

Department of Energy
Washington, DC 20585

June 15, 2010

MEMORANDUM FOR DISTRIBUTION

SUBJECT: Summary of OMB Recovery Act reporting requirements into FederalReporting.gov and Department of Energy Specific reporting requirements

This memo communicates guidance related to jobs created or retained under the American Recovery and Reinvestment Act of 2009 to American Recovery and Reinvestment Act (ARRA) recipients.

The provisions of this guidance apply to prime recipients named in a Notification of Grant Award as the recipients of financial assistance under the Department of Energy (DOE) Fossil Energy Program and select sub-recipients as determined by the prime recipient. **NOTE:** This guidance applies solely to those performance metrics associated with Recovery Act-supported Fossil Energy Program activities. This guidance is supplemental to the guidance issued by the Office of Management and Budget (OMB) and does not satisfy or replace the requirement to report to OMB in accordance with Section 1512 of the Recovery Act to FederalReporting.gov.

The monthly reporting requirements for FE recipients outlined by this guidance are authorized under a six-month emergency approval by OMB of an emergency Information Collection Request (ICR) that expires on **TBD**.

If DOE seeks renewal of this emergency monthly collection it will engage OMB 4 months after approval date to begin a dialogue on burden impact and introducing a risk-tiered model where selected recipients could return to quarterly reporting. FE will add the monthly CCPI collection of information to next ICR submission. In most cases, monthly data will be used internally for managerial purposes only,

but where DOE does intend to publicize monthly data, it will clearly indicate it to be "preliminary/informal and subject to change".¹

OVERVIEW OF RECOVERY ACT RECIPIENT REPORTING

As a recipient of American Recovery and Reinvestment Act (ARRA) funding from the Department of Energy (DOE), your organization is responsible for delivering on the goals of the Act: a commitment to create jobs quickly, on good projects, that will make a down payment on the nation's energy and environment future, and to provide an unprecedented level of transparency and accountability in government spending.

As part of this commitment to transparency and accountability, recipients of DOE ARRA contracts and grants are required to report to the White House Office of Management and Budget (OMB) via FederalReporting.gov on a quarterly basis. This government-wide reporting requirement focuses on job creation and financial information.

In addition to the FederalReporting.gov requirements, DOE will directly collect more detailed project data on a quarterly or monthly basis from contract; grant and loan guarantee recipients to ensure responsible project implementation. The reporting frequency and specific data requirements will be communicated through reporting guidance issued by respective DOE program offices.

FE Reporting Metric	Reporting Frequency
Expenditures	Monthly
Resource Load Schedule (Cost performance index; Schedule performance index)	Monthly
Job Information	Quarterly
Impact Metrics	At time of selection; Annual

¹ DOE will engage OMB if seeking renewal of emergency monthly collections at four months from approval date for those collections, begin a dialogue on burden impact and introducing a risk-tiered model where selected recipients could return to quarterly reporting.

Table 1: Reporting Requirements by the White House’s Office of Management and Budget and the Department of Energy for all ARRA recipients.

Reporting	OMB’s Federal Reporting.gov	DOE
Frequency	- Quarterly Reporting	- Monthly*/ Quarterly Reporting
Information	- Jobs - Select Financials - Project Status	- Select Financials* - Impact Metrics - Projected Milestones*
Method	Reporting submitted through https://www.federalreporting.gov/federalreporting/ , options include: - Upload an excel document - Enter data directly or - Upload an XML document	- Please see program guidance for specific reporting requirements
Help Resources	- DOE Recovery Act Clearinghouse (https://recoveryclearinghouse.energy.gov or 1-888-363-7289) - http://www.energy.gov/recovery/ARRA_Reporting_Requirements.htm - https://www.federalreporting.gov/federalreporting/downloads.do	- Please see program guidance for specific reporting requirements
Grant or Loan Recipient Guidance	- http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21.pdf & http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-08.pdf - http://www.energy.gov/recovery/documents/1512_Grant_Loan_Recipients_Instructions.pdf	- Please see program guidance for specific reporting requirements
Contractor Guidance	- https://www.acquisition.gov/far/current/html/52_200_206.html#wp114499 - http://www.energy.gov/recovery/documents/1512_Contractor_Instructions.pdf	- Please see program guidance for specific reporting requirements
Major Job Requirements	- Recipients will report solely on direct jobs funded from Recovery Act contracts, grants, loans and other forms of assistance - Grant or Loan recipients should report jobs created and retained at both the prime recipient and sub-recipient level - FAR Regulations require recipients of Federal contracts to report only jobs created and retained by the prime contractors - Jobs are calculated based on the reporting quarter as Total Hours worked/funded by Recovery Act in the Quarter divided by Hours in a Full Time Schedule	- The DOE job data will include Total Hours Worked and a brief description of the types of jobs created and retained. -

*Please see program guidance for specific reporting requirements for these sections.

