USDA
American Recovery and Reinvestment Act
Section 1512
Recipient Report Information and Guidance

Table of Contents

USDA American Recovery and Reinvestment Act Section 1512 Recipient Report Information and Guidance 3

1. Recipient Reporting Guidance 3
2. Recipient Reporting Overview 3
3. Reporting Cycle Phases (Periods of activity) 4
   - 3.1 Before the First Report Submission 4
   - 3.2 Initial Submission (Recipient Report Submission): 5
   - 3.3 Recipient Review: 5
   - 3.4 Agency Review and Comment: 5
   - 3.5 Continuous Quality Assurance: 6
4. Data Quality Assurance and Review Overview 7
   - 4.1 Managing Data Quality Assurance by Assisting Recipients 7
   - 4.2 USDA Agency Data Quality Review Overview 7
5. USDA Agency Data Quality Assurance Process Guidance 8
   - 5.1 Agency Data Review: 8
   - 5.2 Agency Focused Data Analysis 9
   - 5.3 Anomaly Alerts 9
   - 5.4 Agency Data Quality Analysis Report 10
6. USDA Agency Reports 10
   - 6.1 Reporting: Master List and Control Totals 11
   - 6.2 Reporting: Non-compliant Recipient Reporting and Agency/Recipient Responsibilities 11
   - 6.3 Reporting: Significant Errors, Material Omissions, and Administrative/Technical Errors 13
   - 6.4 Anomalies, Orphan Reports, and Mismatch Files as Analysis Tools 14

Appendix 1 Data Quality—Official Reports and Activities 15

Appendix 2 Federal Laws and Guidance 18

- SEC. 1512. REPORTS ON USE OF FUNDS 21

Appendix 3 Recovery Act related Web sites 22

- FEDERAL SITES 22
- USDA SITES 22

Appendix 4 Recipient and Agency User Resources 23

- RESOURCES –FAQs and INFORMATION 23
- WhiteHouse.gov 23
- RESOURCES – PRESENTATIONS 23
- FederalReporting.gov 23

Appendix 5 Section 6 Agency Reports 25

USDA American Recovery and Reinvestment Act Section 1512 Recipient Report Information and Guidance

Section 1512 of the American Recovery and Reinvestment Act ("ARRA", or "Recovery Act") of 2009 requires that recipients of ARRA resources[1] (e.g. grants, cooperative agreements, loans, contracts) report certain information on funded projects and activities to the Federal Government with high levels transparency and accountability[2].

For the purposes of this document, the term 'Federal Agency ' refers to the Department of Agriculture and the term 'USDA Agency' refers to agencies within the Department (i.e. FSA, RD, FS, etc.). 'Agency' with no qualifier is used as a general reference to a Government entity.

The purpose of this document is to provide the Department of Agriculture (USDA) agencies and funding recipients with information necessary to effectively comply with this reporting requirement and assure the utmost in data quality. An overview of the recipient reporting guidance and process (including the Reporting Cycle) is followed by an overview and the pertinent details for data quality review and the subsequent validation reporting process. Appendices provide timelines, guidance excerpts, and links to resources, both internal and external to the USDA.

1. Recipient Reporting Guidance

Guidance for Implementing Section 1512 is found in the Office of Management and Budget (OMB) Memoranda and Federal Acquisition Regulations (FAR). Guidance specific to ARRA grants, cooperative agreements, and loans is provided by OMB[3]. Guidance for contracts funded by ARRA is found at FAR clause 52.204-11[4]. Contract recipients should review OMB guidance as it offers procurement-related reporting information.

2. Recipient Reporting Overview

Recipient reports are submitted to the Web-based reporting portal at http://www.FederalReporting.gov on a quarterly basis. Federal Agency and Recipient users must be registered with FederalReporting.gov in order to submit and/or review data through that portal. Please refer to section 3.1 of this document for more details.

Reporting entities that do not have access to the Internet should contact the awarding agency for assistance. The response of the awarding agency may include collection of information for all data elements as well as consultation with the Recovery Accountability and Transparency Board (RATB) and OMB for further guidance. Agencies are not allowed to submit reports on behalf of recipients or sub-recipients.

ARRA recipient reports are submitted during the first 10 days following the end of a calendar year quarter. Agencies review submitted data throughout the month and contact recipients as necessary to assure the highest in data quality. At the end of the month and several intervals thereafter, the data is published to Recovery.gov[5] for public viewing. See section 3.5 of this document for more details.

Recipients are notified of their reporting obligation under Section 1512 by the Federal awarding agency in writing within the contract or financial award documents or through a separate letter or electronic mail message (e-mail). Agencies are required to contact new recipients (by phone call with an accompanying letter faxed or mailed) no later than ten business days prior to the beginning of each reporting period to provide key award information and remind them of the reporting requirements and the consequences of non-compliance. Recipients of awards dated within ten business days prior to the reporting quarter are notified via the award document, by telephone or e-mail. Section 5.1 of this document provides additional details on key award information.

Reports are submitted by Prime Recipients (recipients of awards directly from a Federal entity) and Sub Recipients (recipients of awards from Prime Recipients). Any recipient receiving Federal Assistance awards (grants, loans) under $25,000, vendors (suppliers of goods), or individuals receiving direct payments or entitlements are not subject to the reporting requirements[6]. However, Federal Contract awards at all dollar values must submit reports. Contracts awarded with FAR Clause 52.204-11 (March 2009) before July 2010 should begin reporting on the quarter that the award is invoiced. Contracts awarded with FAR Clause 52.204-11 (July 2010) should begin reporting for the quarter in which they received their award, even if no invoice or voucher is submitted. If no invoice/voucher has been submitted, contractors should enter a '0' for amount invoiced in the report[7]. Please see OMB M-9-21

[1] ARRA resources are generally defined as Federal financial assistance as defined in Title 31 of the U.S. Code, Section 7501 (a) (5).
[2] The Federal Financial Accountability and Transparency Act of 2007 outlines Federal requirements to provide more and better data for the public to monitor government financial assistance and procurement activity: http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=109_cong_bills&docid=f:s2590enr.txt.pdf.
[3] http://www.whitehouse.gov/omb/recovery_default/
[4] https://www.acquisition.gov/far/html/52_200_206.html
[5] Recovery.gov is the Federal Government's official website providing public access to data related to ARRA spending.
[6] OMB M-09-21, Section 2.2
[7] Reports from contractors for all work funded, in whole or in part, by the Recovery Act, and for which an invoice is submitted are due no later than the 10th day after the end of each calendar quarter. https://www.acquisition.gov/far/html/52_200_206.html

"Implementing Guidance for the Reports on Use of Funds Pursuant to the American Recovery and Reinvestment Act of 2009" and the Glossary on FederalReporting.gov[8] for further elaboration on identifying these entities.

Requested information includes description of project activities, current status of project, total number of jobs created or retained for the quarter, and a cumulative total of funds received/invoiced/expended. The specific methodology for computation of job numbers is provided in OMB M-10-08, "Updated Guidance on the American Recovery and Reinvestment Act – Data Quality, Non-Reporting Recipients, and Reporting of Job Estimates"[9].

Marking a report as "Final Report - Yes" indicates that there will be no future reports submitted. Clarification of the parameters by which a report may be marked as "final" by the recipient is provided in OMB M-10-14[10]. A report marked as "Final Report – Yes" must also indicate a "Fully Completed" project status with a corresponding note for acknowledgment of project completion in the "Project Description." The "Funds Received/Invoiced" amount must be equal or almost equal to the "Award Amount". "Funds Expended" should equal "Funds Received/Invoiced". Indication of a final Section 1512 report does not replace any other closeout procedures required by the recipient or Awarding Agency. Specific provisions are applied to contract awards per FAR 52.204-11. Frequently Asked Questions (FAQ) on the Recovery.gov site provide guidelines specific to the Contractor final report parameters[11].

Recipients must continue to submit quarterly reports in accordance with the Award's terms and conditions until the following events have occurred:

- The award period has ended; and
- All Recovery funds are received (through draw-down, reimbursement or invoice), reasonable expenditures noted, and the project status is fully complete; or
- The award has been deobligated, terminated, or cancelled.

Personal assistance for reporters is offered by Agency contacts and FederalReporting.gov help desk via phone, e-mail, or online chat. Additional assistance is available within the FederalReporting.gov reporting portal, including videos, Frequently Asked Questions, and a User Guide[12]. Resources for assistance are noted in Appendix 4 which provides contact information and links to a variety of helpful sites and presentations.

3. Reporting Cycle Phases (Periods of activity)

The term Reporting Cycle refers to the 90 days following the end of a quarter whose data is being reported and reviewed and is visually defined in Section 3.6, Figure 1). The Reporting Cycle begins with a period of time for recipient report submission followed by a review period. If the Recipient Reporting Phase is extended beyond 10 days, the agency review period is shortened accordingly for that month. The submitted data is published to Recovery.gov for public review on the 30th of the month. The remaining 60 days of the Reporting Cycle are dedicated to data quality improvement.

