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# PROGRAM GUIDANCE

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**PROGRAM:** Office of Native American Programs under the American Recovery and Reinvestment Act of 2009

**FOR:** Tribal Government Leaders and Tribally Designated Housing Entities

*R.J.B.*

**FROM:** Rodger J. Boyd, Deputy Assistant Secretary for Native American Programs, PN

**TOPIC:** Reporting Requirements under the American Recovery and Reinvestment Act

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**PURPOSE:** The purpose of this guidance is to describe the reporting requirements under the American Recovery and Reinvestment Act of 2009 (Recovery Act) for programs administered by HUD's Office of Native American Programs (ONAP). The reporting requirements for the following programs are described in this guidance:

- Native American Housing Block Grant Formula Program (NAHBG Formula)
- Native American Housing Block Grant Competitive Program (NAHBG Competitive)
- Native Hawaiian Housing Block Grant Formula Program (NHHBG)
- Indian Community Development Block Grant Recovery Act Program (ICDBG Recovery Act)

**BACKGROUND:** The Recovery Act was enacted on February 17, 2009, as Public Law 111-5, and is intended to stimulate the Nation's economy, create or save millions of jobs, and begin to address both long-standing and new 21<sup>st</sup> Century challenges. The Recovery Act provides funding for Indian tribes and tribally designated housing entities (TDHEs) through four different programs: NAHBG Formula, NAHBG Competitive, NHHBG, and ICDBG Recovery Act. Section 1512 of the Recovery Act describes the reporting requirements for recipients of funds under the four programs.

Under Section 1609 of the Recovery Act, recipients of Recovery Act funding that assume environmental review responsibilities, in accordance with 24 CFR Part 58, must submit quarterly reports on the status of National Environmental Protection Act (NEPA) reviews. Even if the environmental review status is exempt, recipients must report the project as exempt. The system for NEPA reporting is called Recovery Act Management and

Performance System (RAMPS) and can be found on HUD's recovery website at

[www.hud.gov/recovery](http://www.hud.gov/recovery), under the “Reporting” tab.

## OVERVIEW OF REPORTING REQUIREMENTS:

(1) Reports from grant recipients 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?
- What impact have the projects or activities had on job creation and retention?

(2) Reports from recipients required by Section 1609 of the Recovery Act will answer important questions such as:

- Is the project exempt from environmental review?
- What is subject to environmental review or assessment?
- What is the status of the environmental review?
- What is the status of all HUD environmental review determinations?

**REPORTING SYSTEMS:** There are two websites that receive reports as required by HUD recipients of Recovery Act funding: RAMPS for environmental review reports (Section 1609) pertaining to projects funded by the Recovery Act and [www.FederalReporting.gov](http://www.FederalReporting.gov) for Recovery Act reporting on job creation, compensation, and project details (Section 1512). Both reporting systems are described below.

**1. RAMPS** enables grant recipients to submit required information quickly and easily by completing a series of online forms. Entry of the information should occur as soon as possible after completion of an environmental review action and should be updated as soon as the review action status changes. Separate RAMPS submissions are required for each HUD Recovery Act-funded project. If the project is receiving multiple Recovery Act funding from different federal agencies, enter only the HUD Recovery Act program portion of the funding into the environmental portion of HUD’s RAMPS system. If the same project is receiving funding from more than one HUD Recovery Act program, enter the environmental review information for each HUD Recovery Act grant supporting the project.

The NEPA report contains six sections. All six sections need to be completed to successfully submit a report:

- Recipient Information
- Project Information
- NEPA Review Level
- Environmental Reviews
- Environmental Review Status
- Section Review and Submission

HUD has developed a quick reference training guide for using RAMPS and the document is available at [www.hud.gov/recovery/reporting](http://www.hud.gov/recovery/reporting). It is recommended that recipients of Recovery Act funding visit this site for additional information on RAMPS and NEPA reporting.

**2. FederalReporting.Gov.** The recipient is ultimately responsible for the reporting of all data required by Section 1512 of the Recovery Act. Recipients may delegate certain reporting requirements to subrecipients. If the reporting is delegated to a subrecipient, the delegation must be made in time for the subrecipient to prepare for the reporting, including registering in the system.

**REQUIRED DATA FOR RECOVERY ACT REPORTING:** Below are the basic data requirements for recipients and delegated subrecipients. Reports must include, at a minimum, the data listed below and a complete listing of all required data elements is provided in Attachment 1 to this guidance.

- Total amount of Recovery Act funds received.
- Total amount of Recovery Act funds received that were obligated and expended to projects or activities. This reporting will also include unobligated balances to facilitate reconciliations.
- Detailed list of all projects or activities for which Recovery Act funds were obligated or expended.
- Detailed information on any subcontracts or subgrants 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 (OMB).
- [www.FederalReporting.gov](http://www.FederalReporting.gov) has three ways in which reporting can be accomplished:
  - Online reporting directly into FederalReporting.gov;
  - Downloading from FederalReporting.gov an Excel template and then uploading the template to FederalReporting.gov; or
  - Downloading the XML schema and then developing a system-to-system XML reporting capability. Please note that at the present time, the schema must be used for reporting each grant separately. In the future, FederalReporting.gov expects to increase this capability to include reporting for all grants through a single XML report.

