



**American Recovery and Reinvestment Act of 2009
(ARRA)**

Department of Social Services Reporting Plan



Background

On June 22, 2009, the Office of Management and Budget (OMB) published *Implementing Guidance for the Reports on Use of Funds Pursuant to the American Recovery and Reinvestment Act of 2009* ("Recovery Act"). This guidance implements the reporting requirements included in Section 1512 of the Recovery Act for recipients of grants, loans, and other forms of assistance.

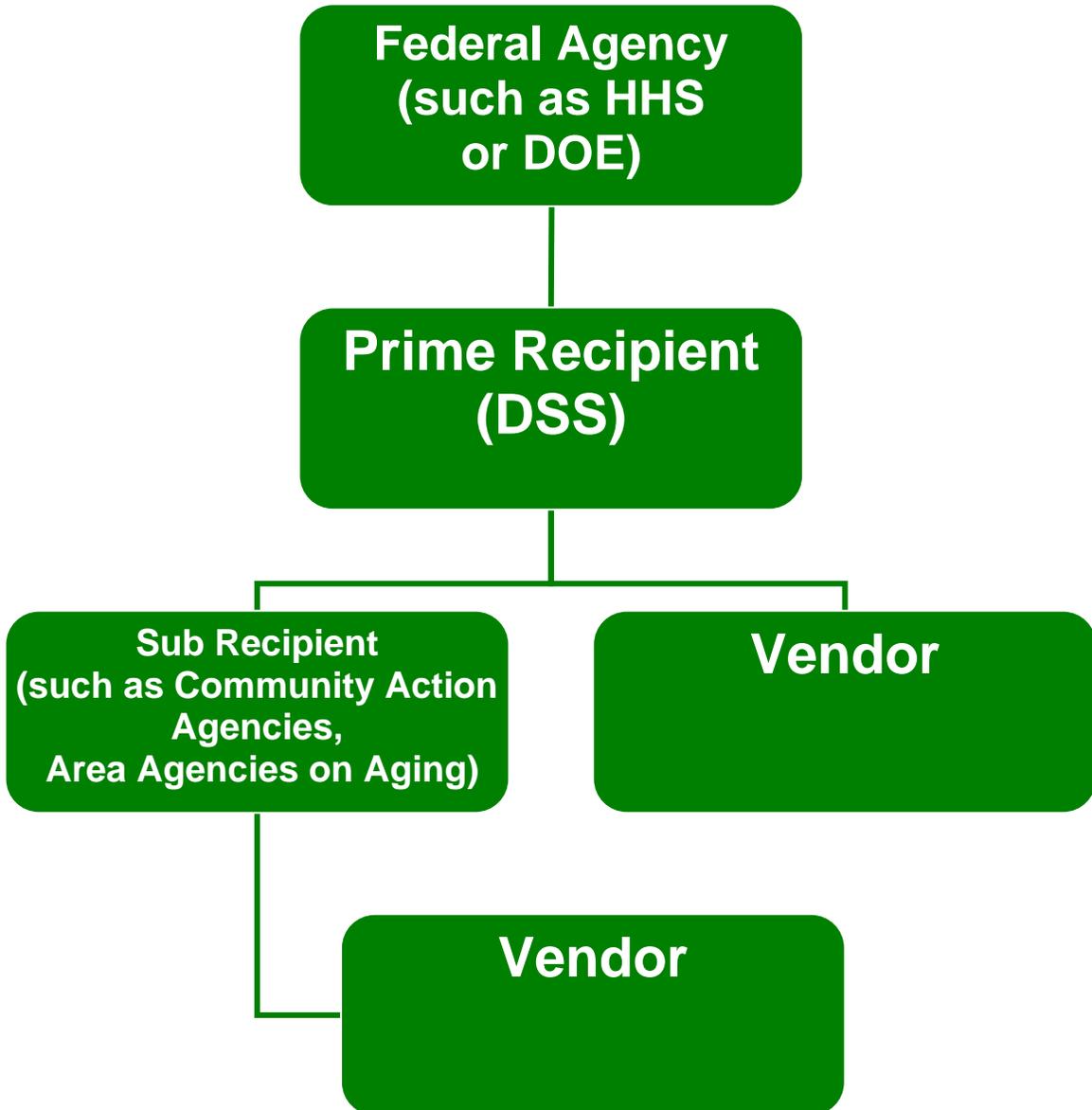
The reports required by Section 1512 will be submitted by recipients beginning in October 2009 and will answer important questions, such as:

- Who is receiving Recovery Act dollars and in what amounts?
- What projects or activities are being funded with Recovery Act dollars?
- What is the completion status of such projects or activities and what impact have they had on job creation and retention?