Both recipients and agencies have responsibilities throughout the Reporting Cycle. Sections 3.1 through 3.5 of this document provide an overview regarding these responsibilities and the availability of FederalReporting.gov for reporting, viewing, and correcting submitted reports. The designated days for each phase are consecutively numbered from the first day following the end of Quarter being reported (Day 1 of Reporting Cycle) until the end of the current quarter (Day 90 of Reporting Cycle).

3.1 Before the First Report Submission

Recipients register at the FederalReporting.gov Web portal. All recipients, including grantees) must register with Central Contractor Registry (CCR) and obtain a DUNS number in order to register. CCR registrations must be fully up-to-date and remain active throughout the reporting cycle. Because re-instating an expired registration requires specific recipient actions to protect the security of the record, processing time, and additional time to update FederalReporting.gov, agencies must advise all recipients to check their CCR registration prior to the beginning of each reporting cycle. A complete listing of registration requirements and Guidance is available at the site. Federal agencies notify recipients of reporting requirements within the award documentation and supply Key Award Data details (see Section 5.1 of this document) before the first report is due. Specific Section 1512 data elements are defined in OMB's "Recipient Data Reporting Model V3"[13]. The data fields address financial progress, economic impact, project information, project completion status, and Sub Recipient information. Agencies provide consultation and programmatic assistance throughout the entire reporting period to assure data quality. Agencies should advise returning recipient reporters of the Copy Forward and Link/Unlink[14] functions within FederalReporting.gov. This

[8] FederalReporting.gov Glossary
[9] OMB M-10-08
[10] OMB M-10-14
[11] Recovery.gov FAQs for Contractors
[12] FederalReporting.gov guides and information
[13] OMB Recipient Data Reporting Model V3
[14] Link/Unlink function allows for the linking of a prime recipient report submitted in the current reporting cycle to a report submitted in the previous reporting cycle.

functionality facilitates linkage of current and previous reports and allow the public to follow the progress of projects over time. A change in the Award Type on a report requires submission of a new report followed by use of the Link Function in order to link to the previous quarter report. A full discussion of this process is available in Chapter 10[15] of the User Guide at FederalReporting.gov.

New reporters are encouraged to register early to ensure time for Dun and Bradstreet Universal Numbering system (DUNS) number and Central Contractor Registry (CCR) registration. For instructions, please read Chapter 2 of the User Guide at the downloads page of FederalReporting.gov. Additionally, all recipients carry the responsibility to ensure that their CCR information is up-to-date and will be active throughout the reporting cycle. CCR registration must be renewed at least every 12 months. An expired registration will prevent report submission &/or modification by the recipient. Maintaining current Points of Contact within the CCR record will assure recipients that renewal reminders are received. It is the recipient's responsibility to ensure that that their DUNS number and entity record is accurate and active with Dun and Bradstreet (D&B). While DUNS numbers don't expire, Dun and Bradstreet (D&B) does conduct routine and continuous data maintenance and outreach to verify operations at a location. When operations cannot be verified for a particular DUNS number, D&B may flag the number "inactive," which could interfere with successful reporting. It is also important that the entity information is accurate when reporting on government websites. In order to request a DUNS number or to lookup, review, or modify a record at D&B, recipients may use the following two free resources:

- The self-service web form at http://fedgov.dnb.com/webform allows a recipient to lookup their DUNS number, review the data on file, request changes if necessary, or request a new DUNS number, if needed.
- Recipients may call (866) 705-5711 to verify that a DUNS number is active and confirm other details about their entity.

3.2 Initial Submission (Recipient Report Submission):

First 10 days following end of quarter unless otherwise announced

Prime Recipients and Sub Recipients submit reports immediately after the end of each calendar quarter (i.e. first 10 days of January, April, July, October) either by entering data into forms residing on FederalReporting.gov or by uploading Microsoft Excel or eXtensible Markup Language (.xml) files. Further information related to the uploading of Excel or XML files is provided in Chapters 8[16] and 9[17] of the FederalReporting.gov User Guide. Reporters who have submitted reports in previous quarters are able to "copy forward" static data to reduce the amount of reporting time needed. (A Quick Reference Guide to Copy Forward is available on FederalReporting.gov.) For July 2010, reports must be submitted before the 14th day (midnight Pacific Time) following the end of quarter at which time the portal database will be closed to new reports. *The homepage at the FederalReporting.gov site offers an alert if additional reporting days have been granted for this phase.*

Each Federal Department, including USDA, downloads daily data extracts from the site for review. Agency contacts communicate with Prime Recipient reporters throughout the initial submission phase by e-mail or phone to offer suggestions for improvement of submitted data. Agencies monitor reports to assure that all recipients submit reports as required. OMB Memo-10-17, Section 4 mandates outreach to Prime Recipients that have not reported at least three days prior to close of the initial submission phase[18].

At the end of this phase, no new reports may be posted. The review and correction period begins.

3.3 Recipient Review:

Two day period beginning the day after Initial Submission Phase (Day 11 if Initial Submission Phase is not extended)

Recipients continue to improve data quality with assistance from Agency contacts. Prime recipients review the data submitted by Sub Recipients and the records are modified where appropriate. Prime Recipients are responsible for the data quality of Sub Recipient reports. The Prime Recipient may elect to submit reports on behalf of the Sub Recipient.

At the end of this phase, all reports are available for viewing but locked to further recipient input. Agency comments submitted in the next phase act to unlock reports for recipient modifications.

3.4 Agency Review and Comment:

Begins on Day 13 (if Initial Submission Phase was not extended) and continues through Day 29

Agencies review reports and submit comments with the goal of improving the data quality. The FederalReporting.gov system delivers agency comments to the recipient reporter via e-mail. The commenting process also acts to unlock the report allowing

[15] Copy Forward Function, User Guide Chapter 10
[16] Chapter 8 How to Submit a Report with the Excel Template
[17] Chapter 9 How to Report Using the XML Schema
[18] OMB M-10-17

recipient modifications. Agencies may elect to submit comments on multiple reports simultaneously via a "Bulk Commenting" upload to the FederalReporting.gov site. Please see instructions on page 6 of Chapter 12 of the FederalReporting.gov User Guide for instructions on bulk commenting.

Agencies may choose either or both methods for commenting on reports. For each and every significant error or material omission identified (see Section 6.3), agencies must submit a comment to the recipient identifying the issue and suggesting a correction, if appropriate. Comments should be made as soon as possible to ensure that recipients have sufficient time to respond to the comment(s).

At the end of this phase, the FederalReporting.gov site is closed and data is prepared for publication at Recovery.gov. Publication occurs on the 30th day of the month after which the site remains closed for maintenance. The site is reopened on or about Day 33 and all reports are unlocked for the Continuous Quality Assurance (QA) Period.

3.5 Continuous Quality Assurance:

Day 31 to Day 75

During the Continuous Quality Assurance (QA) phase, all reports are open to recipients and agencies for continuous review, update, and correction. Awarding agencies continue communication with recipients as needed for further data quality improvement. Agencies monitor daily data extracts from the site to note updates submitted by recipients. Approximately every two weeks, FederalReporting.gov publishes the most recent data to Recovery.gov. Actual publication dates are noted on the homepage. Agencies should conduct a final review of the data on or before each publication date given that all records have been open and subject to modification during this period. OMB M-10-14 requires that a final review of the data be conducted, at a minimum, upon the close of the continuous corrections period.[19] The FederalReporting.gov homepage provides calendar images for easy reference throughout the Continuous QA period.

3.6 Recipient Reporting Timeline and Activities

A sample timeline for an extended reporting cycle is presented in the Figure 1 below. OMB Guidance M-09-21 defines the reporting cycle and alerts are provided on FederalReporting.gov when changes are implemented for a particular reporting cycle.