The specific data elements to be reported by recipients and delegated subrecipients are included in the data dictionary contained in the *Recipient Reporting Data Model*. This document is available at [http://www.whitehouse.gov/omb/assets/memoranda\\_fy2009/m09-21-supp2.pdf](http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21-supp2.pdf). A complete listing of all data reporting requirements for recipients, subrecipients, and vendors is provided in Attachment 1 to this guidance.

**Jobs Reporting Requirements.** In conjunction with OMB, HUD is developing guidance to assist recipients of Recovery Act funding with calculating and reporting jobs created by Recovery Act-funded projects or activities. The guidance also describes recipient reporting on subrecipient and vendor job impacts. Once the guidance is completed, it will be posted and available at [www.hud.gov/recovery/reporting](http://www.hud.gov/recovery/reporting).

**Reporting on Energy Efficiency or “Green” Building Activities.** For the October 2009 reporting period, on a voluntary basis, recipients of Recovery Act funding are requested to provide in the

project description of the quarterly report a description of any projects or activities that involve energy efficient or green features. Beginning in January 2010, recipients of Recovery Act funding will be asked to provide additional information to track and report on housing-specific measures. Further information on the October 2009 and January 2010 reporting for energy efficient or green building activities is provided in Attachment 1 to this guidance.

**Administrative Costs.** Administrative costs are eligible costs for the NAHBG Formula, NAHBG Competitive, NHHBG, and ICDBG Recovery Act programs in accordance with the applicable program regulations. In addition, if a recipient has a Cost Allocation Plan (prepared in accordance with OMB Circular A-87, *Cost principals for State, Local and Indian Tribal Governments*), OMB Memo 9-18, *Payments to State Grantees for Administrative Costs of Recovery Act Activities*, provides that up to .5 percent of the total ARRA dollars received from all programs from all agencies can be reimbursed to the recipient for oversight administrative costs. This Memo also provides the State two alternatives under the current Statewide Cost Allocation Plan process to collect funds in a timelier manner for ARRA administrative activities. For a copy of OMB Memo 9-18, visit: [www.whitehouse.gov/omb/assets/memoranda\\_fy2009/m09-18.pdf](http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-18.pdf).

The procedures outlined in this OMB Memo apply to tribal governments also. Therefore, tribes or TDHEs can include budgeted or estimated costs related to the administration of the Recovery Act in the Cost Allocation Plans to recoup these costs more quickly. The budgeted or estimated cost amount should not be in excess of .5 percent of total Recovery Act funds received directly by the tribe or TDHE (excluding pass-through Recovery Act funds received from the State). The tribal governments should prepare their proposals and keep them on file, unless their cognizant agency (the Department of Interior) specifically requests submission of the proposal. If the cognizant agency for the TDHE is HUD, the proposals should be kept on file. For additional information regarding alternatives for administrative cost reimbursement under the Recovery Act, refer to OMB Memo 9-18 and also the OMB Frequently Asked Questions located at [http://www.whitehouse.gov/omb/recovery\\_faqs/#15-2](http://www.whitehouse.gov/omb/recovery_faqs/#15-2).

**REPORTING REGISTRATION:** Recipients and delegated subrecipients need to register as authorized users of the [www.FederalReporting.gov](http://www.FederalReporting.gov) system **prior** to submitting recipient reports to the website. Registration requires a DUNS number and active registration in the Central Contractor Registration (CCR). See details on obtaining a DUNS number and CCR registration below. Please note that registering with CCR and/or Dun and Bradstreet requires additional processing time for the two organizations to validate user organization registration information. Combined CCR and Dun and Bradstreet registration time can range from a single to several days, depending on the particular organization and type of registration(s). If recipients need to register with CCR and/or Dun and Bradstreet prior to using the [www.FederalReporting.gov](http://www.FederalReporting.gov) system, the recipients should allow sufficient time to complete the registrations in order to still meet Recovery Act reporting deadlines. Advance registration is strongly recommended. A detailed Users Guide covering DUNS information and CCR registration is available at [www.bpn.gov/ccr/handbook.aspx](http://www.bpn.gov/ccr/handbook.aspx).

**DUNS Number Requirement.** Dun and Bradstreet establishes a Dun and Bradstreet Universal Numbering System (DUNS) number, a unique 9-digit identification number, for each physical location of a business organization. DUNS number assignment is free for all organizations required to register with the Federal Government for contracts or grants. The DUNS number is used by the [www.FederalReporting.gov](http://www.FederalReporting.gov) system to identify business organizations. Organizations without a DUNS number can obtain one by calling 866-705-5711 and selecting option 4, or using the webform at <http://fedgov.dnb.com/webform>.