The Connecticut State Department of Social Services (DSS) has assumed the responsibility of reporting all ARRA activities required by the Federal Government. Sub recipients will file quarterly reports with DSS.

DSS will subsequently transmit all collected data to the Federal Government.

Reporting Structure



Who's Who in Reporting

Prime recipients are non-Federal entities that receive Recovery Act funding as Federal awards in the form of grants, loans, or cooperative agreements directly from the Federal government.

Sub-recipients are non-Federal entities that expend Federal awards received from another entity to carry out a Federal program, but do not include an individual who is a beneficiary of such a program.

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.

- ❑ Prime recipients 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.

DSS ARRA Projects Requiring Federal Reports

- Weatherization
- Community Service Block Grant
- Emergency Shelter Grant for Homelessness Prevention and Rapid Rehousing
- Commodity Assistance
- The Emergency Food Assistance Program (TEFAP)
- Child Care Assistance
- Elderly Nutrition: Home Delivered and Congregate Meals
- Community Services Employment for Older Americans (Title V of the OAA)

DSS ARRA Reporting Deadlines

The data will be reported on a quarterly basis:

- September 30
- December 31
- March 31
- June 30

Most sub-recipients, with the exception of Weatherization recipients, will be required to report on the 20th of the month, in order to allow time to gather, validate, and enter the data.

Weatherization reporting will be required on the 15th of the month, due to the overwhelming amount of sub-recipients, vendors, and data that is required for reporting.

The Reporting Cycle

No less than 35 days prior to the end of the quarter	1-10 days after end of the quarter		11-21 days after end of quarter	
Prime and Sub-Recipient Registration	Prime Recipients/ delegated sub-recipients enter data	Initial Submission	Prime Recipients/ Subs review data	Prime Recipients/ Subs correct data

22-29 days after end of quarter		30 days after end of quarter	90 days after end of quarter
Agency review of data submitted	Prime Recipients/ delegated sub-recipients make corrections	Recipient reports published on www.recovery.gov	Next quarterly reporting cycle begins – updates reflected cumulatively

Reporting Data Elements – Prime Recipient

1. Federal Funding Agency Name
2. Award identification
3. Recipient D-U-N-S
4. Parent D-U-N-S
5. Recipient CCR information
6. CFDA number, if applicable
7. Recipient account number
8. Project/grant period
9. Award type, date, description, and amount
10. Amount of Federal Recovery Act funds expended to projects/activities
11. Activity code and description
12. Project description and status
13. Job creation narrative and number
14. Infrastructure expenditures and rationale, if applicable
15. Recipient primary place of performance
16. Recipient area of benefit
17. Recipient officer names and compensation (Top 5)
18. Total number and amount of small sub-awards; less than \$25,000

Reporting Data Elements – Prime Recipient Vendor

1. D-U-N-S or Name and zip code of Headquarters (HQ)
2. Expenditure amount
3. Expenditure description

Reporting Data Elements – Sub Recipient

1. Sub-recipient D-U-N-S
2. Sub-recipient CCR information
3. Sub-recipient type
4. Amount received by sub-recipient
5. Amount awarded to sub-recipient
6. Sub-award date
7. Sub-award period
8. Sub-recipient place of performance
9. Sub-recipient area of benefit
10. Sub-recipient officer names and compensation (Top 5)

Reporting Data Elements – Sub Recipient Vendor

1. D-U-N-S or Name and zip code of HQ

Data Quality

Recipient and sub recipients are responsible for timely and accurate data and must avoid material omissions and significant reporting errors.

Material omissions are defined as instances where required data is not reported or reported information is not otherwise responsive to the data requests resulting in significant risk that the public is not fully informed as to the status of a Recovery Act project or activity.

Significant reporting errors are defined as those instances where required data is not reported accurately and such erroneous reporting results in significant risk that the public will be misinformed or confused by the report in question.

Federal agencies will be required to classify submitted data (which may be organized by award or program), using the following three categories:

- Not reviewed by agency;
- Reviewed by agency, no material omissions or significant reporting errors identified; and
- Reviewed by agency, material omissions or significant reporting errors identified.

Within the third category, to the extent the agency identifies any data that it has reason to believe is false or misleading that has not been corrected by the recipient or sub-recipient, the Federal agency must provide such findings to recoveryupdates@gsa.gov so that the Recovery Board can make such instances public on the Web site www.Recovery.gov.