APPENDIX LIST

Appendix 1: Reporting Definitions.....4

Appendix 2: FederalReporting.gov Reporting.....7

Overview.....7

General FederalReporting.gov Guidance.....7

Federalreporting.gov Jobs Reporting Guidance.....8

Federalreporting.gov Jobs Calculations.....9

FederalReporting.gov Timeline.....10

Common FederalReporting.gov Questions.....11

Appendix 3: DOE ARRA REPORTING.....12

DOE Jobs Reporting Guidance.....12

DOE Jobs Calculations.....14

DOE Impact Metrics Reporting.....16

DOE Milestone Baseline and Progress Reporting.....16

Appendix 4: Program Office Guidance.....17

DOE Job Collection.....17

Project Impact Metrics.....18

Appendix 5: Templates.....17

DOE Impact Metrics.....19

Impact Metrics Reporting Template.....22

Appendix 1: Reporting Definitions

Below is a list of the most common reporting terms used in this document:

Cost Share: Many Recovery Act projects are funded in part by DOE Recovery Act funds and in part through capital from recipients, non-government organizations and state and local governments, among others. Cost share is the percentage of total project costs that are funded through non-federal funds. Equations for calculating cost share are under DOE Job Calculations section below.

Delegation of Reporting: In some instances, prime recipients may delegate certain reporting requirements to sub-recipients for those data items that related to sub-recipient activity. The reporting sub-recipients must also report any payments to vendors greater than \$25,000, including the Duns number of the vendor. The prime recipient is responsible to design and implement a process that prevents double counting errors.

Direct Jobs: Jobs expressly created or retained through implementation of a Recovery Act-supported project.

FederalReporting.Gov Definition:

An estimate of the number of jobs created and jobs retained in the United States or outlying areas². At a minimum, this estimate shall include any new positions created and any existing filled positions that were retained to support or carry out Recovery Act projects, activities, or federally awarded contracts managed directly by the recipient or federal contractor. The number shall be expressed as “full-time equivalent” (FTE), calculated as total hours worked in the reporting quarter divided by the total number of hours in a full-time schedule in that quarter, as defined by the recipient.

For Recovery Contract recipients (Does not apply to FE ARRA recipients): Recipients of Recovery Act contracts are required to report the number of jobs created and retained on projects managed by the funding contract. Contract recipient should not report jobs or delegate reporting responsibility to subcontractors.

For Recovery Grant or loan recipients: Recipients of grants, cooperative agreements, and loans must include the aggregate number of jobs created and retained on projects and activities managed by their funding recipients. Prime recipients are required to generate estimates of job impact by directly collecting

² As used in this instruction, United States means the 50 States, the District of Columbia and outlying areas (See Appendix 3 for full list).

specific data from sub-recipients and vendors³ on the total FTE resulting from a sub-award.

Department of Energy Definition:

“Full-time equivalent” (FTE) will also be used as DOE’s primary job metric. In addition to FTEs, DOE ARRA recipients will be asked to report total hours worked in the reporting quarter.

For ARRA Contract recipients (Does not apply to FE ARRA recipients): Recipients of ARRA contracts are expected to report direct jobs created from ARRA funds at the primary contractor AND sub-contractor level. Contractors should not include direct job counts from vendors.

For ARRA Grant or Loan recipients: As with FederalReporting.gov requirement, recipients of ARRA grants are expected to report jobs created and saved at the primary recipient and sub-recipient level.

Jobs Created and Retained: ‘Previous guidance required recipients to make a subjective judgment on whether a given job would have existed were it not for the Recovery Act. The updated guidance eliminates this subjective assessment and defines jobs created or retained as those funded in the quarter by the Recovery Act. Jobs funded with non-Recovery Act funds will not be counted unless they will be reimbursed (See OMB Memorandum M-10-08 Section 5.9). Jobs funded partially with Recovery Act funds will only be counted based on the proportion funded by the Recovery Act (See OMB Memorandum M-10-08 Section 5.5).’

Non-Federal funds: Funds from non-Federal sources such as private, state or local Government, or any sources that are not the Department of Energy or any other federal entity. These funds should be used in the execution of a Recovery Act-supported project.

Prime Contractor: refers to a non-federal organization that has entered into a procurement contract with DOE that requires the prime contractor to provide services and/or supplies.

Recipient: refers to a non-federal organization receiving Recovery Act funding (grants, loans, or cooperative agreements) directly from the Federal Government.

