

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

DATE: July 22, 2009



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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. BACKGROUND:

The American Recovery and Reinvestment Act was signed into law by President Obama on February 17, 2009. As Vice Chairman of the National Governors Association, Governor James H. Douglas met with the President and Congressional leaders, and testified before Congress to express the thoughts and concerns of Governors across the country. The Governor played an important role in ensuring that states have the flexibility to implement projects and to use federal resources in a manner that best meets the needs of each state’s unique circumstances.

C. VERMONT OFFICE OF STIMULUS AND ECONOMIC RECOVERY:

The Office of Economic Stimulus & Recovery (ESR) assists and coordinates efforts of State, community and private organizations to obtain funds for projects that not only alleviate the pain of the current recession but build the infrastructure necessary for Vermonters to succeed in the second decade of the 21st century. ESR is attached to 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.

D. 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://stimulus.cms.vt.vprod.cdc.nicusa.com/>

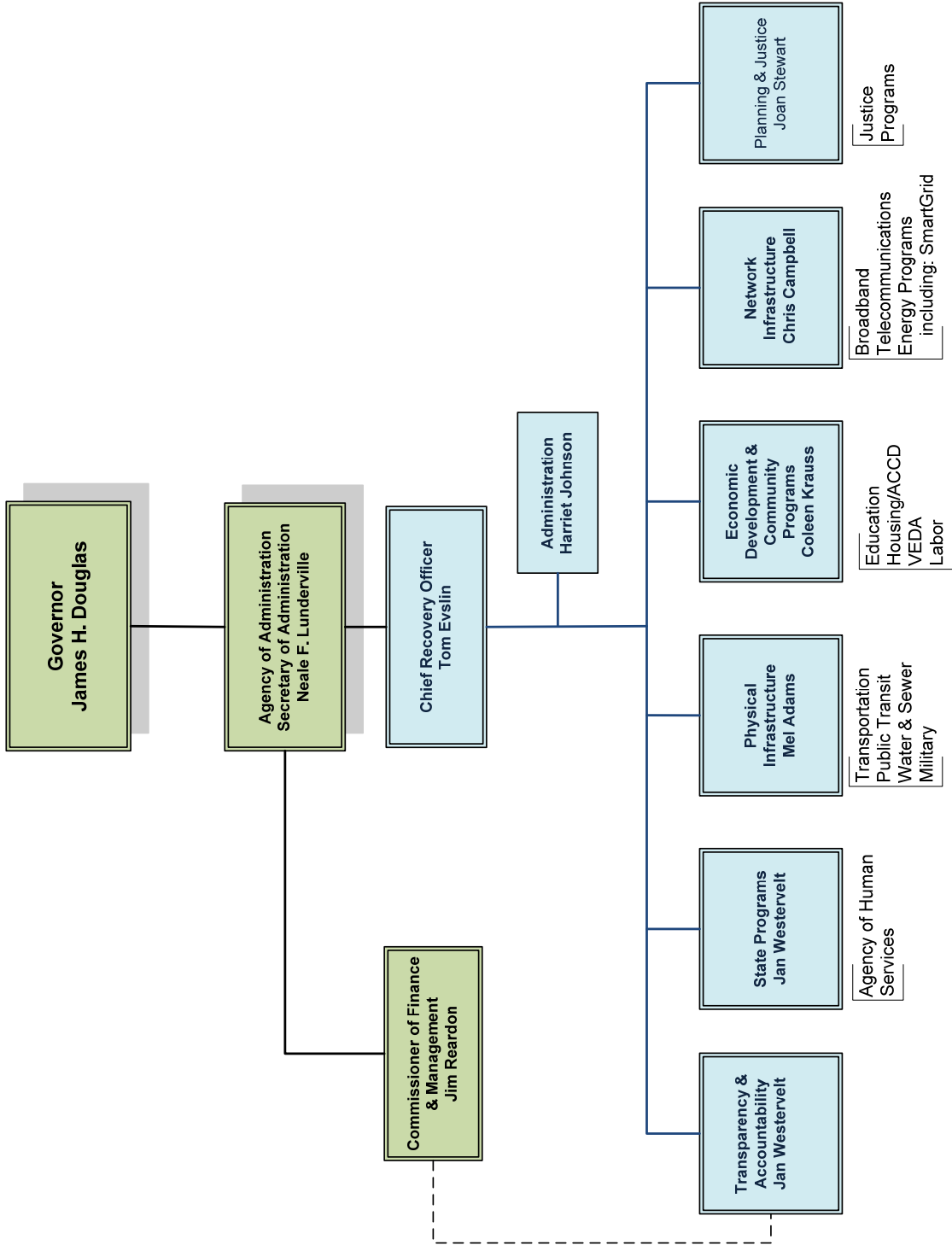
E. THE ESR ORGANIZATIONAL CHART:

The ESR Organization Chart is shown on the following page.

[Continues on next page]

Vermont Office of Economic Stimulus and Recovery (ESR)

5/13/2009



F. ARRA AUTHORITY, INFORMATION AND REPORTING:

1. FLOW 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 will be identified with the ARRA activities for which they are accountable; each ARRA Activity will be documented and include its historical and current chain of authority and accountability.

In general terms that chain of authority is:

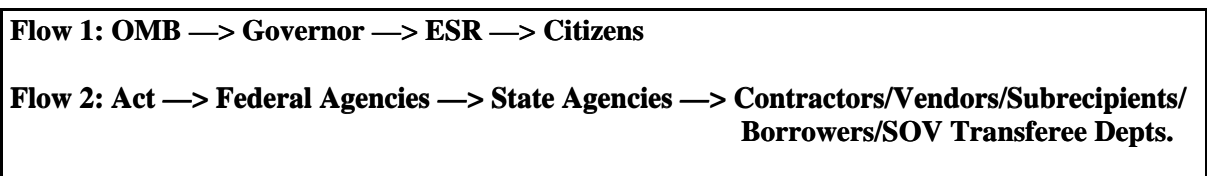


2. FLOW OF INFORMATION:

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 activities 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 activity type. Each Agency or Department must provide the name of the ARRA Activity Manager 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:



3. FLOW OF REPORTING:

Section 1500 of the Act is concerned with reporting. OMB has provided guidance in the Federal Register and will continue to do so into late summer or early fall of 2009. The federal awarding agencies are also providing guidance. 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 component information 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 then consolidates the State of Vermont agency and departmental information and will be responsible for posting the consolidated ARRA information on the ESR website, and for transmitting the information to OMB in accordance with the procedures posted at: <http://www.federalreporting.gov>.



G. APPLICABLE TERMS, CONDITIONS, DEFINITIONS AND PROCESS:

- **ACCOUNTABILITY PLAN:** The Accountability Plan (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 Chief Recovery Officer 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 activities or groups of activities. The Plans are prepared and submitted to ESR using Form ESR-1 (see Appendices).
- **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 must be 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. 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 VI-

SION 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) on file with ESR. Agencies and departments will follow their approved Accountability Plan to accounting for and tracking ARRA receipts and expenditures. See the Appendices of this Bulletin for Form ESR-1 and ESR-2, respectively.

- **ARRA ADMINISTRATIVE COSTS:** In accordance with instructions issued by the Secretary of Administration in a letter dated July 15, 2009:

Initially, the American Recovery and Reinvestment Act (ARRA) did not provide funding for the administrative expenses states would incur related to managing, accounting for, and reporting on ARRA. Eventually, OMB issued instructions that allow states to use up to 0.5% of the ARRA funds to cover administrative costs. However, by the time this announcement was made, Vermont had already committed 100% of the ARRA Entitlement, Formula and Block Grant funds to be used solely to provide services to Vermonters.

State employees are making herculean efforts to absorb as much of the additional administrative burden of ARRA reporting within existing budgets. We sincerely appreciate and applaud your efforts. But, there are some reporting requirements that cannot be met solely with hard work. In order to fund the additional resources required, I am hereby directing that all competitive ARRA grant applications that have not been submitted as of this date include a line item of 0.5% for central administration. You will use the 0.5% funds, when awarded, to pay additional billings you will receive to defray the costs associated with developing and implementing the technical changes necessary to meet OMB's reporting requirements.

- **ARRA ACTIVITY MANAGER:** Each ARRA Activity 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 Activity. The ARRA Activity Manager is required to sign and certify each ARRA Activity Acceptance Request - Form ESR-2 for every ARRA Activity for which he/she is responsible. Should the ARRA Activity Manager change, ESR must be notified of the change by submitting a revised Form ESR-2.
- **ARRA ACTIVITY NOTIFICATION:** An ARRA Activity is a program, project, grant, or related group of expenditures funded by ARRA. Agencies and departments will determine what and how many ARRA Activities they have. Once determined, each ARRA activity must be reported to ESR using Form ESR-2 and will follow the es-

established Request for Grant Acceptance process up to a point; Form ESR-2 will be submitted for review to Finance & Management and subsequently forwarded to ESR where the process will end, since approval is not required by the Secretary of Administration, the Governor, or the Joint Fiscal Committee. See the Appendices of this Bulletin for Form ESR-2.

- **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 will 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.
- **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 Finance & Management using Form ESR-2 in lieu of the usual Form AA-1*. Form ESR-2 will receive final approval by the Joint Fiscal Committee. See the Appendices of this Bulletin 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 Finance & Management. 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 Appendices of this Bulletin for Form ESR-2.
- **ARRA CODES:** Specific data element codes for use in tracking and reporting ARRA were established by OMB (see the Appendices). These same codes (data elements) will be used in the future by states to report federal contracts and subgrants under the Federal Funds Accountability & Transparency Act of 2006 (FFATA) at: <http://www.usaspending.gov/>. The website is in place but final rules have not been issued. The expectation is that ARRA reporting will also function as pilot reporting for FFATA.
- **ARRA FORMS - TEMPLATES AND INSTRUCTIONS:** Initially, several new forms (series ESR-X) have been created and certain existing forms have been revised to accommodate ARRA information gathering and reporting. Initially, these forms were created as fill-in enabled MS Word templates. ESR is pursuing making these forms

web-based and allowing for common database import/export capability. Meanwhile, the fill-in enabled forms will be used. Sample forms are shown in the Appendices to this Bulletin; ARRA Fill-in form templates and instructions are available at: <http://finance.vermont.gov/forms>.

- **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 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/html/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. 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 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.

- **CERTIFICATION AND APPROVAL:** Additional certification language has been added specific to ARRA. In addition, a signature is required for the ARRA Activity Manager who will be responsible for most closely managing the ARRA Activity and who will be responsible and accountable for assuring that expenditures are coded correctly. In some cases this person will be a program manager, project manager, contract manager, grant manager or the like. This person should not be a business manager, accountant, or administrative staff employee. It is the responsibility of the Secretary or Commissioner or their designees to determine who the ARRA Activity Manager is for each ARRA Activity.
- **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 for two purposes: 1) to provide linkages among grant proposals that will strengthen Vermont's competitive position, and 2) to provide the Governor's Office, ESR and F&M with the information necessary for the statewide ARRA reporting database. See the Appendices of this Bulletin for *Form ESR-3*.
- **DAVID-BACON:** Many ARRA Activities 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 excess 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.

In cases where individual ARRA Activities 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 con-

tract (plus the contractor' subcontracts). See the Appendices for standard Davis-Bacon compliance information, documents, contract attachments, reporting forms, etc. that should be used for bid and contract attachments. If your federal funding agency has additional David-Bacon requirements, those must be included as required. Your assigned ESR contact can assist Recipient Departments in determining which ARRA Activities are subject to Davis-Bacon and Related Acts. ESR will also be hosting a Davis-Bacon orientation and training class in mid-August 2009.

- **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 next page for web link: https://eupdate.dnb.com/requestoptions.asp?cm_re=HomepageB*TopNav*DUNSNumberTab
- **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 begins to flow 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):

(a) ESR: phone (802) 828-1350 or 1354, or http://stimulus.cms.vt.vprod.cdc.nicusa.com/contact_us/contact_email

(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>

- **FEDERAL COGNIZANT (FUNDING) AGENCY:** "Cognizant agency" or "Funding agency" means the Federal agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals developed under OMB Circular A-87 on behalf of all Federal agencies.
- **INFRASTRUCTURE:** For purposes of this Bulletin, "infrastructure" can be defined as the basic physical and organizational structures needed for the operation of a society or enterprise, or the services and facilities necessary for an economy to function. The term typically refers to the technical structures that support a society, such as: roads, water supply, sewers, power grids, telecommunications, school construction, and so forth; and in military parlance, the buildings and permanent installations necessary for the support, redeployment, and operation of military forces. Individual federal funding agencies may specifically designate a particular project as being "infrastructure", but in lieu of that, please work with your assigned ESR contact to determine when an ARRA Activity will be designated as "infrastructure". ARRA project types which we believe will be classified as "infrastructure" include, but are not limited to:
 - ◇ Transportation: Highway - construction and rehab, paving, culverts, bridges, safety; Rail - high speed rail program, passenger rail; Aviation - safety and flight enhancements; Public Transit - capital investments in buses.
 - ◇ Environmental: Water (drinking water program) - new systems/sources, component replacements, storage facilities; Sewerage (clean water program) - new systems, component replacements, service area expansion; Stormwater - detention, filtration; Brownfields; Superfund hazardous management; Dams, dikes, reservoirs.
 - ◇ Military construction: Buildings; Energy enhancements to facilities.
 - ◇ Energy: SmartGrid
 - ◇ Telecommunications: Broadband
 - ◇ Health IT
- **JOBS CREATED AND JOBS RETAINED:** One of the primary metrics which must be reported to OMB and the federal ARRA funding agencies is the number of Jobs Created and Jobs Retained. These metrics must be reported for state agencies and departments receiving ARRA monies and for all Tier 1 Recipients, except vendors paid through contacts and grants with ARRA monies.
 - ◇ **State of Vermont Employee Job Metric:** The State has adopted two acceptable calculations that may be used to report SOV employees' jobs created or jobs retained for ARRA. Regardless of which method is selected for use, be consistent and fully document the source data used in the calculations for audit purposes.

1. OMB Method - Standard Hours: each full-time equivalent (FTE) state employee funded with ARRA monies is a “job retained” (an FTE is equal to 2,080 regular hours per year or 520 regular hours per quarter). An example chart using this method is shown in the Appendices.
 2. Alternate Method - Average Hourly Rate: if hours worked are not easily available, salary paid to date for each category of positions (laborer, technician, manager, etc.) divided by average hourly rate for that category may be used. An example chart using this method is shown in the Appendices.
- **Tier 1 Recipient Jobs (Contractors, Subrecipient, Borrowers only):** 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. Tier 1 vendors are excluded from having to report on jobs created and jobs retained.
 - **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.

- **OTHER METRICS:** Other metrics in addition to Jobs Created and Jobs Retained may be required by individual federal funding agencies.
- **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. Documentation for all reconciliations and corrective entries must be maintained for audit purposes.
- **REPORTING:** Periodic reporting will be required at both the agency/department level, statewide, and at the Tier 1 Recipient level. Agencies/departments, whether SOV Recipient Departments or SOV Transferee Departments, are responsible for collecting the required data elements relevant to their own state functions funded by ARRA monies, as well as from all Tier 1 Recipients with whom they have executed ARRA Agreements. Agencies/departments are then responsible for reporting all data elements required to their ARRA federal funding agency and to ESR. ESR is responsible for compiling and filing statewide ARRA data with the Office of Management & Budget (OMB).
- **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 Departments 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. Refer to the Appendices for OMB's Risk Consideration information.
- **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 to ESR for inclusion in the Statewide ARRA report to OMB (see the definition of Non-state Individuals or Entities elsewhere in this Bulletin).
- **TRANSPARENCY:** State of Vermont agency and departmental Accountability Plans and various other monthly and quarterly reports will be made available to the public on the ESR website at: <http://stimulus.cms.vt.vprod.cdc.nicusa.com/>
- **VISION CHARTFIELD:** In addition to the DeptID, SOV Recipient Departments and SOV Transferee Department must use a unique VISION chartfield code authorized by the Director of Statewide Reporting to track ARRA expenditures. In most cases, this will be the VISION program code.

H. ARRA PROCESS, PROCEDURES AND TIMELINE:

1. AUTHORIZATION TO SPEND ARRA FUNDS:

- Immediately prepare Form ESR-1 ARRA Accountability Plan and submit to ESR for approval; an approved Form ESR-1 must be on file before spending authority will be released in VISION. Plans may be revised and re-submitted if necessary.
- Determine the ARRA Activities to be tracked and assign the ARRA Activity Manager for each ARRA Activity.
- After the ARRA Activities and ARRA Activity Managers have been determined for the agency/department, one (1) Form-ESR 2 ARRA Activity Acceptance Request is prepared for each ARRA Activity identified. If the ARRA Activity 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 Activity 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. If the information on a previously submitted Form ESR-2 should change significantly, a revised Form ESR-2 should be submitted when final information becomes available, although minor changes to Sections 10 through 12c do not require resubmission as these section are expected to be the best estimate available at the time of original submission.

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 REPORTING

• QUARTERLY REPORTING

- ◇ Quarterly, and in accordance with the requirements of the Act and the individual federal ARRA funding agencies, prepare your quarterly federal reporting inclusive of ARRA information. In some cases, individual

ARRA federal funding agencies may require reporting off all or certain ARRA information on a more frequent basis.

- ◇ Quarterly, receive Form ESR-4 from the ARRA Tier 1 Recipients, Tier 1 vendors, and Form ESR-5 from SOV Transferee departments with whom you have ARRA Agreements. Using this information, and reconciling to your regular quarterly federal reports and to the ARRA receipt and disbursement information, prepare the ARRA Quarterly Aggregated Tier 1 report - Form ESR - 6 and ARRA Quarterly Activity Report - Form ESR - 7 for your agency/department. Completed forms must be submitted to ESR.
- ◇ ESR will consolidate the quarterly statewide required ARRA information from agencies and departments and submit to OMB as required.
- ◇ Refer to the Appendices for the Vermont version of the Implementing Guidance for the Reports on Use of Funds Pursuant to the American Recovery and Reinvestment Act of 2009, Section 2 – Basic Principles and Requirements of Recovery Act Recipient Reporting issued by OMB on June 22, 2009.