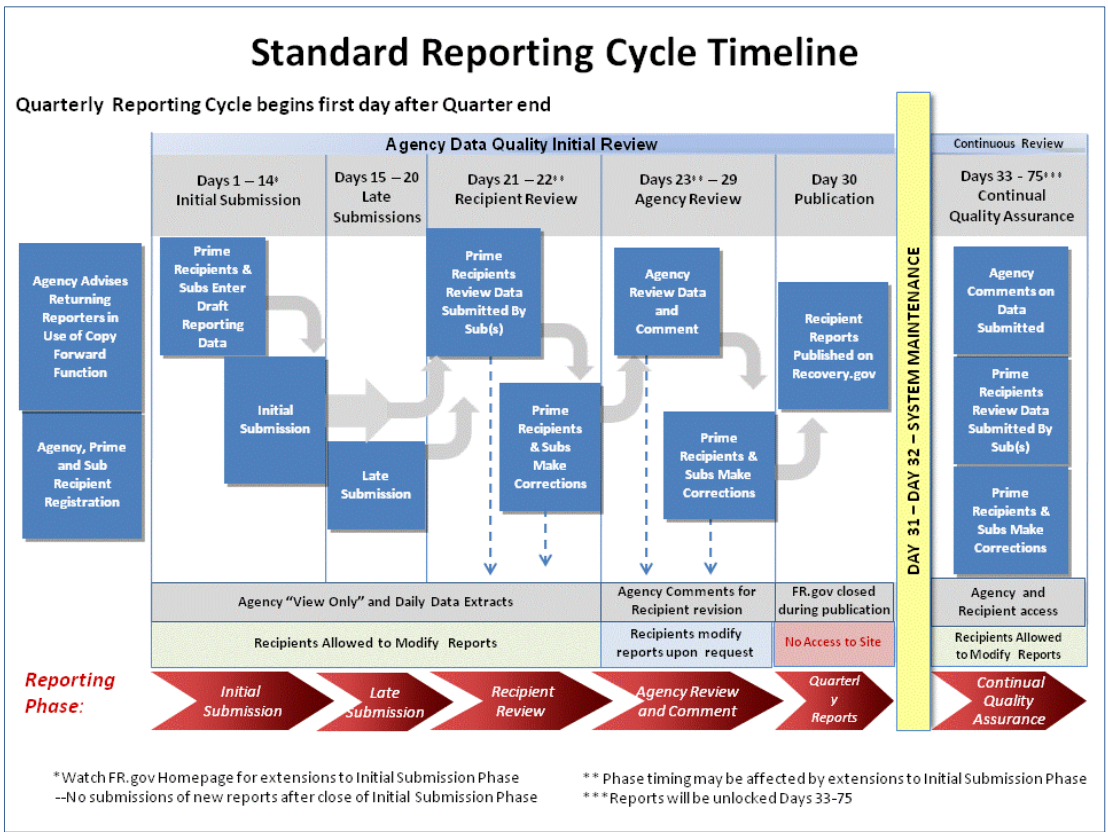

Figure 1

[19] OMB M-10-14 Section 1

According to OMB M-10-08 Section 5, Federal agencies must work to identify and remediate instances in which:

- Prime Recipients that demonstrate systemic or chronic reporting problems and/or otherwise fail to correct such problems as identified by the Federal agency;
- Sub Recipients under grants and loans that demonstrate systemic or chronic reporting problems and/or otherwise fail to correct such problems as identified by the Prime Recipient or Federal agency; and
- Prime Recipients that demonstrate systemic or chronic deficiencies in meeting its responsibilities to review and identify data quality problems of Sub Recipients consistent with the requirements of this Guidance.

On a case-by-case basis, such findings of a Federal agency can result in termination of Federal funding. Further, in some cases, intentional reporting of false information can result in civil and/or criminal penalties.

4. Data Quality Assurance and Review Overview

4.1 Managing Data Quality Assurance by Assisting Recipients

Providing consistent guidance to recipients and informing them with timely and accurate award information can significantly reduce data quality errors. Communication and collaboration between Federal agency Program Contacts and their Recipients is critical to ensuring high levels of data quality. OMB M-9-30, OMB M-10-08, and OMB M-10-14, suggest several areas in which reporting assistance for recipients is most critical. Agencies should offer the following assistance to recipients with reference to FederalReporting.gov User Guide[20] as appropriate:

- Recipient registration process (OMB M-9-21, Section 3.5, User Guide Chapters 2-4, User Registration Guide[21], and Registration Quick Reference Card[22]);
- Key Award Data information (OMB M-10-08 and User Guide Appendix A);
- Methodologies of report submissions (OMB M-9-21, Section 3.6 and User Guide Chapters 5-9);
- Proper methodology of reporting jobs creation estimates (OMB M-10-08, Part 2);
- Requirements related to use of Copy Forward and Link/Unlink functions by returning reporters (OMB M-10-14, User Guide Chapter 10, and Copy Forward Quick Reference Guide[23]); and
- Methodologies for review, correction, and commenting on reports (User Guide Chapters 11-13 and Appendix B).

The Copy Forward and Link/Unlink functions create an audit trail linking the current report with the previous quarterly submission. Linking reports reduces error, increases transparency, and enables Recovery.gov to track the quarterly progress. The status of a single report's linkage can be viewed when Link/Unlink is selected within that report.

4.2 USDA Agency Data Quality Review Overview

USDA and its agencies will conduct a limited review of recipient reported information for the USDA Recovery Act-funded programs during the agency review period established by the Recovery Accountability and Transparency Board (RATB) and OMB which continues throughout the Continuous Quality Assurance Period.

Agency-specific recipient submission data is supplied by FederalReporting.gov via an xml data feed and a delimited Microsoft Excel file. Extracted data is made available to assist with both macro (agency-wide) level and local (program) level reviews. The extract is composed of all submitted recipient data cumulative to midnight Pacific time of the previous day. The six provided reports provide all relevant, submitted data elements:

- Prime recipient reports;
- Prime vendor reports;
- Prime report comments;
- Sub recipient reports;
- Sub recipient vendor reports; and
- Sub recipient comments.

The USDA Office of the Chief Financial Officer (OCFO) provides the data extract for agency analysis on a daily (workday) basis as soon as extracts are available throughout the Reporting Cycle. Daily notice of availability of USDA report extracts is sent to the Recipient Reporting Points of Contact (POC)[24] and extracts are posted to the ARRA SharePoint site[25]. Agency reviewers compare the extracted data to ARRA award data in their Agency systems. Data resident in other agency databases containing financial, contracts, loans and grants information should be leveraged to facilitate recipient report review. Analysis of the data includes but is not limited to data elements noted in Sections 5.1 and 5.2 below. Reporting of analysis and findings is delineated in

[20] https://www.federalreporting.gov/federalreporting/downloads.do#docs
[21] https://www.federalreporting.gov/federalreporting/documentation/FederalReporting-dot-gov%20Registration%20Guide%20v1.pdf
[22] https://www.federalreporting.gov/federalreporting/documentation/FederalReporting-dot-gov%20Registration%20Quick%20Reference%20Card%20v1.pdf
[23] https://www.federalreporting.gov/federalreporting/documentation/FederalReporting-dot-gov%20Copy%20Forward%20Quick%20Reference%20Guide%20v1.pdf
[24] POCs are designated staff within each USDA Agency
[25] https://sharepoint.egov.usda.gov/ARRA/default.aspx (Access requests go to OCFO).

Sections 5.3 and Section 6.

OMB M 10-14, " Updated Guidance on the American Recovery and Reinvestment Act"[26], provides guidance emphasizing the importance of data quality reviews during the Continuous QA period. USDA Agency reviewers must be diligent in performing data quality checks on the corrections being made by recipients during the Continuous QA period. During this time period, OCFO continues to provide daily extracts from FederalReporting.gov and adds a summary of any records that are noted as updated in the previous 24 hours. Agency reviewers continue communication with recipients regarding outstanding data quality matters with a special focus on resolution of significant errors and material omissions. See section 6.3 in this document for further discussion of these data quality matters.

At the close of the Agency Review period (Day 29) and before each publication date during the Continuous QA period, all records should be reviewed in order to assure the utmost in data quality is being published for public viewing on Recovery.gov[27].

5. USDA Agency Data Quality Assurance Process Guidance

Implementation of Section 1512 of the American Recovery and Reinvestment Act is governed by its requirements and OMB guidance pertaining to recipient reporting. For recipients, timely, complete, and effective reporting is a term and condition of receiving Recovery Act funding. As a result, Federal agencies are required to continuously evaluate recipient and sub recipient efforts to meet Section 1512 requirements and OMB guidance and relevant FAR regulations as well as any relevant Federal program regulations. The following procedures apply to organizations that administer and oversee USDA contracts, grants, and loans which meet Section 1512 reporting criteria.

5.1 Agency Data Review:

Days 11-30 and throughout the subsequent Continuous QA period

During the agency review period, USDA reviewers have direct access to the submitted recipient data on FederalReporting.gov. Reviewers can use the functions within the site to 1) submit a comment to the record and initiate the recipient error notification process, 2) submit bulk comments as discussed in Section 3.4 above, and 3) mark reports as reviewed. Agencies may choose either or both methods for commenting on reports. For each and every significant error or material omission identified (see Section 6.3), agencies must submit a comment to the recipient identifying the issue and suggesting a correction, if appropriate.

Daily extracts are analyzed to identify changes made to a record by the recipient. With each subsequent data extract, agencies monitor record timestamps[28] and make note of changes submitted. Agency contacts compare the records initially identified for further review with the most recent extract to verify that the requested modifications have been made and newly added information is accurate. Further guidance on this process can be found in Chapter 12 of the User Guide on FederalReporting.gov.

While RATB and OMB have placed special emphasis upon several specific data elements noted in Section 5.2 and 6.3, the following group of elements has been identified as **Key Award Data** fields. These are specified in OMB M-10-08 and are subject to a central, macro review across all programs. This data is supplied to the recipient prior to the first award reporting.

- **Award Type** (1) Grant, (2) Loan, or (3) Federally Awarded Contract.
  Any other type of federal financial assistance that is not a grant, contract, or loan should be identified, for purposes of Award Type, as a Grant. i.e. Cooperative Agreements are noted as Grants).
- **Award Number** as defined by awarding agency.
- **Order Number** for Federally awarded contracts, if applicable.
- **Funding Agency Code** (four characters).
- **Awarding Agency Code** (four characters).
- **Government Contracting Office Code** for Federally awarded contracts (6 characters or less).
- **Award Date** as supplied by awarding agency.
- **Amount of Award:**
  For Grants: The total amount of Federal dollars for the award.
  For Loans: The total amount of the loan obligated by the Federal Agency (face value of the loan).
  For Federally Awarded Contracts: The total amount of dollars obligated by the Federal Agency.
- **Catalogue of Federal Domestic Assistance (CFDA)** not applicable to Federally Awarded Contracts.