Detailed Reporting Procedures

Procedures and timelines for receiving information from Sub-recipient

The sub-recipient completes a quarterly sub-recipient form created by Department of Social Services, Division of Financial Management & Analysis (DFMA). The report requests specific sub-recipient data elements to be reported under Section 1512 of the Recovery Act; such as the identity of vendor name and zip code of the vendor’s headquarter for payments from the sub-recipient greater than \$25,000; sub-recipient indication of reporting applicability for highly compensated officers (names and compensation); sub-recipient estimates on jobs created or retained.

The sub-recipient quarterly report is due to DSS in sufficient time to meet the reporting timeframes.

DSS ARRA Grant Award Subject to Section 1512 of the Recovery Act Reporting	CFDA	Sub-Recipient(s)	Sub-recipient report due by or before last day of quarter
Community Service Block Grant	93.710	YES	20 th
Vocational Rehabilitation	84.390	NO	30 th
Independent Living State Grant	84.398	TBD	30 th
Temporary Emergency Food Assistance Program	10.568	YES	20 th
Elderly Nutrition: Home Delivered Meals	93.705	YES	20 th
Elderly Nutrition: Congregate Meals	93.707	YES	20 th
Senior Community Service Employment Program	17.235	YES	30 th
Homelessness Prevention and Rapid Re-housing	14.257	YES	20 th
Weatherization	81.042	YES	15 th
Child Care and Development Block Grant	93.713	No	N/A

Entering the data into the 1512 report template, reviewing the information contained in the report and validating information posted on federalreporting.gov:

- ❑ DFMA will download the Section 1512 of the Recovery Act excel template (1512 excel worksheet) from federalreporting.gov every quarter and forward it to the program staff prefilled with DFMA assigned fields. A sample of 1512 excel template is attached with assigned data field.

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- ❑ Program staff will collect the sub-recipient quarterly reports and will verify the sub-recipient reports for accuracy and reasonableness.
 - ❑ Program staff will compile each sub-recipient quarterly report under their respective ARRA grant award and complete their assigned data element of the 1512 excel worksheet.
 - ❑ Program staff will complete one 1512 excel worksheet per ARRA award.
 - ❑ Once program staff completes their assigned data elements, the worksheet is returned to DFMA.
 - ❑ DFMA will verify all mandatory fields are proper field lengths; formatting; award number, DUNS and CFDA match values on the federal ARRA award, etc. DFMA will also check the total sub-recipient funds disbursed are not greater than amount of award; or total federal amount of ARRA expenditure should not exceed the amount of award.
 - Recordkeeping
 - DFMA will maintain the work papers substantiating prime data fields, including reports from Core-CT and federal agency award information.
 - Program staff will maintain the quarterly sub-recipient reports on file which will substantiate the sub-recipient report information.
 - ❑ Once data validation and control totals are confirmed by DFMA, the completed 1512 excel worksheet is returned to Program Directors/Supervisors for preparer final review.

Data Integrity Review and upload to federalreporting.gov:

- ❑ Once the preparers final review is complete, **the manager of Fund Management & Reporting** will review the 1512 excel worksheet to ensure that it ties to source information and will also review the report for reasonableness.
- ❑ DSS, DFMA will submit the 1512 excel worksheets (one for each ARRA grant) via the file upload process to federalreporting.gov after data integrity signoff.
- ❑ Once DSS has successfully uploaded the files to the federal website, the files will be sent to:
 - matt.fritz@ct.gov; mary.anne.oneill@ct.gov; tyler.kleykamp@ct.gov; kelly.clark@ct.gov

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- ❑ DSS will also send a copy of the files to Core-CT utilizing the FTP file upload process

Post submission review period, maintenance of an error (s) and /or omission (s) log:

- ❑ DFMA will create a maintenance of error (s) and/or omission (s) log to track instances and corrective actions taken where:
 - During days 11-21 DFMA or Program staff has found error (s) and/or omission (s) to the report. All identified issues will be reviewed by the Director & Assistant Director of DFMA and will assign a responsible party to correct. DFMA will log the corrective action taken during this period. Final signoff by the Director or Assistant Director of DFMA is required before the correction is posted to federalreporting.gov on or before day 21.
 - During days 22 – 29 the Federal agency has alerted DSS of a problem with the report during their comment period. The Director & Assistant Director of DFMA will review the alert and assign a responsible party to correct. DFMA will log the corrective action taken during this period. Final signoff by the Director or Assistant Director of DFMA is required before the correction is posted to federalreporting.gov on or before day 29.
- ❑ The log will track ARRA award requiring corrective action, reason for report error(s)/omission(s), responsible party for correction action, identify corrective action taken, completion date and resubmit date.

Compliance Review

The agency internal audit area will review the files for compliance with federal and state mandates.