**CCR Registration.** CCR is the primary contractor database for the Federal Government. CCR collects, validates, stores, and disseminates data in support of agency acquisition missions. Because CCR is a Federally mandated and funded program, there is no cost to the registrants for registering in CCR. A detailed Users Guide covering DUNS information and CCR Registration is available at <https://www.bpn.gov/ccr/handbook.aspx>

A Marketing Partner Identification Number (MPIN) is a password created by a user in CCR that allows the user to access other government systems such as PPIRS (Past Performance Information Retrieval System). The MPIN is a nine-character alphanumeric code that must include at least one alpha and one numeric character, with no spaces. The MPIN is required for recipient reporting but not as part of the registration process.

All award recipients and subrecipients/vendors that will be reporting to FederalReporting.gov should register within 10 business days of receiving an award. The process for registering with [www.FederalReporting.gov](http://www.FederalReporting.gov) is described below.

- **Go to the website.** The user will launch the organization's commercial Web browser software application (e.g., Internet Explorer or Firefox) and will navigate to the website [www.FederalReporting.gov](http://www.FederalReporting.gov).
- **Provide registration information.** The user will select the Registration link on the main page and fill in the required registration information. All users will be asked for a preferred User Identifier (User ID), a password, an email address, and a primary phone number. Depending on the user's role in the system, some additional information may be required.
- **Enter DUNS Number.** Users that are representatives of recipients or subrecipients will provide their organization's DUNS number. These numbers will be used to lookup the user's organization in the Central Contractor Registration (CCR) at [www.ccr.gov](http://www.ccr.gov) or Dun and Bradstreet databases at [www.dnb.com](http://www.dnb.com) to populate additional information into the reporting submission.
- Recipients and subrecipients will need to register. If the recipient uses more than one DUNS number, the number of the organization that received the award should be used.
- **Receive confirmation.** When the website registration has been concluded successfully, the [www.FederalReporting.gov](http://www.FederalReporting.gov) system will send a confirmation of registration to the user by email.

**DETAILED GUIDANCE FOR REPORTING TO FEDERALREPORTING.GOV:** There are three basic methods to submit reports to the [www.FederalReporting.gov](http://www.FederalReporting.gov) system. The reporting organization can choose the most convenient method for reporting among the options described below.

1. **Online data entry in a Web browser:** The website provides a straightforward data entry form, available through the user's Web browser, for report data entry.
  - a. Technical requirements: A commercial Web browser such as Microsoft's Internet Explorer or Firefox is required for this option.
  - b. Process for filling in the reporting information:

- i. **Go to the website:** The user will launch a commercial Web browser software application (Internet Explorer or Firefox) and will navigate to the site [www.FederalReporting.gov](http://www.FederalReporting.gov).
  - ii. **Login:** The system will prompt the user for a valid user ID and password combination to log in.
  - iii. **Select recipient type:** The user will select the appropriate recipient type (e.g., recipient or subrecipient).
  - iv. **Select reporting type:** The user will select the appropriate reporting submission type (e.g., grant, loan, or other form of assistance).
  - v. **Fill in the online form:** The user will fill in the online form according to the screen instructions. Some basic information is mandatory such as DUNS number, and grant or loan number. The data should be gathered in advance of using the online system.
  - vi. **Confirmation:** Once the user transmits the data, the reporting system will acknowledge receipt and will check for validity of all information. Due to the anticipated volume of reports, the validation may be delayed for up to 24 hours. The validation will ensure that the system can accept the report.
  - vii. **Submission:** The Web form requires that the user explicitly “submit” the entered information when completed. Recipients who have not completed the submission step by the end of the 10<sup>th</sup> day after the end of the reporting quarter will be considered non-compliant with reporting requirements. The system will acknowledge the completion of the submission step, if it is successful.
2. **Excel spreadsheet:** The website makes available a Microsoft Excel spreadsheet for report submission. The user can download this spreadsheet, open the spreadsheet in Excel, and fill in the data. The spreadsheet then can be uploaded to the website with the user’s browser at [www.FederalReporting.gov](http://www.FederalReporting.gov). The spreadsheet is “locked” to restrict modification of the spreadsheet and allow data entry only in the required fields. NOTE: Recipients must not modify the structure of the spreadsheet or risk non-compliance due to an invalid submission.
- a. Technical requirements: Microsoft Office’s Excel (Version 2003 or newer) is required to open and edit the spreadsheet file. A Web browser such as Microsoft’s Internet Explorer or Firefox is required for this option.
  - b. Process for filling in the reporting information:
    - i. **Go to the website:** The user will launch a commercial Web browser software application (Internet Explorer or Firefox) and will navigate to the site [www.FederalReporting.gov](http://www.FederalReporting.gov).
    - ii. **Login:** The system will prompt the user for a valid user ID and password combination to log in.
    - iii. **Select recipient type:** The user will select the appropriate recipient type (e.g., recipient or subrecipient).
    - iv. **Select reporting type:** The user will select the appropriate reporting submission type (e.g., grant, loan, or other form of assistance).
    - v. **Select the file:** The user will select the spreadsheet and download the template.
  - c. Once the spreadsheet has been updated, the process for *uploading* the spreadsheet is as follows.

