

ARRA (Recovery Act) Training

Topics:

Job Retention and Creation Reporting

Vendor Reporting

Job and Quarterly Activity Narratives

Tuesday, November 17, 2009

10:30am – 11:30am or 1:00pm – 2:00pm

City Hall, Room 115

**Next Training: City Staff Only (Grant Administrators,
Project Managers and Alternates)**

Thursday, December 3, 2009

11:00am – 12:00pm or 2:00pm – 3:00pm

Cent. II Auditorium, Topic: ARRA Reporting System

Job Retention and Creation

- Created jobs are new paid positions or existing unfilled positions filled as a result of Recovery Act funding.
- Retained jobs are existing positions for which prime recipients have documentation that the positions would have been eliminated if not for Recovery Act funding.
- Created and retained jobs must be tracked separately but are reported together as a single number in “Full-Time Equivalents” (FTE). FTE are calculated by dividing the total number of hours worked for each created or retained job by the number of hours in a full-time schedule.
- Eligible hours:
 - Hours spent on ARRA project activities (funded by Recovery Act)
 - ARRA Overtime hours
 - Paid leave (sick leave and vacation)
- Some Recovery Act-funded programs prohibit “substitution” or “supplanting.”
- When are contractor and vendor creation and retention jobs counted:
 - When prime recipients or sub-recipients hire contract employees who are compensated with Recovery Act funding.
 - When prime recipients or sub-recipients contract with vendors on a project basis.
 - When prime recipients or sub-recipients purchase goods or services using Recovery Act funding that exceeds \$500,000.
- Vendors must provide documentation of jobs created and retained as a result of Recovery Act funding to prime recipients. Documentation should be a condition of any purchase contracts with vendors.

FTE – What Counts?

Do Count

- Hours worked by Recovery Act-funded new and retained employees:
 - **Compensated employees** working in the US or its “outlying areas.”
 - Employees of the **recipient** or **subrecipient**, including personnel hired through a 3rd party (e.g., staffing or temp agency).
 - Employees of certain vendors (more below).
 - **Paid leave** (PTO, vacation/sick leave, etc.).
- Recovery Act-funded overtime for created, retained or other positions. (Not applicable for the COPS Office Recovery Act recipients).
- Hours worked on or after the award date.

Don't Count

- **Existing Positions:** Standard hours for existing positions funded with Recovery Act dollars that do **not** meet the criteria for “created” or “retained.”
- **Support Positions:** Positions that are **not directly funded by the Recovery Act** but are necessary to support the corresponding increase in activity (e.g., accounting or HR staff funded through indirect).
- **Indirect/Induced Jobs:** Retail transactions and contracts with service providers that do not require dedicated personnel or single purchases of less than \$500,000 from an individual manufacturer or supplier.

Vendors

Recipients must report jobs created or retained by vendors (manufacturers, suppliers, etc.) when recipients or subrecipients:

- Hire **dedicated personnel** through a vendor or
- Make a **single purchase** of manufactured goods costing \$500,000 or more.

Personnel	Standard Purchases	Bulk Purchases
Created/retained dedicated personnel hired through a 3 rd party but funded by the Recovery Act.	Retail transactions and contracts with service providers that do not require dedicated personnel.	Single purchases of \$500,000 or more of manufactured goods from an individual manufacturer or supplier.
YES	NO	YES
Calculate FTEs as if personnel were directly employed by a recipient.	Do not calculate or include employment impact from purchases or contracts for good and services.	Identify the primary point of impact and request number of related jobs created or retained using standard FTE calculations.

Job Reporting Documentation

- Recipients must document procedures for collecting and reporting job creation and retention data in written policies and standard operating procedures. Recipients must also clearly document reported data, including calculation of job creation and retention, in budget comparisons and position spreadsheets.
- Vendors and Sub-grantees must maintain time sheets and payroll records to support job creation and retention estimates.
- At the end of each quarter, sub-grantees and vendors must submit summary job creation/retention spreadsheets.