[26] OMB M-10-14
[27] OMB M-10-14, Section 1
[28] Daily extracts include a timestamp for each record which indicates the most recent date and time a recipient has visited that record.

- **Activity Code** NAICS or NTEE-NPC, as applicable to the award and available through agency systems. Agencies should review the Recipient Reporting Data Model at FederalReporting.gov to determine which applies.
- **Program Source** (TAS) Code (format will be two digits, a hyphen, and then four digits, for example, "12-1073").

5.2 Agency Focused Data Analysis

Inconsistencies and misalignments help to identify data that are not logically related. Thresholds are used to discover data elements in need of further review. Recipient reported information which fails logical comparison or falls outside the thresholds are candidates for further examination by reviewers. Follow-up with reporters by program staff may be necessary to make a final determination. Agency reviewers should encourage recipients to make corrections to improve data quality. The following checks represent a brief sample of the types of checks an Agency can use for identifying anomalies. These checks will become a feature of the daily extract beginning for the reporting period ending June 30, 2010:

- **Award Date:** Date should precede end of quarter being reported and occur after enactment of Recovery Act.
- **Jobs:**
  - **Over-reporting:** If the award amount divided by 4 divided by the number of jobs reported is less than $3,770. This calculation is meant to compare jobs to the minimum wage for one quarter.
  - **Underreporting:** If a recipient is awarded more than $500,000 and expended (for grants) or invoiced (for contracts) more than $500,000 while not having created any jobs, they may be underreporting.
- **Project Status:** 1) Percentage of expended/invoiced funds exceeds estimated percentage of project completion or 2) funds received are minimal compared to award amount and project is noted as complete.
- **Project expenditures:** Reported expenditures which exceed obligated project amounts.
- **Final Report:** This should only be indicated if the following apply: 1) Project description indicates completion and project status is noted as "Fully Complete", 2) Amount Received (grants, loans) or Invoiced (contracts) and Amount Expended correspond logically with Award Amount and completion status.

> Agencies should be aware that reports submitted by Prime Recipients of contracts awarded under FAR clause 52.204-11 (July 2010) must include job counts for their Sub-recipient awards valued at $25,000 or more.

5.3 Anomaly Alerts

The agency should be alert to the following possible anomalies when reviewing ARRA submissions[29].

- Recipient Name – identify recipient names that do not match what your agency has recorded in your management systems.
- Award Number and Order Number – identify award / order numbers that do not match agency documentation.
- Current Report Linkage with Previous Quarter Report – a recipient's reports within the FederalReporting.gov system should have precise key award data to establish linkage and allow for audit trail to be established (See Section 4.1 inset above.)
- Inconsistencies or Misalignment – identify certain data categories that are logically related and those reports that include data that are inconsistent or misaligned between those categories. Examples include:
  - Agency vs. Treasury Account Symbol (TAS) – reports in which the awarding agency or the funding agency and TAS codes do not match;
  - CFDA Number vs. Awarding/Funding Agency – reports in which the CFDA number does not align with the awarding/funding agency;
  - Award Type vs. Agency Code – reports that have an award type that could not have been issued by your agency. For example, if your agency only issues grants funded by the Recovery Act, there should not be any federally awarded contracts for your agency;
  - Final Report vs. Project Status – reports in which the recipient marked the report as Final: Yes but the project status does not indicate "Fully Complete";
  - Final Report vs. Funds Received / Funds Invoiced -- reports in which the recipient marked the report as Final: Yes but they have yet to receive all awarded funds (grants/loans) or they have yet to invoice for awarded funds (contracts);
  - Project Status vs. Funds Received / Funds Invoiced – reports in which the recipient indicates that the project is "Fully Complete" but the funds received are minimal compared to the award amount (grants and loans) or the invoiced amount is minimal compared to the award amount (contracts);
  - Award Date vs. Jobs Created /Retained – reports with award dates that are after the end of the reporting period and the recipient has reported jobs numbers;
  - Award Date vs. Projects Completed – reports with award dates that are after the end of the reporting period, but the recipient has reported the project as "Fully Complete"; and
  - Recipient DUNS number vs. Agency Financial Records – DUNS numbers that are in agency financial records but that are not in FederalReporting.gov and vice versa. (The Quick Links in the left column at FederalReporting.gov allow agency user access to a list of Registered DUNS numbers as well as a search option.)

[29] OMB M-10-08, Section 4

5.4 Agency Data Quality Analysis Report

USDA Agencies must produce a quarterly report accounting for all Recovery Act awards for each of its programs. This report may be consolidated or divided by program. The Data Quality Analysis report must map to the data elements from the daily extract. At a minimum, the report indicates the relationship of key award and focused data (discussed in Section 5.1 and 5.2 above) between the extract and the agency data source. The report maps to as many data elements on the extract as possible. Additionally, this report connotes the total number of reports expected by the agency and is used by OCFO for completion of the control total report which is discussed in Section 6.1 below.

- Analysis: An analytical report must be produced which shows the results of the comparison of data elements between the data extract and the data elements in the agency system(s). This report will show the result of the comparison. The comparison either will indicate a match or deviation. Agencies shall submit these reports to OCFO Accountability and Transparency Team by the 30th day after quarter end as shown in Section 3 of this document. If the 30th falls on a weekend, it is due the following Monday. Agencies shall contact recipients to comment on potential data errors, omissions and discrepancies during the review period. In subsequent extracts, the agency will see any changes made by the recipient reflected in the latest daily extract.
- Variance: Variances greater than ±10 percent should be highlighted for additional review. If an agency or program believes a greater or smaller variance is appropriate, the agency must submit a written request to OCFO with the subject "ARRA Data Quality Review Modification Request." Agencies should ask for permission to apply a different range of variance.
- Agency Internal Review Procedures: Agencies will incorporate this guidance into their internal operating procedures and submit a copy of their procedures to the OCFO. This process will ensure that there are no inconsistencies between Agency and Department-wide data quality review procedures.
- Monitoring: OCFO will run extract reports during the review period and compare the data with agency-submitted award data submitted for Federal Assistance Awards Data System and Federal Financial Accountability and Transparency Act reporting.[30] Mappings, analytical reports and modification requests will be reviewed and approved by OCFO to ensure agency compliance with the USDA data quality review guidance set forth in this document.

6. USDA Agency Reports

USDA complies with OMB guidance documents and data requests as well as RATB requests for proper review, analysis, and reporting of data quality and analysis throughout the Reporting Cycle. OMB M-10-08 provides specific and detailed guidance on Federal agency responsibilities for data quality reviews during the Agency Review period that occurs before Day 30 when recipient reported data is published on Recovery.gov.

Guidance in OMB M-10-08 places the analysis focus on proper Key Award Data (Section 5.1) with emphasis on Significant Errors and Material Omissions (Section 6.3). On March 22, 2010, OMB M-10-14 extended this guidance in Section 1 to apply during the Continuous QA phase.

OMB M-10-14 further updates and clarifies certain OMB M-10-08 guidance and calls for additional reporting which provides tools with which to facilitate accurate data review and analysis. A Recovery Act Awards List (also called Agency Award Information) serves as a comprehensive Master List of all awards subject to Section 1512. This listing and the Control Totals (a subset of the Master List) are instrumental in Federal review of government-wide recipient input and identification of reports which may have conflicting or misaligned data. OMB M-10-14 provides additional guidance regarding identification of non-compliant recipients. This identification process is aided through the use of Master Lists, Control Totals, Key Award Data, and review of Orphan Files (see section 6.4) supplied by RATB throughout the Reporting Cycle.

OCFO will provide templates and instructions to the agencies for completing each report. The templates for these reports may be found in the appendix. It is important to note that the templates refer to the consolidated Department level response. OCFO will provide Agency-specific instructions for each request as soon as OMB establishes the due date and any template amendment.

[30] Agencies currently report this information bi-weekly in accordance with Federal Assistance Awards Data System and the Federal Financial Accountability and Transparency Act requirements.

6.1 Reporting: Master List and Control Totals

Please note: USDA agency Master Lists (and the related reports noted below) are submitted to USDA OCFO. OCFO will compile and submit reports to OMB via the MAX website as required by M-10-08, Section 6, and M-10-14, Section 4.

Master List

Data quality validation begins with assurance that all required reports are properly submitted by recipients during each reporting period. In order to effectively track this data, Federal agencies are required to compile a "Recovery Act Awards List"[31] (Master List), which is a comprehensive list containing all awards that meet the requirements of Section 1512 of the Recovery Act from inception of the Act to date. *The Master List should also contain Federal Assistance awards below the threshold of $25,000 dollars which may otherwise be excluded from Section 1512 reporting requirements.* Recipients are encouraged to report any awards under the threshold, but it does not become mandatory to do so until the threshold is exceeded. Please refer to the OMB FAQs under the "Clarification On Aggregation of Recipient Reports" section[32] and OMB M-9-21 for more details on the threshold requirements. The Master List should indicate any of these awards that are excluded from Section 1512 reporting. Exclusions include:

- Federal Programs exempted from 1512 reporting requirements;
- Loan or Grant awards under $25,000;
- Awards that have been deobligated, cancelled, or terminated;
- Classified awards;
- Purchase card transactions;
- Federal contracts not yet invoiced;
- Final reports previously submitted; and
- Other reasons along with detailed explanation.