I. 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>

J. 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.

[Appendices follow]

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***** FOLLOWING ARE SAMPLE TEMPLATES ONLY - ACCESS THE CURRENT
TEMPLATES AND DOCUMENTS THROUGH THE LINK BELOW *****

The most current electronic version of all ARRA Form and Instructions are
available at:

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

The following is an extract of Section 2 of the [Basic Principles and Requirements of Recovery Act Recipient Reporting](#) issued by OMB on June 22, 2009. As written, this section was intended as guidance from OMB to the US states receiving ARRA funds. We have adapted this Section to reflect the State of Vermont's guidance to State agencies and departments.

Section 2 – Basic Principles and Requirements of Recovery Act Recipient Reporting

2.1 What recipient reporting is required in Section 1512 of the Recovery Act?

Section 1512 of the Recovery Act requires reports on the use of Recovery Act funding by recipients no later than the 10th day after the end of each calendar quarter, beginning the quarter ending September 30, 2009 (note: the Sept. 30, 2009 report must include the period from February 17, 2009 through Sept. 30, 2009) and for the Federal agency providing those funds to make the reports publicly available no later than the 30th day after the end of that quarter. Aimed at providing transparency into the use of these funds, the recipient reports are required to include the following detailed information:

- Total amount of funds received; and of that, the amount spent on projects and activities;
- A list of those projects and activities funded by name to include³:
 - Description
 - Completion status
- Estimates on jobs created or retained;
- Details on sub-awards⁴ and other payments.

Note: The information that is required to be reported quarterly is contained in Forms ESR-4, ESR-5, ESR-6 and ESR-7. These forms are to be completed on-line. Paper copies can be submitted to ESR only if online submission is impossible.

2.2 Who is required to report under the Recovery Act?

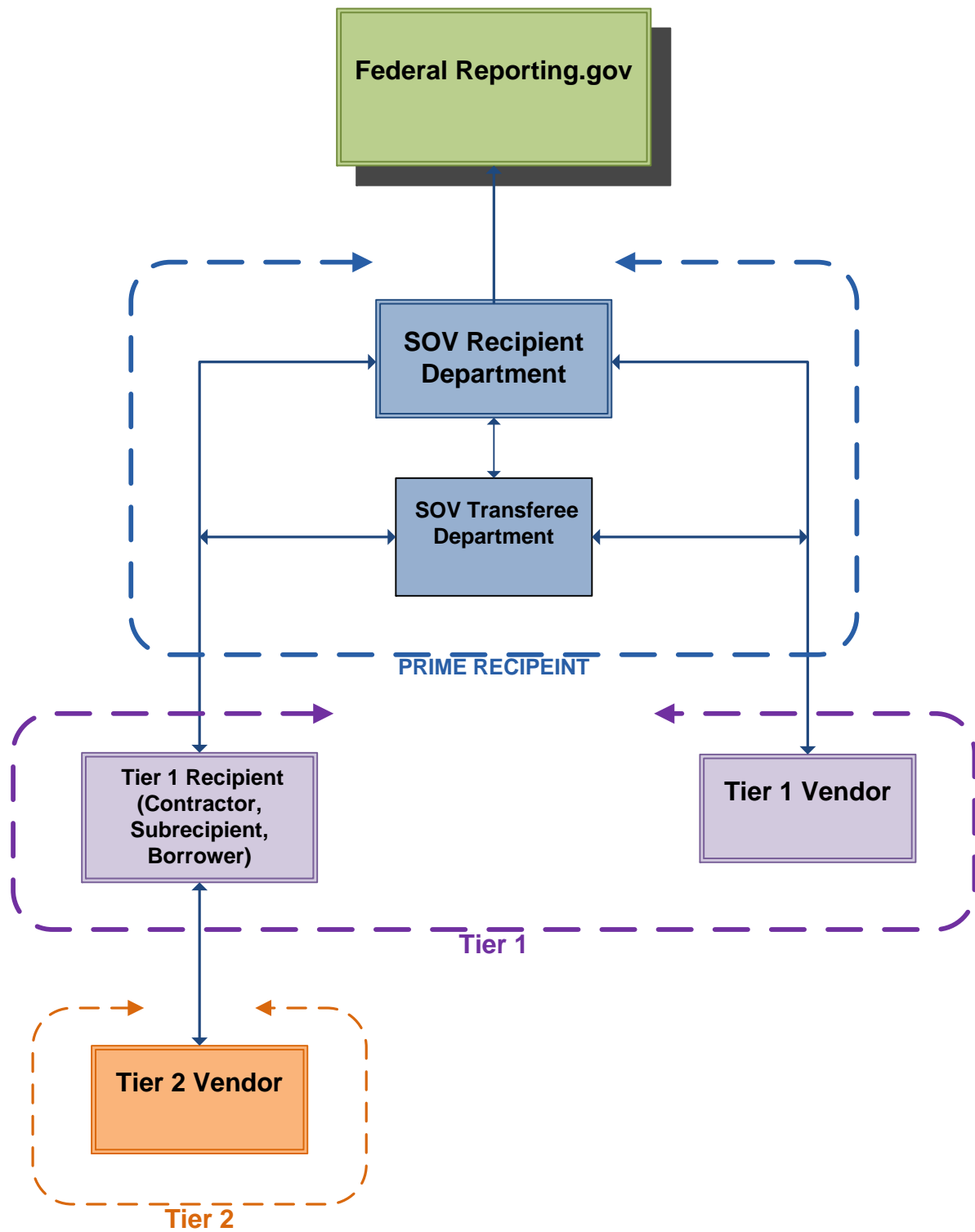
The SOV Recipient Departments of all CFDA programs identified in the list of Federal programs subject to Section 1512 of the Recovery Act in the supplemental materials to this Guidance are responsible for reporting the information required by Section 1512 of the Act and as provided in this Guidance.

ARRA REPORTING TIERS:

- **PRIME RECIPIENT**
 - An SOV unit that receives an award of ARRA funds.
 - SOV Recipient Department – An SOV unit that receives an ARRA grant, contract or loan directly from a federal agency.
 - SOV Transferee Department – An SOV unit that receives ARRA funds through an MOU from an SOV Recipient Department.
- **TIER 1 RECIPIENT**
 - A subrecipient (contractor or grantee) of a Prime Recipient or a vendor to a Prime Recipient that is paid in whole or in part with ARRA funds (see Sec. 2.2 for definitions).
- **TIER 2 RECIPIENT**
 - A vendor to a Tier 1 subrecipient that is paid in part or in whole with ARRA funds.

[See ARRA Reporting Tier Diagram which follows]

ARRA Reporting Tier Diagram



- The **SOV Recipient Departments** are SOV units that receive Recovery Act funding as Federal awards in the form of grants, loans, or cooperative agreements directly from the Federal government.

Payments made by SOV Recipient Departments of Federal award dollars can be classified into three categories – (i) payments to subrecipients in the form of contracts or grants, (ii) payments to vendors, and (iii) payments to SOV Transferee Departments⁵. The SOV Recipient Department is responsible for reporting data on payments made to sub-recipients, vendors, and SOV Transferee Departments. However, as noted in Section 2.3, the reporting requirements for payments made to subrecipients are not the same as the reporting requirements for payments made to vendors or SOV Transferee Departments.

- **Subrecipients** are non-Federal and non-State entities that are awarded Recovery funding through a legal instrument (ARRA Tier 1 Agreement) from the SOV Recipient Department or SOV Transferee Department to support the performance of any portion of the substantive project or program for which the SOV Recipient Department or the SOV Transferee Department received the Recovery funding. An individual who is a beneficiary of such a program is **not** a subrecipient in this context. Additionally, the terms and conditions of the Federal award are carried forward to the subrecipient. It is possible that a subrecipient for one award may also be a direct recipient of another Federal award provided directly from the Federal Government.

Although under the OMB Guidance of June 22, 2009, subrecipients that receive all or a portion of Recovery funding from an SOV Recipient Department or an SOV Transferee Department may be delegated the responsibility by the SOV Department to report information into the central reporting solution at www.FederalReporting.gov, the State of Vermont will NOT DELEGATE this reporting to any subrecipient. The OMB Guidance does not provide for such a delegation to vendors.

- 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.⁷ SOV Recipient Departments or sub-recipients may purchase goods or services needed to carry out the project or program from vendors. Vendors are not awarded funds by the same means as sub-recipients and are not subject to the terms and conditions of the Federal financial assistance award.

The characteristics of a vendor that make it distinct from a sub-recipient are summarized below. A vendor:

- 1) Provides the goods and services within normal business operations;
- 2) Provides similar goods or services to many different purchasers;
- 3) Operates in a competitive environment;
- 4) Provides goods or services that are ancillary to the operation of the Federal program; and
- 5) Is not subject to compliance requirements of the Federal program.

- 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 subrecipients) may be required to comply with Section 1512 reporting requirements — for example, if the recipient is a sole proprietorship. **Individuals** other than sole-proprietorships are not subject to Section 1512 reporting requirements, for example individuals receiving direct loans for purchase or refinancing of a single family home.

The relevant Federal agency managing a loan program with Recovery Act dollars must issue supplemental guidance detailing instances in which individual recipients of loan funds (including 100 percent guaranteed loans financed through the Federal Financing Bank) are required to meet the requirements of Section 1512 and the OMB Guidance.

The Federal agency or SOV Recipient Departments awarding funds to individuals will report the aggregated amounts disbursed to individuals. Section 2.4 of this Guidance provides further instruction on aggregate reporting for prime- or sub-recipients.

- A list of Federal programs subject to the Recovery Act recipient reporting requirements has been published on OMB's website and www.Recovery.gov as supplemental material to this Guidance. There are some Federal programs that received Recovery Act funds that do not appear on the list. These include mandatory programs, programs and accounts directly used in the operations of Federal agencies, programs contained in Division B of the Act, and other programs providing benefits to individuals, which are specifically not subject to the Section 1512 reporting requirements. The Federal agencies awarding funds for these programs will continue to report the amounts disbursed for these programs and this information will be available to the public on www.Recovery.gov.

2.3 What are the respective responsibilities of SOV Recipient Departments and subrecipients in meeting Section 1512 reporting requirements?

ESR Reporting Process:

The data required for ARRA reporting is contained either in the documents that authorize receipt and expenditure of ARRA funds or is collected quarterly based on ARRA activities to date. Data will be collected through a Web-based system by SOV units and Tier 1 subrecipients. The data will be entered at the time it becomes available. Quarterly reporting to federalreport.gov for both SOV Recipient Departments and Tier 1 subrecipients will occur upon the ARRA Activity Manager's approval of the data for transmission.

SOV Recipient Departments:

The SOV Recipient Department is responsible for the reporting of all data required by Section 1512 of the Recovery Act and this Guidance, including the Federal Funding Accountability and Transparency Act (FFATA) data elements for the sub-recipients of the SOV Recipient Department required under 1512(c)(4).

In addition, the SOV Recipient Department must report three additional data elements associated with any vendors receiving funds from the SOV Recipient Department for any payments greater than \$25,000. Specifically, the SOV Recipient Department must report the identity of the vendor by reporting the D-U-N-S number⁸, the amount of the payment, and a description of what was obtained in exchange for the payment. If the vendor does not have a D-U-N-S number, then the name and zip code of the vendor's headquarters will be used for identification. Vendors, as defined in this guidance, are not required to obtain a D-U-N-S number.

Sub-Recipients of the SOV Recipient Department:

Quarterly a subrecipient, whether a contractor or a grantee, must report the percentage of completion of the activity if appropriate and the cumulative jobs created or retained and jobs narrative. The jobs information is with respect to the subrecipient organization and does not include data for the subrecipient's vendors.

The reporting sub-recipients must report one data element associated with any vendors receiving funds from that sub-recipient. Specifically, the sub-recipient must report, for any payments greater than \$25,000, the identity of the vendor by reporting the D-U-N-S number, if available, or otherwise the name and zip code of the vendor's headquarters. Vendors are not required to obtain a D-U-N-S number.

**ARRA Reporting per June 22, 2009 OMB Guidance
Based on Recipient Reporting Model V2.0.1 - adapted for the State of Vermont Agencies & Departments**

	ESR Form #	Item	Who Enters	When Entered		Documentation
				Inception	Quarterly	
Recipient Report						
Project Detail						
Funding Agency Name	ESR-2		Recipient Dept	X		Federal Award
Funding Treasury Account Symbol (TAS)	ESR-2		Recipient Dept	X		Federal Agency Notice
Award ID	ESR-2		Recipient Dept	X		Federal Award
Recipient DUNS #	ESR-2		Recipient Dept	X		Business Office
Recipient MPINNumber	This requires secure access		Recipient Dept	X		CCR
Parent DUNS#	CCR					
Recipient EIN	CCR					
CFDA#	ESR-2		Recipient Dept	X		Federal Award
Recipient Name	CCR					
Recipient Address 1	CCR					
Recipient Address 2	CCR					
Recipient Address 3	CCR					
Recipient City	CCR					
Recipient State	CCR					
Recipient Zip Code	CCR					
Recipient Account Number (optional)	N/A					
Project/grant period	ESR-2		Recipient Dept	X		Federal Award
Report period end date	ESR-7		Recipient Dept		X	Federal Award
Final Report	ESR-7		Recipient Dept		X	Electronic Record
Report Type	ESR-7		Recipient Dept		X	Electronic Record
Award Type	"Grant" Hard code					
Award Date	ESR-2		Recipient Dept	X		Federal Award
Award Description	ESR-2		Recipient Dept	X		Federal Award
Award Amount	ESR-2		Recipient Dept	X		Federal Award
Project Name	ESR-2		Recipient Dept	X		Federal Award
Activity Code	ESR-2		Recipient Dept	X		NAICS/NTEE-NPC
Activity Description	Based on Activity Code					
Project Description	ESR-2		Recipient Dept	X		Activity file
Project Status (% Completion)	ESR-7		Recipient Dept		X	Activity file
Job Creation Narrative	ESR-7		Recipient Dept		X	Activity file
# of Jobs Created - Recipient	ESR-7		Recipient Dept		X	Activity file
# of Jobs Retained - Recipient	ESR-7		Recipient Dept		X	Activity file
# of Jobs Created - Subrecipients	Σ ESR-4		Subrecipient		X	ESR-4 Quarterly Reports
# of Jobs Retained - Subrecipients	Σ ESR-4		Subrecipient		X	ESR-4 Quarterly Reports
ARRA funds expended	ESR-7		Recipient Dept		X	VISION report
Infrastructure Expenditures - Total	ESR-7		Recipient Dept		X	Accounting Records
Infrastructure Expenditures - ARRA	ESR-7		Recipient Dept		X	Accounting Records
Infrastructure Expenditures - Fed non-ARRA	ESR-7		Recipient Dept		X	Accounting Records
Infrastructure Expenditures - Non-federal	ESR-7		Recipient Dept		X	Accounting Records
Infrastructure rationale	ESR-2		Recipient Dept	X		Activity file
Infrastructure contact - Name						
Infrastructure contact - Address 1						
Infrastructure contact - Address 2						
Infrastructure contact - Address 3						
Infrastructure contact - City						
Infrastructure contact - State						
Infrastructure contact - Zip Code						
Infrastructure contact - County						
Infrastructure contact - Congregational District	"VT-1" Hard Code					
Primary Place of Performance - City/Town	ESR-2		Recipient Dept	X		Activity file
POP - County	ESR-2		Recipient Dept	X		Activity file
POP - State	"VT" Hard Code					
POP - Congregational District	"VT-1" Hard Code					
Recipient Area of Benefit	ESR-2		Recipient Dept	X		Activity file
Recipient Officer Name (5)	N/A - State is the Recipient					
Recipient Officer Total Compensation	N/A - State is the Recipient					
Total Number of subawards <\$25,000	ESR-6		Recipient Dept		X	Accounting Records
Total Amount of subawards <\$25,000	ESR-6		Recipient Dept		X	Accounting Records
Tier 1 Vendor Data Elements						
Award ID	ESR-2		Recipient Dept	X		Contract
Subcontract #	ESR-4		Recipient Dept	X		Contract
Vendor DUNS#	ESR-4		Recipient Dept	X		Contract
Vendor Headquarters Zipcode	ESR-4		Recipient Dept	X		Contract
Vendor Name	ESR-4		Recipient Dept	X		Contract
Product/Service Description (NAICS Code)	ESR-4		Recipient Dept	X		NAICS/NTEE-NPC
Cumulative Payment amount	ESR-4		Recipient Dept		X	Accounting Records
Subrecipient Data Elements						
Subrecipient DUNS#	ESR-4		Recipient Dept	X		Award Agreement
Subrecipient MPINNumber	This requires secure access		Recipient Dept	X		N/A
Subcontract #	ESR-4		Recipient Dept	X		Award Agreement
Subrecipient name	CCR					
Subrecipient Address 1	CCR					
Subrecipient Address 2	CCR					
Subrecipient Address 3	CCR					
Subrecipient City	CCR					
Subrecipient State	CCR					
Subrecipient Zipcode	CCR					

Not in data elements

ARRA Reporting per June 22, 2009 OMB Guidance

Based on Recipient Reporting Model V2.0.1 - adapted for the State of Vermont Agencies & Departments

	ESR Form #	Item	Who Enters	When Entered		Documentation
				Inception	Quarterly	
Subrecipient Congregtional District	"VT-1" Hard Code					
Subrecipient Type	CCR					
Subaward amount disbursed	ESR-4		Recipient Dept		X	Accounting Records
Subaward value	ESR-4		Recipient Dept	X		Award Agreement
Subaward date	ESR-4		Recipient Dept	X		Award Agreement
Subaward period	ESR-4		Recipient Dept	X		Award Agreement
Subrecipient Primary Place of Performance - State	"VT" Hard Code					
Subrecipient POP - Zipcode	ESR-4		Recipient Dept	X		Award Agreement
Subrecipient POP - County	ESR-4		Recipient Dept	X		Award Agreement
Subrecipient POP - City/Town	ESR-4		Recipient Dept	X		Award Agreement
Subrecipient POP - Congregtional District	"VT-1" Hard Code					
Subrecipient Area of Benefit	ESR-4		Recipient Dept	X		Award Agreement
Subrecipient Officer Names	ESR-4		Recipient Dept	X		Activity file
Subrecipient Officer total pay	ESR-4		Recipient Dept	X		Activity file
Tier 2 Vendor Data Elements						
Vendor DUNS#	ESR-4		Subrecipient	X		Electronic Record
Vendor Headquarters Zipcode	ESR-4		Subrecipient	X		Electronic Record
Vendor Name	ESR-4		Subrecipient	X		Electronic Record

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REPORTING EXAMPLE:

A Federal agency awards a \$1 million Recovery Act funded research grant to SOV Recipient Department A. Department A conducts a portion of the ARRA activity itself and uses \$200,000 of the Recovery Act funds to purchase equipment from XYZ Corporation. Department A sub-awards the remaining \$500,000 of the Recovery Act funds to Tier 1 Recipient (subrecipient) M to carry out additional work consistent with the mission of the underlying Federal program. Tier 1 Recipient M uses \$50,000 of these funds to support their work on this program by purchasing equipment from the 123 Corporation.