- i. **Go to the website:** The user will launch a commercial Web browser software application (Internet Explorer or Firefox) and will navigate to the site [www.FederalReporting.gov](http://www.FederalReporting.gov).
  - ii. **Login:** The system will prompt the user for a valid user ID and password combination to log in.
  - iii. **Submit report:** The user will select the report submission choice and select the upload spreadsheet option. The user will follow the standard select file process.
  - iv. **Confirmation:** The system will display a confirmation of report acceptance. The system then will validate the structure of the data for conformance to the data standards. This process may take as long as 24 hours to process based on system load; however, submitters are considered compliant with reporting requirements if they submit a valid data file within the required timeframe.
3. **Custom software system extract in XML:** Organizations with sufficient technical experience may choose to submit a properly formatted Extensible Markup Language (XML) file for report submission. The supplemental materials to this Guidance contain the data dictionary and XML schema needed for formatting and structuring the XML system extracts. Additional detail about field constraints (such as the elements used in drop down menus on the Web form) will be added to those materials and posted to [www.FederalReporting.gov](http://www.FederalReporting.gov). A service for validating the structure of the XML extracts will be available on [www.FederalReporting.gov](http://www.FederalReporting.gov) prior to the submission period to ensure extracts are properly formatted. Recipients are strongly encouraged to test their report structures prior to the reporting period.
  - a. **Technical requirements:** A Web browser such as Microsoft's Internet Explorer or Firefox is required for this option. Organizations must match a specific XML format. The schema for the data submission will be provided on the [www.FederalReporting.gov](http://www.FederalReporting.gov) website.
  - b. Process for filling in the reporting information is described below.
    - i. **Go to the website:** The user will launch a commercial Web browser software application (Internet Explorer or Firefox) and will navigate to the site [www.FederalReporting.gov](http://www.FederalReporting.gov).
    - ii. **Login:** The system will prompt the user for a valid user ID and password combination to log in.
    - iii. **Select recipient type:** The user will select the appropriate recipient type (e.g., recipient or subrecipient).
    - iv. **Select reporting type:** The user will select the appropriate reporting submission type (e.g., grant, loan, or other form of assistance).
    - v. **Select the file:** The user will select the XML, download the schema, and enter the reporting information.
  - c. The process for *uploading* the XML extract file is described below.
    - i. **Go to the website:** The user will launch a commercial Web browser software application (Internet Explorer or Firefox) and will navigate to the site [www.FederalReporting.gov](http://www.FederalReporting.gov).
    - ii. **Login:** The system will prompt the user for a valid user ID and password combination to log in.

- iii. **Submit report:** The user will select the report submission choice and select the upload XML schema option. The user will follow a standard select file process.
- iv. **Confirmation:** The system will display a confirmation of report acceptance. The system will validate the structure of the data for conformance to the data standards. This process may take as long as 24 hours to process based on system load.

Regardless of the approach taken, there is a common underlying data dictionary among all three approaches that will support common, unified publishing to [www.Recovery.gov](http://www.Recovery.gov) in accordance with the quarterly timeline. See the document entitled, *Recipient Reporting Data Model* as referenced on page 3 of this Guidance.

Recipients will be required to enter their MPIN from CCR at the time of report submission (See page 4 for more on MPIN). This information is required to identify the submitter as a recipient. Recipients will not be able to view subrecipient reports until the recipient report is submitted using a valid MPIN for the DUNS number associated with the award.

**REPORTING CODES AND SOURCE NUMBERS:** Tribes and TDHEs should use the appropriate codes and source numbers, as shown below, when submitting NAHBG, NHHBG, and ICDBG Recovery Act reports.

1. Funding Agency Code
  - a. NAHBG Formula, Competitive and NHHBG: 8635
  - b. ICDBG Recovery Act: 8620
2. Award Agency Code
  - a. NAHBG Formula, Competitive and NHHBG: 8635
  - b. ICDBG Recovery Act: 8635
3. Program Source
  - a. NAHBG Formula, Competitive and NHHBG: 86-0327
  - b. ICDBG Recovery Act: 86-0161

**REPORTING PROCEDURE:** The recipient reporting process is centralized by enabling all recipients and delegated subrecipients to use [www.FederalReporting.gov](http://www.FederalReporting.gov) to submit their quarterly reports. Quarterly reports are due no later than October 10, 2009, January 10, 2010, April 10, 2010, July 10, 2010, and on the same months and days in subsequent years. HUD will review the submission using the same website and underlying central data repository. This centralized approach will simplify filing requirements and will facilitate data review, analysis, and transparency across the broad spectrum of Recovery Act programs and projects. The reported information will be made available to the public on [www.Recovery.gov](http://www.Recovery.gov).

The reporting procedure for the NAHBG Formula, NAHBG Competitive, NHHBG, and ICDBG Recovery Act programs are summarized below.

**Step 1: Register.** Register online at [www.FederalReporting.gov](http://www.FederalReporting.gov) before the end of the quarter (preferably no less than 35 days prior to the end of the quarter).