Each USDA agency will provide an updated Master List to the USDA OCFO near the end of the last month of the reporting quarter. (It was March 28 for the first quarter of 2010. The second quarter 2010 report is due June 24). USDA will compile and submit this list according to OMB instruction and template. An update of the award list (to include any new awards through the end of quarter) will be submitted by OCFO during the first week of the Recipient Reporting Period.

Control Totals

The Master List is used as a tool for derivation of the Control Totals listing which, in turn, is helpful for identification of mismatched reports and non-compliant reporters. *OCFO is responsible for the Control Totals report* which is derived as a subset of the Master List as required by OMB M-10-08, Section 6, and OMB M-10-14, Section 4. The Control Totals represent those awards for which reports are expected in the current reporting period and will not include any awards that are excluded from Section 1512 or awards marked final in previous quarters as noted above. Control Totals Report submission is executed by USDA OCFO upload to the MAX site.[33] USDA Agencies will not have to provide a separate control totals report.

6.2 Reporting: Non-compliant Recipient Reporting and Agency/Recipient Responsibilities

The Control Totals report discussed in Section 6.1 will be used by OCFO as a comparison tool against the most recent daily extract. If a report listed on the Control Totals does not appear on the Daily Data Extract from FederalReporting.gov, it is likely a non-compliant recipient. Each USDA agency will use the results of the OCFO comparison to:

- Develop the non-compliant reports list (see Section 6.2) which is due to OCFO four business days following the final day of the initial review period[34] (Day 33 of the Reporting Cycle). This report must be certified by each agency's Senior Accountable Official (SAO) for Recovery according to instruction in OMB 10-08, Section 6 (4).
- Reconcile any difference between the number of awards on the Control Totals and number of reports evidenced in the daily extract. Agencies shall provide reconciling items to either correct information on the Control Totals or indicate modification needed within the awards noted on the daily extract so that the award counts for each of the two reports match.

The Non-compliant Report

If a recipient has failed to meet the obligations of reporting, agencies are held accountable for taking appropriate actions to enforce the reporting requirements. A Non-compliant report from each USDA agency is due to USDA OCFO four business days following the final day of the initial review and comment period. The report should include a description of the action taken to ensure compliance and the reason the agency believes the recipient is non-compliant. It must be sent by the SAO for ARRA (typically your Department of Agriculture Recovery Team member) to OCFO. *OCFO will*

[31] OMB M-10-14 Section 4
[32] http://www.whitehouse.gov/omb/recovery_faqs/#agg1
[33] https://max.omb.gov/community/x/-oEpGw
[34] Agencies submit Non-Compliance report on the 4th day. OCFO will consolidate and report on behalf of USDA on the 5th day, as required by M-10-08 and M 10-14

compile each agency submission, consolidate, and present to USDA SAO for certification. Within five business days of the close of the initial agency review and comment period, the OCFO will post to MAX[35] the USDA Non-compliant report consisting of the compiled certified agency submissions [OMB M-10-14, Section 4 and OMB M-10-17, Section 8].

Certification should be signed and dated by Senior Accountable Officer for Recovery and should read substantially as follows:

"In connection with recipient reporting required by Section 1512 of the Recovery Act, the undersigned [TITLE] hereby certifies that the information contained in the attached report fairly presents the identity and other relevant information of Recovery Act recipients who have failed to submit a Section 1512report as required by the terms of their award for the [AGENCY NAME]."

USDA Agency Responsibilities

Federal agencies are required to contact recipients who, in prior quarters, have not reported when required and pursue consistent and comprehensive follow-up actions to achieve reporting throughout the recipient reporting period. Recipients that have not filed a report at least three business days before the end of initial submission period must be contacted by phone call or e-mail to ascertain the recipient's ability to submit its report and to ensure timely filing.

OMB M-10-08, Section 6 outlines further actions that Agencies must take to improve compliance with Section 1512 reporting. Sanctions and remedies available to Federal agencies are provided under 2CFR Part 176 for recipients of grants or other non-contractual awards, and FAR Section 4.1501(c) and (d) and, when determined appropriate, the processes identified in the termination clause for recipients of Federal contract awards. The types of actions taken, where authorized and appropriate, include terminating awards; pursuing measures such as suspension and debarment; reclaiming funds; and considering, initiating, and implementing punitive actions.

Upon determination that a recipient failed to submit a report during the recipient report submission period, the agency shall:

- Inform the recipient in writing of the potential consequences of current and continued non-compliance of the Recovery Act, Section 1512 reporting responsibilities;
- Determine the specific reasons a recipient failed to submit a report;
- Provide assistance to ensure compliance during the next reporting cycle by addressing technical challenges and offering direct assistance or appropriate referral to assistance; and
- Take appropriate actions if the recipient is non-responsive, including restricting access to the awarded funds and implementation of additional sanctions and remedies

If a recipient is non-compliant for two or more consecutive reporting quarters, the following actions should be taken within 20 business days.

- Require frequent progress reports;
- Make note of non-compliance in recipient's performance record;
- Formally elevate the failure to perform within the recipient's organization or company;
- Withhold payments until the recipient becomes fully compliant; and
- Take other appropriate enforcement actions as deemed pertinent to the circumstances

Recipient Explanatory Reporting Responsibility

Federal agencies must

- Require that recipient provide both a reason for non-compliance and provide a list of steps they are taking to reach compliance within subsequent quarters. (This is due in writing within 60 days of close of quarterly reporting);
- Require the recipient to provide a paper copy containing all reporting elements to awarding agency within 60 days of close of quarterly reporting; and
- Prepare appropriate administrative records for submission to their Office of Inspector General.

[35] https://max.omb.gov/community/x/-oEpGw

6.3 Reporting: Significant Errors, Material Omissions, and Administrative/Technical Errors

The RATB and OMB have focused the limited Federal review on three areas of special emphasis: material omissions, significant errors, and administrative or technical errors. This report is requested by RATB late in the Continuous QA phase.

6.3.1 Significant Errors

Instances in which required data is not reported accurately and such erroneous reporting results in significant risk that the public will be misled or confused by the report is considered a significant error. The data fields that are of major concern for significant errors are:

- Federal amount of the award;
- Number of jobs retained or created;
- Federal award number; and
- Recipient name. [36]

Agencies must submit a comment for each record using the FederalReporting.gov commenting functions (see Section 3.4) to identify the error and suggested correction, if appropriate. If the recipient did not make the requested correction(s) for the current reporting period, or submit a reasonable explanation of why the data was not incorrect, the award report is to be considered to have significant errors. For these significant errors, agencies shall complete the appropriate template (See Template Appendix) and submit it to OCFO. This template requires the following:

- List of the requested data fields to be corrected;
- The comment requesting correction; and,
- The data that in the agency's estimate best corrects the error, or why the recipient did not correct the data or supply a reasonable explanation that required no further action by the agency.

6.3.2 Material Omissions

As defined in OMB M-10-08, a recipient's failure to submit a report or certain information within a submitted report on an ARRA award is a material omission. The Federal agencies meet this review requirement upon submitting their non-compliant recipients reports via USDA OCFO to OMB not later than 4 business days after the end of the initial agency review period (Day 29 of the Reporting Cycle).

Material omissions include the following:

- **Non-Reporter**: Failure of a Federal ARRA award recipient to report on a received award as required by the terms of their award. The agency shall identify specific awards going to a recipient(s) by identifying the award number, recipient name, award date and other information as necessary. If the agency determines a particular recipient did not report, the agency must notify the recipient directly by written communication or by phone; and
- **Non-Responsive**: This refers to any data in a report that is not responsive to a specific data element. For instance, where a recipient is required to provide a narrative description, such as in "Award Description," the description must be sufficiently clear to facilitate understanding by the general public. For all awards where data is found to be non-responsive, the agency must notify the recipient of the non-responsive data through the comment function of FederalReporting.gov as described in section 3.4. Agencies may also contact the recipient by phone or e-mail.

Agencies shall report Non-reporters using the appropriate template (See Template Appendix) which includes:

- DUNS number;
- Federal award number;
- Federal award amount;
- Date of award;
- Recipient name;
- Recipient state; and
- Reason for non-compliance, if known.

Specific Section 1512 data elements are defined in OMB's "Recipient Data Reporting Model V3"[37]. The model's data fields address financial progress, economic impact, project information, project completion status, and Sub Recipient information.

6.3.3 Administrative/Technical Problems

Use of the Web-based portal may result in occasional errors in reporting resulting from technical problems or errors

[36] Please note that the recipient enters the DUNS number in FederalReporting.gov and this populates the name field. OMB Memo 10-8 Section 3 requires agencies to check the recipient name. An error in the name is likely and error in the DUNS number.

