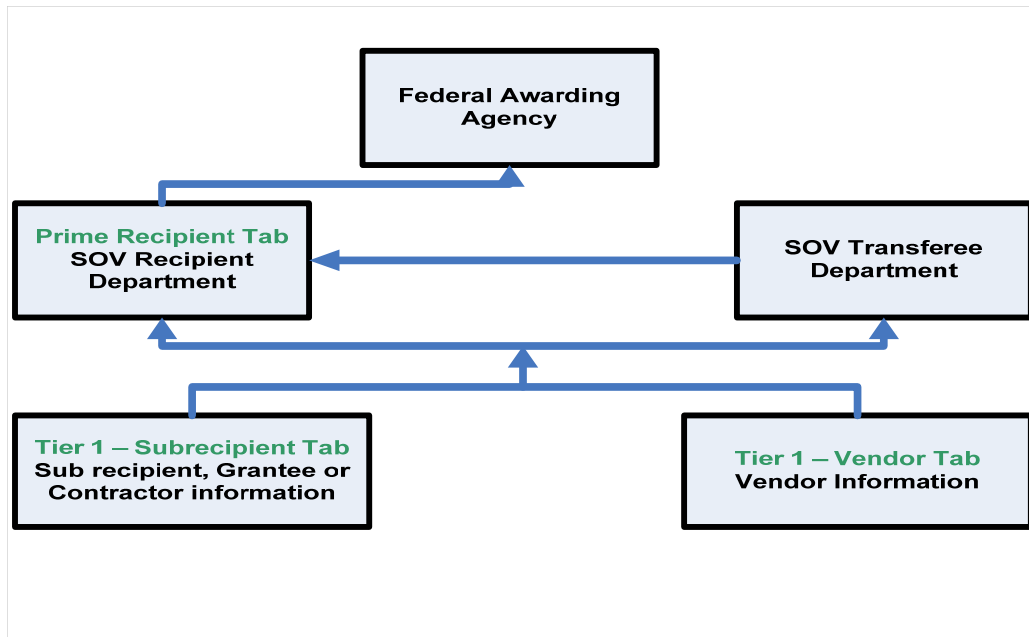
- Appoint an ARRA Activity Manager for the Award.
- Prepare Form ESR-1 ARRA Accountability Plan. Plans may be revised and re-submitted if necessary.
- If the ARRA Award is for an ARRA Competitive Grant, Form ESR-2 will act as an alternate for Form AA-1 Grant Acceptance Request and follow an expedited AA-1 process through review and approval by the Joint Fiscal Committee (32 V.S.A. §5), while providing ESR with the detailed information necessary for OMB reporting. If the ARRA Award is not for an ARRA Competitive Grant, then Form ESR-2 will provide ESR with the necessary detailed information and act as the mechanism to release ARRA spending authority as necessary
- Submission packet to ESR should include:
 - ◇ Original or copy of ESR 1;
 - ◇ ESR 2 (and all documentation need if subject to AA-1);
 - ◇ Copy of ARRA Award from Federal Agency;
 - ◇ Copy of Position Request Form (if applicable).

2. TIER 1 AND SOV TRANSFEREE AGREEMENTS:

- Initiate the selection process required to determine the parties with which you intend to execute ARRA Agreements. In addition to the normal selection process in place for contracts, subgrants, loans, and participation - a risk assessment must be included and documented prior to selection. Prepare ARRA Agreements (contracts, subgrants, loans and MOUs) that will be funded in whole or in part with ARRA monies in accordance with Bulletins 3.5 - Contracting Procedures, 5.0 - Single Audit Policy for Subgrants, the Act, and this Bulletin. These ARRA Agreements must include all special ARRA language, attachments, and reporting requirements.

3. ARRA 1512 REPORTING

- Reports are done in accordance in with OMB regulations, Federal Agency guidance and this bulletin in effect at that reporting period.



- **Who reports to whom?**
 - ESR reports to: <https://www.federalreporting.gov>;
 - Prime recipients report to ESR;
 - Sub recipients report to the state prime recipient or transferee department with which they have an agreement.
- **What gets reported when?**
 - Certain documentation that is required for 1512 reporting occurs at the inception of an agreement and must be included in the agreement; other information is generated quarterly and must be provided in time for the 1512 reporting. See ARRA 1512 Report Documentation

at: <http://finance.vermont.gov/forms>

- **1512 Reporting: Prime Recipient to ESR**

- ◇ Download the most recent Version of the Microsoft Excel spreadsheet for reporting submission. See:

<https://www.federalreporting.gov/federalreporting/downloads.do>

- ◇ Fill out all fields with an asterisk (*);

- ◇ **NOTE: Vermont's congressional district is: 00;**

- ◇ **Jobs Worksheet:** ESR has created a job's worksheet that can be used to compute ARRA FTE and provide that information for reporting. See worksheet with instructions: <http://finance.vermont.gov/forms>

- ◇ Save file using the following naming convention:

- 2 digit month day year (no dashes) last day of reporting period) mmddyy;
- CFDA number;
- Acronym or name of your agency/department;
- Program name.

Examples: 2nd 1/4 reporting December 31, 2009

123109 84.394 EDU IDEA.xls

123109 20.106 AOT Airport Improvement.xls

123109 14.255 ACCD Community Development Block Grant.xls

123109 93.414 Health AARA State Primary Care.xls

- ◇ Submit no later than 2 working days prior to the reporting end date which is the 10th day following the end of a calendar quarter. (Note: Under certain circumstances OMB may extend a deadline).

- **1512 Reporting Subrecipient to Prime Recipient:**

- ◇ You must collect and report the information using Form ESR 4 or your own equivalent form.

- **Jobs Worksheet:** ESR has created a job's worksheet that can be used to compute ARRA FTE and provide that information for reporting. See worksheet with instructions: <http://finance.vermont.gov/forms>

G. ADDENDUMS: This Bulletin is subject to future Addendums. Addendums will be issued by the Office of the Secretary of Administration and can be found on the Secretary's website at: <http://aoa.vermont.gov/bulletins>

H. EFFECTIVE DATES: This Bulletin is effective from February 17, 2009, the date The American Recovery and Reinvestment Act of 2009 was signed into law by President Obama, until such time as all ARRA funds received by the State of Vermont departments and agencies have been disbursed, accounted for, reported on, and audited under OMB Circular A-133, as required.