**Step 2: Report.** Recovery Act reports must be submitted at [www.FederalReporting.gov](http://www.FederalReporting.gov) anytime from the 1<sup>st</sup> through the 10<sup>th</sup> day after the end of the quarter.

**Step 3:Review.** A recipient may review and comment on its own and any of its subrecipient reports online from the 11<sup>th</sup> through the 21<sup>st</sup> day after the end of the quarter. The purpose of the review is to verify and comment on the completeness and accuracy of the report's data.

**Step 4:Release.** Final reports are available for public release on the 30<sup>th</sup> day after the end of the quarter.

**REPORT CORRECTIONS:** Recipients and subrecipients must initiate a review of the reporting data both prior to and following the formal submission of data. For recipients, the post-submission review period runs from the 11<sup>th</sup> day of the reporting month through the 21<sup>st</sup> day. During this post-submission review period, significant reporting errors or material omissions that are discovered can be corrected using the [www.FederalReporting.gov](http://www.FederalReporting.gov) system. Specific instructions for submitting new or corrected data will be provided on the [www.FederalReporting.gov](http://www.FederalReporting.gov) website.

Recipients are responsible for reviewing data submitted by subrecipients. When a recipient identifies a data quality issue with respect to information submitted by the subrecipient, the recipient is required to alert the subrecipient of the nature of the problem. All corrections by recipients and subrecipients during this phase of the review must be transmitted by the 21<sup>st</sup> day of the reporting month.

HUD will initiate a review of the data after formal submission by the recipients and subrecipients. During the recipient and subrecipient review period, (i.e., day 11 to day 21 of the reporting month), HUD will have access to review the data and should begin initial reviews at this time. However, the official agency review process begins on the 22<sup>nd</sup> day of the reporting month and runs until the 29<sup>th</sup> day. During this period, HUD will be responsible for reviewing data submitted by recipients and subrecipients. When HUD identifies a data quality issue with respect to the information submitted by the recipient or subrecipient, HUD is required to alert the relevant recipient to the nature of the problem. All corrections by recipients and subrecipients during this phase of the review must be transmitted by the 29<sup>th</sup> day of the reporting month.

After the 29<sup>th</sup> day, no further corrections can be made. Corrections identified that, for whatever reason, cannot be made by the 29<sup>th</sup> of the month must be incorporated into the following quarter's data report of the recipient or delegated subrecipient.

**CONSEQUENCES OF REPORTING NONCOMPLIANCE:** HUD is required to continuously evaluate recipient and subrecipient efforts to meet Recovery Act reporting requirements. In particular, HUD works to identify and remediate instances such as:

- Recipients that demonstrate systemic or chronic reporting problems and/or otherwise fail to correct such problems as identified by HUD;
- Subrecipients that demonstrate systemic or chronic reporting problems and/or otherwise fail to correct such problems as identified by the recipient or HUD; and
- Recipients that demonstrate systemic or chronic deficiencies in meeting the responsibilities to review and identify data quality problems of subrecipients.

Federal awards, like most legal contracts, are made with stipulations outlined in the award's terms and conditions. Non-compliance with the reporting requirement, as established under Section 1512 of the Recovery Act, is considered a violation of the award agreement because awards made with

Recovery Act funds have a specific term requiring such compliance. The award term language is found in 2 CFR § 176.50. HUD may use any customary remedial actions necessary to ensure compliance, including withholding funds, termination, and/or suspension and debarment of the recipient and the subrecipient, or both. Further, in some cases, intentional reporting of false information can result in civil and/or criminal penalties.

**RECOVERY ACT RESOURCES:** The resources identified below provide basic information about the Recovery Act and its reporting requirements.

- **Help Desk Support**  
[www.FederalReporting.gov](http://www.FederalReporting.gov) has a live Help Desk that operates like a “Chat Room” where an expert can provide immediate assistance with registration, reporting, policy issues, systems administration support, technical problems and other issues.
- **Call Center Support**  
HUD is operating a Call Center to assist with the submission of Recovery Act reports. The Call Center may be reached at (800) 998-9999 or by email at [recovery@comcon.org](mailto:recovery@comcon.org). All questions regarding RAMPS should be directed to this Call Center.
- **OMB Memorandum M-09-21**, *Implementing Guidance for the Reports on Use of Funds Pursuant to the American Recovery and Reinvestment Act of 2009*, provides additional information on OMB’s reporting requirements and data quality process. The Memo can be found at [http://www.whitehouse.gov/omb/assets/memoranda\\_fy2009/m09-21.pdf](http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21.pdf).
- **Recipient Reporting Data Model (v3.0)** provides a comprehensive description of all data elements required for Recovery Act reporting. The model can be found at [http://www.whitehouse.gov/omb/assets/memoranda\\_fy2009/m09-21-sup2.pdf](http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21-sup2.pdf).
- **Webinars**  
There are seven Web-based training sessions on the Recovery Act and its reporting requirements. Each of the sessions includes an audio file and a PowerPoint presentation with screen shots and specific instructions for recipients and subrecipients. The Webinars are located at <http://www.whitehouse.gov/Recovery/WebinarTrainingMaterials>.
- **FAQs**  
Frequently Asked Questions (FAQs) on the Recovery Act and its reporting requirements are available for recipients and subrecipients at [www.whitehouse.gov/omb/recovery\\_faqs](http://www.whitehouse.gov/omb/recovery_faqs).