In this example, Department A is the SOV Recipient Department and must report on all data elements required by Section 1512 of the Recovery Act and this Guidance related to the award received from the Federal agency. This includes:

- Information regarding the award to Department A (associated with the *SOV Recipient Department* listed above). This includes the Tier 1 Vendor data for the purchase from XYZ Corporation.
- Information regarding the sub-award to Tier 1 Recipient M, including the FFATA data elements required under Section 1512(c)(4) (associated with the Tier 1 Recipient listed above) and includes the identity of the 123 corporation (Tier 1 subrecipient's *vendor* above).

2.4 What are the relevant requirements for SOV Recipient Departments reporting on sub-recipient payments of less than \$25,000 or to individuals?

Section 1512(c)(4) and this Guidance allows for SOV Recipient Departments to aggregate reporting on 1) sub-awards less than \$25,000; 2) sub-awards to individuals; and 3) payments to vendors less than \$25,000. SOV Recipient Departments should provide a separate aggregate dollar total for each of the three categories.

As previously mentioned in this Guidance, it is important to note that while individual recipients of Recovery funds, either directly from a Federal agency or from a SOV Recipient Department, are not required to report into the centralized reporting solution themselves⁹, the Federal agency or SOV Recipient Department awarding those funds will report by aggregating the amounts disbursed to individuals.

2.5 How will recipient reporting be submitted?

The information reported by all SOV Recipient Departments will be submitted electronically by the ESR reporting system through www.FederalReporting.gov, the online Web portal that will collect all Recovery Act recipient reports. SOV Recipient Departments must submit their data no later than the 10th day after each quarter beginning on October 10, 2009. All data contained in each quarterly recipient report will be cumulative in order to encompass the total amount of funds expended to date. This means that reports due on October 10, 2009, will include funding from February 17, 2009 (the date the Act was enacted by Congress) through September 30, 2009. Each subsequent quarterly report will also be cumulative. In other words, the report due January 10, 2010, will include the data reported through September 2009 and be updated to include data that accumulated through December 2009. For example, October's report may have contained a project that was 25% completed through the end of September. If the project is completed another 25% by the end of December, on January 10, the SOV Recipient Department will report that the project is 50% completed.

SOV Recipient Departments will begin reporting the quarter in which an award is made to it. If awarded funds have not been received and/or expended by the SOV Recipient Departments or delegated sub-recipients within the quarter the award is made or subsequent quarters, a "\$0" should be reported for the respective data elements.

2.6 What is the expectation for the reporting period ending June 30, 2009?

SOV Recipient Departments are required to collect and maintain all relevant information responsive to the reporting requirements outlined in Section 1512 of the Recovery Act and this Guidance since the enactment of the Recovery Act, including activities for the quarter ending June 30, 2009. This information along with information on subsequent activities will be reported on a cumulative basis and submitted on October 10, 2009, the first reporting deadline for Section 1512 established in the Recovery Act.

July 2009, however, provides a critical opportunity for Federal agencies and recipients to work together to:

- Clarify logistics surrounding October 10th reporting and the deployment of the www.FederalReporting.gov solution;
- Troubleshoot potential data reporting challenges by fostering a common understanding of data definitions, reporting instructions, data quality responsibilities, etc.; and
- Share best practices for planning and implementing the Section 1512 reporting requirements.

Therefore, OMB and the Board are working together to foster a series of forums, meetings, and small-scale data collection pilots to take place during the month of July 2009. More information regarding these activities will be forthcoming and will be reported upon the www.Recovery.gov and www.FederalReporting.gov websites.

2.7 Will there be any waivers granted to any recipient if it is not able to meet the reporting deadlines?

No waivers will be granted for any recipients required to report under Section 1512 of the Recovery Act. If a recipient anticipates issues with meeting the reporting deadline, it should contact the appropriate Federal funding agency as soon as practicable to discuss how the reporting requirement will be met. Reporting extensions may be granted on a case-by-case basis by the appropriate Federal funding agency for extraordinary circumstances, such as natural disasters.

2.8 Can the Recovery Act recipient reporting elements be combined with existing Federal reporting requirements?

No. All information required by Section 1512 must be submitted through www.FederalReporting.gov. However, the recipient reporting solution does allow for recipients to enter data through custom software systems extracted in XML. This means that in some cases a recipient may have the option of leveraging an existing or separate data source (i.e., an existing system whereby the recipient is reporting information to a Federal agency) that contains information responsive to Section 1512 reporting requirements rather than re-keying information into the www.FederalReporting.gov solution. Federal agencies that seek to have recipients transfer information from existing systems into the www.FederalReporting.gov solution will be required to conduct a thorough analysis of the complexity of such arrangements as well as the burden impact on the relevant recipient community before initiating such a requirement or option.

Federal agencies that determine that such a requirement is necessary will issue program-specific reporting guidance that is reviewed and approved by OMB before it can be effective.

2.10 What are the ramifications of non-compliance with the recipient reporting requirements?

Federal awards, like most legal contracts, are made with stipulations outlined in the award's term and conditions. Non-compliance with the reporting requirement as established under section 1512 of the Recovery Act is considered a violation of the award agreement because awards made with Recovery funds have a specific term requiring such compliance. The award term language is found in the Code

of Federal Regulations (CFR) in 2 CFR Part 176.50. The Awarding Agency may use any customary remedial actions necessary to ensure compliance, including withholding funds, termination, or suspension and debarment, as appropriate.

2.11 How will these reports be made available to the public?

All reports submitted pursuant to Section 1512 of the Recovery Act will be made available on www.Recovery.gov and on individual Federal agency recovery websites. Federal agencies are encouraged to provide a link to www.Recovery.gov to satisfy the requirement of Federal agencies to post recipient information quarterly.

FOOTNOTES:

- 3 - Section 1512(c)(3)(E) requires that State and local governments making infrastructure investments must provide information on the purpose, total costs, rationale for the infrastructure project and contact information of an individual.
- 4 - Section 1512(c)(4) requires details on the data elements required to comply with the Federal Funding Accountability and Transparency Act of 2006 (Pub. L. 109-282).
- 5 - Refer to OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations for additional information.
- 6 - Refer to OMB Circular A-133 for additional information and definitions. OMB Circular A-110, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and other Non-profit Organizations, as codified in 2 CFR 215, provides further clarification on the definition of a sub-recipient.
- 7 - Refer to OMB Circular A-133 for additional information and definitions.
- 8 - The Dun & Bradstreet, or D-U-N-S, number is explained in further detail in Section 3.5 of this Guidance.
- 9 - Sole proprietorships however are subject to the reporting requirements. See Section 1.4 for additional information.

**STANDARD DATA ELEMENTS FOR REPORTS
UNDER SECTION 1512 OF THE AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009
PUBLIC LAW 111-5 (GRANTS, COOPERATIVE AGREEMENTS AND LOANS)**

General Section—Award and Award Recipient Information		
Item No.	Data Element	Instruction
ARRA-A	Awarding Federal agency and Organizational Element to Which Report is Submitted.	Provide the name of the awarding Federal agency and organizational element identified in the award document or otherwise instructed by the agency. The organizational element is a subagency within an awarding Federal agency.
ARRA-B	Federal Grant or Other Identifying Number Assigned by the awarding Federal agency.	Provide the grant/award number contained in the award document.
ARRA-C	DUNS Number	Provide the prime recipient organization's 9 digit Data Universal Numbering System (DUNS) number or Central Contractor Registration plus 4 extended DUNS number.
ARRA-D	EIN	Provide the recipient organization's Employer Identification Number (EIN) provided by the Internal Revenue Service.
ARRA-E	CFDA	Provide Catalog of Federal Domestic Assistance (CFDA) number on the award document or provided by the awarding agency. If this award is being funded through multiple programs, provide each CFDA number.
ARRA-F	Recipient Organization	Provide the legal name of recipient organization and address, including zip code. This should be the same name and address that appears in recipient's Central Contractor Registration profile.
ARRA-G	Recipient Account Number or Account Number.	Provide the account number or any other identifying number assigned by the recipient to the award. This number is strictly for the recipient's use only and is not required by the awarding Federal agency.
ARRA-H	Project/Grant Period	Indicate the project/grant period established in the award document during which Federal sponsorship begins and ends. Note: Some agencies award multi-year grants for a project/grant period (e.g., 5 years) that are funded in increments known as budget periods or funding periods. These are typically annual increments. Please

General Section—Award and Award Recipient Information		
Item No.	Data Element	Instruction
		provide the total project/grant period, not the individual budget period or funding period.
ARRA-I	Reporting Period End Date	The frequency of required reporting is quarterly. Provide the ending date of the reporting period. For quarterly reports, the following calendar quarter reporting period end dates shall be used: 6/30; 9/30; 12/31; or 3/31. For final reports, the reporting period end date shall be the end date of the project/grant period.
ARRA-J	Final Report	Mark appropriate box. Check “yes” only if this is the final report for the project/grant period specified in Box 6.
ARRA-K	Report or Frequency	Select “quarterly” for quarterly reports and/or “final”.

Section 1: Project/Activity Information		
Item No.	Data Element	Instruction
ARRA-1-01	Name of Project or Activity	Provide a brief descriptive title of the project or activity funded in whole or in part with Recovery Act funds. If this award funds multiple projects or activities, provide a descriptive title that captures the general focus area, e.g., “community development,” “comprehensive community mental health services to adults with a serious mental illness,” etc.
ARRA-1-02	Total Amount of Recovery Funds Received from Federal Agency	Provide the cumulative amount of actual cash received from the Federal agency as of the reporting period end date.
ARRA-1-03	Amount of recovery funds received that were expended to projects or activities (“Federal Share of Expenditures”).	Provide the cumulative total for the amount of Federal fund expenditures. For reports prepared on a cash basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense charged; the value of third-party in-kind contributions applied; and the amount of cash advance payments and payments made to subcontractors and subawardees.

Section 1: Project/Activity Information		
Item No.	Data Element	Instruction
		For reports prepared on an accrual basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense incurred; the value of in-kind contributions applied; and the net increase or decrease in the amounts owed by the recipient for (1) goods and other property received; (2) services performed by employees, contractors, subcontractors, subawardees, and other payees; and (3) programs for which no current services or performance are required. Do not include program income expended.

Section 2 Project/Activity Information		
Item No.	Data Element	Instruction
ARRA-2-01	Description of Project or Activity (code(s))	For awards primarily funding infrastructure projects or activities, as defined by the awarding agency, provide the North American Industry Classification System (NAICS) code(s) that describe the Recovery Act projects or activities under this award. A searchable code list is at http://www.census.gov/naics/ . For all other awards, provide the National Center for Charitable Statistics “NTEE-NPC” code(s) that describe the Recovery Act projects or activities under this award. A searchable code list is at http://nccsdataweb.urban.org/PubApps/nteeSearch.php?gQry=all-core&codeType=NPC .
ARRA-2-02	Description of Project or Activity (brief narrative).	A description of the overall purpose and expected outputs and outcomes or results of the award and first-tier subaward(s), including significant deliverables and, if appropriate, units of measure. For an award that funds multiple projects or activities, such as a formula block grant, the purpose and outcomes or results may be stated in broad terms.

Section 2 Project/Activity Information		
Item No.	Data Element	Instruction
ARRA-2-03	Evaluation of completion status of the project or activity.	Evaluate the status of the work that has been completed. This evaluation should be based on performance progress reports and other relevant non-financial performance information. For awards funding a single project or activity, please choose one of the following options: Not started; Less than 50% completed; Completed 50% or more; Fully Completed. For awards funding multiple projects or activities, such as formula block grants, provide your best estimate of completion of all projects and/or activities based on any aggregate data and information.
ARRA-2-04	A narrative description of the employment impact of the Recovery Act funded work.	Provide a narrative description of the employment impact of the Recovery Act funded work. This narrative should be cumulative for each calendar quarter and at a minimum, address the impact on the recipient's workforce, and if known, the impact on the workforces of subrecipients. At a minimum, the recipient shall provide— (i) <i>A brief description of the types of jobs created and jobs retained in the United States and outlying areas.</i> “Jobs or positions created” means those new positions created and filled, or previously existing unfilled positions that are filled, as a result of Recovery Act funding. “Jobs or positions retained” means those previously existing filled positions that are retained as a result of Recovery Act funding. This description may rely on job titles, broader labor categories, or the contractor's existing practice for describing jobs as long as the terms used are widely understood and describe the general nature of the work; and (ii) <i>An estimate of the number of jobs created and jobs retained in the United States and outlying areas.</i> At a minimum, this estimate shall include any new positions created and any existing filled positions that were retained to support or carry out Recovery Act projects or activities managed directly by the recipient, and if known, by subrecipients. The number shall be expressed as “full-time equivalent” (FTE), calculated cumulatively as all hours worked divided by the total number of hours in a full-time schedule, as defined by the recipient. For instance, two full-time employees and one part-time employee working half days would be reported as 2.5 FTE in

Section 3: Subrecipient Information (first-tier, >\$25,000, not subject to aggregation)		
Item No.	Data Element	Instruction
ARRA-3-01	Subrecipient DUNS Number	Provide the subrecipient organization's 9 digit Data Universal Numbering System (DUNS) number or Central Contractor Registration plus 4 extended DUNS number.
ARRA-3-02	Award Number or Other Identifying Number Assigned by the Recipient Entity.	Provide the grant/award number (if any) assigned to the subrecipient award by the recipient.
ARRA-3-03	Subrecipient Name	Provide the legal name of subrecipient as registered in the Central Contractor Registration (www.ccr.gov).
ARRA-3-04	Subrecipient Location	Physical location as listed in the Central Contractor Registration. For congressional district, use the format: 2 characters State Abbreviation—3 characters District Number, e.g., CA-005 for California 5th district, CA-012 for California 12th district, NC-13 for North Carolina's 13rd district. If the program/project is outside the US, enter 00-000.
ARRA-3-05	Subrecipient Type	Select primary category from the list of categories below. A. State Government. B. County Government. C. City or Township Government. D. Special District Government. E. Regional Organization. F. U.S. Territory or Possession. G. Independent School District. H. Public/State Controlled Institution of Higher Education. I. Indian/Native American Tribal Government (Federally Recognized). J. Indian/Native American Tribal Government (Other than Federally Recognized). K. Indian/Native American Tribally Designated Organization. L. Public/Indian Housing Authority. M. Nonprofit with 501C3 IRS Status (Other than Institution of Higher Education). N. Nonprofit without 501C3 IRS Status (Other than Institution of Higher Education). O. Private Institution of Higher Education.

Section 3: Subrecipient Information (first-tier, >\$25,000, not subject to aggregation)		
Item No.	Data Element	Instruction
		P. Individual. Q. For-Profit Organization (Other than Small Business). R. Small Business. S. Hispanic-serving Institution. T. Historically Black Colleges and Universities (HBCUs). U. Tribally Controlled Colleges and Universities (TCCUs). V. Alaska Native and Native Hawaiian Serving Institutions. W. Non-domestic (non-US) Entity. X. Other.
ARRA-3-06	Amount of Subcontract or Subaward Disbursed.	Provide the cumulative amount of cash disbursed to the subawardee or subcontractor as of the reporting period end date.
ARRA-3-07	Total Amount of Subcontract or Subaward (Ultimate Contract/Award Value).	Provide the anticipated total amount of cash to be disbursed to the subawardee or subcontractor by the expiration date of the subaward or subcontract, respectively.
ARRA-3-08	Subaward Date	Provide the date the subcontract or subaward was signed (mm/dd/yyyy).
ARRA-3-09	Subaward Project/Grant Period	Indicate the project/grant period established in the subaward document during which sponsorship begins and ends. For multi-year awards for a project/grant period (e.g., 5 years) that are funded in increments known as budget periods or funding periods, please provide the total project/grant period, not the individual budget period or funding period.
ARRA-3-10	Primary Performance Location	Provide physical location of primary place of performance.
ARRA-3-11	For the five most highly compensated officers of the entity: the names and total compensation.	Provide the names and total compensation of the five most highly compensated officers of the subrecipient entity if— (1) the recipient in its preceding fiscal year received— (a) 80 percent or more of its annual gross revenues in Federal awards; and (b) \$25,000,000 or more in annual gross revenues from Federal awards; and (2) the public does not have access to information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a)

Section 3: Subrecipient Information (first-tier, >\$25,000, not subject to aggregation)		
Item No.	Data Element	Instruction
		<p>or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986 [26 USC § 6104].</p> <p>“Total compensation” means the cash and noncash dollar value earned by the executive during the subrecipient’s past fiscal year of the following (for more information <i>see</i> 17 CFR 229.402(c)(2)): (i). Salary and bonus.</p> <p>(ii). Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with FAS 123R. (iii). Earnings for services under non-equity incentive plans. Does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees.</p> <p>(iv). Change in pension value. This is the change in present value of defined benefit and actuarial pension plans.</p> <p>(v). Above-market earnings on deferred compensation which are not taxqualified.</p> <p>(vi). Other compensation. For example, severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property if the value for the executive exceeds \$10,000.</p>

Section 4: Subawardee or Subcontract Award Information - Aggregated		
<u>Item No.</u>	<u>Date Element</u>	<u>Instruction</u>
ARRA-4-01	Total number of Subcontracts and Subawards less than \$25,000/award and awarded to individuals.	Self-Explanatory
ARRA-4-2	Total Amount of Subcontracts and Subawards less than \$25,000/award and awarded to individuals.	Provide the total cumulative amount of cash disbursed to subawardees and subcontractors. This aggregate amount should be cumulative as of the reporting period end date.