[37] http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21-supp2.pdf

that cannot be readily corrected within the system during or following the reporting period. Administrative/Technical matters include, but are not limited to, inadvertent deactivation of reports, duplicate reports, unlinked reports or reports to be deactivated, or technical issues relating to a record identifier. These matters may significantly impact the reliability of the information reported; however, they should not implicate the compliance status of the recipient involved. In some cases these reporting issues may have been outside the control of the recipient. OMB and the RATB are establishing a process to make adjustments to a recipient report when necessary to provide the public a clearer and more understandable report. This process will not correct noncompliance or a significant error by the recipients in their reporting. For administrative/technical problems identified following the Recipient Reporting period, USDA shall provide OMB a list of the adjustments requested. OMB may request additional detail and data fields.

In an effort to reduce the number of administrative/technical problem adjustment requests sent to the RATB, and maintain data integrity, the Federal agencies must take the following actions:

- Instruct all returning recipient reporters to use the Copy Forward andCopy Function to submit reports.
  This process will create and preserve a link from the previous quarter's report to the new quarterly report to be submitted. Additional details are found in the FederalReporting.gov User Guide Chapter 10.
- Avoid changing Award ID's for awards previously reported upon.
  A Federal agency must seek OMB's approval to change or modify Award ID's for which the recipient has already begun to report. This does *not* mean corrections to inaccurately reported Award ID's, but a change in the naming convention/formatting or issuing entirely new award numbers that will not be recognized within the system.
  - To request Award ID changes, the agency must send an e-mail to OCFO with "[Agency Name] Request to Award ID's" in the subject line that contains:
    - Rationale for Request;
    - Program Name;
    - Recipient type (e.g. state/local government, Federal contractor, etc.); and
    - Number of reports that will be affected.

  OCFO will review the agency Award ID change request submissions and send to recovery@omb.eop.gov.
  Upon OMB approval, the agency must be prepared to provide the RATB with an Administrative Action that highlights both the prior quarter and new quarter reports, in a format prescribed by the RATB and OMB.

6.4 Anomalies, Orphan Reports, and Mismatch Files as Analysis Tools

Improving data quality requires a focus on possible data anomalies. Section 5.3 of this document provides a few guidelines to assist in identification of anomalies and misalignments. The RATB and USDA OCFO provide valuable tools to facilitate USDA Agency review and reconciliation of such anomalies, including a frequently updated Orphan Report. This report shows discrepancies between the daily extract and the Agency's Control Totals for the Quarter.

Consistent with agency data quality processes, when agencies identify such anomalies in recipient report, they are to:

- Assess the highest priority corrections necessary to reduce the likelihood of significant error;
- Assess other corrections that would improve recipient data quality; and
- Encourage recipients to make corrections that ensure accurate data reporting.

Throughout each Reporting Cycle, the Agency performs data extract analysis to identify the Federal responsibility for recipient reports that are orphaned due to anomalies within the submitted data.

Appendix 1 Data Quality—Official Reports and Activities

Primary activities performed by USDA and its agencies during the Section 1512 Reporting Cycle which is organized to indicate the actions required during each phase of the cycle. Columns indicate 1) the person responsible for the activity, 2) the data source used for the activity, 3) instructions or guidance, and 4) the report which is tied to the activity, including due dates. Other interim reports requested by OCFO are also noted.

Phase of Reporting Cycle	Activity	Action Contact	Information Source	Specific Instruction/Information	Resulting Official Report
Before Quarterly Reporting Cycle		Examples: USDA OCFO USDA Agency- Program Contact USDA Agency-Data Reviewer USDA Agency-Primary Contact	Examples: OMB/RATB FederalReporting.gov USDA OCFO USDA Agency- Program data	Examples: OMB Memorandum Guidance FederalReporting.gov User Guide FederalReporting.gov Webinars USDA Guidance	Includes: Description, Destination, and Due Date (Appendix 5 provides links to more information)
Updated Master List due to OCFO: March 28 June 28 September 28 December 28 (or upon date designated by OMB)	Preparation for Reporting Cycle [Report: **Master List** to OCFO]	-USDA Agency-Primary Contact -USDA Agency- Program Contact	-USDA Agency- Program data -OMB M-09-15 Supplement 1 -OMB M-09-15 Supplement 2 -Previous quarter's Master List and Control Totals	-OMB M-10-14, Section 4 -Also called Recovery Act Awards List -Provide to OCFO a validated comprehensive list of all awards subject to Section 1512 reporting from inception to end of quarter -Determine which recipients are subject to reporting in the upcoming reporting cycle. -Review all new guidance and prepare USDA agency data for comparison	A **Master List** containing all awards that meet the requirements of Section 1512 from inception to end of quarter is <u>due to OCFO on the 28th day of last month of the quarter.</u> OCFO will derive a sub-set of the Master List to identify those reports expected in the upcoming Reporting Cycle.
	Provide **Key Award Data** to Recipients	USDA Agency- Program Contact	USDA Agency- Program data	Provide Key Award Data information within Award documents and by electronic mail, phone, postal mail - OMB M-10-08, Pt 1, Section 2	-Statement of completion to OMB | 12-22-2009 -**Key Award Data** <u>MUST be included in all subsequent Award documents</u>
	Assist Recipients in registration and preparation process	USDA Agency- Program Contact	FederalReporting FAQs, User Guide Chapters 2-4, Recipient Point of Contact Guide, and Registration Quick Reference Card	-Provide to Recipients all relevant guidance documents, quick reference guides, and links/directions to FederalReporting.gov FAQs and User Guide. -USDA Guidance Section 4.1 and Appendix 4	---
	Advise recipient on use of Copy Forward/Copy Forward method	USDA Agency- Program Contact	-OMB M-10-08 -FederalReporting Copy Forward Quick Reference Guide	-Electronic mail, phone, postal mail	--
	Send reminder (e-mail, phone or postal mail) of upcoming reporting requirements and offer assistance with reporting process	USDA Agency- Program Contact	Previous quarter's Master List and Control Totals	-OMB M-10-17 -FederalReporting User Guide Chapter 4 -FederalReporting Webinars	--

During Recipient Initial Submission; Day 1-10*	Activity	Action Contact	Information source	Instruction	Official Report
	Assist recipients with reporting process	USDA Agency- Program Contact	--	-FederalReporting FAQs, User Guide Chapters 2-4, Appendices A, B, and C. -FederalReporting Data Dictionary -FederalReporting HelpDesk contact	--
	Agencies may benefit from Conducting a preliminary data review.	-USDA Agency- Program Contact -USDA Agency-Data Reviewer	Data extracts supplied by FederalReporting.gov made available by USDA OCFO on ARRA SharePoint site	Offer suggestions to recipients to improve submitted data -OMB M-10-17	--
Updated Master List due to OCFO: January 5 April 5 July 5 October 5 (or upon date designated by OMB)	Identify missing reports	-USDA Agency- Program Contact -USDA Agency-Data Reviewer -USDA OCFO coordinates data sharing with MAX and other Federal Agencies	-USDA OCFO supplies anomaly data compiled by OMB/ RATB -MasterList and expected reports compared to data extracts	Program Contacts must reach out to non-reporting recipients 3 days prior to close of the reporting period. -OMB M-10-05 -OMB M-10-08 -OMB M-10-17 Section 4	FUTURE (be aware): -M-10-14 Section 4 -M-10-17 Section 8 **Control Totals** (OCFO report) **Non-compliant** (USDA Agency report)
A listing of missing and mismatching reports may be requested.	Contact recipients that have not filed a report on or before Day 7 or at least three days prior to extended submission deadline.	-USDA Agency- Program Contact -USDA Agency-Data Reviewer	MasterList and expected reports compared to data extracts	Recipients that have not filed a report at least three business days before the end of initial submission period must be contacted by phone call or email to ascertain the recipient's ability to submit its report and to ensure timely filing.	Be prepared to provide OCFO with identities of missing or misaligned reports upon request.
During Recipient Review Day 11 - Day 12*	**Activity**	**Action Contact**	**Information source**	**Instruction**	**Official Report**
	Continue preliminary data review using extracts	-USDA Agency- Program Contact -USDA Agency-Data Reviewer	Data extracts supplied by FederalReporting.gov made available by USDA OCFO on ARRA SharePoint site	-OMB M-10-08 Section 5 regarding identification and remediation of systemic or chronic reporting problems &/or otherwise fail to correct problems as identified by the agency	--
	Assist recipient in understanding parameters of Sub-recipient reporting	-USDA Agency- Program Contact -USDA Agency-Data Reviewer	--	FederalReporting Webinar "Sub Recipient Reporting – Grants"	--
	Begin listing of non-compliance and missing reports	-USDA Agency-Primary Contact -USDA Agency- Program Contact -USDA Agency-Data Reviewer	MasterList and expected reports compared to data extracts	-OMB M-10-14 Section 4 -OMB M-10-17 Section 8	FUTURE: A **Non-compliant** report will be due to OCFO after initial Review Period.

