ARRA Reporting Requirements

Brief

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BRIEF

Policy Summary

This policy summarizes federal, Department of Energy (DOE) Office of Science, and other sponsor reporting requirements for project execution with American Recovery and Reinvestment Act (ARRA) funding, and includes the methodology for meeting those requirements. ARRA recipients must submit reports on the use of ARRA funding through a nationwide data-collection process.

Who Should Read This Policy

All Berkeley Lab employees with ARRA funding responsibilities

To Read the Full Policy, Go To:

The POLICY tab on this wiki page

Contact Information

Direct Budget Manager or
Procurement and Property Manager

Policy

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POLICY

A. Purpose

This policy and procedure summarizes external reporting requirements and the methodology for meeting those requirements for project execution with American Recovery and Reinvestment Act (ARRA) funding, with reference to ARRA Section 1512.

B. Persons Affected

All Lawrence Berkeley National Laboratory (Berkeley Lab) employees with ARRA funding responsibilities

C. Exceptions

None

D. Policy Statement

The American Recovery and Reinvestment Act was signed into law in 2009 to stimulate the economy and to create and retain jobs. As required by ARRA Section 1512, ARRA recipients must submit reports on the use of ARRA funding through a nationwide data-collection process which includes estimates on the number of jobs created and retained.
The following regularly recurring reports are required submissions for any projects supported by ARRA funds. There are no waivers for reporting deadlines.

1. Federal Reporting Requirements
   a. Berkeley Lab Recipient Reports. Not later than 10 days after the end of each calendar quarter, each recipient that received recovery funds from a federal agency must submit a report to that agency, via FederalReporting.gov, that contains the following information:
      i. The total amount of recovery funds received from that agency
      ii. The amount of recovery funds received that were expended or obligated to projects or activities
      iii. A detailed list of all projects or activities for which recovery funds were expended or obligated, including:
         1. The name of the project or activity
         2. A description of the project or activity
         3. An evaluation of the completion status of the project or activity
      iv. An estimate of the number of jobs created and the number of jobs retained by the project or activity
      v. Detailed information on any subcontracts or subgrants awarded by the recipient, including the data elements required to comply with the Federal Funding Accountability and Transparency Act of 2006 (Public Law 109–282), as prescribed by the Director of the Office of Management and Budget (OMB).

2. Department of Energy – Office of Science (DOE-SC) Reporting Requirements
   a. To assist DOE-SC in meeting its agency reporting requirements, Berkeley Lab is required to provide a quarterly report on each project funded by ARRA through DOE-SC. The emphasis of these reports is on actual jobs created or retained at the prime Management and Operations (M&O) contract and subcontract levels, and progress toward nearest project milestones.
   b. The Berkeley Site Office (BSO) has required that quarterly reports, in the same format as those provided to the Office of Science, be submitted to the BSO for all other DOE programs providing Berkeley Lab with ARRA funds.

3. Other Sponsor Reporting Requirements
   a. Other sponsors who are prime recipients of ARRA funds may require monthly reports to meet their ARRA reporting requirements.
   b. Sponsor reporting requirements are defined when the contract is negotiated by the Office of Sponsored Projects and Industry Partnerships (OSPIP). The Budget Office provides a standard set of reports monthly to other sponsors based on federal quarterly reporting requirements.

4. Procedures/Methodology
   a. Funds Control and Cost Segregation. ARRA funds control and segregation of cost data can be achieved using current Berkeley Lab funds-control processes and systems. ARRA financial funding and costing data will be tracked and accumulated via separate and distinct funding chart strings (i.e., fund type, Budget and Reporting [B&R] Code, Budget Reference Number [BRN], BRNsub, Program Task [DOE Project Code]) that will be used consistently throughout Berkeley Lab financial systems. The funding string will be associated with a high-detail financial project for each ARRA-funded DOE Direct project and a unique award for each ARRA-funded Sponsoring Project.
   b. ARRA Reporting. All ARRA reporting, as determined by the ARRA Stimulus Steering Committee, will be initiated from a single institutional ARRA database, using data from and reconciled with Berkeley Lab financial systems, to ensure reporting consistency. The ARRA master tables will be the single source for all Berkeley Lab external reporting. The database will include baseline-plan data elements and actual data elements. A baseline plan will be required for each ARRA project to so that actual data can be tracked against baseline data for control purposes.
   c. Jobs Reporting. Jobs reporting will be handled consistently through the systemic application of standardized institutional conversion factors that will convert subcontractor reported hours and purchases to full time equivalents (FTEs) for purposes of reporting jobs data.
   d. Indirect Rate Treatment of ARRA Projects. As specified in the March 3, 2009, memo from the DOE Chief Financial Officer titled “Guidance on Indirect Charges Applied to ARRA Funds,” ARRA projects are exempt from Laboratory Directed Research and Development (LDRD) and the Federal Administrative Charge (FAC). The Berkeley Lab Disclosure Statement reflects this guidance. All other appropriate Berkeley Lab indirect rates are applied to ARRA projects.