SECTION 5 – REPORTING ON JOBS CREATION ESTIMATES BY RECIPIENTS

5.1 What reporting is required by the Recovery Act for estimates of jobs created or retained?

There are two distinct types of jobs reports that the Recovery Act requires.

First, the Council of Economic Advisers, in consultation with OMB and Treasury, are required by the Recovery Act to submit quarterly reports to Congress that detail the impact of programs funded through Recovery funds on employment, economic growth, and other key economic indicators. OMB and agencies will continue to partner with CEA on these quarterly reports and other questions regarding macro-level jobs estimates. Agencies with questions about reporting macro-level or indirect jobs estimates should refer to CEA's guidance on reporting jobs: <http://www.whitehouse.gov/administration/eop/cea/Estimate-of-Job-Creation/>

The second type of job estimates should be submitted by recipients of Recovery funds for each project or activity, as required by Section 1512(c)3(D) of the Recovery Act. This section addresses the jobs estimates required to be submitted by recipients.

5.2 What information are recipients covered by Section 1512 required to report?

Recipient reporting requirements for grants, cooperative agreements, and loans were published in two separate Federal Register notices. The first notice contained proposed data elements and instructions on reporting jobs created and retained under grants, cooperative agreements, and loans (74 FR 14824). The comments on this first notice were reviewed, though an alternate data set had to be cleared on an emergency basis to accommodate the more immediate need for reporting requirements at the recipient and federal levels. The second notice contained interim final guidance and a standard award term (2 CFR 176.50) with a request for public comment. The comment period for the second notice ends on June 22, 2009 (74 FR 18449).

While this guidance does not apply to contracts, recipient reporting requirements and a standard award clause for federally awarded contracts were published in an interim final rule with request for public comment (FAR 52.204-11). The public comment period on the contract rule has now closed, and the final rule will be published in the near future.

The final detailed reporting requirements for recipients of grants, cooperative agreements, loans and contracts along with data entry instructions will be posted on www.FederalReporting.gov as explained in federal agency award terms/clauses.

The points below provide an overview of the key requirements and supplemental guidance on reporting the employment impact of the Recovery Act funded work.

Prime recipients are required to report an estimate of jobs directly created or retained by project and activity or contract. Recipients will be required to report an aggregate number for the cumulative jobs created or retained for the quarter in a separate numeric field. Recipients will also be asked to provide a narrative description of the employment impact. While no change is being made to the actual information required to be reported, the clarification that this information will be collected in two separate fields – one numeric and a text field for the narrative – is an update from previous Recovery Act guidance.

A job created is a new position created and filled or an existing unfilled position that is filled as a result of the Recovery Act; a job retained is an existing position that would not have been continued to be filled were it not for Recovery Act funding. A job cannot be counted as both created and retained. Also, only compensated employment in the United States or outlying areas should be counted. See 74 FR 14824 for definitions.

The estimate of the number of jobs required by the Recovery Act should be expressed as “full-time equivalents” (FTE), which is calculated as total hours worked in jobs created or retained divided by the number of hours in a full-time schedule, as defined by the recipient (see Section

5.3 for more information). The FTE estimates must be reported cumulatively each calendar quarter.

Recipients of grants, cooperative agreements, and loans must include in the aggregate number and their narrative description an estimate of jobs created and retained on projects and activities managed by their funding recipients. This clarification is a change from previous guidance, based on comments received on the Federal Register notice and stakeholder input. For additional guidance on providing these estimates see Section 5.4.

Recipients should not attempt to report on the employment impact on materials suppliers and central service providers (so-called “indirect” jobs) or on the local community (“induced” jobs). Employees who are not directly charged to Recovery Act supported projects/activities, who, nonetheless, provide critical indirect support, e.g., clerical/administrative staff preparing reports, institutional review board staff members, departmental administrators, are NOT counted as jobs created/retained. Recipients report only direct jobs because they may not have sufficient insight or consistent methodologies for reporting indirect or induced jobs. The Council of Economic Advisers is developing a macro-economic methodology to account for the overall employment impact of the Recovery Act.

The narrative should include a brief description of the types of jobs created or retained. This description may rely on job titles, broader labor categories, or the recipient’s existing practice for describing jobs as long as the terms used are widely understood and describe the general nature of the work.

Recipients will report for all projects and activities or federally awarded contracts regardless of whether they are funded in whole or in part by the Recovery Act, but should report only on the jobs and funding attributable to an award under the Recovery Act.

Please note that certain recipients, such as those funded by Department of Transportation, have job reporting requirements in the Act that go beyond Section 1512. Recipients must follow this guidance with respect to the reporting requirements under Section 1512, and must also comply with program and agency-specific requirements.

5.3 What methodology should recipients use when calculating the number of jobs created or retained?

The requirement for reporting jobs is based on a simple calculation used to avoid overstating the number of other than full-time, permanent jobs. This calculation converts part-time or temporary jobs into “full-time equivalent” (FTE) jobs. In order to perform the calculation, a recipient will need the total number of hours worked that are funded by the Recovery Act. The recipient will also need the number of hours in a full-time schedule for a quarter.

Example:

Assume that a recipient is preparing its first quarterly report and that the recipient’s Recovery Act funded work required two full-time employees and one part-time employee working half days for the quarter. Also assume that the recipient’s full-time schedule for the quarter is 520 hours (2080 hours in a work-year divided by 4). To convert hours worked to number of FTE for the first quarterly report, aggregate all hours worked and divide by the number of hours in a full-time schedule for the quarter. In this example, full-time hours worked (520 hrs x 2 employees = 1040 hrs) + part-time hours worked (260 hrs) ÷ number of hours in a full-time schedule for the quarter (520 hrs) = 2.5 FTE reported in the first quarterly report. Because jobs are reported cumulatively each quarter, this same number of FTE would be reported for the second quarter if the same number of employees worked the same number of hours.

Reporting is cumulative across the project lifecycle, and will not reset at the beginning of each calendar or fiscal year. In the example above, the 2.5 FTE reported in the first quarterly report

will stay the same through the project lifecycle, assuming the same number of employees work the same number of hours. The table below shows the FTE calculations through the lifecycle of an 18 month project that uses full-time, part-time, and temporary workers.

An alternative calculation based on the allocable and allowable portion of activities expressed as a percentage of the total is acceptable for recipients of assistance agreements that must comply with OMB Circular A-21, Cost Principles for Educational Institutions. OMB Circular A-21 recognizes that practices vary among educational institutions as to the activity constituting a full workload. Compensation charged to sponsored projects must conform to the institution's established policies and reasonably reflect the activity for which the employee is compensated. Charges to sponsored projects may be expressed as a percentage of their total activities. Therefore, for purposes of ARRA reporting of jobs created or retained, colleges and university may count, proportionately, the percentage of effort directly charged to ARRA awards as an FTE equivalent.

For example - A faculty member charging 50% effort on an ARRA award will be counted as .5 FTE. Hourly and part time employees shall be calculated based on actual hours worked on the sponsored agreement and the institution's definition of a full workload for employment.

The total hours reported may include paid leave.

Figure 1

OMB Example of Jobs Computation							
A	B	C	D	E	F	G	H
4	Period	3rd qtr	4th qtr	1st qtr	2nd qtr	3rd qtr	4th qtr
5	Full-time Schedule (hours)	520	1,040	1,560	2,080	2,600	3,120
6							
7	Full-time Employee 1	520	1,040	1,560	2,080	2,600	3,120
8	Full-time Employee 2	520	1,040	1,560	2,080	2,600	3,120
9	Part-time Employee (1/2 time)	260	520	780	1,040	1,300	1,560
10	Temporary Employee (650 Hours)			130	390	650	650
11	Total Hours	1,300	2,600	4,030	5,590	7,150	8,450
12							
13	FTE Calculation:	C11/C5=	D11/D5=	E11/E5=	F11/F5=	G11/G5=	H11/H5=
14	Cumulative FTEs	2.50	2.50	2.58	2.69	2.75	2.71

Footnote: 13 Job estimates regarding vendors of prime- or sub-recipients, should be limited to direct job impacts for the vendor and not include "indirect" or "induced" jobs (see Section 5.2), e.g., hiring/retaining employees for infrastructure projects.

5.3.1 What is the State of Vermont alternative FTE calculation method?

Vermont has defined an FTE as 2080 hours per year. This single measure provides consistency. The resulting FTE can be adjusted to reflect industry practices as required by federal guidance. Examples of the computation of FTE provided by the OMB have all been based on hours worked. For many employers total wages paid and average hourly wage are more readily determined from their payroll records. For this reason this bulletin provides for the reporting of FTE based on gross wages for reasonably grouped categories divided by the average hourly wage for that group all divided by 2080 hours to determine annual FTE retained or created by ARRA funding. Since jobs retained or created is a cumulative statistic, the number of hours in the divisor will begin with the actual work hours in the first quarter and increase by 520 each quarter thereafter. The following Figure 2 shows an example calculation for the initial period.

Figure 2

Alternate Example of Jobs Computation							
A	B	C	D	E	F	G	H
4		Existing Positions			New Positions		
5		ARRA					
6		Salary Paid	Avg. Hrly.	# FTEs	ARRA Salary	Avg. Hrly.	# FTEs
7	Broad Job Category	to Date	Rate		Paid to Date	Rate	
8	Program Integrity Manager	\$ 45,800	31.27	0.7	\$ -	-	0.0
9	Program Management Specialist	\$ 15,600	23.80	0.3	\$ -	-	0.0
10	Program Technician II	\$ 5,950	19.65	0.1	\$ 2,500	17.11	0.1
11	Cumulative Total	\$ 67,350		1.1	\$ 2,500		0.1
12							
13	Job Calculation		C/D/2080 = FTE			F/G/2080 = FTE	

5.4 How should recipients estimate the job impact of funding provided to sub-recipients?

Recipients must include an estimate of jobs created and retained on projects and activities managed by their funding recipients in their aggregate number and their narrative description. This information will be provided for each project and activity funded by the Recovery Act. The clarification that recipients must report jobs estimates for all sub-awarded funds is an update from previous guidance.


For example, consider a prime recipient that receives a \$10 million grant from a Federal agency for a specific project or activity. Assume the prime recipient hires five FTE to administer the program at a total cost of \$1 million, and distributes nine \$1 million grants to sub-recipients. In this case, the prime recipient will report the direct job creation of 5 FTE, and would also provide an estimate of the total employment impact of the nine \$1 million grants (using the same FTE methodology discussed in 5.3).

Prime recipients are required to generate estimates of job impact by directly collecting specific data from sub-recipients and vendors¹³ on the total FTE resulting from a sub-award. To the maximum extent practicable, information should be collected from all sub-recipients and vendors in order to generate the most comprehensive and complete job impact numbers available. However, in limited circumstances, the prime recipient can employ an approved statistical methodology to generate estimates of job impact, thereby collecting data from a smaller subset of sub-recipients and vendors in order to extrapolate an estimate of job impacts to all applicable sub-recipients and vendors. A statistical methodology should only be employed in those cases costly or burdensome and thus disrupts the prime recipients' ability to effectively implement the underlying mission of the program.

The appropriate Federal agency for a given program area will issue supplementary guidance providing an acceptable statistical methodology for this purpose, including required sampling parameters. Further, OMB will explore with the Board whether the current data collection technology, www.FederalReporting.gov, can be modified in the future to allow sub-recipients to report jobs data directly to prime recipients.

In the narrative description accompanying the estimate, where the prime recipient utilizes a statistical methodology as described above, the prime recipient should note what part of the estimate was generated with actual data received versus what part of the estimate was generated through extrapolation. In addition, the narrative should provide a description of the statistical methodology used.

In addition to providing this information by project and activity as required by the Recovery Act, as a best practice it is also recommended that State governments post the employment impact of all recovery funds prominently on the State recovery website.

 STATE OF VERMONT – ARRA ACCOUNTABILITY PLAN	
Agency:	
Department/Division:	

Purpose:

This Accountability Plan is intended to document the ability of the agency or department to meet the accountability, transparency and reporting requirements of the federal American Recovery & Reinvestment Act of 2009.

Definitions as used in this Plan:

Agency/Department - An agency, department, division, board, or other administrative unit of the State of Vermont, and includes elected offices, those having express statutory authority to enter into contracts and subgrants, and all component units.

ARRA - The federal American Recovery & Reinvestment Act of 2009.

ARRA Activity - A program, project, competitive grant, or related group of expenditures funded by ARRA.

Contract – Legal agreement for goods and/or services funded with ARRA monies and subject to Administration Bulletin 3.5 – Contracting Procedures and/or purchasing rules established by the Department of Buildings and General Services in accordance with 29 V.S.A. § 902.

Competitive Grant - An individual federal grant which the state must be eligible for based on specific criteria, have applied for, and been awarded; no guarantee of award.

ESR - The Vermont Economic Stimulus & Recovery Office.

Formula/Block Grant – Allocations of money from the federal government to the State agencies and departments in accordance with distribution formulas prescribed by federal law or administrative regulation, for activities of a continuing nature such as: Federal Highway Administration Programs/Projects (FHWA), Community Development Block Grant (CDBG), COPS grant, Substance Abuse Prevention & Treatment Block Grant (SAPTBG), etc.

Individual Benefit Program – Federal programs designed to assist individual beneficiaries, such as: SNAP (food stamps), TANF (temporary assistance), Medicaid, Unemployment benefits, Special Ed, ect.

Sub-Award – Legal agreement (subgrant) to a subrecipient of ARRA monies received by the State of Vermont and subject to Administrative Bulletin 5.0 – Single Audit Policy for SubGrants, including an award from one unit of State government to another.

VISION - is an Oracle/PeopleSoft enterprise financial management system used as the primary statewide accounting system, managed by the Dept of Finance & Management in conjunction with the Dept of Information & Innovation's PeopleSoft Technical Unit.

1. IDENTIFY (LIST) ALL ARRA FUNDED ACTIVITIES, INCLUDING CFDA # IF AVAILABLE (*):
<p>*Mandatory Requirement:</p> <p>a. For Each ARRA Competitive Grant, prior to application; and</p> <p>b. For Each ARRA funded group of expenditures to be tracked before spending may begin.</p> <p>An individual ARRA Funds Acceptance Request (Form ESR-2) must be submitted to ESR; ESR will forward to your Budget & Management Analyst after review.</p>

2. FINANCIAL – ACCOUNTING AND COST ALLOCATION METHODOLOGY:
<p>a. Is VISION your primary financial transaction and accounting system? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, skip to items 2.d.</p>

b. If no, what is the name of the other primary financial system you use:
c. Explain how ARRA receipts and expenditures will be tracked in the other primary financial system.
d. Explain how ARRA receipts and expenditures will be tracked in VISION; by Business Unit, DeptID, funding codes, VISION chartfields, etc.?
e. Will all or some expenditures for ARRA Activities be tracked by specific expenditure? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, which specific expenditures will be tracked?
f. Will all or some expenditures for ARRA Activities be tracked by cost pool? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, explain cost pool methodology.
g. Will all or some indirect costs for ARRA Activities be allocated? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, explain allocation methodology.
h. Explain your training plan to instruct staff on the new ARRA policies & procedures:

3. DOCUMENTATION OF TRACKING FOR ARRA METRICS:
a. How will you collect data on State of Vermont Jobs Created or Retained for your Agency/Department due to ARRA funding?
b. How will you calculate percentage of completion for ARRA activities?
c. How will you track State and Local Infrastructure Project expenditures?
d. Are your federal ARRA funding agencies requiring you to track other metrics? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, list these metrics and explain how you will track them:

4. ARRA ACTIVITY CONTRACTS, PROCUREMENTS, AND SUB-AWARDS:
a. Will you be executing Contracts, Sub-Grants, and/or Loans funded with ARRA monies? <input type="checkbox"/> Yes <input type="checkbox"/> No
b. Please acknowledge your responsibility for ensuring that the new language required by the 4/21/09 Addendum to Bulletins 3.5 and 5.0 will be included in each contract and/or sub-grant funded with ARRA monies, which requires the contractor, vendors, and sub-recipient to periodically report required information and/or metrics to you. <input type="checkbox"/> Yes

5. OTHER COMMENTS:

Submitted by:	Commissioner or Exempt Department Head:		Date:
	Agency Secretary (if required):		Date:
Approved by:	Commissioner, Finance & Management		Date:
	VT Chief Recovery Officer:		Date:

ARRA ACTIVITY ACCEPTANCE REQUEST:	<input type="checkbox"/> ARRA Competitive Grant (Alternate Form AA-1)	<input type="checkbox"/> Other ARRA Activity (Not subject to AA-1 Process)
Revision? <input type="checkbox"/> Yes Revision Date:		

INSTRUCTIONS: This form must be completed in its entirety and is required for:

- 1) acceptance of all ARRA Discretionary Grants, and
- 2) PRIOR to receipt of all ARRA Formula/Block Grants, and
- 3) PRIOR to receipts of all ARRA funding for Individual Entitlement Programs.

NOTE: Incomplete forms will be returned to departments and will result in the delay of spending authority release.