Sub recipient Quarterly Report Instructions

ARRA Grant Name	Name of ARRA Grant
Sub recipient Name	Name
Sub recipient Address	Physical Location of Sub recipient
Sub recipient City	
Sub recipient State	
Sub recipient ZIP CODE +4	
Contract Number	Enter the contractor number assigned by DSS
Sub Award Number	For payments to vendors greater than \$25,000, an award number for the vendor needs to be assigned by the sub recipient and entered here.
Vendor Name	For payments to vendors greater than \$25,000, please provide the vendor's name
Vendor ZIP CODE+4	For payments to vendors greater than \$25,000, please provide the vendor's zip code+4
Sub Recipient - Number of Jobs Created and/or Retained	Report the number of jobs created and/or retained using recovery funds as of the last month of the reporting quarter. See attachment A for methodology of calculation.
Sub Recipient- Description of Jobs Created and/or Retained	Provide a brief description of the types of jobs created and/or retained. This description may rely on job titles, broader labor categories, or the sub recipient's existing practice for describing jobs as long as the terms used are widely understood and describe the general nature of the work. (limited to 2000 characters)
Quarterly Activities/Project Description	A description of the overall purpose and expected outputs and outcomes or results of the award including significant deliverables and, if appropriate, units of measure.
SUB-RECIPIENT HIGHLY COMPENSATED OFFICERS	
Indication of Reporting Applicability (Y/N)	If in the sub recipients preceding fiscal year, the sub recipient received 80%+ and \$25M+ annual gross revenue from Federal contracts, loans, grants, and cooperative agreements, and the public does not have access to Sr. Executive compensation; list the top five highly compensated Officer Names and Officer Total Compensation. Answer YES or NO to each condition.
Officer Name (5)	If you answered "Yes" to all conditions in the above field, list the names of the five most highly compensated officers
Officer Total Compensation (5)	Enter in the total compensation for each of those five most highly compensated officers. "Total compensation" means the cash and noncash dollar value earned by the executive during the sub recipient's past fiscal year of the following (for more information see 17 CFR 229.402(c)(2)): (i). Salary and bonus. (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. (iv). Change in pension value. This is the change in present value of defined benefit and actuarial pension plans. (v). Above-market earnings on deferred compensation which are not tax-qualified. (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.

Sub Recipient Report Template

ARRA GRANT NAME					
SUB RECIPIENT NAME:					
SUB RECIPIENT ADDRESS:					
CITY, STATE & ZIP CODE +4					
CONTRACT NUMBER:					
For single payments to Vendors greater than \$25,000 using Recovery Act funds provide the following:					
	Sub Award No. (Assigned by Contractor)	Vendor Name	Vendor HQ Zip Code + 4		
1					
2					
3					
4					
5					
Number of Jobs created or retained as a result of the Recovery Act funding:			<i>* See attachment "A" for methodology of job calculation (should agree with the last month report for the quarter)</i>		
Description of types of jobs created or retained as a result of the Recovery Act funding:					
Quarterly Activities/Project Description (Overall purpose/outcomes/results using Recovery Act funds)					
Sub-Recipient Highly Compensated Officers indication of reporting applicability					
YES	NO	<i>In the sub recipient's preceding fiscal year, the sub recipient</i>			
<input type="checkbox"/>	<input type="checkbox"/>	Received 30 percent or more of annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements?	If you answered "YES" to all three conditions, please provide Names and total compensation of each of the five most highly compensated officers		
<input type="checkbox"/>	<input type="checkbox"/>	Received \$25,000,000 or more in annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements?			
<input type="checkbox"/>	<input type="checkbox"/>	The public does not have access to information about the compensation of the senior executives through periodic reports filed under section 13(a) 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?			
			1		\$
			2		\$
			3		\$
			4		\$
			5		\$
Sub Recipient Authorized Signature:			Date:		
<i>(The above information is true to the best of my knowledge.)</i>					