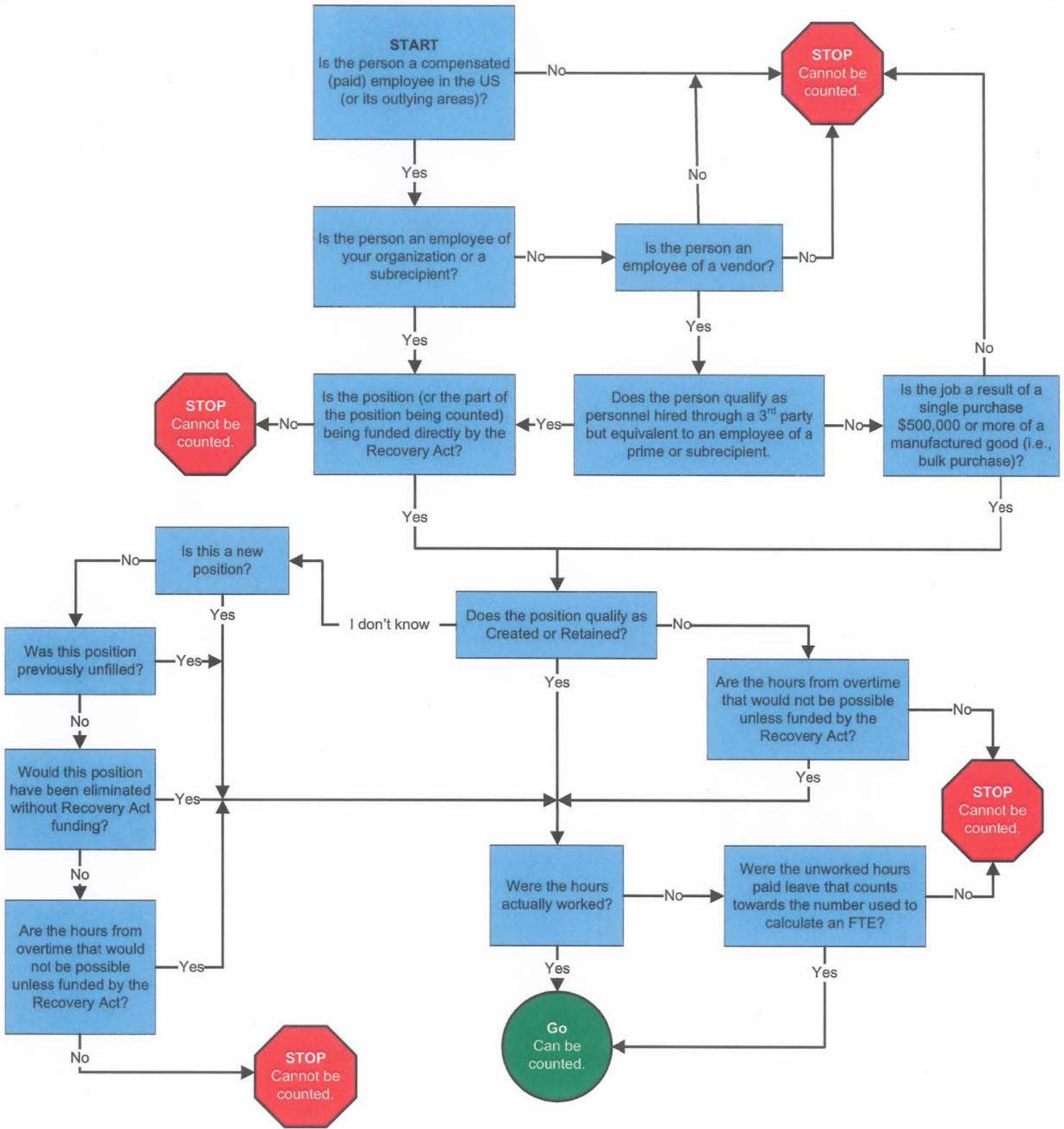
Supporting Documentation

Prime recipients must maintain auditable documentation supporting all reported data, including jobs data. Documentation should provide evidence that

- 1) Created/retained positions and overtime hours are funded by Recovery Act awards,
- 2) Personnel are directly supporting Recovery Act projects and activities, and
- 3) Positions meet the criteria for "created"/"retained" positions and overtime hours.