BASIC ARRA INFORMATION					
1. Agency (ARRA-F):		2. Department (ARRA-F):		3. DUNS # (ARRA-C):	
4. Office Location:		City/town:		County:	
5. ARRA Activity (ARRA 1-01):			6. ARRA Code (ARRA 2-1):		
7. Legal Title of Grant:					
8. Federal Agency Award # (ARRA-B):			9. CFDA # (ARRA-E):		
10. Federal Funding Agency's US Treasury Account Symbol (TAS):			(if provided by the federal funding agency)		
11. Federal (or VT) Funding Agency (ARRA-A):			12. Award Date:		
13. Award Amount \$			14. Check if this amount is an estimate: <input type="checkbox"/>		
15. Grant Period (ARRA-H) From:		To:			
16. Date by which ARRA funds must be: <input type="checkbox"/> Obligated by Date: and/or <input type="checkbox"/> Spent by Date:					
17. Purpose of Grant/ARRA Narrative (ARRA 2-02):					
18. Area that will Benefit (name the state, county, city or school district):					
19. Impact on existing program if grant is not Accepted:					

20. BUDGET INFORMATION (Note the total of columns A+B+C must equal the total of columns D+E+F)						
Column Reference	A	B	C	D	E	F
	←-----State Fiscal Year-----→			←-----Federal Fiscal Year-----→		
Fiscal Year	SFY 2009	SFY 2010	SFY 2011 & Beyond	FFY 2009	FFY 2010	SFY 2011 & Beyond
Expenditures:						
Personnel Costs	\$	\$	\$	\$	\$	\$
3 rd Party Contracts	\$	\$	\$	\$	\$	\$
Operating Expenses	\$	\$	\$	\$	\$	\$
Grants/Sub-Awards	\$	\$	\$	\$	\$	\$
Total Expenditures	\$	\$	\$	\$	\$	\$
Revenues:						
State Funds:						
Cash	\$	\$	\$	\$	\$	\$
In-Kind	\$	\$	\$	\$	\$	\$
ARRA Federal Funds:	\$	\$	\$	\$	\$	\$
(Direct Costs)	\$	\$	\$	\$	\$	\$
(Statewide Indirect)	\$	\$	\$	\$	\$	\$
(Dept'l Indirect)	\$	\$	\$	\$	\$	\$
Sub-total ARRA Funds	\$	\$	\$	\$	\$	\$
Other Funds:						
(Other Federal)	\$	\$	\$	\$	\$	\$
(list source)	\$	\$	\$	\$	\$	\$
Total Revenues	\$	\$	\$	\$	\$	\$

Comments about expenditures or revenues may be made in the space provided below:

21. VISION Tracking Information:			
DeptID/Appropriation:	Other VISION Chartfield (funds, programs or projects)	Total Amount (all FYs)	Comments
		\$	
		\$	
		\$	
		\$	
		\$	
Total		\$	This Total MUST agree with the total of Item 10, columns A+B+C above

PERSONAL SERVICE INFORMATION

22. Will monies from this grant be used to fund one or more Personal Service Contracts? Yes No
 If "Yes", appointing authority must initial here to indicate intent to follow current competitive bidding process/policy.
 Appointing Authority Name: _____ Agreed by: _____ (initial)

23. State Position Information and Title(s):	# Existing Positions Retained	Est. Annual Regular Hours	# Positions Created (New)	Est. Annual Regular Hours
Total Positions				

24. Is the appropriate Position Request Form attached for new position(s) listed in Line 12 above?
 YES – Form attached or No new positions created

25. Equipment and space for these positions: Is presently available. Can be obtained w/available funds.

26. Does this qualify as "Infrastructure"? Yes No If Yes complete next line:

27. Infrastructure Rationale (select one) (ARRA 2-06):
 1. To Preserve & create jobs & promote economic recovery.
 2. To assist those most impacted by the recession.
 3. To provide investment needed to increase economic efficiency by spurring technological advances in science & health.
 4. To invest in transportation, environmental protection, & other infrastructure that will provide long-term economic benefits.
 5. To stabilize State & local government budgets, in order to minimize & avoid reductions in essential services & counterproductive state & local tax increases.

28. AUTHORIZATION AGENCY/DEPARTMENT SIGNATURES

I/we certify that no funds beyond basic application preparation and filing costs have been expended or committed in anticipation of Joint Fiscal Committee approval of this grant, unless previous notification was made on Form AA-IPN (if applicable). I/we further certify that these funds will be used only in accordance with the federal American Recovery & Reinvestment Act and all federal and state rules and regulations pertaining thereto:	ARRA Activity Manager:		Date:
	Name:	Title:	
	Department Head:		Date:
	Name:	Title:	
	Agency Secretary (if required):		Date:
	Name:	Title:	

29. REVIEW BY FINANCE & MANAGEMENT (continue on separate sheet if necessary)

<input type="checkbox"/>	√ To Release Spending Authority in VISION:	FY 20 _____ \$	Citation(s):			
Analyst (initial):		Date:		Commissioner Finance & Management initial):		Date:
For ESR Use Only:	Assigned ESR Director's Signature:				Date:	
*** Section 30 through 33 are required ONLY when Form ESR-2 is used in lieu of Form AA-1 ***						
30. SECRETARY OF ADMINISTRATION						
<input type="checkbox"/>	Check One Box: Accepted	(Secretary's signature or designee)	Date:			
<input type="checkbox"/>	Rejected		Date:			
31. ACTION BY GOVERNOR						
<input type="checkbox"/>	Check One Box: Request to JFO	(Governor's signature or designee)	Date:			
<input type="checkbox"/>	Rejected		Date:			
32. SENT TO JFO						
<input type="checkbox"/>	Sent to JFO		Date:			
*** Section 33 is a required section ***						
33. ARRA FORM ESR-2 DOCUMENTATION CHECK LIST (check all that apply):						
<input type="checkbox"/> Notice of Award or Proof of Award (REQUIRED) <input type="checkbox"/> Request Memo <input type="checkbox"/> Grant Agreement	<input type="checkbox"/> Dept. project approval (if applicable) <input type="checkbox"/> Governor's Certification (if applicable) <input type="checkbox"/> Notice of Donation (if any) <input type="checkbox"/> Position Request Form(s)	<input type="checkbox"/> Grant (Project) Timeline (if applicable) <input type="checkbox"/> Request for Extension (if applicable) <input type="checkbox"/> Form AA-1PN attached (if applicable)				

ARRA Competitive Grant Application Notice			
<p>Advanced notice of an agency or department's intent to submit an application for an ARRA Competitive grant is required. If you plan to apply for an ARRA Completeive Grant, this form must be submitted to the Governor's Economic Stimulus and Recovery Office (ESR) immediately. Advance notice is required for two purposes: 1) to provide linkages among grant proposals that will strengthen Vermont's competitive position, and 2) to provide the Governor's Office, ESR and F&M with the information necessary for the statewide ARRA reporting database.</p>			
1. Agency (ARRA-F):		2. Department (ARRA-F):	
3. ARRA Activity (ARRA 1-01):			3a. ARRA Code (ARRA 2-1):
4. Title of Grant Program:		4a. CFDA # (ARRA-E):	
5. Federal Funding Agency (ARRA-A):			
6. Award Amount or Best Estimate: \$			
7. Grant Period (ARRA-H) From:		To:	
7a. Estimated Application Date:			
8. Purpose of Grant/ARRA Narrative (ARRA 2-02):			
9. Name of ARRA Activity Manager:			
10. Do you know of any other entities in Vermont which are applying for funds under this program? If so, please list.			
11. Are entities other than state agencies eligible to apply for funds under this program?			

ARRA Code Definitions:

ARRA F: Provide the Agency/Department name and VISION BU Code. Provide the Division or Program Name and VISION DeptID

ARRA-1-01: Provide a brief descriptive title of the project or activity to be funded in whole or in part with Recovery Act funds. If this award funds multiple projects or activities, provide a descriptive title that captures the general focus area, e.g., "community development," "comprehensive community mental health services to adults with a serious mental illness," etc.

ARRA 2-1: For awards primarily funding infrastructure projects or activities, as defined by the awarding agency, provide the North American Industry Classification System (NAICS) code(s) that describe the Recovery Act projects or activities under this award. A searchable code list is at <http://www.census.gov/naics/>. For all other awards, provide the National Center for Charitable Statistics "NTEE-NPC" code(s) that describe the Recovery Act projects or activities under this award. A searchable code list is at <http://nccsdataweb.urban.org/PubApps/nteeSearch>.

ARRA-E: Provide Catalog of Federal Domestic Assistance (CFDA) number on the provided by the awarding agency. If this award is being funded through multiple programs, provide each CFDA number.

ARRA-A: Provide the name of the awarding Federal agency and organizational element identified in the application document or otherwise instructed by the agency. The organizational element is a sub agency within an awarding Federal agency.

ARRA-H: Indicate the project/grant period established in the application document during which Federal sponsorship begins and ends. Note: Some agencies award multi-year grants for a project/grant period (e.g., 5 years) that are funded in increments known as budget periods or funding periods. These are typically annual increments. Please provide the total project/grant period, not the individual budget period or funding period.

ARRA 2-02: A description of the overall purpose and expected outputs and outcomes or results of the award and first-tier sub award(s), including significant deliverables and, if appropriate, units of measure. For an award that funds multiple projects or activities, such as a formula block grant, the purpose and outcomes or results may be stated in broad terms.

ARRA Quarterly Tier 1 Report

This report form is to be used to provide the information requested and thereby fulfill your legal obligation under the federal American Recovery & Reinvestment Act of 2009 (ARRA) to which your contract, subgrant, or loan agreement is subject. This periodic report, certified by an authorized agent of the Tier 1 Recipient named in **Item 7** below, shall be submitted for the quarter ended as shown in **Item 17** below. Failure to submit timely, accurate and fully executed reports will result in a mandate to return to the State funds already disbursed under this agreement, or the withholding of current and future payments under this agreement until such time as the reporting irregularities are resolved to the State's satisfaction.

SECTION A – [STATE OF VERMONT USE ONLY]

State of Vermont ARRA Activity Information:			
1. Agency (ARRA-F):		2. Department (ARRA-F):	
3. ARRA Activity (ARRA 1-01):			
4. Name of ARRA Activity Manager:			
5. VISION Tracking Information	DeptID #:	Chartfield #:	
Federal ARRA Award Information:			
6. Federal Agency Award # (ARRA-B):			6. CFDA # (ARRA-E):
Tier 1 Recipient Information:			
7. Tier 1 Recipient Type (check one below): Subrecipient <input type="checkbox"/> Contractor <input type="checkbox"/> Borrower <input type="checkbox"/> Vendor <input type="checkbox"/>		8. NAICS Code (Vendors only): (find at: http://www.naics.com/search.htm)	
9. Recipient Name: (ARRA-3-03):			10. DUNS # (ARRA-E):
11. Address as registered with CCR (ARRA-3-04):			
Address 1		Address 2	
City		State	Zip
12. Area that will Benefit (name the state, county, city or school district):			
13. ARRA Entity Type (ARRA-3-05):		14. Is this letter A – H? <input type="checkbox"/> YES <input type="checkbox"/> NO	
15. Is this ARRA Activity for infrastructure or does it included infrastructure spending? <input type="checkbox"/> YES <input type="checkbox"/> NO			
Tier 1 Agreement (contract, subgrant, or loan):			
16. SOV Contract, Subgrant, or Loan # (ARRA-3-02):			
17. Total Agreement Amount (ARRA-3-07): \$			18. Agreement Date (ARRA-3-08):
19. Grant Period (ARRA-H) From:		To:	
20. Cumulative Amount Paid to Date (ARRA-3-06): \$			

SECTION B – [TIER 1 RECIPIENT USE ONLY, excluding Tier 1 Vendors]

Reporting Information - This Report:			
21. For the calendar Quarters Ended: (Note: The initial “quarterly” reporting date includes all ARRA activity from 2/18/09 through 9/30/09)		<input type="checkbox"/> 9/30/09 (includes ARRA activity from 2/18/09 – 9/30/09) <input type="checkbox"/> 12/31/09 <input type="checkbox"/> 3/30/10 <input type="checkbox"/> 6/30/10 <input type="checkbox"/> 9/30/10 <input type="checkbox"/> 12/31/10 <input type="checkbox"/> 3/30/11 <input type="checkbox"/> 6/30/11 <input type="checkbox"/> 9/30/11 <input type="checkbox"/> (enter quarter end date if beyond 9/30/11)	
22. Names of Top 5 Officers (limited to 55 characters in total):		19. Total Annual Compensation for Top 5 Officers:	
1.		1.	
2.		2.	
3.		3.	
4.		4.	
5.		5.	
23. Completion Status (ARRA-2-03): <input type="checkbox"/> Not Started <input type="checkbox"/> Less than 50% complete <input type="checkbox"/> 50% or more complete <input type="checkbox"/> Fully Completed			
24. If BOTH Items 14 and 15 are “YES”, provide the cumulative disbursements made on infrastructure following:			
ARRA \$	Federal non-ARRA \$	Non-federal \$	Total Infrastructure \$

25. Cumulative Infrastructure Impact Narrative in accordance with OMB code ARRA-2-06 – available at:
http://finance.vermont.gov/sites/finance/files/pdf/forms/OMB_ARRA_Codes.pdf

26. Cumulative Employment Impact Narrative (ARRA 2-04):

NOTE: If your organization has a method for tracking and reporting positions and Full-Time Equivalents (FTE), you may use your own methodology; if not, you must use the default calculations in the columns below:

27. Employment Impact Statistics:	← Positions Retained →			← New Positions Created →		
	A	B	C	D	E	F
Position, Category, Type, or Title(s): (Describe broadly - e.g. Laborer, Manager, or Therapist)	Cumulative Amount Paid to Date	Avg. Hourly Rate	# FTEs (A/B-2080 = C)	Cumulative Amount Paid to Date	Avg. Hourly Rate	# FTEs (D/E/2080 = C)
Total Positions						

28. AUTHORIZATION AND CERTIFICATION (all fields are required): I certify as an agent for the entity submitting this form and named in Item 7 above, that I am legally authorized to sign and submit this report; I certify that under penalty of perjury the information contained Section B herein is complete and accurate as of the date certified:	Signature Prepared by:		Date:
	Name:	Title:	
	Phone:	Email:	
	Authorized Signature:		Date:
	Name:	Title:	

SECTION C – [STATE OF VERMONT USE ONLY]

29. REVIEW, APPROVAL AND CERTIFICATION:

I certify that under penalty of perjury the information contained in Section A herein is complete and accurate as of the date certified:	State of Vermont ARRA Activity Manager:	Date:
	Name:	Title:

ARRA QUARTERLY TIER 1 REPORT INSTRUCTIONS (FORM ESR-4)

PURPOSE: To provide for Tier 1 recipients of ARRA funds to provide the awarding State Recipient department with the information it requires for quarterly reporting of OMB metrics.

SECTION BY SECTION INSTRUCTIONS: The form has three Sections:

SECTION A – STATE OF VERMONT USE:

- Items 1 through 19 are data that must be obtained at the time the agreement (Contract, sub-grant, or loan) with the Tier 1 recipient is executed. This will change only if the agreement is subsequently amended.
 - Item 20 will be updated quarterly. It must agree with the disbursements according to the department's accounting system and reported in the normal process of expenditure reporting to the department's ARRA federal funding agency.
-

SECTION B – TIER 1 RECIPIENT USE (VENDORS ARE NOT REQUIRED TO COMPLETE SEC. B):

- Item 21 is the end date of the reporting period. It will be for a calendar quarter and the appropriate year: mm/dd/yyyy. Please note that the initial “quarterly” reporting date of 9/30/09 must include all ARRA activity from 2/18/09 through 9/30/09.
 - Item 22 is a list of the top 5 officers and their annual salary. In cases where there are less than 5 officers, list only the actual number of officers and their annual salary.
 - Item 23 is the project completion status if the agreement is project-related. It is Not Applicable if the agreement is for the support of ongoing program operations. Note that completion status may not be determined by payments to date. It must reflect non-financial metrics which would be defined in a contract or grants Attachment A.
 - Item 24 & 25 are required only if Items 14 and 15 in Section A are both marked “YES”. Item 24 is the cumulative infrastructure disbursement dollars by funding type and Item 25 is an infrastructure impact narrative.
 - Item 25 is a narrative describing the cumulative employment impact of the agreement. This is necessarily a brief synopsis. The OMB guidance seems daunting, but brevity on the form and an ability to answer follow-up questions is what we expect.
 - Item 27 is to obtain job statistics. A job is retained through ARRA insofar as ARRA pays for it, unless it is a new position in which case the job was created. Divide the cost of pay (not including benefits or payroll taxes) for comparable jobs by the average hourly rate for that type of job and that result by 2080 to obtain the full-time equivalent jobs. This is what the form is set up for the respondent to do.
 - Item 28 must be signed and thereby certified by an authorized agent of the Tier 1 recipient named in Section A, Item 9.
-

SECTION C – TIER 1 RECIPIENT USE:

- Item 29 must be signed and thereby authorized and certified by the SOV agency ARRA Activity Manager assigned.
-

DISTRIBUTION AND FILING SCHEDULE:

- Section A, Items 1 - 19 are to be completed by the Activity Manager assigned and included as an Attachment to the applicable SOV contract, subgrant or loan for this Tier 1 recipient.
- Quarterly, the SOV Activity Manager assigned will complete Section A, Item 20 and [post – make available – provide] for the Tier 1 Recipient to complete Section B by the date(s) required by ESR.
- Subsequently, the SOV Activity Manager will review, certify and authorize by electronic signature by the date(s) required by OMB.
- The information will then be collected electronically, assembled and reported by the SOV Recipient Department to the Office of Economic Stimulus and Recovery.

ARRA Quarterly SOV Transferee Department Report

This report form is to be used to provide the information requested and thereby fulfill your legal obligation under the federal American Recovery & Reinvestment Act of 2009 to which the MOU (agreement) between your department and another SOV ARRA Recipient Department is subject. This periodic report, certified by an authorized signatory for your department (named in **Item 7** below) shall be submitted for the quarter ended as shown in **Item 16** below. Failure to submit timely, accurate and fully executed reports will result in a mandate to return to the SOV ARRA Recipient Department funds already disbursed under this agreement, or the withholding of current and future payments under this agreement until such time as the reporting irregularities are resolved to the SOV Recipient Department's satisfaction.

