



ARRA GUIDANCE UPDATE JULY 23, 2010



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Jobs created and retained

Agencies and institutions must report only jobs created or retained during the current quarter to www.federalreporting.gov. Jobs that were created or saved in previous quarters and paid for with funds in the current quarter should **not** be reported this quarter. This is consistent with the December 18, 2009, guidance released by the Office of Management and Budget (OMB). OMB is working to establish a process for making changes to previous quarter reports for recipients who need to make corrections. The State Recovery Office will issue the additional process guidance as soon as OMB provides it.

Jobs reported for both Section 1512 reporting and on the monthly update forms are on a quarterly basis, rather than a cumulative one over the life of the grant or program. For the next quarterly reporting period, recipients should only submit calculations for jobs saved or created with Recovery Act funds **between** July 1, 2010, and September 31, 2010. **Please keep in mind that other 1512 information, such as expenditure reporting, is cumulative.**

Reminder about Section 1512 reporting on \$25,000 threshold on payments

The State Recovery Office would like to remind agencies and institutions about the reporting requirements regarding the \$25,000 threshold. The threshold refers to **payments** made to vendors in a quarter, not **invoices**. The minimum \$25,000 threshold applies only to individual payments made in that particular quarter. OMB provided guidance on this issue which can be found at the following link:
http://www.whitehouse.gov/omb/recovery_faqs/#10-08-2.

In cases where the same vendor receives multiple single payments over \$25,000, the following process should be used during reporting:

1. The reporting recipient would click on the Vendor tab. This screen shows all previous payments made vendors that exceeded \$25,000.
2. Select **Add a New Vendor** and enter the appropriate vendor information into the system.
3. The result would show each individual payment that exceeded \$25,000 on a separate line, regardless of whether it was made to the same or to a different vendor.

Example of payments above the \$25,000 threshold to the same vendor: If a vendor received a payment of \$25,000 in a previous quarter and another payment of \$25,000 in the current quarter, the recipient would report two payments of \$25,000 in the VENDOR TAB. As stated in OMB's FAQs, reporting recipients would need to report each payment over \$25,000 in its own line in the vendor tab of the report. **Recipients should not select the vendor from a previous reporting quarter and simply increase the total amount of sub-award made to that vendor.**

Example of payments below the \$25,000 threshold to the same vendor: If a prime recipient makes three payments of \$15,000 to the same vendor within a quarter, this is reported in the Prime Recipient Tab in an aggregate manner. On the Prime Recipient Tab, the reporting recipient would insert the 3 in the **Total Number of Sub-Awards to Vendors Less than \$25,000** data field and insert \$45,000 in the **Total Amount of Sub-Awards Less than \$25,000** data field. Aggregate reporting in this manner is appropriate as long as any single payment to a vendor is under the threshold, regardless of the amount of that vendor's payments from previous quarters, or if the cumulative amount of the current quarter's payments exceeds \$25,000. Any single payment over \$25,000 should be reported separately in the Vendor Tab.