

INSTRUCTIONS FOR AMERICAN RECOVERY & REINVESTMENT ACT/CLEAN WATER ACT SECTION 604(B) QUARTERLY AND FINAL REPORTS

Introduction

Sub-recipients must report quarterly beginning with the quarter in which the award was made, regardless of whether any funds have yet been spent. When a project is complete, a final report summarizing the entire project must be submitted. The final report must be submitted in addition to the quarterly report for the final quarter of the project. Sub-recipients should refer to the following instructions when filling out and submitting quarterly and final reports.

The OMB has designed the ARRA reporting process to meet the requirements of the American Recovery and Reinvestment Act of 2009. They have indicated that they will issue additional guidance in as necessary. As OMB revises data reporting requirements and processes, NYSDEC may in turn revise sub-recipient reporting requirements.

Quarterly Report Components

Each quarterly report should consist of the following completed pieces:

- Cover Page (MS Word, 51 Kb)
- Project Progress, Contractor Information, Highly Compensated Officers tables (MS Word, 52 Kb)
- ARRA Federal Quarterly Reporting spreadsheet (MS Excel, 1.0 Mb)
- FTE Calculator (MS Excel, 162 Kb)

Templates for each of these pieces are on the DEC web site at <http://www.dec.ny.gov/lands/64514.html>.

Detailed instructions for filling out quarterly report forms are in the next section of this document.

Quarterly Report Component Instructions

Cover Page

The cover sheet identifies the reporting period, contract number, report preparer and sub-recipient organization. It also contains general information about the project, including status. It describes any problems encountered during the quarter, how they were handled, and whether the project is on schedule.

Provide the following information on the quarterly report cover sheet:

1. **Report period:** Quarter for which the report is being submitted.
2. **Tracking:** State Contract Number and Application Tracking Number. Both of these were assigned by DEC. The State Contract Number is found on your contract, and the Application Tracking Number is shown on the Project Summary Fact Sheet.
3. **Report Preparer:** Name and contact information for the person preparing the quarterly report.
4. **Sub-recipient:** Name and identifying information for the Regional Public Comprehensive Planning Organization or Interstate Organization that received this award. Please note that Central Contractor Registration (CCR) is NOT required. If however, your organization has CCR identification, please enter it where indicated. Also, enter name and contact information for the following people: Organization contact, project manager and fiscal contact.
5. **Project Information:** Project name and type as shown on your work plan. On a quarterly basis, describe any problems that were encountered and how they were resolved; indicate if the project is on schedule according to the work plan; and enter an estimate of the percent of the award amount that has been expended since the beginning of the contract period.

Project Progress Table

Note: The Project Progress, Contractor (Sub-recipient) Information and Highly Compensated Officers tables are all in one document ([Quarterly Report Project Progress Template](#)) on the DEC website.

DEC suggests completing the Project Progress table before completing the Project Information table on the Cover Page, as it will provide a basis for the rest of the report. Adding information to this table during the course of the quarter, as work is completed, will enable the sub-recipient to formulate and submit the quarterly report in the short time frame available between the close of the quarter and the report deadline.

Provide the following information on the quarterly report Project Progress table:

1. **Work Plan Task:** List the tasks shown in the work plan. The task names entered in the Work Plan Task column should exactly match the task names shown on the work plan.
2. **Percent Complete:** Cumulative completion status as of the end of the quarter.
3. **Quarterly Activity:** Brief narrative describing the quarter's activities for each task; be as specific as possible.
4. **Work Plan Deliverables Completed:** Deliverables resulting from the quarterly activities for each work plan task. Also, include a completion date for each deliverable listed. *Important:* all deliverables listed should be auditable, not simply a list of activities completed.

Contractor (Sub-recipient) Information Table

ARRA 604(b) sub-recipients (regional planning and interstate organizations) may have sub-recipients of their own to whom they give some portion of their ARRA money to carry out water quality planning activities. These entities are different from vendors from whom a sub-recipient may purchase goods or services. Vendor data is reported on the ARRA Federal Quarterly Reporting spreadsheet. See *Attachment I: ARRA Definitions* on page 8 for definitions of Vendor and Sub-recipient. Q3 in the *ARRA Quarterly Reporting Q & A* document provided to sub-recipients on March 25, 2010 also contains information about determining if a contractor is a sub-recipient or a vendor.

Federal ARRA reporting rules do not require sub-recipients to report data on their sub-recipients (if they have them). However, DEC asks the entities to whom it has awarded ARRA 604(b) funds to provide information about their sub-recipients because it will assist the Department in generating a more complete picture of the important work being done and the collaboration involved in accomplishing it. Even though this information will not be posted at www.Recovery.gov, the quarterly reports will be scrutinized by both state and federal inspectors and are publically available under the NYS Freedom of Information Law (FOIL).

Provide the following information on the quarterly report Contractor Information table:

1. **Contractor/Sub-recipient Name and Primary Place of Performance:** Name of the contractor/sub-recipient organization to whom you are providing a portion of your ARRA funds.
2. **D-U-N-S Number:** DUNS number of the contractor/sub-recipient.
3. **Congressional District:** District where the contractor/sub-recipient headquarters is located.