<i>Recommended Documentation</i>		
Created Jobs	Retained Jobs	Overtime
<ul style="list-style-type: none"> • Old and new organizational charts • New position descriptions • Job postings, offer letters and acceptance forms • Staffing lists • Timecards and payroll records 	<ul style="list-style-type: none"> • Budget comparisons and/or projections before and after the Recovery Act award date • Formal layoff recommendations and retractions (memos, reports) • Minutes of formal meetings where official budget decisions are made • Timecards and payroll records • Employee activity reports 	<ul style="list-style-type: none"> • Timecards and payroll records • Employee activity reports

Job Data Decision Map



Job Creation Narrative

- There are several narratives that will require a coordinated effort by the grant administrator since more than one sub-grantee or sub-recipient will be contributing information to the required narrative data element.
- The job creation narrative will be the most important and most difficult to accomplish.
- The narrative is limited to 4,000 characters and must provide details on the types of jobs created (categories), how the jobs were created, and a distinction must be made between created and retained jobs and sub-award and vendor jobs. In summary, the narrative explains how the outcomes were accomplished.
- Obviously, it would not be practical to attempt to merge six or seven different sets of narrative text to represent a coherent and useful response.
- Example: Work performed on the City's Community Development Block Grant Recovery (CDBG-R) Program retained 21.17 FTE Of these, 20.89 FTE were retained in the social services sector by public services activities and the planning work for the Emergency Shelter Improvements activity. The positions retained ranged from managers, professionals, office and clerical, to service workers. A total of 0.18 FTE of overtime was performed by retained police personnel. The remaining 0.1 FTE was retained by City for City administrative work. This work has been performed by a manager and professionals in the Office of Budget and Evaluation.

Quarterly Activities Narrative

- A description of the overall purpose and expected outputs and outcomes or results of the award and first-tier Subaward(s), including the significant deliverables and, if appropriate, units of measure.
- For an award that funds multiple projects such as a formula block or grant, the purpose and outcomes or results may be stated in broad terms.
- The narrative is limited to 2,000 characters.
- Example: The Community Development Block Grant Recovery (CDBG-R) funds received by the City will be used on fifteen different projects, one of which is City administration. Eight projects providing a public service to the community have made substantial progress. These projects include the following: YWCA Abuse and Homelessness Prevention, YWCA Empowering Youth, Smart Money Community Services, STOP AIDS, Cincinnati Area Senior Services, Center of Chemical Addiction and Treatment, Cincinnati Union Bethel -Anna Louise Inn, and Cincinnati Union Bethel -Off the Streets. In the third quarter these projects benefitted a total of 3,311 low and moderate income individuals. These individuals had a diversity of age, sex, and ethnic characteristics and were from locations throughout the city. The remaining seven projects are still in the planning and development stages. Contracts and bid documents are being developed and finalized on four of the projects: NEP Homeowner Repair Program, American Can Development, Warsaw Avenue Streetscape, and Private Lot Abatement. The City signed a contract with the Continuum of Care to facilitate a task force to determine the prioritization of projects for the Emergency Shelter Improvements project. This project will provide for physical improvements to the City shelters. The Drug Elimination program also has a finalized contract and the increased law enforcement activities related to this contract have begun in the Over-the-Rhine neighborhood. Finally, the City administrative work in the third quarter focused on preparing the City for reporting and implementing the programs with the correct additional guidelines that are part of the American Recovery and Reinvestment Act.

Vendor Reporting

- In the data reporting model, the federal government is interested in two general types of data about vendors:
 - Payments to vendors (expenditures)
 - Purchase commitments or purchase contracts
- There are two corresponding types of reports:
 - Total amount of payments where the purchase agreements, purchase contracts or purchase commitments are less than \$25,000.
All the payments for purchases less than \$25,000 are combined.
 - For all vendors with purchase commitments of \$25,000 or more during the quarter, DUNS or name and zip code of Headquarters must be reported.
- Who reports what vendor data?
 - Prime Sponsor reports
 - DUNS or name and zip of Headquarters
 - Total payments or expenditures
 - Expenditure description
 - Sub-recipient reports
 - Only DUNS or name and zip of Headquarters when a vendor purchase exceeds \$25,000.