During Initial Agency Review and Comment Day 13-29	Activity	Action Contact	Information source	Instruction	Official Report
	Compare submitted data with program system data Compare number of sub-recipient reports against prime recipient or grant document information	-USDA Agency- Program Contact -USDA Agency-Data Reviewer	-Data extracts -Direct evaluation of reports within FederalReporting - Program database systems and award documents	USDA Recipient Reporting Guidance Sections 4 and 5	--
	Flag anomalies for remediation using comment feature within the report to alert recipient of modifications required.	-USDA Agency-Data Reviewer	Data extracts and Direct evaluation of reports within FederalReporting system	Emphasis on Key Award Data, Significant Errors, Material Omissions, and Administrative/Technical issues -OMB M-10-08 and OMB M-10-14	Agencies must place a comment on all reports with significant errors or non-responsive data elements considered to be material omissions.
	Establish direct communication with recipients to assist with improvement of data quality	-USDA Agency-Data Reviewer	--	-FederalReporting.gov User Guide Chapters 11-12 -OMB M-10-17	--
	Mark completed and accurate reports as "Reviewed" within the FR system	-USDA Agency-Data Reviewer	--	FederalReporting.gov User Guide Chapters 12 page 32	All reports should be marked as "Reviewed" by Day 28
Data Quality Analysis Due to OCFO: January 28 April 28 July 28 October 28	Complete a **Data Quality Analysis report** indicating data quality of each submitted report	-USDA Agency-Primary Contact -USDA Agency- Program Contact -USDA Agency-Data Reviewer	Data extract compared to program data and award documents	USDA Recipient Reporting Guidance Sections 5.4	**Data Quality Analysis Report** noting quality of each report due to OCFO on or before Day 28 of the Reporting Cycle.
During Continual Quality Assurance Day 33 - 75	**Activity**	**Action Contact**	**Information source**	**Instruction**	**Official Report**
Non-compliant Report Due to OCFO: February 3 May 3 August 3 November 3	Agencies monitor daily data extracts to note updates submitted by recipients. Agencies are required to conduct a final review of the data on or around Day 75 given that all records are opened and subject to edits and corrections during this period.	-USDA Agency- Program Contact -USDA Agency-Data Reviewer	Data extract with attention to the "Time Stamp" data field which indicates the last date that the reporter entered the report in the FederalReporting system.	Non-reporting recipients must provide a reason for non-compliance, a paper copy with all data for the quarter, and a list of steps they are taking to reach compliance within subsequent quarters in writing within 60 days of close of quarterly reporting. USDA Recipient Reporting Guidance -Section 3.5 -Section 6.2	**SAO certified Non-compliant report** due to USDA OCFO four business days following the final day of the initial review and comment period. **PLEASE NOTE**: OCFO must submit this report on the next day.
Significant Error & Material Omission Report due upon request	Continue to assist OCFO with Orphan Report Analysis and prepare advise OCFO on all **Significant Errors, Material Omissions, and Administrative or Technical issues**	-USDA Agency- Program Contact -USDA Agency-Data Reviewer	Data extracts and Direct evaluation of reports	USDA Recipient Reporting Guidance Section 6.3	**Significant Error & Material Omission Report** may be requested by OCFO before the next Reporting Cycle Initial Submission Phase

***Watch FR.gov homepage for extensions to Initial Submission Phase. There will be no late submission after close of Initial Submission Phase**
****Timing may be affected by extensions to Initial Submission Phase**
*****Reports will be unlocked Days 33-75**

Appendix 2 Federal Laws and Guidance

For Quick Reference
List of Recovery Act Program Funding that must be reported Supplement 1 of OMB M-09-21
Recipient Reporting Data Model V3 Supplement 2 of OMB M-09-21
Guidelines on Jobs Reporting Part 2 of OMB M-10-08
Regarding Non-compliant Recipients OMB M-10-08; OMB M-10-14; OMB M-10-17

The Recovery Act

American Recovery and Reinvestment Act of 2009, P.L. 111-5 ("Recovery Act") February 17, 2009

Recipient Reporting: Section 1512 of the Recovery Act mandates that each recipient receiving recovery funds from a Federal agency must submit a report after the end of each calendar quarter. Section 1512 begins on page 173 of the Act and a copy of that language is provided on page 3 of this appendix.

Federal Register FAR 52.204-11 (Mar 2009) and updated (July 2010)

Specific instructions for Contractors receiving Recovery funds.

2 CFR part 176 Grants and Agreements

Award terms for assistance agreements related to Recovery Act funds, including specific requirements for reporting and registration under Section 1512

OMB Guidance Documents

A list of links to all related OMB guidance can be accessed from OMB Site: http://www.whitehouse.gov/omb/recovery_default/

The OMB Guidance directing activity related to the Section 1512 reporting mandates and process are listed below:

- **M-09-15** April 3, 2009
  "Updated Implementing Guidance for the American Recovery and Reinvestment Act of 2009"
  Addresses Agency plans and reporting, risk management and program integrity, budget execution, and specific guidance for each type of ARRA award:
  - Grants and Cooperative Agreements, Section 5 with specific Section 1512 notes in Section 5.9;
  - Contracts, Section 6 with specific Section 1512 notes in Section 6.4 and instructions for Interagency Agreements in Section 6.1.5; and
  - Loans, Section 7 with specific Section 1512 notes in Section 7.4.
- **M-09-18** May 11,2009
  "Payments to State Grantees for Administrative Costs of Recovery Act Activities"
  Responds to State recipient concerns regarding reimbursement of administrative costs and request for up-front payment.
- **M-09-21** June 22, 2009
  "Implementing Guidance for the Reports on Use of Funds Pursuant to the American Recovery and Reinvestment Act of 2009"
  Presents the basic principles and requirements of Recovery Act recipient reporting, the reporting process, data quality requirements, and details related to reporting on jobs creation estimates.
  - **Supplement 1** – List of ARRA Funded Programs subject to reporting
  - **Supplement 2** – Recipient Reporting Data Model describing data elements and requirements for each

  ****** Section 5 regarding Jobs Reporting has been replaced by December 18, 2009 OMB M-10-08 Section******
- **M-09-30** September 11, 2009
  "Improving Recovery Act Recipient Reporting"
  - Focuses attention on encouraging, advising, and assisting recipients in the registration process to assure timeliness and mitigate risk of underreporting;
  - Mandates communication strategies utilizing all possible communication channels;
  - Sets priority upon assisting recipients of largest ARRA fund amounts; and

- Outlines a government-to-government outreach and communication effort through the establishment of a team of Federal High Volume Coordinators (HVC) to facilitate assistance and compliance for States and select local governments.

- **OMB Memorandum for Chief Acquisition Officers Senior Procurement Executives** (September 30, 2009)
  "Interim Guidance on Reviewing Contractor Reports on Use of Recovery Act Funds in Accordance with FAR Clause 52.204-11"
  Provides assistance to agencies for reviewing contractor recipient reports in compliance with FAR clause 52.204-11.
- **M-10-03** October 13,2009
  "Payments to State Grantees for their Administrative Costs for Recovery Act Funding- Alternative Allocation Methodologies"
  Responds to State request for additional guidance related to M-09-18 and the preparation and submission of the Statewide Cost Allocation Plan (SWCAP).
- **M-10-05** November 30, 2009
  "Improving Compliance in Recovery Act Recipient Reporting"
  - Focuses attention on recipients who have failed to submit a Section 1512 report as required by the terms of their award;
  - Provides template and mandate for Agency listing of expected recipient reports;
  - Offers further clarification on required Agency outreach methods; and
  - Outlines basic Agency response to non-reporting recipients.
- **M-10-08** December 18, 2009
  "Updated Guidance on the American Recovery and Reinvestment Act – Data Quality, Non-Reporting Recipients, and Reporting of Job Estimates"
  Part 1 Data Quality Requirements and Guidance for Non-Reporting Recipients **(**Improving Data Quality and Recipient Section 1512 Compliance)
  - Sets due date for submission of Federal Agency guidance;
  - Presents List of Key Award Information; Due date for submission of statement of completion (noting that recipients have been advised of the Key Award Data);
  - Updates and provides details for data quality reviews relating to Significant Errors and Material Omissions (Material Omissions now includes "not responsive" parameters, especially as applies to Award Description);
  - Presents Guidelines to assist in assuring accuracy of data reported and identification of anomalies;
  - Outlines the actions available to Federal agencies in response to non-compliant recipients;
  - Establishes mandates and due dates for submission of control totals and reports identifying non-compliant recipients; and
  - Outlines actions available to Federal agencies for reduction of future non-compliance

  Part 2 Reporting on Jobs Creation Estimates by Recipients of Grants, Loans, and other forms of Federal Assistance
  (Replaces Section 5 of M-09-21)
  - Background discussion related to the reason for updating the guidance in M-09-21 Section 5;
  - Outlines Key principles of reporting estimates of jobs created and jobs retained (includes definitions, limitations, methods for correction of data, and requirements for documentation of estimates; and
  - Presents a detailed description of methodology to be used when estimating jobs numbers, with examples
- **M-10-14** March 22, 2010
  "Updated Guidance on the American Recovery and Reinvestment Act"
  - Describes Agency activities for reviewing data quality during Continual Quality Assurance period;
  - Expands instructions for agency data quality reporting;
  - Discusses actions required for changing the Award ID assigned to funds by an Agency;
  - Outlines steps required if a program creates and disseminates program-specific guidance to recipients, including required approval process;
  - Describes methods to be used in calculating and reporting control totals and recipient non-compliance;
  - Defines parameters that must be met for recipients to mark Section 1512 reports as final;
  - Clarifies which data elements are quarterly and which are cumulative;
  - Addresses steps to be taken on Single Audits and recipient financial reports as applied to Recovery Act Funds (Section 7 & 8);
  - Discusses State recipients' administrative cost limitations (See also M-09-18 and M-10-03); and

- Announces upcoming agency and program performance information updates.

