



United States
Department of
Agriculture

Food and
Nutrition
Service

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DATE: September 30, 2009

SUBJECT: Registration and Reporting Requirements under the American Recovery and Reinvestment Act of 2009 (ARRA) for the Special Supplemental Nutrition Program for Women, Infants and Children (WIC)

TO: WIC State Agencies Receiving ARRA Funding for Technology Projects

The purpose of this memorandum is to provide WIC State agencies that are receiving American Recovery and Reinvestment Act (ARRA) funding for technology projects with information necessary to effectively implement the registration and reporting requirements included in Section 1512 of the ARRA. The Obama administration is committed to providing an unprecedented level of transparency and accountability of funds invested under the ARRA so Americans know where their tax dollars are going and how they are being spent. The guidance contained herein helps to ensure ARRA funds are reported accurately and correctly to meet these goals.

This memorandum includes specific questions and answers (Q&As) that should be helpful to State agencies when completing the reporting requirements of the ARRA (Attachment A). Please note that registration on the reporting website is a prerequisite to reporting, and State agencies receiving technology ARRA funding are encouraged to register promptly. For more information on registering, please see Question 2 on the attached Q&As. **Also please note that while the ARRA reporting requirements pertain to all WIC State agencies receiving ARRA technology funds, the October 10, 2009 reporting deadline only applies to those State agencies which actually received ARRA funding for WIC technology projects in their Letters of Credit prior to October 1, 2009. All other State agencies receiving ARRA technology funds on or after October 1, 2009 will begin quarterly reporting in January 2010.**

The Office of Federal Financial Management, Office of Management and Budget (OMB) has issued two memorandums supplementing, amending, and clarifying prior guidance regarding the ARRA implementation for financial assistance awards, such as the WIC technology grants. These memorandums were issued on April 3, 2009 (M09-15) and June 22, 2009 (M09-21) and can be found at the following website, respectively:

http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-15.pdf and
http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21.pdf.

On April 23, 2009, OMB also published interim final guidance in the Federal Register at 2 CFR Part 176, codifying some of the M09-15 provisions. The interim final guidance can be found at:

http://www.whitehouse.gov/omb/assets/fedreg_2009/042309_recovery.pdf.

This memorandum and its attachments summarize the provisions of M09-15 and M09-21 memorandums and implementing guidance (Federal Register Vol. 74, No. 77; April 23, 2009) that directly impact WIC State agency technology projects funded through ARRA. We encourage all WIC stakeholders to review OMB's memorandums (M09-15 and M09-21) and implementing guidance. Feedback may be submitted to recovery@omb.eop.gov (enter "guidance feedback" in the subject line of the email), if desired.

Please note that the reporting requirements described herein only apply to funds provided to WIC State agencies for technology projects using ARRA funds. This would include funding awarded in response to the Request for Applications FNS released in April 2009 as well as funds awarded to States with existing EBT and SAM projects resulting from Cooperative Agreements. It does *not* apply to contingency ARRA food funds released to 14 WIC State agencies in April 2009. (Please see FNS memorandum dated May 7, 2009, entitled Reporting Requirements for American Recovery and Reinvestment Act of 2009 (ARRA) WIC Contingency Food Funds, for reporting information for these funds.)

Also, note that this memorandum does not include all award terms that may be needed or required for grant awards, but provides greater clarification on implementing the ARRA provisions. Additional award terms and conditions are included in the award packets issued to each WIC State agency receiving ARRA funds. Please read the standard award terms and conditions carefully as they bind all WIC State agencies receiving WIC ARRA funds.

We hope you find this information useful. Should you have questions on this memorandum or reporting requirements, please contact your FNS Regional Office.



DEBRA R. WHITFORD
Director
Supplemental Food Programs Division

Attachment

QUESTIONS & ANSWERS ON WIC ARRA REPORTING

The following are reporting requirements for WIC ARRA funds as described in OMB's M09-15, M09-21, and interim final guidance.

Question 1: **Who must report?** (see M09-15, Section 2.10, pages 20-21; M09-21, Section 2.2, pages 6-8; and M09-21 Appendix, entitled Reference Sheet of Frequently Used Guidance Terms, page 38)

Answer: The **prime recipients** are responsible for reporting information required by ARRA and OMB. Prime recipients are non-Federal entities that receive ARRA funding directly from the Federal government (i.e., WIC State agencies). WIC State agencies may delegate certain aspects of the ARRA reporting. (See Attachment A-1 for a high-level overview of the information to be reported by each entity.).

A **Sub-recipient** is defined as a “non-Federal” entity that receives ARRA funding from a prime recipient. A WIC local agency is an example of a sub-recipient. The reporting requirements for sub-recipients differ from prime recipients; however the terms and conditions of the ARRA are carried forward to the sub-recipient.

A **vendor** is defined as a dealer, distributor, merchant or other seller providing goods or services that are required to carry out the ARRA funded project or activity. An example of a vendor for a WIC technology grant could be a contractor hired to do systems work. Per ARRA guidance, *certain* information regarding **vendors** that receive “any payments greater than \$25,000” must be reported. Specifically, if such a vendor provides goods or services to a WIC State agency, the agency must report (1) the vendor’s identity (by DUNS number), (2) amount of the payment, and (3) a description of what was obtained in exchange for the payment. Please note, **vendors do not report on projects or activity on FederalReporting.gov**. If a vendor does not have a DUNS number, the State agency must instead report the vendor’s name and headquarters zip code.

