



**MMB Instructions for State Agency ARRA Section 1512 Reporting
and Project Level Detail Reporting**

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Introduction

Thank you for your continued efforts to ensure that the Minnesota response to the American Recovery and Reinvestment Act (ARRA) is efficient, effective and transparent. MMB appreciates state agency's work and commitment. Agencies have done an excellent job with quickly utilizing federal recovery dollars and completing the first reporting period. Not only did the efforts ensure timely and accurate reporting, but the data is now publically accessible through both the Recovery Map and interactive reports at the state's recovery website. We appreciate your commitment to quality work and cooperation and look forward to working with you to ensure that the state continues to accurately report the results.

These instructions are intended to provide state agencies with a single document which combines information from all five memos previously issued by MMB Commissioner Tom Hanson and will include subsequent updates occurring during the ARRA reporting processes. The information included will assist agencies in preparing for the section 1512 reporting under ARRA along with the MMB Project Level Data Elements reporting. It is critical that our state continue to be ready to make this information available. Agency heads, stimulus coordinators and staff will be provided technical assistance regarding more specific reporting issues and check-lists to ensure that we all continue to be prepared.

Background

At the end of June 2009, the federal Office of Management and Budget (OMB) released documents that define Section 1512 reporting requirements under ARRA. This reporting requirement covers most, but not all, of the ARRA related activities. Since then, OMB has provided additional clarification on its requirements and webinars to further explain the reporting process and the responsibilities of recipients. For more details, refer to the 'resources for reporting, accountability, transparency and training' section at the end of this document.

The responsibility for reporting ARRA activities resides with the primary grant recipient, with additional expectations that the Governor assure statewide quality. In most cases, that means that your agency is the lead for providing the required information and MMB is responsible for review and data quality oversight. The federal government requires that all data flow from the grant recipients to federalreporting.gov where recipients of specific ARRA contracts, loans and grants must report on their award. Data loaded into this site is then reported on the main federal web site, recovery.gov, on the 30th of the reporting month.

Timeline for Reporting

Key dates for ARRA reporting are outlined below. The Recovery Accountability and Transparency Board and the Office of Management and Budget may adjust reporting deadlines which are provided at federalreporting.gov. In addition, consult the quarterly reporting memo provided by MMB for specific timeline requirements each quarter.

August 17, 2009: Registration for federal reporting begins

September 2009: Agencies' initial ARRA reporting roster due to MMB

October 2009: 1st reporting on ARRA funds awarded prior to September 30th, 2009

On-going: Preparation and readiness assessments completed by agencies in consultation with MMB

Following the end of each quarter:

Days 1-10: Initial reports routed to MMB for initial screening by the 6th day; approved data submitted no later than the 10th. All 1512 reports are submitted to federalreporting.gov by the 10th day after each quarter.

Days 11-21: Prime recipients (state agencies) review data, perform data quality reviews.

Days 22-29: Federal agencies provide quality reviews and request updates from recipients.

Day 30: Data posted on www.recovery.gov

Report deadlines: October 10, 2009 | January 10, 2010 | April 10, 2010 | July 10, 2010 | October 10, 2010 | January 10, 2011 | April 10, 2011 | July 10, 2011 | October 10, 2011 | January 10, 2012

Preparing for Section 1512 Reporting

For any award subject to Section 1512 Reporting, a quarterly report is required when a state agency has received an award notice on or before the last day of that quarter. Preparing for section 1512 reporting includes completion of the MMB reporting checklist, the MMB reporting roster (this will also contain information on awards not required to submit a 1512 report), and registration on federal reporting. Each is explained in more detail below.