➢ **M-10-17** May 4, 2010

"Holding Recipients Accountable for Reporting Compliance under the American Recovery and Reinvestment Act"

- Lists actions required of agencies to track and improve recipient Section 1512 compliance;
- Describes actions required of agencies to address recurring non-compliance;
- Provides sanctions and tools available to agencies to encourage recipient compliance, including termination of funding, suspension and debarment, or other enforcement action; and
- Mandates Agency reporting requirements as related to non-reporting recipients.

SEC. 1512. REPORTS ON USE OF FUNDS

(a) SHORT TITLE.—This section may be cited as the ‘‘Jobs Accountability Act’’.

(b) DEFINITIONS.—In this section:

(1) RECIPIENT.—The term ‘‘recipient’’—

(A) means any entity that receives recovery funds directly from the Federal Government (including recovery funds received through grant, loan, or contract) other than an individual; and

(B) includes a State that receives recovery funds.

(2) RECOVERY FUNDS.—The term ‘‘recovery funds’’ means any funds that are made available from appropriations made under this Act.

(c) RECIPIENT REPORTS.—Not later than 10 days after the end of each calendar quarter, each recipient that received recovery funds from a Federal agency shall submit a report to that agency that contains—

(1) the total amount of recovery funds received from that agency;

(2) the amount of recovery funds received that were expended or obligated to projects or activities; and

(3) a detailed list of all projects or activities for which recovery funds were expended or obligated, including—

(A) the name of the project or activity;

(B) a description of the project or activity;

(C) an evaluation of the completion status of the project or activity;

(D) an estimate of the number of jobs created and the number of jobs retained by the project or activity; and

(E) for infrastructure investments made by State and local governments, the purpose, total cost, and rationale of the agency for funding the infrastructure investment with funds made available under this Act, and name of the person to contact at the agency if there are concerns with the infrastructure investment.

(4) Detailed information on any subcontracts or sub grants awarded by the recipient to include the data elements required to comply with the Federal Funding Accountability and Transparency Act of 2006 (Public Law 109–282), allowing aggregate reporting on awards below $25,000 or to individuals, as prescribed by the Director of the Office of Management and Budget.

(d) AGENCY REPORTS.—Not later than 30 days after the end of each calendar quarter, each agency that made recovery funds available to any recipient shall make the information in reports submitted under subsection (c) publicly available by posting the information on a website.

(e) OTHER REPORTS.—The Congressional Budget Office and the Government Accountability Office shall comment on the information described in subsection (c)(3)(D) for any reports submitted under subsection (c). Such comments shall be due within 45 days after such reports are submitted.

(f) COMPLIANCE.—Within 180 days of enactment, as a condition of receipt of funds under this Act, Federal agencies shall require any recipient of such funds to provide the information required under subsection (c).

(g) GUIDANCE.—Federal agencies, in coordination with the Director of the Office of Management and Budget, shall provide for user-friendly means for recipients of covered funds to meet the requirements of this section.

(h) REGISTRATION.—Funding recipients required to report information per subsection (c)(4) must register with the Central Contractor Registration database or complete other registration requirements as determined by the Director of the Office of Management and Budget.

Appendix 3 Recovery Act related Web sites

FEDERAL SITES

United States Internal Sites

- MAX Community Tools for data analysis and review (orphan reports)
- MAX Control Totals and Non-compliant Reporting
- MAX Recovery Act Collaborations (includes contact list, recent guidance, mismatch, significant error, etc.)
- MAX Community Agency Reporting (includes links to templates, FinAR, FunAR, etc)
- MAX Frequently Asked Questions

United States Public Sites

- Recovery. gov
  - USDA Plans and Updates
- Recovery on WhiteHouse.gov
  - Recovery FAQs - General (includes clarifications for M-09-15, M-09-21, M-10-08, M-10-14)
  - Recovery FAQs for Federal Contractors on Reporting
  - Recovery FAQs for Federal Agencies Reviewing Contractor Reports on Recovery Act Funds
  - Seven Webinars, including Reporting Process Overviews, Prime and Sub-recipient Reporting, Agency Review and Data Quality requirements
- Federal Business Opportunities (FBO)
- Grants.gov
- Catalog of Federal Domestic Assistance (CFDA.gov)
- Federal Procurement Data System (Contract reporting)
- Duns and Bradstreet DUNS numbers (required for all reporters)
- Central Contractor Registry (CCR) (required for all reporters and DUNS number activation)
- USASpending.gov Data reporting for all assistance and contracts, including Recovery Act
- FederalReporting.gov Templates for Excel and XML submissions, Data Dictionary, User Guides, and Webinars are available to assist with the reporting process. Links to specific assistance and FAQs are available in Appendix 4.

USDA SITES

Department Internal Sites

- ARRA SharePoint
  - Shared Documents
  - Data Extracts
- ARRA FinAR and FunAR Data submission
  http://www.wtso.usda.gov/arra/

Department Public Sites

- Recovery Act Information
- Supplemental Guidance

USDA Agency Sites

- ARS- Agriculture Research Services
- FAS- Foreign Agriculture Services
- FNS- Food and Nutrition Services
- FS- Forest Service
- FSA- Farm Services Agency
- NRCS- Natural Resource Conservation Services
- RD- Rural Development

Appendix 4 Recipient and Agency User Resources

RESOURCES - DIRECT ASSISTANCE

FederalReporting.gov assistance

The service desk hours are 7 AM to 9 PM ET. Monday – Friday during the recipient reporting month. The remainder of the reporting cycle, the hours are 8 AM to 6 PM ET. Monday – Friday

- Phone: 877-508-7386
- TTY: 877-881-5186
- Email: Support@FederalReporting.gov
- Chat: LivePerson Support

RESOURCES –FAQs and INFORMATION

FederalReporting.gov

- Templates (for Excel and XML submissions)
- Recipient Reporting Data Dictionary
- User Guide
- Glossary
- Reference Data and Additional Links (Find specific Activity, Agency, TAS, CFDA, and GCO codes)
- Quick Reference Guides (Step-by-step User Registration Guide, Registration Quick Reference Card, Copy Forward Quick Reference Guide, and more)
- Frequently Asked Questions
  - For recipients of Grants and Loans
  - For Federal Contractors

WhiteHouse.gov

- Recovery FAQs - General (includes clarifications for M-09-15, M-09-21, M-10-08, M-10-14)
- Recovery FAQs for Federal Contractors on Reporting
- Recovery FAQs for Federal Agencies Reviewing Contractor Reports on Recovery Act Funds

RESOURCES – PRESENTATIONS

WhiteHouse.gov

- Seven Webinars including Reporting Process Overviews, Prime and Sub-recipient Reporting, Agency Review and Data Quality requirements

FederalReporting.gov

- Recipient Reporting Overview
  Includes the elements for reporting, timeline, and sources for assistance
  - Part 1 of 1
- Site Navigation Overview
  Provides overview of the FederalReporting.gov system, the features, functionality, help and site navigation to different resources
  - Part 1 of 3
  - Part 2 of 3
  - Part 3 of 3
- Prime Recipient Reporting - Grants
  Instructs prime recipients of grants on how to login and complete the required reporting elements.
  - Part 1 of 3
  - Part 2 of 3
  - Part 3 of 3
- Prime Recipient Review - Grants
  Instructs prime recipients of grants on the reviewing process and demonstrates functionality of the various reports.
  - Part 1 of 1
- Federal Contractors - Excel
  Describes the step-by-step process and the information needed for each data field to update the Excel spreadsheet to submit reports on federally awarded contracts.
  - Part 1 of 2
  - Part 2 of 2

- Sub Recipient Reporting - Grants
  Describes each of the required fields for sub-recipients of grants.
  - Part 1 of 2
  - Part 2 of 2

Appendix 5 Section 6 Agency Reports

USDA OCFO consolidates reporting from individual agencies and submits reports using a variety of specific templates which may be viewed using the following links. Additionally, a variety of tools are available to assist with data quality improvement across the USDA and Federal Government.

Please NOTE: OCFO will provide any templates needed for agency reporting. The links below are for reference purposes only.

USDA Guidance Section 6.1 Master List and Control Totals

Master List
Agency Control Totals and Non-Compliance List Q1 2010
Please NOTE: OCFO will populate the table on behalf of USDA. Please do not populate the Control Totals Table

USDA Guidance Section 6.2 Non-compliant Recipient Reporting and Agency/Recipient Responsibilities

Non-reporters template and instructions

USDA Guidance Section 6.3 Significant Errors, Material Omissions, and Administrative/Technical Errors

Significant Error - Material Omission

USDA Guidance Section 6.4 Anomalies, Orphan Reports, and Mismatch Files

Missing-Match List (aka 'missing' or 'unlinked' reports)
1512 "Orphan" Reports
Orphan Reports for Quarter ending March 31, 2010
Recipient Reporting Agency Data Integrity Reports (FR.gov reports that do not match Master List of Awards)