SECTION A – [SOV RECIPIENT DEPARTMENT USE ONLY]
State of Vermont ARRA Activity Information:

1. Agency (ARRA-F):	2. Department (ARRA-F):
3. ARRA Activity (ARRA 1-01):	
4. Name of ARRA Recipient Dept. Activity Manager:	4a. VISION Interdepartmental Transfer Account #:

Federal ARRA Award Information:

5. Federal Agency Award # (ARRA-B):	6. CFDA # (ARRA-E):
--	----------------------------

SOV Transferee Dept. Information (MOU):

7. SOV Transferee Dept.:	8. B/U #:
9. Transferee's ARRA Activity Manager Info: Name:	Phone #:
10. ARRA Entity Type (ARRA-3-05):	

MOU Agreement:

11. SOV Recipient Dept. MOU Agreement Number (ARRA-3-02):	
12. Total MOU Amount (ARRA-3-07): \$	13. MOU Date (ARRA-3-08):
14. Grant Period (ARRA-H) From:	To:
15. Cumulative Amount Paid to Date (ARRA-3-06): : \$	

SECTION B – [SOV TRANSFEREE DEPARTMENT USE ONLY]
Reporting Information - This Report:

16. For the calendar Quarters Ended: (Note: The initial "quarterly" reporting date includes all ARRA activity from 2/18/09 through 9/30/09)	<input type="checkbox"/> 9/30/09 (includes ARRA activity from 2/18/09 – 9/30/09) <input type="checkbox"/> 12/31/09 <input type="checkbox"/> 3/30/10 <input type="checkbox"/> 6/30/10 <input type="checkbox"/> 9/30/10 <input type="checkbox"/> 12/31/10 <input type="checkbox"/> 3/30/11 <input type="checkbox"/> 6/30/11 <input type="checkbox"/> 9/30/11 <input type="checkbox"/> (enter quarter end date if beyond 9/30/11)
---	---

16a. Purpose of MOU Narrative:

17. Completion Status (ARRA-2-03):	<input type="checkbox"/> Not Started <input type="checkbox"/> Less than 50% complete <input type="checkbox"/> 50% or more complete <input type="checkbox"/> Fully Completed
---	---

18. Cumulative Employment Impact Narrative (ARRA 2-04):

NOTE: If your organization has a method for tracking and reporting positions and Full-Time Equivalents (FTE), you may use your own methodology; if not, you must use the default calculations in the columns below:

19. Employment Impact Statistics:	← Positions Retained →			← New Positions Created →		
	A	B	C	D	E	F
Position, Category, Type, or Title(s): (Describe broadly - e.g. Laborer, Manager, or Therapist)	Cumulative Amount Paid to Date	Avg. Hourly Rate	# FTEs (A/B-2080 = C)	Cumulative Amount Paid to Date	Avg. Hourly Rate	# FTEs (D/E/2080 = C)

ARRA QUARTERLY AGGREGATED TIER 1 REPORT

Revision? Yes

Revision Date:

INSTRUCTIONS: This form is used to report the aggregated totals (number of agreements and dollar amount) of Subcontracts and Subawards of less than \$25,000/award and awarded to individuals.

ARRA ACTIVITY INFORMATION

1. Agency (ARRA-F):		2. Department (ARRA-F):	
3. ARRA Activity (ARRA 1-01):		4. ARRA Code (ARRA 2-1):	
5. VISION Tracking Information:	DeptID:	Chartfield:	
6. Legal Title of Grant:			
7. Federal Agency Award # (ARRA-B):		8. CFDA # (ARRA-E):	
9. Federal (or VT) Funding Agency (ARRA-A):		10. Award Date:	
11. Award Amount or Best Estimate: \$		6a. Check if this amount is an estimate: <input type="checkbox"/>	
12. Grant Period (ARRA-H) From:		To:	
13. Purpose of Grant/ARRA Narrative (ARRA 2-02):			
14. Aggregated Subawardee or Subcontract Award Information (cumulative):			
# of Agreements under \$25,000		Total Cumulative Aggregated Amount	\$
15. REVIEW, APPROVAL AND CERTIFICATION:			
I certify that under penalty of perjury the information contained in Section A herein is complete and accurate as of the date certified:	State of Vermont ARRA Activity Manager:		Date:
	Name:		Title:

ARRA QUARTERLY ACTIVITY REPORT

Revision? Yes

Revision Date:

INSTRUCTIONS: This form is used to report the quarterly ARRA Activity information required by OMB.

ARRA AWARD AND RECIPIENT INFORMATION

1. Agency (ARRA-F):		2. Department (ARRA-F):	
3. DUNS Number for Department or Agency (ARRA-C)			
4. SOV EIN: 03-6000274 (ARRA-D)			
5. Reporting Period (ARRA-I):	Calendar Yr:	Quarter Ending: <input type="checkbox"/> June 30th <input type="checkbox"/> Sept. 30 <input type="checkbox"/> Dec. 31 <input type="checkbox"/> March 31	
6. Report Frequency (ARRA-K) : <input type="checkbox"/> Quarterly <input type="checkbox"/> Final Report			
7. Federal Agency Award # (ARRA-B):		8. CFDA # (ARRA-E):	
9. Federal (or VT) Funding Agency (ARRA-A):			
10. Grant Period (ARRA-H)	From:	To:	

CUMULATIVE ARRA ACTIVITY INFORMATION

11. ARRA Activity (ARRA 1-01):		12. ARRA Code (ARRA 2-01):	
13. VISION Tracking Information:	DeptID:	Chartfield:	
14. Cumulative Amount of ARRA Funds received from federal agency, as of report date (ARRA 1-02):			\$
15. Cumulative Amount of ARRA Funds received that were expended, as of report date (ARRA 1-03):			\$
16. Completion Status (ARRA-2-03):	<input type="checkbox"/> Not Started <input type="checkbox"/> Less than 50% complete <input type="checkbox"/> 50% or more complete <input type="checkbox"/> Fully Completed <input type="checkbox"/> n/a		
Number of State Jobs (show as annualized FTEs)	17. Created:	18. Retained:	
19. Cumulative Employment Impact Narrative (ARRA 2-04):			

20. Is this Activity for infrastructure or does it include infrastructure spending? YES NO**21. If #19 is YES, provide cumulative infrastructure expenditures below:**

1. ARRA \$	2. Federal non-ARRA \$	3. Non-federal \$	4. Total Infrastructure \$
-------------------	-------------------------------	--------------------------	-----------------------------------

22. REVIEW, APPROVAL AND CERTIFICATION:

I certify that under penalty of perjury the information contained in Section A herein is complete and accurate as of the date certified:	State of Vermont ARRA Activity Manager:	Date:
	Name:	Title:

STATE OF VERMONT CONTRACT SUMMARY AND CERTIFICATION – Form AA-14 (4/1/2009)

I. CONTRACT INFORMATION: **CHECK IF ARRA CONTRACT:**

Agency/Department: _____ / _____ **Contract #:** _____ **Amendment #:** _____
Contractor: _____ **Contractor Vendor No:** _____
Contractor Address: _____
Starting Date: _____ **Ending Date:** _____
Summary of contract or amendment: _____

II. FINANCIAL INFORMATION

Maximum Payable: \$ _____ **Prior Maximum:** \$ _____ **Prior Contract # (If Renewal):** _____
Current Amendment: \$ _____ **Cumulative amendments:** \$ _____ **% Cumulative Change:** _____%
Maximum # Units: _____ **# Unit Change:** _____ **Prior # Units:** # _____
Rate: \$ _____ **Prior Rate:** \$ _____
Source of Funds - Business Unit(s): _____ **VISION 507XXX Series Account:** _____
General Fund: % _____ **Federal Fund:** % _____ **Other Fund:** % _____ **Fund Code:** _____
Dept. ID: _____ **Dept. ID:** _____ **Dept. ID:** _____

III. SUITABILITY OF PERSONAL SERVICES CONTRACT

Yes No Does this contractor meet all 3 parts of the “ABC” definition of independent contractor?
 (See Bulletin 3.5) If not, please indicate why this work is being arranged through a contract.
 Yes No Is agency liable for income tax withholding or FICA?
 Yes No Should contractor be paid on the state payroll?

IV. PUBLIC COMPETITION

The agency has taken reasonable steps to control the price of the contract and to allow qualified businesses to compete for the work authorized by this contract. The agency has done this through:
 Standard bid or RFP Simplified Bid Sole Sourced Qualification Based Selection

V. TYPE OF CONTRACT

Personal Service Construction Architect/Engineer Commodity Privatization Other

VI. CONFLICT OF INTEREST

By signing below, I certify that no person able to control or influence award of this contract had a pecuniary interest in its award or performance, either personally or through a member of his or her household, family, or business.
 Yes No Is there an “appearance” of a conflict of interest so that a reasonable person may conclude that this contractor was selected for improper reasons: (If yes, explain)

VII. PRIOR APPROVALS REQUIRED OR REQUESTED

Yes No Contract must be approved by the Attorney General under 3 VSA §311(a)(10)
 Yes No I request the Attorney General review this contract as to form
 No, Already performed by in-house AAG or counsel: _____ (initial)
 Yes No Contract must be approved by the CIO/Commissioner of DII; for IT hardware, software or services and Telecommunications over \$150,000
 Yes No Contract must be approved by the CMO; for Marketing services over \$15,000
 Yes No Contract must be approved by Commissioner of Human Resources (privatization and retiree contracts)
 Yes No Contract must be approved by the Secretary of Administration

VIII. AGENCY/DEPARTMENT HEAD CERTIFICATION; APPROVAL

I have made reasonable inquiry as to the accuracy of the above information:

Date	Agency / Department Head	Date	Approval by Agency Secretary or Other Department Head (if required)
Date	Approval by Attorney General	Date	Approved by Commissioner of Human Resources
Date	CIO (initial)	Date	CMO (initial)
Date		Date	Secretary of Administration

Excess Receipts Form

<p>STATE OF VERMONT</p> <p>REQUEST TO EXPEND "EXCESS RECEIPTS"</p>	<p>ARRA FUNDS? <input type="checkbox"/></p> <p>YES <input type="checkbox"/> NO <input type="checkbox"/></p>
--	--

NOTE: "Excess Receipts" must be from the same source and for the same purpose as appropriated funds, or grants approved by the Joint Fiscal Committee.

SECTION 1 – Departmental Information

1. Agency	Department	Bus. Unit	Budget Fiscal Year	Provisional?
			FY	<input type="checkbox"/> Yes <input type="checkbox"/> No

AUTHORITY & COMPLIANCE: Excess Receipts must be in compliance with 32 V.S.A. § 511:

A. Excess federal receipts, whenever possible shall be used to reduce the expenditure of State funds.

B. Any Excess Receipts that will establish or increase the scope of a program, committing the State at any time to expend State funds, **MUST BE APPROVED BY THE LEGISLATURE.**

Instructions:

A. Submit this Form for review and recommendation by the Dept. of Finance & Management when additional funds that you anticipate spending in the current Fiscal Year become available to you;

B. Notification to the Dept. of Finance & Management when your budget spending authority for the particular FUND TYPE is in fact about to be exhausted; thereby approval to increase spending authority can be obtained before the spending authority for this fund type is in fact exhausted.

a. If spending authority for the particular Fund Type **DOES NOT YET NEED TO BE INCREASED**, CHECK "Yes" under "Provisional"; then notify your Budget Analyst at the time that the spending authority is in fact needed, and include a VISION appropriation status report with your notification.

b. If spending authority for the Fund Type **NEEDS TO BE INCREASED IMMEDIATELY**, check "No" under "Provisional", and include a VISION appropriation status report with your notification. (Refer to VISION Procedure #4 – VISION Appropriations Control/Transfers)

[for BudMan use only: Journal number: ER _____ Date Released: _____]

SECTION 2 – Fund Type

Fund Type \$\$ totals: [must correspond to fund #s from VISION Chart of Accounts]

Federal (#22000-22999) \$	Special (#21000-21999) \$	Internal Service (#55000-59999) \$
Federal (ARRA) \$		
InterUnit Transfer (#21500) \$	Other (specify)	\$

Detail for each item

Approp(s)/Program(s) Name	Approp level DeptID#	Source of Funds (list separately)	\$\$ Amount

SECTION 2A – FOR FINANCIAL OPERATIONS USE ONLY – CONTINUE TO SECTION 3 BELOW

SECTION 3 – Availability of Funds

a. Reason funds are available?

b. Do you anticipate additional funds from the same source available in this fiscal year and above current appropriation?

Yes No If "Yes", Explain:

c. Is this increase one-time or at an on-going level? One-Time On-Going (Explain):

d. Will state funds above the current level of appropriation be required to maintain this level of funding in the future?

Yes No If "Yes", Explain:

SECTION 4 – Relation to the Budget

a. Funds were not fully budgeted because:

Not known at time of Budget preparation

Other (Explain):

b. What is the current year appropriation or grant amount approved by the Joint Fiscal Committee for this fiscal year, from this source of funds for this purpose? \$

Excess Receipts Form

c. If section 3(c) above is "On-Going" will funds from this source be fully budgeted and appropriated next fiscal year? <input type="checkbox"/> Yes <input type="checkbox"/> No	If "Yes", Explain:
d. Were Excess Receipts requested from this source in the preceding 2 fiscal years? <input type="checkbox"/> Yes <input type="checkbox"/> No	If "Yes", Explain why they were not budgeted:
e. Are these Excess Receipts requested being received from another Department? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes", are they appropriated in that Department or will Excess Receipts be required there as well? Explain:	
f. Relationship to budget adjustment, if any:	
SECTION 5 – Use of Excess Receipts	
a. Can Excess Receipts be used to reduce the expenditure of State funds? <input type="checkbox"/> Yes <input type="checkbox"/> No Explain: [Is your Department using any General or Transportation funds for the same purpose?]	
b. Will Excess Receipt establish or increase the scope of a program, committing the State at any time to expend State Funds? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes", legislative approval is required.	
c. What specifically will Excess Receipts be used for? What is the impact on programs if this Excess Receipt request is not approved?	
d. Are any of the Excess Receipts to be used for your Department's administrative, staff or operating expenses? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes", Explain:	
SECTION 6 – Matching Funds and Earned Federal Receipts	
a. Is there any matching fund requirement due to Excess Receipts? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> n/a If "Yes", where is the match found in your budget?	
b. If Excess Receipts are earned federal receipts, is Excess Receipts being spent in the same (federal) program where the Excess Receipts are earned? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No", Explain:	
SECTION 7 – Receipts and Expenditures	
a. Has Excess Receipt been received and deposited? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No", what date are funds expected?	
b. If approved, when will the expenditure of this Excess Receipt first occur?	
Other comments, if necessary:	
APPROVALS AND SIGNATURES	
Department Head _____	Date: _____
Agency Head _____	Date: _____
Recommendation Provisional? <input type="checkbox"/> Yes <input type="checkbox"/> No (for Finance & Management Use only)	
Budget & Management Analyst _____	Date: _____
Analyst Comments:	
Approval:	
Commissioner, Finance & Management _____	Date: _____
Secretary of Administration _____	Date: _____
THE FOLLOWING SECTION IS FOR ESR USE ONLY	
Form ESR-1 Verification:	<input type="checkbox"/> Check only if Form ESR-1 has been received and approved.

STATE OF VERMONT
INTERDEPARTMENTAL MEMORANDUM OF UNDERSTANDING – ARRA ONLY

MOU #: [Note: you may use a previously established numbering scheme, or the MOU number can be your business unit number followed by a sequential number.]

1. Parties. This is memorandum of understanding (MOU or Agreement) between the State of Vermont ARRA Recipient department, (ARRA **Recipient**), and the State of Vermont ARRA Transferee department, (ARRA **Transferee**).

2. Purpose. The purpose of the Agreement is generally on the subject of . A more detailed scope of work is included as Attachment A.

3. Payment Provision. In consideration of the services to be performed by the SOV ARRA Transferee department (), the SOV ARRA Recipient department () agrees to pay, in accordance with the payment provisions included as Attachment B, a sum not to exceed \$.

4. Reporting Requirements: The funds used to support this agreement are provided through the federal American Recovery & Reinvestment Act (ARRA or the Act); this agreement therefore is subject to payment criteria and specific reporting requirements mandated by the Act. A periodic report, certified by an authorized agent of the ARRA Transferee, utilizing the form provided by the ARRA Recipient and attached hereto, shall be submitted as required. Failure to submit timely, accurate and fully executed reports will result in a mandate to return to the ARRA Recipient funds already disbursed under this agreement, or the withholding of current and future payments under this agreement until such time as the reporting irregularities are resolved to the ARRA Recipient's satisfaction.

The parties to this agreement are further bound by the Act that they shall promptly refer to an appropriate federal inspector general any credible evidence that a principal, employee, agent, contractor, subrecipient, contractor, or other person has submitted a false claim under the False Claims Act or has committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving the ARRA funds used to support this agreement.

5. Term. The period of Transferee's performance shall begin on , 20 and end on 20 .

6. Funding Sources. ARRA Fund Code: %

7. Amendment. This agreement represents the entire agreement between the parties; No changes, modifications, or amendments in the terms and conditions of this contract shall be effective unless reduced to writing, numbered and signed by the duly authorized representative of both Parties listed in Section 1 above.

8. Cancellation. This contract may be canceled by either party by giving written notice at least days in advance.

9. Attachments. This contract consists of pages including the following attachments which are incorporated herein:

- Attachment A
- Attachment B

WE THE UNDERSIGNED PARTIES AGREE TO BE BOUND BY THIS CONTRACT.