4. **No. of Jobs Created or Retained:** Number of FTEs either created or retained by the contractor/sub-recipient organization as a result of ARRA funding. The [FTE calculator](#) created by DEC staff can assist you in generating this number.
5. **Description of Jobs Created or Retained:** Briefly describe the positions that have been created or retained during the reporting period. At minimum, this description should include job titles, and how many of each title were created or retained.
6. **Highly Compensated Officers Data Required?:** Using the footnotes following the Contractor (Sub-recipient) Information table, determine if your contractor/sub-recipient is required to fill out the Highly Compensated Officers table.

Highly Compensated Officers Table

If either the sub-recipient organization or a contractor/sub-recipient meets the criteria requiring this table to be filled out, enter the sub-recipient name, the names of the five highest compensated officers, their titles, and their compensation.

ARRA Federal Quarterly Reporting Spreadsheet

The federal Office of Management and Budget's (OMB) template for ARRA reporting is an Excel workbook. DEC will provide most of the data and be responsible for reporting to the federal government; however, certain cells on the template require information from sub-recipients. The cells to be filled out by sub-recipients are listed below, sorted by worksheet. *Fill out only the cells described.* Note that the cells requiring narratives of sub-recipient activities have limitations on the number of characters that can be entered. Because of these restrictions, the report preparer will need to summarize information.

Provide the following information on the ARRA reporting template:

1. **On the Prime Recipient worksheet, lines 29 - 48 (Project Information section):**

Open the Federal Reporting spreadsheet and click on the Prime Recipient tab. Scroll down to line 29, to the heading, Project Information. Fill out the following cells. Cell coordinates are in parentheses.

Project Name/Program Title (B/C 31) – Brief descriptive title of the project or activity funded in whole or in part with ARRA funds.

Project Status (D/E 31) – Select one of the options from the dropdown menu to describe the status of the work that has been completed. This evaluation should be based on performance progress reports and other relevant non-financial performance information.

The following options are available in the dropdown menu:

- Not started
- Less than 50% completed
- Completed 50% or more
- Fully Completed

For awards funding multiple projects such as formula block grants, provide your best estimate of completion of all projects based on any aggregate data and information.

Total Federal Amount ARRA Funds Received/Invoiced (F 31) – Leave blank; DEC will provide this data.

Number of Jobs (B/C 33/34) – Total number of jobs **FUNDED** by ARRA money in the current quarter. This number should include jobs funded at the sub-recipient organization AND jobs funded at organizations hired as contractors by the sub-recipient. This estimate of the number of jobs created or retained should be expressed as “full-time equivalent” (FTE). When calculating an FTE, the number of hours worked by an employee in an ARRA funded position is divided by the number of hours representing a full-time quarterly work schedule for that employee. Use the [FTE Calculator](#) developed by DEC staff to generate this number.

Description of Jobs Created (D/E/F 33) – Brief description of the jobs funded by sub-recipient ARRA grant. The FTE number reported in the “Number of Jobs” cell should be included in this description, but sub-recipients must also differentiate between jobs **CREATED** and jobs **RETAINED**.¹ This cell will accept a maximum of 4000 characters. See *Attachment I: ARRA Definitions* for definitions of job funded, job created and job retained. *Attachment II: Example Information “Description of Jobs Created” cell on the ARRA Federal Reporting Excel Spreadsheet* lists four specific pieces of information that should be part of the text entered in this cell on the federal reporting spreadsheet and provides examples of the information entered by DEC.

¹ A job *must be counted as either a job created or a job retained*; it cannot be counted as both. Additionally, only compensated employment in the United States or outlying areas should be counted.

Quarterly Activities/Project Description (B-F 35-39) – Description of the overall purpose and expected outputs and outcomes or results of the award and first-tier Subaward(s), including significant deliverables and, if appropriate, units of measure. For an award that funds multiple projects such as a formula block grant, the purpose and outcomes or results may be stated in broad terms. This cell will accept a maximum of 2000 characters.

Activity Code (NAICS or NTEE-NPC) (B-E 42-46) – Select C06.09 (Water Pollution Control) from the dropdown menu for all ARRA 604(b) activities.

Total Federal Amount of ARRA Expenditure (B/C 48) – Leave blank; DEC will provide this information.

2. On the Vendor Information worksheet, lines 8 – x (x = no. of vendors)

Open the Federal Reporting Template and click on the Vendor tab at the bottom. Scroll down to line 8, and fill out the following cells for each vendor with whom your organization is doing business. Use as many lines as needed to list all vendors.

Sub-Award Number (column B) – Identifying number assigned to the vendor by the sub-recipient.

Vendor DUNS Number (column C) – The vendor organization’s nine digit Data Universal Numbering System (DUNS) number, if it has one. If the vendor does not have a DUNS number, then BOTH the Vendor Name and Vendor HQ ZIP Code+4 are required.

Vendor Name (column D) – Required if the vendor does not have a DUNS number.

Vendor Headquarters Zip Code + 4 (column E) – Required if the vendor does not have a DUNS number.