- Each agency is responsible for reporting on any award subject to 1512 when the agency is the prime recipient.
- If there is more than one state agency that is the prime recipient of an award, it will be necessary to coordinate reporting across state agencies.
- MMB requests that state agencies do not delegate reporting to sub recipients because of potential issues including double counting, staff capacity, and sub recipient compliance and ability to provide comprehensive information on state administered ARRA programs
- Within each agency, it will be necessary to clearly articulate who is responsible for compiling the report data and submitting the report. Multiple users may make sense for many state agencies, but roles and responsibilities should be clarified up front.
- Clearly articulate the responsibilities of your sub recipients. See the agency preparedness checklist for more information on sub recipient reporting requirements.

Identify how data will be submitted to federalreporting.gov. Choices include: using the web interface on www.federalreporting.gov, downloading and uploading the Excel spreadsheet or using an XML schema. If you are choosing to use an XML schema the logistics of this should be worked out well in advance of the reporting deadlines. MMB requests that agencies not use the web interface to report data. Using the web interface will not allow you to easily transmit your data to MMB for review and will not allow you to work on the reporting in advance of the reporting window.

Agencies must submit a completed ARRA Reporting Roster to MMB and update the roster when necessary. Updates may include information regarding new awards, final report dates and contact information. This spreadsheet is intended to allow MMB to centrally identify the parties responsible for reporting and the method agencies will use for reporting, in addition to assessing the readiness of agencies.

Reporting Checklist

The Agency Reporting Checklist and Condensed ARRA Reporting Checklist are tools for use by agencies and MMB. Please use these tools to help organize reporting efforts within your agency. The checklists provide a detailed list of tasks that should be completed prior to, during and after the reporting period and a format that allows you to assign tasks to specific individuals within your agency and check off the tasks when they are completed.

MMB will also be using these checklists to evaluate the reporting readiness of agencies. A team from MMB will meet with each agency prior to the first reporting period for that agency to walk through the checklist, answer questions, identify areas of weakness and give guidance about preparation efforts. During subsequent reporting periods, MMB will not meet with agencies as a matter of course, but will contact agencies in a more targeted fashion when it appears that assistance and support is necessary, or if an agency requests to meet with MMB staff.

Thorough preparation and early planning to meet reporting requirements are essential. Since agency heads certify in advance of the reporting deadline that their agency has reviewed the requisite reporting requirements, completed the applicable steps to prepare for reporting and is providing quality data that meets the requirements of ARRA and their granting federal agency, completing this checklist will help agencies make the certification with confidence.

Roster Instructions

Please include in the reporting roster all ARRA awards, whether each is subject to 1512 reporting requirements or not – even if spending has not yet begun. MMB will cross check the CFDA information provided on the roster with the CFDA information entered in the secondary legal cite in MAPS. Please ensure that all awards have been set up in MAPS¹. This is not

¹ The appropriation should be set up in MAPS once the federal dollars are awarded (and you have state approval through existing statutory authority or the LAC process). Some agencies will be reporting on federal awards where spending has not yet begun. We would still like to see these awards set up in MAPS, as we will be using MAPS to track all ARRA funds that have been awarded. Also, please ensure that all ARRA funds have a secondary legal citation of “ARRA CFDA #” – for example: ARRA 12.345.

standard procedure in many agencies so please be sure that your accounting and budget staff are aware of this request. Additionally, please complete the following fields on the roster:

- Indicate whether or not the award is subject to 1512 reporting. As a reference, please refer to [List of Programs Subject to Recipient Reporting](#).
- Include the Award # and D-U-N-S # that is associated with the award and is listed on the award letter.
- Include the names of all individuals responsible for reporting on each award. If there is a primary and a back up reporting contact please enter both names.
- Indicate whether you are using the XML schema or the Excel spreadsheet for reporting. MMB asks that agencies not use the web interface on www.federalreporting.gov.
- Indicate whether the individuals responsible for submitting the reports have registered with federalreporting.gov. If you have not yet registered, we would like all agencies to be registered at least one month prior to reporting. Issues can arise with the registration process, so leave plenty of time to address problems with D-U-N-S or CCR information.
- Indicate the number of sub recipients for that award.
- Please indicate the appropriate code for the type of sub recipients receiving the funds. You can include more than one sub recipient type if needed. (1=city, 2=county, 3=school district, 4=non-profit, 5=other).
- Indicate whether the next report submitted for an award will be the final report.