E. Roles and Responsibilities

Reporting Data Capture Framework

<table>
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<tr>
<th>Role</th>
<th>Responsibility</th>
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<tr>
<td>Principal Investigator (PI)</td>
<td>• Implements sound funds management and funds control to ensure spending of</td>
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<td>ARRA funds is accomplished in accordance with DOE or sponsor’s statement of</td>
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<tr>
<td></td>
<td>work and all related federal rules and regulations</td>
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<td></td>
<td>• Develops a baseline plan and any subsequent variance reporting</td>
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<td>• Reports project milestones and status narratives</td>
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<td>• Works with division resource analyst to ensure reports are submitted in a</td>
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<td></td>
<td>timely and accurate manner</td>
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<td>• Estimates project’s percent of completion</td>
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<td>Division Management</td>
<td>• Develops and maintains an intradivision review and approval process for all</td>
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<tr>
<td></td>
<td>ARRA monthly and quarterly external reports to ensure reporting is timely and</td>
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<tr>
<td></td>
<td>accurate</td>
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<td></td>
<td>• Ensures appropriate training of personnel on ARRA reporting requirements is</td>
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<td>provided as needed (e.g., requests formal training from the Budget Office for</td>
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<td>new employees)</td>
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</table>
Division Resource Analyst/Project Controls Analyst

- Sets up ARRA projects in the Berkeley Lab financial system
- Allocates guidance and funding to ARRA projects
- Enters information in the ARRA header online, including milestones
- Submits ARRA baseline plans and spend plans
- Works with PIs to regularly update project milestone status for reporting purposes and record any milestone corrections or updates initiated by DOE, other federal agencies, or sponsors
- Updates percent complete and quarterly activities for federal reporting
- Maintains an intradivision review and approval process for all ARRA monthly and quarterly reports
- Ensures reporting is timely, accurate, and complete
- Note: The lead division resource analyst serves as the principle point of contact to/from Budget Office for all centralized project reporting.
- Reviews ARRA Project Closeout Policy and completes project closeout package

Budget Office

- Processes DOE ARRA funding and guidance documents
- Enters DOE ARRA funding and guidance information into Berkeley Lab financial systems
- Sets up ARRA IDs and creates the ARRA header
- Opens ARRA projects in the Berkeley Lab Financial Management System
- Approves ARRA baseline plans and controls the plan "freeze" process
- Prepares and submits the following external reports for the institution:
  - DOE quarterly reports
  - Quarterly Prime Contract/Grant Reports
  - Quarterly LBNL as a Sub-Recipient Contract/Grants Reports
  - Quarterly LBNL as a Sub-Recipient Jobs Report
- Maintains the information on the Berkeley Lab internal ARRA Web site (Recovery Act Information for Lab Employees) to facilitate the external reporting process
- Regularly reviews FederalReporting.gov and the DOE Web site for new ARRA guidance related to reporting requirements and leads the updating of reporting processes, as appropriate
- Provides training on ARRA reporting requirements, as needed
- Approves ARRA Closeout Packages and submits "Final" reports to Fedreporting.gov

Procurement Department

- Awards subcontracts for ARRA-funded projects
- Includes ARRA terms and conditions into the subcontract
- Requests additional information from subcontractors via the Representation and Certification form to:
  - Estimate jobs created or retained
  - Identify performance location
  - Identify highly compensated officers
  - Enters data into the PO Mod table
- Maintains subcontractor data as appropriate

Accounts Payable Department

- Processes ARRA invoices
- Enters correct data from the ARRA invoice addendums into the Berkeley Lab Financial Management System (FMS)
- Enters ARRA vendor data

Office of Sponsored Projects and Industry Partnerships (OSPIP)

- Negotiates and issues ARRA funded Work for Others (WFO) contracts, including reporting requirements

F. Definitions/Acronyms

See ARRA Glossary on Berkeley Lab internal ARRA Web site.

G. Recordkeeping Requirements

None

H. Implementing Documents

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<tr>
<th>Document Number</th>
<th>Title</th>
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<tr>
<td>11.02.011.001</td>
<td>Visualization of Recovery Act Data Capture Framework</td>
<td>Slide</td>
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I. Contact Information

Direct Budget Manager or
Procurement and Property Manager

J. Revision History
Document Information

DOCUMENT INFORMATION

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<tr>
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<tr>
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<td>Financial Management</td>
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Source Requirements Documents

- Contract 31, Clause I.136, Federal Acquisition Regulations 52.204-11, American Recovery and Reinvestment Act --Reporting Requirements(July 2010)
- OMB Memoranda M-09-21, June 22, 2009
- OMB Memoranda M-10-08, December 18, 2009
- OMB Memoranda M-10-14, March 22, 2010

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