Product or Service Description (column F) – Enter a description of the product and/or service provided by the vendor. This field is optional for vendors of sub-recipients. Limited to 255 characters.

Payment Amount (column G) – Amount invoiced to the vendor (aggregated) that will be paid with ARRA funds. This field is optional for vendors of sub-recipients.

FTE Calculator

The FTE Calculator simplifies and standardizes jobs data for quarterly reports. Use the FTE Calculator to generate the number entered in the “Number of Jobs” cell (B/C 33) on the Prime Recipient tab of the ARRA

Federal Quarterly Reporting spreadsheet. Step-by-step instructions for using the calculator are included in the *Instructions for Reporting Job Information* document in the *Informational Documents for Sub-recipients* section of our webpage (<http://www.dec.ny.gov/lands/64514.html>).

Final Report Instructions

When the project is finished, sub-recipients should prepare a Final Report for submission to DEC before the project end date. Reference the [Final Report Format](#) document found on the DEC website when writing your final report. Submit the final report as indicated in the *Where and How to Submit Quarterly and Final Reports* section below.

Upon review, the final report may have to be revised to show that an inspection was completed, and that the “correction of deficiencies” and closeout procedures were followed.

Where and How to Submit Quarterly and Final Reports

Sub-recipient quarterly and final reports *should be submitted electronically* to DEC via the wqipuser@gw.dec.state.ny.us email address by close of business on the first business day following the end of the quarter. See the *ARRA Reporting Schedule* table on the DEC [ARRA/CWA Section 604\(b\) Information for Sub-Recipients](#) website for a list of dates pertinent to the reporting process. To assure proper delivery of all documents, use the correct email subject line as determined from the information in Table 1 below. Please include your state contract number in the subject line as well.

Table 1: Email Subject Lines for Submission of ARRA 604(b) Reports

Project Type	E-mail Subject Line Should Be
Quarterly Report	Submit ARRA CWA 604(b) Quarterly Report [state contract number]
Final Report	Submit ARRA CWA 604(b) Final Report [state contract number]

Updated: 06/18/2010 by BRS

File Location: S:\DO\P3\ARRA\604(b)\ARRA Reporting\Quarterly & Final Report Instructions.docx

ATTACHMENT I: ARRA DEFINITIONS

Full Time Equivalent (FTE) – A way of converting hours worked at part-time or temporary jobs so they can be reported as a portion of a full-time job. Use the following formula to calculate FTEs for jobs created or retained by ARRA funding. The FTE calculator created by DEC staff uses this formula to generate FTEs for members of your organization and your contractors/sub-recipient.

FTE =

$$\frac{\text{Total ARRA-funded hours worked within Reporting Quarter}}{\text{Total hours in a Full-Time quarterly schedule}}$$

Funded Job – A job in which the wages or salaries are either paid for or will be reimbursed with money from your ARRA grant. Only positions directly charging hours to ARRA funds should be included. Do not attempt to determine job information related to materials suppliers or central service providers.

Job Created – A new position created and filled, or an existing unfilled position that is filled, that is funded by ARRA.

Job Retained – An existing position that is now funded by ARRA.

Prime Recipient – A non-federal entity that receives Recovery Act funding as federal awards in the form of grants, loans, or cooperative agreements directly from the Federal government. Prime recipients in turn make payments to either a sub-recipient or a vendor. DEC is the prime recipient of New York’s ARRA 604(b) funds.

Sub-Recipient – A non-federal entity that expends federal awards received from another entity to carry out a federal program. Sub-recipients receive their funding through a legal instrument from a prime recipient. Regional public comprehensive planning organizations and interstate commissions are the sub-recipients of New York’s ARRA 604(b) funds.

Vendor – An entity or individual from which the prime recipient or the sub-recipient procures goods or services needed to carry out the project or program. Vendors are not awarded funds by the same means as sub-recipients and are not subject to the terms and conditions of the federal financial assistance award.

ATTACHMENT II: EXAMPLE INFORMATION FOR “DESCRIPTION OF JOBS CREATED” CELL ON THE ARRA FEDERAL REPORTING EXCEL SPREADSHEET

Provide the following information each quarter:

How many FTEs this quarter?

Example: 2.8 FTE jobs have been funded by this grant for this quarter.

How many positions were created or retained this quarter; what are their titles and which organizations do they work for?

Example: Two Environmental Program Specialist positions were created at DEC with these funds. Additionally, one Research Scientist and one Environmental Engineer have been retained at DEC.

How were the FTEs calculated?

Example: Total FTEs are calculated using guidance from OMB memo M-10-08 (12/18/09) and have been calculated for only this quarter, not cumulatively over the life of the project.

Describe the calculations used to arrive at the total FTEs reported for the current quarter.

Example: 1,379 work hours have been charged to ARRA activities approved under DEC’s ARRA work plan. The total number of work hours for one FTE during this quarter is 487.5 hours (13 x 37.5 hrs).² Divide 1379 by 487.5 and the result is 2.8 FTEs.

² A standard DEC workweek is 37.5 hours. 37.5 multiplied by 13 weeks in a quarter equals 487.5 hours in a full-time quarterly work schedule.