## RECOVERY ACT DATA REPORTING REQUIREMENTS

The *Recipient Reporting Data Model* provides a comprehensive listing of all Recovery Act data reporting requirements for recipients, subrecipients, and vendors. This document is available at [http://www.whitehouse.gov/omb/assets/memoranda\\_fy2009/m09-21-sup2.pdf](http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21-sup2.pdf).

It is important to note that this version of the model is intended for use for the quarter ending September 30, 2009. This model and the report submission templates may not be wholly applicable to future reporting cycles. Recipient should reference formal guidance and updates for future reporting requirements.

**Vendor Reporting Requirements.** Recipients of Recovery Act funding must report three additional data elements associated with any vendors receiving funds from the recipient for any purchases greater than \$25,000. Specifically, the recipients must report the identity of the vendor by reporting the DUNS number, the amount of the purchase, and a description of what was obtained in exchange for the payment. If the vendor does not have a DUNS number, then the name and zip code of the vendor's business headquarters will be used for identification. The delegated subrecipients must also report one data element associated with any vendors receiving funds from the subrecipients. Specifically, the subrecipients must report, for any purchases greater than \$25,000, the identity of the vendor by reporting the DUNS number, if available, or otherwise the name and zip code of the vendor's headquarters. Vendors are not required to obtain a DUNS number.

**Reporting on Infrastructure Projects.** Tribes and TDHEs that are conducting infrastructure projects funded by the Recovery Act are required to include infrastructure activities in the "Quarterly Activities/Project Description" data element (item 16 in the list below). However, tribes and TDHEs do NOT have to complete items 25 through 35, as highlighted in bold in the list provided in the Recovery Act Reporting Elements section of this attachment.

**Reporting on Energy Efficiency or "Green" Building Activities.** For the October 2009 reporting period and on a voluntary basis, recipients of Recovery Act funding are requested to provide in the project description of the quarterly report a description of any projects or activities that involve energy efficient or green features.

NOTE: Reporting on energy efficient or green building activities applies only to those projects or activities that are using Recovery Act funds for capital improvements, housing rehabilitation or new housing construction.

If a recipient elects to provide information on energy efficiency or green building activities, this information should be included in the "Quarterly Activities/Project Description" narrative of the report. If applicable, make certain to include information about any housing units that comply with, but not limited to, LEED, Enterprise Green Communities, Energy Star for New Homes, or the National Association of Home Builder's Green Building Program.

Beginning in January 2010, recipients of Recovery Act funding will be asked to provide additional information to track and report on housing-specific information including the items listed below.

- Number of housing units started
  - Number of new housing units
    - Number of housing units receiving energy conservation or green improvements
  - Number of housing units rehabilitated/preserved
    - Number of housing units receiving energy conservation or green improvements
- Number of housing units completed
  - Number of new housing units
    - Number of housing units receiving energy conservation or green improvements
  - Number of housing units rehabilitated/preserved
    - Number of housing units receiving energy conservation or green improvements

HUD is examining ways to track energy and cost savings in these projects/units. Additional guidance will follow in the near future.

**Reporting on Highly Compensated Personnel.** Recipients of Recovery Act funding are required to report the names of each of the five most highly compensated officers of the recipient for the calendar year in which the award is awarded if:

- (i) In the recipient's preceding fiscal year, the recipient received— (A) 80 percent or more of its annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements; and (B) \$25,000,000 or more in annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements; and
- (ii) The public does not have access to information about the compensation of the senior executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104.

Given the thresholds for reporting on highly compensated personnel, this reporting requirement may not apply to many tribes and TDHEs. Therefore, recipients of Recovery Act funding that do not meet the reporting requirement threshold do NOT have to provide data on items 44 and 45 in the Recipient listing below, and subrecipients of Recovery Act funding do NOT have to provide data on items 15 and 16 in the Subrecipient listing below.

**Recovery Act Reporting Elements.** Recipients of Recovery Act funding must provide quarterly data on the applicable data elements in the list below. See the preceding paragraph for data elements that do not apply to tribes and TDHEs.