Appendix A – Job Creation Methodology

Methodology used when calculating the number of jobs created or retained:												
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 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 cannot be counted as both created and 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 sub-recipient will need the total number of hours worked that are funded by the Recovery Act. The sub-recipient will also need the number of hours in a full-time schedule for a month. The formula for reporting can be represented as:												
$\frac{\text{Cumulative Recovery Act Funded Hours Worked (Month 1 ... n)}}{\text{Cumulative Hours in a Full - time Schedule (Month 1 ... n)}} = \text{FTE}$												
Example:												
Assume that a sub-recipient is preparing its first monthly report and that the sub-recipient's Recovery Act funded work required two full-time employees and one part-time employee working half days for the month. Also assume that the sub-recipient's full-time schedule for the month is 176 hours (8 hours a day x 22 work days in a month). To convert hours worked to number of FTE for the first monthly report, aggregate all hours worked and divide by the number of hours in a full-time schedule for the month. In this example, full-time hours worked (176 hrs x 2 employees = 352 hrs) + part-time hours worked (88 hrs) + number of hours in a full-time schedule for the month (176 hrs) = 2.5 FTE reported in the first monthly report. Because jobs are reported cumulatively each month, this same number of FTE would be reported for the second month 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 monthly 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 a 12 month project that uses full-time, part-time, and temporary workers.												
Period	1st qtr			2nd qtr			3rd qtr			4th Qtr		
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Full-Time Schedule	176	352	528	704	880	1,056	1,232	1,408	1,584	1,760	1,936	2,112
Full Time Employee 1	176	352	528	704	880	1,056	1,232	1,408	1,584	1,760	1,936	2,112
Full Time Employee 2	176	352	528	704	880	1,056	1,232	1,408	1,584	1,760	1,936	2,112
Part Time Employee (half time)	88	176	264	352	440	528	616	704	792	880	968	1,056
Temporary Employee	-	-	-	40	80	120	160	200	240	280	320	360
Total Hours Worked	440	880	1,320	1,800	2,280	2,760	3,240	3,720	4,200	4,680	5,160	5,640
Quarterly FTE	2.50	2.50	2.50	2.56	2.59	2.61	2.63	2.64	2.65	2.66	2.67	2.67
The total hours reported may include paid leave.									Total for 10/10/09 1512 reporting		Total for 1/10/10 1512 reporting	

Appendix B – Core CT SID & Project Codes

New Core-CT SID and Project Codes Established as of 05/29/09	
American Reinvestment Recovery Act (ARRA) Grant Awards	
The Emergency Food Assistance Program (TEFAP)	
29004	ARRA-TEFAP
DSS000000035801	ARRA-TEFAP-Admin
DSS000000035802	ARRA-TEFAP-Program
Supplemental Nutrition Assistance Program (SNAP)	
29005	ARRA-SNAP (SAE)
DSS000000035851	ARRA-SNAP (SAE)-Admin
DSS000000035852	ARRA-SNAP (SAE)-Program
Elderly Nutrition - Home Delivered Meals	
29006	ARRA-Home Delivered Meals
DSS000000035901	ARRA-Home Delivered Meals-Admn
DSS000000035902	ARRA-Home Delivered Meals-Prog
Elderly Nutrition - Congregate Meals	
29007	ARRA-Congregate Meals
DSS000000035951	ARRA-Congregate Meals-Admin
DSS000000035952	ARRA-Congregate Meals-Program
Senior Community Service Employment Program (SCSEP)	
29008	ARRA-SCSEP
DSS000000036001	ARRA-SCSEP-Admin
DSS000000036002	ARRA-SCSEP-Program
Homelessness Prevention and Rapid Re-housing Program (HPRP)	
29030	ARRA-HPRP
DSS000000036051	ARRA-HPRP-Administration
DSS000000036052	ARRA-HPRP-Program
Vocational Rehabilitation Services Recovery Act	
29031	ARRA-Voc Rehab Services
DSS000000036101	ARRA-Voc Rehab Service-Admin
DSS000000036102	ARRA-Voc Rehab Service-Program
DSS000000036103	ARRA-Voc Rehab Service-Support
State Independent Living Services	
29032	ARRA-State Indepdnt Living
DSS000000036151	ARRA-St Indepdnt Living-Admin
DSS000000036152	ARRA-St Indepdnt Living-Prog
DSS000000036153	ARRA-St Indepdnt Living-Spprt
Child Support Enforcement Program	
29034	ARRA-Child Support Enforcement
DSS000000036201	ARRA-Child Support-Admin
DSS000000036202	ARRA-Child Support-Program
Community Services Block Grant (CSBG)	
29035	ARRA-CSBG
DSS000000036251	ARRA-CSBG-Administration
DSS000000036252	ARRA-CSBG-Program
Weatherization Program	
29040	ARRA-Weatherization
DSS000000036301	ARRA-Weatherization-Admin
DSS000000036302	ARRA-Weatherization-Program
DSS000000036303	ARRA-Weatherization-T&TA
Child Care Development Fund	
29043	ARRA-CCDF
DSS000000036351	ARRA-CCDF-Administration
DSS000000036352	ARRA-CCDF-Discretionary
DSS000000036353	ARRA-CCDF-Quality Expansion
DSS000000036354	ARRA-CCDF-Infant & Toddler