
American Recovery and Reinvestment Act (ARRA) Quarterly Expenditure Reporting

ARRA State Agency and Higher Education Workgroup
December 17, 2009

LEGISLATIVE BUDGET BOARD

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Reporting Requirements

- ◆ General Appropriations Act (GAA), 81th Legislature, Regular Session, Article XII, Sec. 5. b.
 - ◆ Each of the agencies and institutions receiving appropriations under this Article shall submit quarterly reports on expenditure of funds appropriated from the American Recovery and Reinvestment Act Fund. The report shall be in the format prescribed by the Legislative Budget Board, including the following:
 - (1) the estimated number of jobs to be created or retained; and
 - (2) the number of full-time equivalents positions.
 - ◆ Reports shall be submitted no later than the following dates each year: December 31, March 31, June 30, and September 30. The reports shall be submitted to the Governor, Legislative Budget Board, State Auditor's Office, and Comptroller of Public Accounts.
- ◆ The GAA quarterly due dates will match the deadlines for federal reporting. For example, the first quarter reporting will be due between December 31, 2009 and January 15, 2010.

Reporting Requirements

- ◆ All ARRA funding received by agencies must be reported including;
 - ◆ Funds that were appropriated to agencies under the GAA or HB 4548.
 - ◆ Funding that was not appropriated but historically or normally would have been included in the GAA.
 - ◆ Funding outside of the GAA that has historically not been included in the GAA.

Overview of ARRA Quarterly Expenditure Reporting

- ◆ Information gathered will be used to generate quarterly reports about ARRA disbursements and expenditures.
- ◆ Reports will include the following information about ARRA funded projects:
 - ◆ Federal awarding agency, type of grant, start and end dates.
 - ◆ The number of jobs the awards created or retained (expressed as full-time equivalents).
- ◆ Reports may include the following information for select ARRA funded projects:
 - ◆ The expenditures by strategies and all objects of expense.
 - ◆ The amount of each award that was passed-through to other state and non-state entities.

ARRA Quarterly Expenditure Reporting Instructions

- ◆ Federal Awards
- ◆ Project
- ◆ Project Strategy and Objects of Expense
- ◆ Project Full-Time Equivalents
- ◆ Pass-Through Distributions
- ◆ Project Pass-Through Receipts

Federal Awards Instructions

- ◆ The agency will provide general identification information for every ARRA award which the federal government awarded directly to the agency.
 - ◆ Which federal agency made the award, its amount, type, and the Catalogue of Federal Domestic Assistance (CFDA) number and program.
 - ◆ The agency will also note if the federal award was a competitive award.

Project Instructions

- ◆ The Project section captures information about individual ARRA projects, including the project's description and start/end dates.
- ◆ Agencies will also provide the project's awarded amount and indicate how much funding, if any, is outside the GAA or has been already obligated.
- ◆ If agencies are reporting jobs created or retained due to an ARRA project, expressed as FTEs, they will also indicate which methodology they used to calculate the FTEs.

Project Strategy and Objects of Expense Instructions

- ◆ This section gathers information about objects of expense (OOEs) and strategies for each project, including those whose funds pass-through partially or entirely to another state or non-state entity.
- ◆ Reporting will include all of FFY 2009 data and the first quarter of the 2010 FFY.
- ◆ This section should be completed for all projects, except projects outside the GAA.

Project Full-Time Equivalents

- ◆ The Project Full-Time Equivalents Section collects information about jobs that have been created and retained due to an ARRA project, expressed in terms of full-time equivalents (FTEs).
- ◆ In addition to collecting data about the total FTEs created and retained, the LBB is also collecting the total State of Texas government FTEs.

Pass-Through Distributions

- ◆ This section collects data about ARRA funds agencies have passed-through to another state or non-state entity for a given project.
- ◆ For distributions to other state agencies, agencies will report the total amount passed-through to each agency for the appropriate quarter.
- ◆ For all distributions to non-state entities, agencies will need to submit a separate spreadsheet itemizing these distributions.
 - ◆ It will include all sub-recipients, the amounts distributed to them, and the sub-recipient's address.
 - ◆ The LBB will provide this spreadsheet template on its website.

Pass-Through Receipts

- ◆ The Pass-Through Receipts section collects information about ARRA funds agencies have received from other state agencies.
- ◆ This information includes identifying information such as the awarding agencies and CFDA number.
- ◆ It also includes project information, objects of expense and related strategies, jobs created or retained by ARRA funds (expressed as FTEs), and any further pass-through distributions.
- ◆ Do not include federal awards received directly from a federal agency in this section.

ARRA Quarterly Expenditure & Section 1512 Reporting

- ◆ The data requested is similar to information agencies are reporting to the federal government.
- ◆ The following additional information is required:
 - ◆ Grant types (i.e., formula, cooperative agreements, competitive)
 - ◆ Strategy and OOE
 - ◆ Pass-through distributions
- ◆ Agencies will be reporting expenditures and FTEs by federal fiscal year quarter.
- ◆ ARRA Quarterly Expenditure Reporting instructions will be modified to reflect changes to federal guidance.

ARRA Quarterly Expenditure Application

- ◆ An online reporting application will be available on the LBB's external website (www.lbb.state.tx.us) on December 31, 2009.
- ◆ To use the application, agencies must request a user ID and password under Agency Data Entry.
- ◆ The ARRA Quarterly Expenditure Instructions are meant to help agencies better understand the online reporting process. Please refer to the technical manual for detailed operating instructions.
 - ◆ The manual will be available via the Legislative Budget Board's external website (www.lbb.state.tx.us) under Agency Reference Documents on December 31, 2009.

Questions



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