**Recipient**

1. Funding Agency Code
  - a. NAHBG Formula, Competitive and Hawaiian Housing: 8635
  - b. ICDBG Recovery Act: 8620
2. Award Agency Code
  - a. NAHBG Formula, Competitive and Hawaiian Housing: 8635
  - b. ICDBG Recovery Act: 8635
3. Program Source

- a. NAHBG Formula, Competitive and Hawaiian Housing: 86-0327
- b. ICDBG Recovery Act: 86-0161
4. Award Number
5. Order Number
6. Recipient DUNS Number
7. Catalogue of Federal Domestic Assistance (CFDA) Number
8. Government Contracting Office Code
9. Recipient Congressional District
10. Recipient Account Number
11. Final Report
12. Award Type
13. Award Date
14. Award Description
15. Project Name/Program Title
16. Quarterly Activities/Project Description
17. Project Status
18. Activity Code
19. Number of Jobs
20. Description of Jobs Created
21. Amount Awarded
22. Total Federal Amount of Recovery Act Funds Received/Invoiced
23. Total Federal Amount of Recovery Act Expenditure
24. Total Federal Recovery Act Infrastructure Expenditure
- 25. Infrastructure Purpose and Rationale (N/A to tribes/TDHEs)**
- 26. Infrastructure Contact Name (N/A to tribes/TDHEs)**
- 27. Infrastructure Contact Street Address 1 (N/A to tribes/TDHEs)**
- 28. Infrastructure Contact Street Address 2 (N/A to tribes/TDHEs)**
- 29. Infrastructure Contact Street Address 3 (N/A to tribes/TDHEs)**
- 30. Infrastructure Contact City (N/A to tribes/TDHEs)**
- 31. Infrastructure Contact State (N/A to tribes/TDHEs)**
- 32. Infrastructure State/Local Contact Zip Code + 4 (N/A to tribes/TDHEs)**
- 33. Infrastructure Contact Email (N/A to tribes/TDHEs)**
- 34. Infrastructure Contact Phone (N/A to tribes/TDHEs)**
- 35. Infrastructure Contact Phone Extension (N/A to tribes/TDHEs)**
36. Primary Place of Performance Street Address 1
37. Primary Place of Performance Street Address 2
38. Primary Place of Performance State
39. Primary Place of Performance County
40. Primary Place of Performance Zip Code + 4
41. Primary Place of Performance City
42. Primary Place of Performance Congressional District
43. Recipient Indication of Reporting Applicability
44. Recipient Highly Compensated Name (5)
45. Recipient Highly Compensated Compensation (5)
46. Total Number of Sub-awards to Individuals
47. Total Amount of Sub-awards to Individuals
48. Total Number of Payments to Vendors Less Than \$25,000/Award
49. Total Amount of Payments to Vendors Less Than \$25,000/Award

50. Total Number of Sub-awards Less Than \$25,000/award
51. Total Amount of Sub-awards Less Than \$25,000/award

**Vendor** (for grants and loans only)

1. Award Number – Recipient Vendor
2. Sub-award Number – Subrecipient Vendor
3. Vendor DUNS Number
4. Vendor Headquarters Zip Code + 4
5. Vendor Name
6. Product and Service Description
7. Payment Amount

**Subrecipient**

1. Subrecipient DUNS number
2. Sub-award Number
3. Subrecipient Congressional District
4. Amount of Sub-award
5. Total Sub-award Funds Disbursed
6. Sub-award Date
7. Subrecipient Primary Place of Performance Street Address 1
8. Subrecipient Primary Place of Performance Street Address 2
9. Subrecipient Primary Place of Performance State
10. Subrecipient Primary Place of Performance County
11. Subrecipient Primary Place of Performance Zip Code + 4
12. Subrecipient Primary Place of Performance City
13. Subrecipient Primary Place of Performance Congressional District
14. Subrecipient Indication of Reporting Applicability
15. Subrecipient Highly Compensated Name (5)
16. Subrecipient Highly Compensated Compensation (5)

**DATA QUALITY REQUIREMENTS:** Data quality (i.e., accuracy, completeness, and timely reporting of information) reviews are intended to emphasize the need to avoid two key data problems: material omissions and significant reporting errors. Material omissions are defined as instances when required data is not reported or reported information is not otherwise responsive to the data requests, resulting in significant risk that the public is not fully informed as to the status of a Recovery Act-funded project or activity. Instances when a recipient or subrecipient fails to report entirely would be considered a material omission. In general, material omissions should be minimized by the [www.FederalReporting.gov](http://www.FederalReporting.gov) reporting system, which requires fields to be completed for successful transmission. However, a material omission may still occur to the extent submitted data is not responsive to a specific data request.

Significant reporting errors are defined as those instances when required data are not reported accurately and such erroneous reporting results in significant risk that the public will be misled or confused by the report in question. Significant reporting errors may be intentional or accidental and actions should be taken to reduce either cause.

**Delegation by Recipient to Subrecipient.** The recipient has the option of delegating reporting responsibility to a subrecipient for those data items that relate to subrecipient activity. If this

delegation is not widely and clearly communicated, as well as closely monitored, it may be possible for mistakes to occur such as when both the recipient and subrecipient are reporting separately on the same activity. The recipient is responsible to design and implement a process that prevents this. At a minimum, the recipient must maintain an updated inventory of subrecipient delegations and crosscheck all data records to make sure no reporting is occurring at the recipient level for instances where a delegation has occurred.