On Behalf of the SOV ARRA Recipient Department - :

Date: _____

Signature: _____

Name: _____

Title: _____

On Behalf of the SOV ARRA Transferee Department - :

Date: _____

Signature: _____

Name: _____

Title: _____

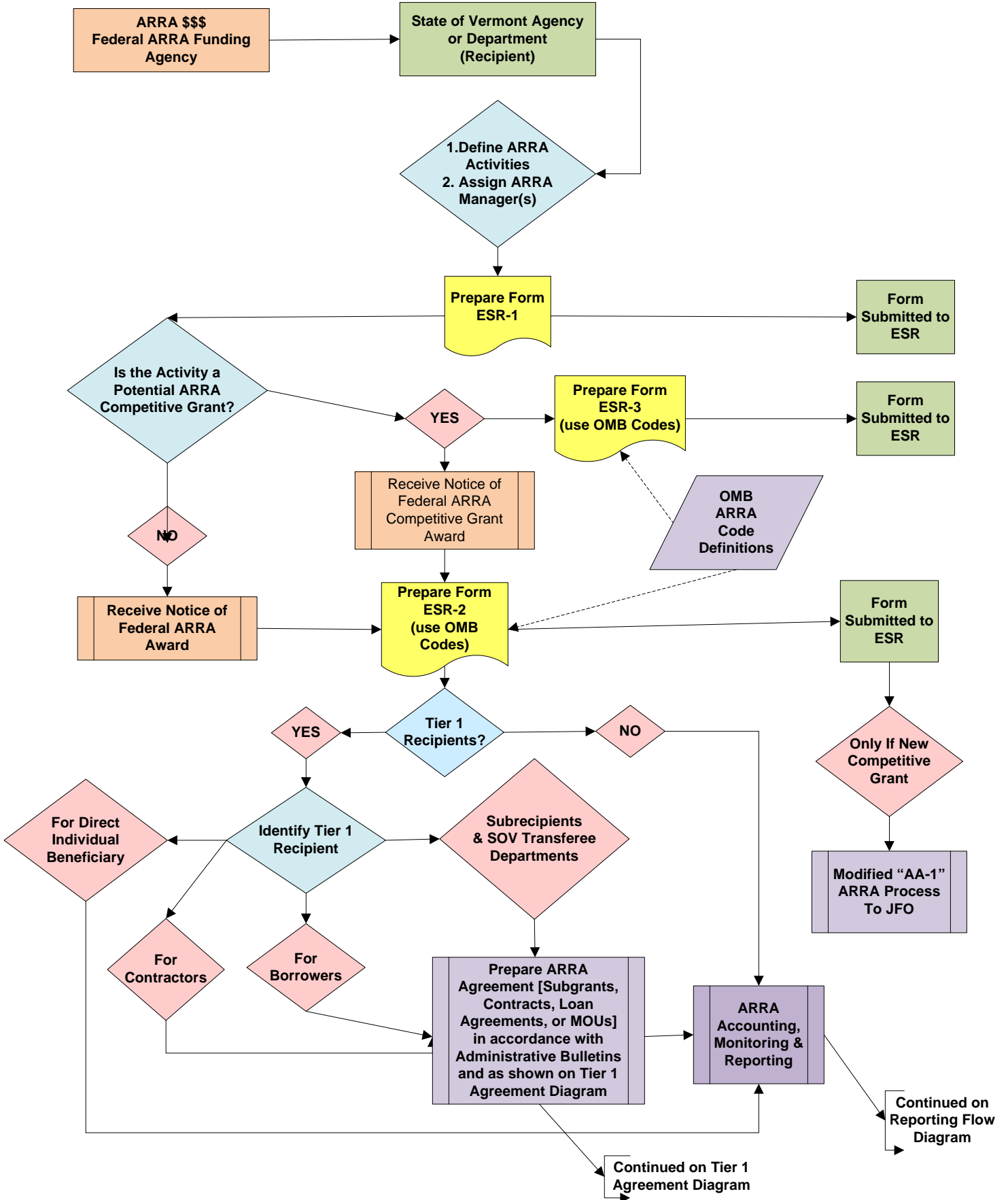
STATE OF VERMONT
INTERDEPARTMENTAL MEMORANDUM OF UNDERSTANDING – ARRA ONLY
ATTACHMENT A SCOPE OF WORK

Attachment A should include a detailed explanation of the scope of work to be performed, including deliverables and, if appropriate, a timeline.

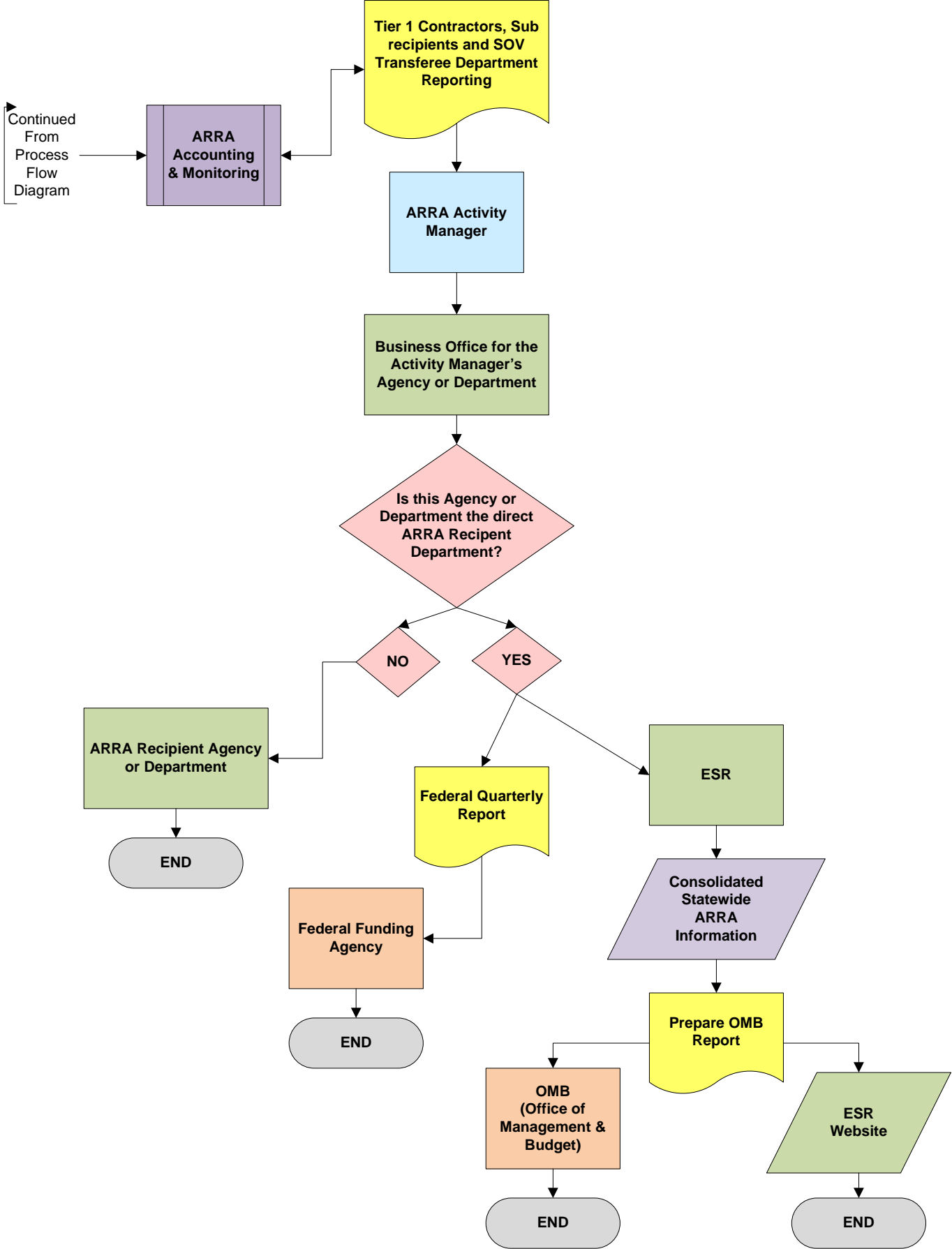
STATE OF VERMONT
INTERDEPARTMENTAL MEMORANDUM OF UNDERSTANDING – ARRA ONLY
ATTACHMENT B PAYMENT PROVISIONS

Attachment B should detail a payment plan based on the completion of deliverables and timeline from Attachment A.

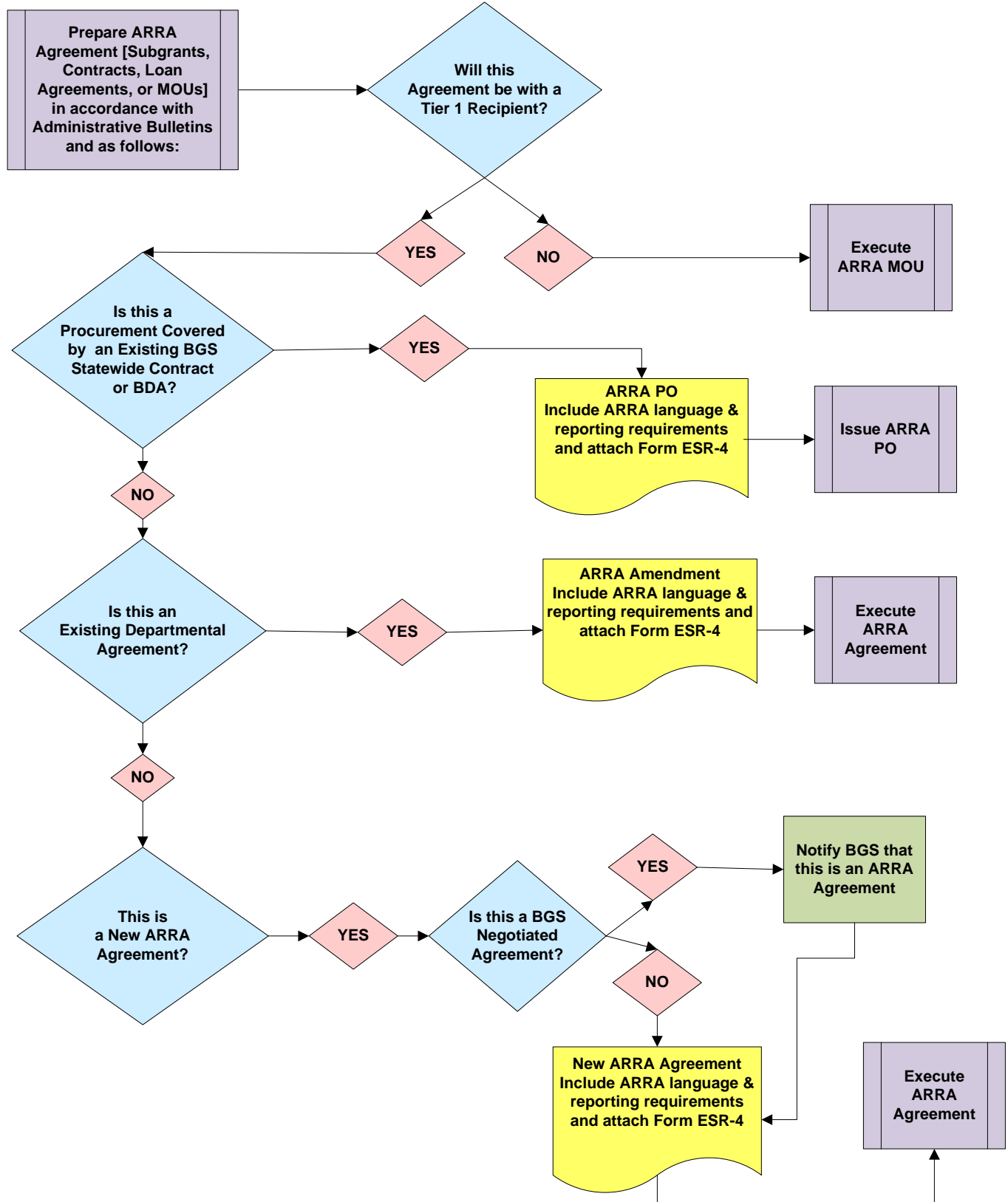
ARRA Business Process Flow Diagram



ARRA Quarterly Reporting Flow Diagram



Tier 1 Agreements – Procedure (Contacts, Subgrants, MOUs, Loan Agreements)



State of Vermont
Agency of Administration
Secretary
Office of the Secretary
Pavilion Office Building
109 State Street
Montpelier, VT 05609-0201
www.adm.state.vt.us

Neale F. Lunderville,

[phone] 802-828-3322
[fax] 802-828-3320

MEMORANDUM

TO: Secretaries, Commissioners, and Business Managers
FROM: Neale F. Lunderville
RE: ARRA Addendum to Bulletins 3.5 and 5.0
DATE: April 21, 2009

Please forward a copy of this Addendum to each staff member involved in the issuance and/or monitoring of Contracts and Subgrants funded through the federal American Recovery & Reinvestment Act (ARRA).

ARRA ADDENDUM TO BULLETIN 3.5 AND BULLETIN 5.0 – EFFECTIVE MARCH 1, 2009

The federal American Recovery & Reinvestment Act (“ARRA” or “the Act”) requires that contractors, vendors and subrecipient being paid with or receiving funding from ARRA monies be informed of certain requirements specified by ARRA or related regulations. In order to obligate these contractors, vendors, and subrecipients, certain changes are required for all ARRA contracts and ARRA subgrants. The required changes are detailed below:

NEW ATTACHMENT B LANGUAGE REQUIRED: In addition to other requirements you are placing on the contractors, vendors, and subrecipients receiving funds through ARRA, the following language, approved by the Attorney General’s Office must be inserted at the beginning of Attachment B: Payment Provisions for all contracts and subgrants funded though ARRA and subject to the reporting requirements of the Act. The language is shown in the box below:

The funds used to support this agreement, in full or in part, are provided through the federal American Recovery & Reinvestment Act (ARRA or the Act); this agreement therefore is subject to payment criteria and specific reporting requirements mandated by the Act. A periodic report, certified by an authorized agent of the Party, utilizing the form provided by the State of Vermont and attached hereto, shall be submitted as required. Failure to submit timely, accurate and fully executed reports will result in a mandate to return to the State funds already disbursed under this agreement, or the withholding of current and future payments under this agreement until such time as the reporting irregularities are resolved to the State’s satisfaction.

For subrecipients who report awards of federal funds to the State, said subrecipient agrees to include information of ARRA funding separately from other federal awards reported on their Statement of Expenditures of Federal Awards (SEFA).

The parties to this agreement are further bound by the Act that they shall promptly refer to an appropriate federal inspector general any credible evidence that a principal, employee, agent, contractor, subrecipient, contractor, or other person has submitted a false claim under the False Claims Act or has committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving the ARRA funds used to support this agreement.

STATEWIDE CONTRACTS: In the case of Statewide Contracts, the above language should be included on the departmental Purchase Order issued against the Statewide Contract for purchases funded with ARRA monies. The BGS Purchasing staff is available for questions concerning Statewide Contracts.

Language will also available on the Finance & Management website at: <http://finance.vermont.gov/forms>

CHANGES TO STANDARD STATE CONTRACT AND GRANT AGREEMENT SIGNATURE SECTION: ARRA requires that contractors, vendors and subrecipients paid with ARRA monies be registered with the Central Contractor Registration (CCR⁽¹⁾) and have a D-U-N-S[®] Number⁽²⁾. Consequently, this information is now required from the contractor, vendor or subrecipient at the time of contract or grant execution. A revised signature section for the Standard State Contract for Services (Attachment 1) and Standard Grant Agreement (Attachment 2) is attached.

[NOTE of Explanation: 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 (see # 1 above) 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. Register at: https://eupdate.dnb.com/requestoptions.asp?cm_re=HomepageB*TopNav*DUNSNumberTab.]

REVISED FORM AA-14 – FOR ARRA: A check box has been added to distinguish contracts funded with ARRA monies from those without ARRA funding. A revised Form AA-14 is available on the Finance & Management website at: <http://finance.vermont.gov/forms>

Please refer questions to Sue Zeller, Deputy Commissioner of Finance & Management at (802) 828-6448 or Susan.zeller@state.vt.us, or Jan Westervelt, ESR Director of Accountability & State Programs at (802) 828-2137 or Jan.Westervelt@ahs.state.vt.us.

ATTACHMENTS FOLLOW

The signature section of the standard state contract shall be replaced with the signature section and added text (shown below) for all CONTRACTS funded in whole or in part with ARRA monies, in accordance with Bulletin 3.5:

WE THE UNDERSIGNED PARTIES AGREE TO BE BOUND BY THIS CONTRACT.

By the State of Vermont:

Date: _____

Signature: _____

Name: _____

Agency: _____

By the Contractor:

Date: _____

Signature: _____

Name: _____

Title: _____

The following information is required for Contracts funded in whole or in part with monies from the federal American Recovery & reinvestment Act or 2009.

Legal Name and D-U-N-S[®] Number on File with the federal Central Contractor Registration ⁽¹⁾:

Print Legal CCR Name

D-U-N-S[®] Number ⁽²⁾

- 1) 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>.
- 2) 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 (see # 1 above) 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. Register at: https://eupdate.dnb.com/requestoptions.asp?cm_re=HomepageB*TopNav*DUNSNumberTab

The signature section of the standard state grant agreement shall be replaced with the signature section and added text (shown below) for all GRANTS funded in whole or in part with ARRA monies, in accordance with Bulletin 5.0:

By the State of Vermont:

Date: _____

Signature: _____

Name: _____

Agency: _____

By the Subrecipient:

Date: _____

Signature: _____

Name: _____

Title: _____

The following information is required for Grants funded in whole or in part with monies from the federal American Recovery & reinvestment Act or 2009.

Legal Name and D-U-N-S[®] Number on File with the federal Central Contractor Registration⁽¹⁾:

Print Legal CCR Name

D-U-N-S[®] Number⁽²⁾

- 1) 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>.
- 2) 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 (see # 1 above) 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. Register at: https://eupdate.dnb.com/requestoptions.asp?cm_re=HomePageB*TopNav*DUNSNumberTab

OMB Appendix 4 – Risk Considerations

PROGRAM RISK CONSIDERATIONS

1. OVERARCHING/PERFORMANCE:

- a. Are the programs under Recovery Act for my organization following the existing procedures or new procedures?
- b. Are specific Recovery Act fund objectives and requirements incorporated into agency policies?
- c. Does my organization have staff adequately trained to effectively implement Recovery Act requirements?
- d. Has my organization provided new requirements, conditions, and guidance to the recipients regarding Recovery Act?
- e. Does my organization have reporting mechanisms in place to collect the required data from recipients to meet Recovery Act transparency requirements?
- f. Is there an agency-wide methodology for measuring performance? What are the key performance metrics?
- g. Are there any process metrics, or are the metrics primarily outcome-oriented?
- h. Does my organization have a corrective action plan process in place to promptly resolve the audit findings identified that may impact the ability to successfully implement Recovery Act?
- i. Has my organization established a governance body to oversee / manage the overall implementation of Recovery Act?

2. REPORTING:

- a. Is the necessary reporting under Recovery Act in place?
- b. Has your organization implemented communication vehicles to ensure Recovery Act data is promptly reported on the agency's website?
- c. Are reports published under Recovery Act reviewed and approved?
- d. Are reports issued accurate and have the data fields required under Recovery Act?
- e. Do reports tell agency management what is happening on a timely basis?
- f. Are issues identified through established reports addressed on a timely basis?
- g. Are reports issued on the effectiveness of risk management strategies and tactics timely?
- h. Are risk management strategies and tactics properly monitored?

3. HUMAN CAPITAL:

- a. Has my organization identified qualified personnel to oversee the Recovery Act funds?
- b. Does my organization have sufficient level of personnel to manage the Recovery Act programs (for instance, Grant, Contracting, Financial Management, or IT personnel, etc.)?
- c. Are they empowered to make decisions and administer the Recovery Act programs?
- d. Are program officials trained in the performance management requirements?
- e. Has my organization considered using alternative hiring methods allowed under the Recovery Act?