Sub-Contractor: A non-federal organization that receives Recovery Act funds from a Prime Contractor to carry out a Federal program – not a program beneficiary.

Sub-recipient: A sub-recipient is a non-Federal entity that expends Federal awards received from another entity to carry out a Federal program but does not include an

³ Job estimates regarding vendors or sub-recipients should be limited to direct job impacts for the vendor and not include “indirect” or “induced” jobs. Recipients should not attempt to report on the employment impact on materials suppliers and central service providers (so-called “indirect” jobs) or on the local community (“induced” jobs).

individual who is a beneficiary of such a program.⁴

Vendors⁵: A vendor is defined as a dealer, distributor, merchant or other seller providing goods or services that are required for the conduct of a Federal program. Recipients or sub-recipients may purchase goods or services needed to carry out the project or program from vendors. Vendors are not awarded funds by the same means as sub-recipients and are not subject to the terms and conditions of the Federal financial assistance award. The characteristics of a vendor that make it distinct from a sub-recipient are summarized below. A vendor:

- (1) Provides the goods and services within normal business operations;
- (2) Provides similar goods or services to many different purchasers;
- (3) Operates in a competitive environment;
- (4) Provides goods or services that are ancillary to the operation of the Federal program; and
- (5) Is not subject to compliance requirements of the Federal program.

⁴ Refer to OMB Circular A-133 for additional information and definitions. OMB Circular A-110, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and other Non-profit Organizations, as codified in 2 CFR 215, provides further clarification on the definition of a sub-recipient.

⁵To clarify the difference between a Vendor and a Sub-Recipient please see section .210 of the Office of Management and Budget Circular No. A-133 for further guidance on distinguishing between a sub recipient and a vendor. <http://www.whitehouse.gov/omb/rewrite/circulars/a133/a133.html>.

Appendix 2: FederalReporting.gov Reporting

Overview

Per Section 1512 of the Recovery Act, Office of Management and Budget requires recipients of Recovery Act contracts, grants, loans and other forms of assistance to report quarterly on select financial and jobs information in an OMB-managed database (FederalReporting.gov).

Recipient reports required by Section 1512 of the Recovery Act will answer important questions, such as:

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

Registration in FederalReporting.gov is required of all recipients who receive Recovery Act awards, and sub-recipients who have been delegated to report on Recovery Act projects by a recipient. Before recipients can enter data on FederalReporting.gov, they must complete a one-time registration. Registration can be completed at any time and requires a DUNS number and Central Contract Registration (CCR)

Data must be submitted 1-10 days after the end of every fiscal quarter. Days 11-21 are available for recipients to review and edit the data loaded by the 10th. On Days 22-29, DOE reviews all information that recipients report through FederalReporting.gov to identify material omissions or significant reporting errors and will work recipients to correct the data before the reporting period closes. On the 30th, the data is available to the general public on Recovery.gov.

Data can be submitted by:

- 1) Uploading an excel document available for download on FederalReporting.gov,
- 2) Entering data directly into FederalReporting.gov, or
- 3) Submitting an XML document.

The first collection of data was collected through FederalReporting.gov in October 2009. Prime Contractors, Prime Recipients, and selected Sub-Recipients must complete reporting no later than 10 days following the end of the quarter in which the award is made. For example, if the award was made on December 29, 2009, a recipient needed to register and report in the January reporting period, even if no financial transactions have yet taken place. Data from each reporting period is made available to the public at Recovery.gov:

<http://www.recovery.gov/Transparency/RecipientReportedData/Pages/RRData.aspx>

General FederalReporting.gov Guidance

Recipients of Federal Assistance Awards: Guidance for FederalReporting.gov requirements is located here:

http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21.pdf
http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-08.pdf
http://www.energy.gov/recovery/documents/1512_Grant_Loan_Recipients_Instructions.pdf

Recipients of Federal Contracts: Guidance for FederalReporting.gov reporting requirements is located here:

https://www.acquisition.gov/far/current/html/52_200_206.html#wp114499
http://www.energy.gov/recovery/documents/1512_Contractor_Instructions.pdf

DOE Recovery Act Clearinghouse Call Center: DOE has set up a Recovery Act Clearinghouse (<https://recoveryclearinghouse.energy.gov> or 1-888-363-7289) to answer questions about OMB reporting requirements. The purpose of the DOE Recovery Act Clearinghouse is to help increase the availability of information about DOE's American Recovery and Reinvestment Act of 2009 (ARRA) activities. The Clearinghouse will provide initial consultations, and also make referrals when appropriate to other information sources (websites, documents, DOE staff, etc).