Please return a complete or updated agency roster to ARRAreporting.mmb@state.mn.us per the reporting instructions issued by MMB each reporting period.

Reporting Registration

Before an ARRA report submission can occur through federalreporting.gov, a one-time registration process is required. Included here are highlights on the registration information for prime recipients required to provide 1512 reports.

- Registration for federalreporting.gov went live on August 17th
- Registration Requirements
 - Receipt of ARRA related award
 - Recipient's 9-digit D-U-N-S number
 - Registration with Central Contractor Registration (CCR)
 - Ensure sub recipient receipt of a D-U-N-S number and CCR registration
 - Valid email address and phone number

- If you do not have an existing D-U-N-S or CCR number it may take up to a week to register in these systems.
- Each individual who wants to participate in report submissions for their agency must register. Once registered, that individual may report on multiple awards.
- For each D-U-N-S number for which you will be reporting, you will need a Federal Reporting PIN (FRPIN) – a 9-digit number created by federal reporting and provided to your organizational point of contact (POC) as listed in the Central Contractor Registration (CCR) database.

Project Level Data Elements

The 1512 reports provide the transparency data that is expected under ARRA; however, the 1512 reports do not provide the level of project specific details that are expected from the legislature and the public. The Project Level Data spreadsheet provides MMB the project level data necessary to provide detailed descriptions and geographic locations for all ARRA funds received by state agencies. The information, updated quarterly, is provided in a user-friendly format on the state's recovery website.

Tips for preparing the project level data reports include:

- Avoid the use of acronyms
- Use plain language – this information needs to be publically accessible and easy to understand
- Choose one geo locator for each project which best identifies the activity point of the project
- Agency assigned Project ID's must be less than 25 characters and unique within that award

Agency Certification

To ensure reporting readiness and data integrity and validity, MMB requires agencies to certify that appropriate reporting and internal controls procedures are in place prior to 1512 report submission. MMB's ARRA reporting checklist provides specific activities designed to help agencies prepare for reporting and ensure agencies properly validate their own data, as well as the data from their sub-recipients. Agencies should include a signed quarterly reporting certification when sending the 1512 and Project Level Data reports to MMB. When completing the Section 1512 Reporting Certification each quarter, please note the following:

- MMB suggests that the individual reviewing and certifying the quarterly reporting not also be the individual who prepared the report to ensure appropriate segregation of duties
- Include a printed name of the report preparer along with the certifying parties
- Contact MMB if your agency would like to have more than one individual certify the quarterly reporting

State ARRA Reporting Logistics

To help ensure accurate and complete data, state agencies must submit each 1512 report to MMB for review prior to uploading to federalreporting.gov. In addition, to provide project level detail not included in the 1512 reports, state agencies also must submit the Project Level Data spreadsheet for each ARRA award. The Project Level Data spreadsheet is required for all ARRA awards, even those not subject to 1512 requirements.

Agencies should send the following items to MMB by the date established per MMB reporting period instructions:

- 1512 report file for each award
- Project Level Data file for each of the agency's awards
- Agency certification
- If applicable, any additional information needed to assist MMB's data integrity/review process. For example, if an agency is reporting expenditures from a sub-system, rather than MAPS, MMB should be provided expenditure details from the subsystem in order to verify the reported data.

All report files should be submitted to ARRAreporting.mmb@state.mn.us. For consistency purposes, we request that the program name included on the reporting roster be the same version used here for the submitted files. Please refer to the reporting roster when saving the documents in the following format:

1512 Reports: Agency.CFDA.ProgramName.ReportingPeriod.1512.xls
Example DEED.17.259.WIA-Youth.Oct09.1512.xls

Project Level Data: Agency.CFDA.ProgramName.ReportingPeriod.Project.xls
Example DEED.17.259.WIA-Youth.Oct09.Project.xls

In the body of the email, please provide the names and contact information of agency staff that MMB should work through to make any necessary changes. If agencies want a confirmation that the email was received by MMB, please request a read receipt with the email.