4. ACQUISITION:

- a. Do new Requests for Proposals issued under Recovery Act initiatives contain the necessary language to satisfy the requirements of the Recovery Act?
- b. Are Contracts awarded in a prompt, fair, and reasonable manner?
- c. Do new contracts awarded using Recovery Act funds have the specific terms and clauses required?

- d. Are contracts awarded using Recovery Act funds transparent to the public? Are the public benefits of the funds used under these contracts reported clearly, accurately and in a timely manner?
- e. Are funds used for authorized purposes and the potential for fraud, waste, error, and abuse minimized and/or mitigated?
- f. Do projects funded under Recovery Act avoid unnecessary delays and cost overruns?
- g. Are there any performance issues identified with regards to (potential) contractor? Are there follow up actions to address the performance issues?

5. FINANCIAL:

- a. Has my organization established separate Treasury Account Fund Symbols to ensure Recovery Act funds are clearly distinguishable?
- b. Are there controls in place to ensure that Recovery Act funds are not commingled with other agency funds?
- c. Are existing internal controls sufficient to mitigate the risks of fraud, waste, and abuse?

6. SYSTEM:

- a. Are financial and operational systems configured to manage and control recovery funds?
- b. Can financial and operational systems support the increase in volume of contracts, grants and loans etc.?
- c. Are the appropriate data elements identified that must be captured, classified and aggregated for analysis and reporting to meet Recovery Act requirements?

DAVIS-BACON AND RELATED ACTS INFORMATION

1) PAYMENT OF PREDETERMINED MINIMUM WAGE

Applicable to all Federal-aid construction contracts exceeding \$2,000 and to all related subcontracts, except for projects located on roadways classified as local roads or rural minor collectors, which are exempt.

a) **General:**

- i) All mechanics and laborers employed or working upon the site of the work will be paid unconditionally and not less often than once a week and without subsequent deduction or rebate on any account [except such payroll deductions as are permitted by regulations (29 CFR 3) issued by the Secretary of Labor under the Copeland Act (40 U.S.C. 276c)] the full amounts of wages and bona fide fringe benefits (or cash equivalents thereof) due at time of payment. The payment shall be computed at wage rates not less than those contained in the wage determination of the Secretary of Labor (hereinafter "the wage determination") which is attached hereto and made a part hereof, regardless of any contractual relationship which may be alleged to exist between the contractor or its subcontractors and such laborers and mechanics. The wage determination (including any additional classifications and wage rates conformed under paragraph 2 of this Section IV and the DOL poster (WH-1321) shall be posted at all times by the contractor and its subcontractors at the site of the work in a prominent and accessible place where it can be easily seen by the workers. For the purpose of this Section, contributions made or costs reasonably anticipated for bona fide fringe benefits under Section 1(b)(2) of the Davis-Bacon Act (40 U.S.C. 276a) on behalf of laborers or mechanics are considered wages paid to such laborers or mechanics, subject to the provisions of Section IV, paragraph 3b, hereof. Also, for the purpose of this Section, regular contributions made or costs incurred for more than a weekly period (but not less often than quarterly) under plans, funds, or programs, which cover the particular weekly period, are deemed to be constructively made or incurred during such weekly period. Such laborers and mechanics shall be paid the appropriate wage rate and fringe benefits on the wage determination for the classification of work actually performed, without regard to skill, except as provided in paragraphs 4 and 5 of this Section IV.
- ii) Laborers or mechanics performing work in more than one classification may be compensated at the rate specified for each classification for the time actually worked therein, provided, that the employer's payroll records accurately set forth the time spent in each classification in which work is performed.
- iii) All rulings and interpretations of the Davis-Bacon Act and related acts contained in 29 CFR 1, 3, and 5 are herein incorporated by reference in this contract.

b) **Classification:**

- i) The SOV Recipient or Transferee Department (SOV) contracting officer shall require that any class of laborers or mechanics employed under the contract, which is not listed in the wage determination, shall be classified in conformance with the wage determination.
- ii) The contracting officer shall approve an additional classification, wage rate and fringe benefits only when the following criteria have been met:
 - (1) the work to be performed by the additional classification requested is not performed by a classification in the wage determination;
 - (2) the additional classification is utilized in the area by the construction industry;
 - (3) the proposed wage rate, including any bona fide fringe benefits, bears a reasonable relationship to the wage rates contained in the wage determination; and
 - (4) with respect to helpers, when such a classification prevails in the area in which the work is performed.

- iii) If the contractor or subcontractors, as appropriate, the laborers and mechanics (if known) to be employed in the additional classification or their representatives, and the contracting officer agree on the classification and wage rate (including the amount designated for fringe benefits where appropriate), a report of the action taken shall be sent by the contracting officer to the DOL, Administrator of the Wage and Hour Division, Employment Standards Administration, Washington, D.C. 20210. The Wage and Hour Administrator, or an authorized representative, will approve, modify, or disapprove every additional classification action within 30 days of receipt and so advise the contracting officer or will notify the contracting officer within the 30-day period that additional time is necessary.
 - iv) In the event the contractor or subcontractors, as appropriate, the laborers or mechanics to be employed in the additional classification or their representatives, and the contracting officer do not agree on the proposed classification and wage rate (including the amount designated for fringe benefits, where appropriate), the contracting officer shall refer the questions, including the views of all interested parties and the recommendation of the contracting officer, to the Wage and Hour Administrator for determination. Said Administrator, or an authorized representative, will issue a determination within 30 days of receipt and so advise the contracting officer or will notify the contracting officer within the 30-day period that additional time is necessary.
 - v) The wage rate (including fringe benefits where appropriate) determined pursuant to paragraph 2c or 2d of this Section IV shall be paid to all workers performing work in the additional classification from the first day on which work is performed in the classification.
- c) **Payment of Fringe Benefits:**
- i) Whenever the minimum wage rate prescribed in the contract for a class of laborers or mechanics includes a fringe benefit which is not expressed as an hourly rate, the contractor or subcontractors, as appropriate, shall either pay the benefit as stated in the wage determination or shall pay another bona fide fringe benefit or an hourly case equivalent thereof.
 - ii) If the contractor or subcontractor, as appropriate, does not make payments to a trustee or other third person, he/she may consider as a part of the wages of any laborer or mechanic the amount of any costs reasonably anticipated in providing bona fide fringe benefits under a plan or program, provided, that the Secretary of Labor has found, upon the written request of the contractor, that the applicable standards of the Davis-Bacon Act have been met. The Secretary of Labor may require the contractor to set aside in a separate account assets for the meeting of obligations under the plan or program.
- d) **Apprentices and Trainees (Programs of the U.S. DOL) and Helpers:**
- i) **Apprentices:**
 - (1) Apprentices will be permitted to work at less than the predetermined rate for the work they performed when they are employed pursuant to and individually registered in a bona fide apprenticeship program registered with the DOL, Employment and Training Administration, Bureau of Apprenticeship and Training, or with a State apprenticeship agency recognized by the Bureau, or if a person is employed in his/her first 90 days of probationary employment as an apprentice in such an apprenticeship program, who is not individually registered in the program, but who has been certified by the Bureau of Apprenticeship and Training or a State apprenticeship agency (where appropriate) to be eligible for probationary employment as an apprentice.
 - (2) The allowable ratio of apprentices to journeyman-level employees on the job site in any craft classification shall not be greater than the ratio permitted to the contractor as to the entire work force under the registered program. Any employee listed on a payroll at an apprentice wage rate, who is not registered or otherwise employed as stated above, shall be paid not less than the applicable wage rate listed in the wage determination for the classification of work actually performed. In addition, any apprentice performing work on the job site in excess of the ratio permitted under the registered program shall be paid not less than the applicable wage rate on the wage determination for the work actually

performed. Where a contractor or subcontractor is performing construction on a project in a locality other than that in which its program is registered, the ratios and wage rates (expressed in percentages of the journeyman-level hourly rate) specified in the contractor's or subcontractor's registered program shall be observed.

- (3) Every apprentice must be paid at not less than the rate specified in the registered program for the apprentice's level of progress, expressed as a percentage of the journeyman-level hourly rate specified in the applicable wage determination. Apprentices shall be paid fringe benefits in accordance with the provisions of the apprenticeship program. If the apprenticeship program does not specify fringe benefits, apprentices must be paid the full amount of fringe benefits listed on the wage determination for the applicable classification. If the Administrator for the Wage and Hour Division determines that a different practice prevails for the applicable apprentice classification, fringes shall be paid in accordance with that determination.
- (4) In the event the Bureau of Apprenticeship and Training, or a State apprenticeship agency recognized by the Bureau, withdraws approval of an apprenticeship program, the contractor or subcontractor will no longer be permitted to utilize apprentices at less than the applicable predetermined rate for the comparable work performed by regular employees until an acceptable program is approved.

ii) Trainees:

- (1) Except as provided in 29 CFR 5.16, trainees will not be permitted to work at less than the predetermined rate for the work performed unless they are employed pursuant to and individually registered in a program which has received prior approval, evidenced by formal certification by the DOL, Employment and Training Administration.
- (2) The ratio of trainees to journeyman-level employees on the job site shall not be greater than permitted under the plan approved by the Employment and Training Administration. Any employee listed on the payroll at a trainee rate who is not registered and participating in a training plan approved by the Employment and Training Administration shall be paid not less than the applicable wage rate on the wage determination for the classification of work actually performed. In addition, any trainee performing work on the job site in excess of the ratio permitted under the registered program shall be paid not less than the applicable wage rate on the wage determination for the work actually performed.
- (3) Every trainee must be paid at not less than the rate specified in the approved program for his/her level of progress, expressed as a percentage of the journeyman-level hourly rate specified in the applicable wage determination. Trainees shall be paid fringe benefits in accordance with the provisions of the trainee program. If the trainee program does not mention fringe benefits, trainees shall be paid the full amount of fringe benefits listed on the wage determination unless the Administrator of the Wage and Hour Division determines that there is an apprenticeship program associated with the corresponding journeyman-level wage rate on the wage determination which provides for less than full fringe benefits for apprentices, in which case such trainees shall receive the same fringe benefits as apprentices.
- (4) In the event the Employment and Training Administration withdraws approval of a training program, the contractor or subcontractor will no longer be permitted to utilize trainees at less than the applicable predetermined rate for the work performed until an acceptable program is approved.

iii) Helpers:

- (1) Helpers will be permitted to work on a project if the helper classification is specified and defined on the applicable wage determination or is approved pursuant to the conformance procedure set forth in Section IV.2. Any worker listed on a payroll at a helper wage rate, who is not a helper under a approved definition, shall be paid not less

than the applicable wage rate on the wage determination for the classification of work actually performed.

e) **Withholding:**

The DCF shall upon its own action or upon written request of an authorized representative of the DOL withhold, or cause to be withheld, from the contractor or subcontractor under this contract or any other Federal contract with the same prime contractor, or any other Federally-assisted contract subject to Davis-Bacon prevailing wage requirements which is held by the same prime contractor, as much of the accrued payments or advances as may be considered necessary to pay laborers and mechanics, including apprentices, trainees, and helpers, employed by the contractor or any subcontractor the full amount of wages required by the contract. In the event of failure to pay any laborer or mechanic, including any apprentice, trainee, or helper, employed or working on the site of the work, all or part of the wages required by the contract, the DCF contracting officer may, after written notice to the contractor, take such action as may be necessary to cause the suspension of any further payment, advance, or guarantee of funds until such violations have ceased.

f) **Overtime Requirements:**

No contractor or subcontractor contracting for any part of the contract work which may require or involve the employment of laborers, mechanics, watchmen, or guards (including apprentices, trainees, and helpers described in paragraphs 4 and 5 above) shall require or permit any laborer, mechanic, watchman, or guard in any workweek in which he/she is employed on such work, to work in excess of 40 hours in such workweek unless such laborer, mechanic, watchman, or guard receives compensation at a rate not less than one-and-one-half times his/her basic rate of pay for all hours worked in excess of 40 hours in such workweek.

g) **Violation:**

Liability for Unpaid Wages; Liquidated Damages: In the event of any violation of the clause set forth in paragraph 7 above, the contractor and any subcontractor responsible thereof shall be liable to the affected employee for his/her unpaid wages. In addition, such contractor and subcontractor shall be liable to the United States (in the case of work done under contract for the District of Columbia or a territory, to such District or to such territory) for liquidated damages. Such liquidated damages shall be computed with respect to each individual laborer, mechanic, watchman, or guard employed in violation of the clause set forth in paragraph 7, in the sum of \$10 for each calendar day on which such employee was required or permitted to work in excess of the standard work week of 40 hours without payment of the overtime wages required by the clause set forth in paragraph 7.

h) **Withholding for Unpaid Wages and Liquidated Damages:**

The DCF shall upon its own action or upon written request of any authorized representative of the DOL withhold, or cause to be withheld, from any monies payable on account of work performed by the contractor or subcontractor under any such contract or any other Federal contract with the same prime contractor, or any other Federally-assisted contract subject to the Contract Work Hours and Safety Standards Act, which is held by the same prime contractor, such sums as may be determined to be necessary to satisfy any liabilities of such contractor or subcontractor for unpaid wages and liquidated damages as provided in the clause set forth in paragraph 8 above.

2) STATEMENTS AND PAYROLLS

Applicable to all Federal-aid construction contracts exceeding \$2,000 and to all related subcontracts, except for projects located on roadways classified as local roads or rural collectors, which are exempt.

a) **Compliance with Copeland Regulations (29 CFR 3):**

The contractor shall comply with the Copeland Regulations of the Secretary of Labor which are herein incorporated by reference.

b) **Payrolls and Payroll Records:**

- i) Payrolls and basic records relating thereto shall be maintained by the contractor and each subcontractor during the course of the work and preserved for a period of 3 years from the date of completion of the contract for all laborers, mechanics, apprentices, trainees, watchmen, helpers, and guards working at the site of the work.
- ii) The payroll records shall contain the name, social security number, and address of each such employee; his or her correct classification; hourly rates of wages paid (including rates of contributions or costs anticipated for bona fide fringe benefits or cash equivalent thereof the types described in Section 1(b)(2)(B) of the Davis Bacon Act); daily and weekly number of hours worked; deductions made; and actual wages paid. In addition, for Appalachian contracts, the payroll records shall contain a notation indicating whether the employee does, or does not, normally reside in the labor area as defined in Attachment A, paragraph 1. Whenever the Secretary of Labor, pursuant to Section IV, paragraph 3b, has found that the wages of any laborer or mechanic include the amount of any costs reasonably anticipated in providing benefits under a plan or program described in Section 1(b)(2)(B) of the Davis Bacon Act, the contractor and each subcontractor shall maintain records which show that the commitment to provide such benefits is enforceable, that the plan or program is financially responsible, that the plan or program has been communicated in writing to the laborers or mechanics affected, and show the cost anticipated or the actual cost incurred in providing benefits. Contractors or subcontractors employing apprentices or trainees under approved programs shall maintain written evidence of the registration of apprentices and trainees, and ratios and wage rates prescribed in the applicable programs.
- iii) Each contractor and subcontractor shall furnish, each week in which any contract work is performed, to the DCF resident engineer a payroll of wages paid each of its employees (including apprentices, trainees, and helpers, described in Section IV, paragraphs 4 and 5, and watchmen and guards engaged on work during the preceding weekly payroll period). The payroll submitted shall set out accurately and completely all of the information required to be maintained under paragraph 2b of this Section V. This information may be submitted in any form desired. Optional Form WH-347 is available for this purpose and may be purchased from the Superintendent of Documents (Federal stock number 029-005-0014-1), U.S. Government Printing Office, Washington, D.C. 20402. The prime contractor is responsible for the submission of copies of payrolls by all subcontractors.
- iv) Each payroll submitted shall be accompanied by a "Statement of Compliance," signed by the contractor or subcontractor or his/her agent who pays or supervises the payment of the persons employed under the contract and shall certify the following:
 - (1) that the payroll for the payroll period contains the information required to be maintained under paragraph 2b of this Section V and that such information is correct and complete;
 - (2) that such laborer or mechanic (including each helper, apprentice, and trainee) employed on the contract during the payroll period has been paid the full weekly wages earned, without rebate, either directly or indirectly, and that no deductions have been made either directly or indirectly from the full wages earned, other than permissible deductions as set forth in the Regulations, 29 CFR 3;
 - (3) that each laborer or mechanic has been paid not less than the applicable wage rate and fringe benefits or cash equivalent for the classification of work performed, as specified in the applicable wage determination incorporated into the contract.
- v) The weekly submission of a properly executed certification set forth on the reverse side of Optional Form WH-347 shall satisfy the requirement for submission of the "Statement of Compliance" required by paragraph 2d of this Section V.
- vi) The falsification of any of the above certifications may subject the contractor to civil or criminal prosecution under 18 U.S.C. 1001 and 31 U.S.C. 231.
- vii) The contractor or subcontractor shall make the records required under paragraph 2b of this Section V available for inspection, copying, or transcription by authorized representatives of the DCF, the US Department of Energy (DOE), or the DOL, and shall permit such

representatives to interview employees during working hours on the job. If the contractor or subcontractor fails to submit the required records or to make them available, the DCF, the DOE, the DOL, or all may, after written notice to the contractor, sponsor, applicant, or owner, take such actions as may be necessary to cause the suspension of any further payment, advance, or guarantee of funds. Furthermore, failure to submit the required records upon request or to make such records available may be grounds for debarment action pursuant to 29 CFR 5.12.

NOTICE OF FUTURE ADDENDUM:

There are numerous mandatory forms, workplace posting, compliance documents, and by county minimum wage rate schedules for the four categories subject to Davis-Bacon and Related Acts. Rather than delay the issuance of this Bulletin, expanded Davis-Bacon appendices will be issued as an Addendum to this Bulletin, at a later date, in conjunction with the Davis-Bacon orientation and training to be hosted by the Vermont Office of Economic Stimulus & Recovery in mid-August 2009. In the meanwhile, the Vermont Agency of Transportation (AOT) is the State's most experienced and knowledgeable agency or department concerning Davis-Bacon and Related Acts. AOT maintains a Davis-Bacon compliance webpage at: <http://www.aot.state.vt.us/civilrights/labor.htm>. This webpage has information and many useful links to help you comply with the Davis-Bacon requirements until the orientation and training is held.