The Recovery Act Clearinghouse is open Monday through Friday, 9 a.m. to 7 p.m. Eastern Standard Time. Services are offered at no charge to the public.

DOE Reporting Webinars: DOE has webinars available on reporting requirements for FederalReporting.gov before each reporting period. The webinar schedules for reporting period will be available at:

http://www.energy.gov/recovery/ARRA_Reporting_Requirements.htm

Federalreporting.gov Jobs Reporting Guidance

A major component of the Recovery Act is creating and saving jobs. Therefore, emphasis has been placed on collecting accurate and actual data on direct job figures from all recipients. The following section summarizes the major jobs calculations issues.

Financial assistance and contractor recipients are subject to different reporting guidance. Financial assistance awardees -- grants and cooperative agreements -- must follow OMB guidance, while contractors follow the Federal Acquisition Regulations (FAR).

Therefore financial assistance recipients and contractors submit different job figures

- Financial assistance recipients (Recipients and selected Sub recipients): Recipients should report **actual** jobs created and retained as a single combined number; algorithm or multiplier techniques should not be used. Recipients must submit information at both the prime and sub-recipient level; prime recipients are responsible for collecting and reporting job figures at the prime and sub levels but may delegate other reporting tasks to sub-recipients at their discretion. Recipients with cost share agreements should report job figures based *only* on the Federal portion of the investment
- Contractors (Prime Contractors): Contractors should report **actual** jobs created and retained as a single combined number. Contractors must only submit prime contractor job figures.

All jobs data required by OMB should be submitted as part of FederalReporting.gov requirements online at <https://www.federalreporting.gov/federalreporting/home.do>.

Job figures should be based on direct jobs created and funded by the Recovery Act. The first collection of direct job figures was collected through FederalReporting.gov in October 2009, with data made available to the public at Recovery.gov: <http://www.recovery.gov/Transparency/RecipientReportedData/Pages/RRData.aspx>

Federalreporting.gov Jobs Calculations

The jobs reporting to FederalReporting.gov should be expressed as “full-time equivalents” (FTEs), which is calculated as total hours worked in the reporting quarter divided by the number of hours in a full-time schedule in that quarter, as defined by the recipient..

$$\text{FTE} = \frac{\text{Total hours worked in jobs created or retained within reporting quarter}}{\text{Quarterly Hours in a Full-time Schedule}}$$

A brief description of the types of jobs created or retained should be provided by the recipient with the job data entered into federalreporting.gov.

Note: This guidance is subject to change in future quarters as OMB issues new guidance.

Example:

Assume Recipient is preparing its report and defines a full time schedule as 2080 hours per year or 520 hours worked per quarter.

Figure 1. Example of Job Calculations for FederalReporting.gov

	Hours for the Quarter
Employee 1	520
Employee 2	520
Employee 3	260
Total:	1,300
Full Time schedule per Employee	520
<u>Calculation:</u>	
1300/ 520 = 2.5 FTEs	

If needed, recipients should adjust job numbers to reflect partial Recovery Act funding. To do this, recipients need to determine the percentage of hours worked and paid for by DOE Recovery Act funds as a percentage of all funding. For example, if the recipient received \$60 million in DOE recovery funds and another \$40 million for outside

investors, the reporting recipient would multiply the total project FTEs by 60% (e.g. 60% x 2.5 = 1.5 FTEs).

FederalReporting.gov Timeline

Thus far, ARRA recipients have submitted two quarterly reports (in Oct 2009 and January 2010) on financial and job data to FederalReporting.gov thus far. Recipients must begin reporting in the reporting period for the quarter in which the award was made. The following example outlines April as a typical reporting period timeline:

Phase 1: April 1 – April 10, 2010 (10 days) -

- Recipients prepare reporting data
- Recipients submit report(s) by April 10 (11:59 PM Pacific Time)

Phase 2: April 11 – April 21, 2010 (10 days)

- Recipients review data submitted by their Sub Recipients
- Recipients can update reports until April 21 (11:59 PM Pacific Time)
- Recipients and Sub recipients work together through any potential report corrections
- Awarding Agencies have access to view reports submitted by Recipients

Phase 3: April 22 – April 29, 2010 (8 days)

- Awarding Agencies review Recipient reports submitted (or updated in Phase 2) and provide comments as necessary on select reports
- Recipients and Sub recipients work together on corrections identified/comments made by the Awarding Agencies
Agency Reviewers can comment on reports and Recipients can respond/update reports until April 29 (11:59 PM Pacific Time)

Phase 4: April 30

Recipient reports publicly posted on Recovery.gov

Similar timelines will be held in subsequent quarters. Federalreporting.gov submission will be required on a quarterly basis until the project is complete and all funds expended.