In a timely fashion, MMB will review all the 1512 and Project Level Data reports. If no changes to an agency's submission(s) are required, MMB will send an email indicating the reports are approved and that 1512 reports should be uploaded to federalreporting.gov. Any issues will be communicated through MMB staff. If changes are necessary, agencies will make the appropriate changes and send the updated 1512 or Project Level Data report file(s) to MMB for subsequent review prior to the 1512 reports submission to federalreporting.gov. MMB staff will notify agencies when the 1512 reports are ready to be submitted.

All 1512 reports must be uploaded to federalreporting.gov no later than the 10th day after each quarter beginning on October 10, 2009. Given the tight reporting deadlines, MMB strongly suggests populating static cells in both the 1512 Report file and the Project Level Data file before the reporting window opens.

Reporting Best Practices

Based on feedback regarding the registration requirements coupled with the tight reporting deadlines, below are steps which will assist agencies in meeting the deadlines.

- 1) Register early for federalreporting.gov. Issues may arise with D-U-N-S and CCR information, which can take up to a week or two to resolve.
- 2) Compile as much of the 1512 data elements as possible before the start of the reporting period. Much of the data can be generated in advance, so the only elements outstanding are those that rely on quarter-end data.
- 3) Prior to submitting 1512 reports to MMB, submit to validator tool on federalreporting.gov.
- 4) Include a central data check in your timelines. MMB will review all reports before an agency transmits the report to federalreporting.gov. Reports are due to MMB per the reporting instructions issued by MMB each reporting period. [Federalreporting.gov](http://federalreporting.gov) may encounter technical difficulties with the high volume of report traffic in the final couple of days of reporting. If you provide your data early to MMB, we will turn it around quickly so you can submit your report early and beat the rush.
- 5) Establish clear reporting requirements and deadlines with sub recipients. All sub recipient reporting requirements should be included in grant awards or communicated clearly if a grant award is not required.

Cumulative data reporting

All fields of the Section 1512 report, with the exception of the jobs, are to be reported cumulatively. Although the [current data model](#) includes “for the reporting quarter” on two fields (total amount of vendor payments under \$25,000 and total amount of subawards less than \$25,000) both of those fields should be cumulative to include the data reported during previous reporting quarters. For additional information on the cumulative Section 1512 reporting requirements for jobs and all other data element fields, refer to the data model, OMB guidance [M-10-08](#) and the OMB [FAQ](#).

Updating Reports

Agencies are required to submit updated 1512 reports and Project Level Data reports to MMB. Updates can occur during the data review period (days 11 through 21), during the federal review period (days 22 through 29), or during the Continuous Quality Assurance (QA) process. The Continuous QA process was enabled by federal reporting following the January 2010 reporting period and provides recipients access to submitted reports for corrections throughout the quarter following initial submission. Based on federal reporting timelines, MMB will provide a timeline during each reporting period for receiving updated reports both initially and at the end of federal reporting’s Continuous QA period. *The RAT Board has not yet provided instructions to*

recipients on how to correct reports no longer available in the Continuous QA period – MMB will update these instructions when more information is available.

The designated data review window for recipients is the 11th through the 21st of the reporting month. Updates may be the result of several factors including, data errors discovered during the review process, the receipt of clarifying reporting guidance, or the receipt of updated data from subrecipients or vendors. Updates to the 1512 report may result in changes to the Project Level Data report and should be forwarded to MMB to ensure that the appropriate level of transparency is provided on the state's recovery website. State agencies should be in communication with the MMB ARRA staff regarding updates to their initial data submission. Contact MMB if it is unclear whether or not an update to the Project Level Data report is necessary when making changes to the 1512 report.