**Recipient and Subrecipient Data Quality Responsibilities.** Recipients, as owners of the data submitted, have the principal responsibility for the quality of the information submitted. Subrecipients delegated to report on behalf of recipients share in this responsibility. The data quality responsibilities for the recipient and subrecipient are listed below.

**Recipient:**

- Owns recipient data and subrecipient data.
- Initiates appropriate data collection and reporting procedures to ensure that Recovery Act reporting requirements are met in a timely and effective manner.
- Implements internal control measures, as appropriate, to ensure accurate and complete information.
- Performs data quality reviews for material omissions and/or significant reporting errors, making appropriate and timely corrections to recipient data and working with the delegated subrecipient to address any data quality issues.

**Subrecipient:**

- Owns the subrecipient data.
- Initiates appropriate data collection and reporting procedures to ensure that Recovery Act reporting requirements are met in a timely and effective manner.
- Implements internal control measures, as appropriate, to ensure accurate and complete information.
- Reviews subrecipient information for material omissions and/or significant reporting errors, and makes appropriate and timely corrections.

**Data Quality Review Methods.** There is no required method for conducting data quality reviews; rather, the recipient and subrecipient should determine the optimal methods for detecting and correcting material omissions and/or significant reporting errors. At a minimum, the recipient and subrecipient should establish internal controls to ensure data quality, completeness, accuracy, and timeliness of Recovery Act reports. Possible data quality review methods are described below.

- Establishing control totals (e.g., total number of projects subject to Recovery Act reporting, total dollars allocated to projects) and verify that reported information matches the established control totals.
- Creating an estimated distribution of expected data along a “normal” distribution curve and identify “outliers.”
- Establishing a data review protocol or automated process that identifies incongruous results (e.g., total amount spent on a project or activity is equal to or greater than the previous reporting).
- Establishing procedures and/or cross-validating data to identify and/or eliminate potential “double counting” due to delegation of reporting responsibilities to a subrecipient.

### Reference Sheet of Frequently Used Guidance Terms

This attachment serves as a reference sheet of terms used in OMB Memorandum M-09-21, *Implementing Guidance for the Reports on Use of Funds Pursuant to the American Recovery and Reinvestment Act of 2009*. It does not intend to redefine terms used in existing OMB Circulars, and it is meant to interpret this guidance document only.

**Data quality** as used in this Guidance means steps considered to improved accuracy, completeness and timely reporting of information. The data quality reviews required by this Guidance are intended to emphasize the avoidance of two key data problems -- material omissions and significant reporting errors that are also defined in this appendix.

**Data elements** are the specific pieces of information that will be collected for recipient reporting under the Recovery Act requirements.

**Direct loan** means a disbursement of funds by the Government to a non-Federal borrower under a contract that requires the repayment of such funds with or without interest. The term also includes certain equivalent transactions that extend credit.

**Expenditures** – As defined in the data dictionary provided in the supplemental materials to this Guidance, the amount of Recovery funds received that were used to pay for projects or activities, including payments made to sub-recipients and vendors.

**Material omissions** are defined as those instances where required data is not reported or reported information is not otherwise responsive to the data request and such reporting gaps result in significant risk that the public will be misled or confused by the recipient report in question. In general, material omissions should be minimized by the [www.FederalReporting.gov](http://www.FederalReporting.gov) solution, which will require fields to be completed for successful transmission, as well as include edits and cross-edits to ensure data validity. However, a material omission may still occur to the extent submitted data is not responsive to a specific data request. For example, a recipient required to report a description of a purchase made from a vendor may not provide sufficient detail in the description for the reader to derive the nature of the purchase.

**Recipients** required to report to the Federal government are entities, other than individuals, that receive Recovery Act funding as Federal awards in the form of a grant, cooperative agreement, or loan directly from the Federal government. Recipients may be referred to as “prime recipients” in this document to help make the distinction between sub-recipients regarding the roles, responsibilities and reporting requirements.

**Significant reporting errors** are defined as those instances where required data is not reported accurately and such erroneous reporting results in significant risk that the public will be misled or confused by the recipient report in question. An example of this would be a recipient, or sub-recipient who reports expenditures in excess of the amount awarded by the Federal funding agency, excluding funding resulting from match requirements.

**Subrecipients** that receive all or a portion of the Recovery funding may report to the Federal government based on guidance and direction from the prime recipient. Subrecipients are non-Federal entities that are awarded Recovery funding through a legal instrument from the prime recipient to support the performance of any portion of the substantive project or program for which the prime recipient received the Recovery funding. The terms and conditions of the Federal award are carried forward to the subrecipient. This sub-award could be in the form of a sub-grant or sub-contract, but it is not considered a “federal government contract,” as it is not awarded directly by a Federal agency. A subrecipient may also be a prime recipient of other Federal awards directly from the Federal government.

**Vendors, for the purposes of this guidance** are entities or individuals from which the prime recipient or subrecipient procures goods or services needed to carry out the project or program. Vendors are not awarded funds by the same means as subrecipients and are not subject to the terms and conditions of the federal financial assistance award.