Common FederalReporting.gov Questions

In addition, field by field instructions as well as comprehensive FAQs are available on the DOE Recovery website at

http://www.energy.gov/recovery/ARRA_Reporting_Requirements.htm.

Appendix 3: DOE ARRA REPORTING

DOE will collect data on job creation, financial expenditures, project management and project impact beyond what is required by OMB. This will allow the Department to meet its responsibilities to be transparent with the public on the use of taxpayer money and provide a more complete picture of the impact of DOE-funded programs.

The Department of Energy will be **collecting four types of information:**

- **Job Data:** DOE would like to capture a more comprehensive picture of the total impact DOE-funded programs have on the labor market and supporting a “green economy.”
- **Financials:** Financial reporting allows DOE to ensure that funds are spent responsibly and at a pace to maximize job creation. For DOE Financial Reporting Guidance consult program / project specific guidance.
- **Project impact metrics:** In order for DOE to understand the impact of ARRA projects on the DOE’s energy and environment goals, some projects will be expected to report on project-specific impact metrics (e.g. CO2 abated, kilowatt hour savings achieved, etc).
- **Milestone Baseline and Progress Reporting:** Collecting data on project milestones allows DOE and recipients to track performance against their plan and ensure the timely execution and allocation of resources to ARRA projects.

DOE Jobs Reporting Guidance

This section provides recipients guidance on the DOE collection of direct job created and saved from ARRA.

These data will better enable the Department to track the number of actual jobs created under the Recovery Act and transparently show the American public how Recovery Act programs are helping create jobs and spur sustainable, economic growth.

On a quarterly basis, DOE ARRA grant recipients are required to report job data for Recovery funded projects to FederalReporting.gov (Appendix 2). In addition to FederalReporting.gov, recipient will be required to report additional job data not captured in FederalReporting.gov to DOE Program Offices. While recipients should use monthly job collection as a method to maintain updated figures for quarterly reports, recipients will only be required to report job data on a quarterly basis to DOE Program Offices. Program Offices have worked to develop data collection methods that impose the minimum burden on recipients.

The job data reported to DOE Program Office will include at a minimum:

- Total hours worked associated with FTEs reported to FederalReporting.gov (i.e. numerator in the FTE equation);
- The Non-federal fund cost-share percentage; and
- Brief description of the types of jobs created and retained.

DOE Jobs Calculations

The jobs reported to DOE program offices should be expressed in OMB's measurement of quarterly "full-time equivalents" (FTEs).

FTEs from Federal Recovery Funds

DOE funded FTE= $\frac{\text{Total hours worked in Jobs Created from DOE Recovery Act funds}}{\text{Number of Hours in Sector Specific Full-time Schedule}}^6$

Cost Share

Cost Share= $\frac{\text{Total Cost of Recovery Act-Supported Project} - \text{DOE Recovery Act funds}}{\text{Total Cost of Recovery Act-Supported Project}}$

Or in other terms,

Cost Share = $\frac{\text{Non-federal Funds invested in Recovery Act- Supported Project}}{\text{Total Cost of Recovery Act -Supported Project}}$

⁶ Full-time schedule is determined by recipient and should be noted in their report.

DOE Impact Metrics Reporting

As Recovery Act funds are expended, the Department is working to provide transparency in the overall effect these funds have on the Administration's broader energy and environment goals. Program Offices will communicate the specific list of impact metrics for each project to recipients in their own program guidance.

Impact metrics are intended to demonstrate the down payment made through the Recovery Act on our future clean energy economy including the increased deployment of energy efficiency, renewable energy, carbon capture and sequestration, alternative transportation, nuclear cleanup, smart grid technology, and scientific innovation.

DOE Milestone Baseline and Progress Reporting

As part of the Department's continued efforts to improve the management and execution of the Recovery Act, Program Offices will be required to provide select information typically found in Resource Loaded Schedules (RLSs) to the Chief Financial Office (CFO). This information will allow the DOE to corporately track the top-funded Recovery Act projects and ensure the timely execution and allocation of resources across the Department.

Only 34 Recovery Act projects are required to submit RLS data—these projects were selected based on dollar value of the project.

Appendix 4: Office of Fossil Energy Guidance

DOE Job Collection

Recipients will provide job data through their resource loaded schedules on a quarterly basis.

Project Impact Metrics

FE recipients will be expected to report impact metrics on:

Annual tons of CO ₂ e emissions abated	At selection
Tons of CO ₂ e emissions abated	At selection
MW of coal with CCS capacity	At selection

DOE will collect this information at the time of selection.