If your agency plans to make multiple updates to the data in the 1512 report, please only provide MMB with the most updated version according to the timeline provided by MMB. All updated final report files should be submitted to ARRAreporting.mmb@state.mn.us. For consistency purposes, please save documents in the following format:

Updated 1512 Reports: Agency.CFDA.ProgramName.ReportingPeriod.Update.1512.xls

Example: DEED.17.259.WIA-Youth.Oct09.Update.1512.xls

Updated Project Level Data: Agency.CFDA.ProgramName.ReportingPeriod.Project.Update.xls

Example: DEED.17.259.WIA-Youth.Oct09.Project.Update.xls

Transparency efforts – releasing ARRA data

Following each federal reporting period, MMB will release ARRA reporting data and information on recovery.mn to the public in three ways.

- Geo-mapping application supported by the Minnesota Geospatial Information Office (MGIO) will display project level detail data
- Interactive reports based on category, agency and specific projects will display aspects of 1512 and Project Level Data reports
- Comprehensive Excel database will display all reported data

Recovery.gov has indicated that they will release contract and job information on the 15th of the reporting month with final data on grants and loans being available on the 30th. MMB will work to provide comprehensive information to the legislature, public and the press; however, agencies may be contacted directly for information. Please contact MMB if you have any questions or need assistance responding to these requests.

Resources for reporting, accountability, transparency and training

Federal

- **Data dictionary,** <http://www.recovery.gov/FAQ/recipient/Documents/FedRptgDataModel+8-18-09.pdf>
- **Government Accountability Office (GAO) Recovery,** <http://www.gao.gov/recovery/>
- **GAO accountability reports,** <http://www.gao.gov/docsearch/repandtest.html>
- **Federal reporting.gov,** <https://www.federalreporting.gov/federalreporting/home.do>
- **Federal reporting Help Desk,** <https://www.federalreporting.gov/federalreporting/help.do>
- **Recovery.gov recipient reporting OMB guidance and memos,** http://www.recovery.gov/FAQ/recipient/Pages/Recipient_Reporting.aspx
- **OMB Recovery Act Guidance compilation,** http://www.whitehouse.gov/omb/recovery_default/
- **OMB FAQ,** http://www.whitehouse.gov/omb/recovery_faqs/
- **OMB Circulars,** <http://www.whitehouse.gov/OMB/circulars/>;
http://www.whitehouse.gov/omb/financial_offm_circulars/
- **Recovery.gov,** <http://www.recovery.gov/Pages/home.aspx>

Minnesota

- **Recovery Minnesota website,** <http://www.mmb.state.mn.us/recovery/>

Training

- **OIG training opportunities,** <http://www.recovery.gov/Accountability/Pages/Training.aspx>
- **Training materials available from Minnesota Office of Grants Management,** http://mdh.mnpals.net/F/DI7EBYATVRS A1DLHJDCEKK4GD KKG8YG9E8F8AQ3K YITV69KK7-06292?func=find-b&find_code=WRD&request=grants&local_base=&adjacent=N
 - Creating a Federal Grants Audit Trail (Audio CD) AV KF 6235 C73 2009 (April 16, 2009)
 - Federal Grant Cost Allowability for State, Local, and Tribal Governments: OMB Circular A-87 -- Part 1 and 2 (2 Audio CDs) AV HG 4027 F43t 2009 Pt.1 and Pt.2 (March 17 and 24, 2009)
 - Orientation to Federal Grants Administration (Audio CD) AV HG 4027 O75t 2009 (March 11, 2009)
 - Current Topics in Grants Management: Key Issues in Managing Federal Awards (Book) HJ 275.2 C87 2007
 - Techniques for Monitoring Federal Sub-Awards (Book) HJ 275.2 T43 2007
 - References in Grant Development and Management (Book) HG 177.5 U6 S75 2008
 - Federal Grants Management Handbook