If you are still unsure of what the difference is between a vendor and a sub-recipient, the following is a listing of **Sub-recipient vs. Vendor** relationship and characteristics:

Sub-recipient Characteristics:

1. Perform measured goals meeting the program objectives.
2. Responsibility for programmatic decision making.
3. Responsibility for applicable program compliance requirements.
4. Use of funds passed through to carry out a program as compared to providing goods or services for a program of the prime recipient.
5. Determining eligibility for assistance.

Vendor Characteristics:

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

Question 2: **How does a WIC State agency register for www.FederalReporting.gov (i.e. the OMB data collection system)?** (see M09-21, Section 3.4, pages 19-21)

Answer: WIC State agencies, prime-recipients or sub-recipients (if applicable), and FNS must be registered as authorized parties prior to submitting or reviewing recipient reports. The registration function is available at www.FederalReporting.gov. *Prompt registration is encouraged.* Step-by-step registration instructions are available on the website (M09-21 guidance, pages 19-21) and in Attachment A-2 to this Q&A.

Question 3: **When and how must reports be submitted?** (see M09-15, Sections 2.11 and 2.12, page 22; M09-21, Sections 2.5, 2.9, and Section 3, pages 12, 14, and 16-26)

Answer: WIC State agencies will have two reports due on a quarterly basis. First is a Standard Form (SF)-425, Federal Financial Report which is due within 10 days after the end of each calendar quarter. This report will be submitted by WIC State agencies through the Food Programs Reporting System (FPRS). WIC State agencies will be able to access the SF-425 form on October 1, 2009. Attachment A-3 provides examples of FPRS data screens and instructions to assist staff who will enter the data in FPRS. Information entered into the FPRS data screens will appear on the SF-425. Attachment A-4 is an illustration of an on-line SF-425 report form.

A second report will be submitted through a central collection system at www.FederalReporting.gov to collect additional information as required by ARRA, including the Federal Funding Accountability and Transparency Act (FFATA) data elements for the sub-recipient of the WIC State agencies. This report is due within 10 days after the end of each calendar quarter. As discussed below, WIC State agencies may delegate aspects of this report to its sub-recipients. Those authorized to submit and review reports on www.FederalReporting.gov must first register at the website prior to submitting or reviewing reports.

The first report must cover financial activities and expenditures incurred since the date of the ARRA funding award. Each quarterly report thereafter must reflect cumulative expenditures. In other words, each quarterly report amount must be higher or equal to the previous report expenditure level.

Please note that WIC State agencies will continue to use the FNS-798 to report on regular WIC grant funds; only the ARRA funds will be reported on the SF-425. For reporting purposes, ARRA contingency funds shall not be co-mingled with ARRA technology funds. No waivers will be granted to any recipient (prime or sub) who may have issues with meeting the reporting deadlines.

Question 4: What is decentralized reporting or delegation of reporting? (see M09- 21, page 14)

Answer: Decentralized reporting is when the State agency allows multiple parties at the State level to submit data to the centralized reporting system (www.FederalReporting.gov), rather than a single point of entry. The State agency will be responsible for the design and implementation of a process to prevent State agency officials from creating more than one report for the same activity.

A WIC State agency may choose to decentralize the reporting requirements at the State level, to its local agencies, if appropriate. If the State agency delegates reporting to its local agency, the State agency and local agency must ensure that duplicate reporting is avoided. At a minimum, the State must maintain an updated inventory of its delegations and crosscheck all data records to ensure that no reporting at the State level has occurred where delegation to the local agency has been made. The State agency must also establish a policy that clearly identifies which user, State or local agency, will make corrections to reported data when needed.

In either case, the State agency must ensure coordination of reporting requirements and ensure that “double counting” is avoided. The State agency is ultimately responsible for the information reported and its accuracy. ***Delegation may not be given to vendors.***

Question 5: What are the key timeframes for www.FederalReporting.gov? (see M09-21, Section 3.2, pages 16-18)

Answer: The key timeframes for reporting grant activities are as follows:

- **Aug 17th 2009:** WIC State agencies may begin to register at www.FederalReporting.gov. Prior to registration, prime-recipients, and/or sub-recipients must be registered in the Central Contractor Registration (CCR) database and must have a DUN & Bradstreet DUNs number. (See Attachment A-2).

- **Days 1-10 following the end of the quarter:** WIC State agencies prepare and enter their reporting information. The data is considered to be in pre-submission status until explicitly submitted. Using the web-based form method, as described in Question 6 below, State agencies will be allowed to store draft versions of their reports. Submitted reports will be viewable by WIC State agencies and FNS. Data reports not submitted by the end of the 10th day will be considered noncompliant with the ARRA reporting requirements.
- **Days 11-21 following the end of the quarter:** WIC State agencies are responsible for ensuring that complete and accurate reporting information is provided prior to the Federal agency comment period beginning on the 22nd. State agencies will be responsible for verifying submitted information for all Recovery funds for which they are responsible, for notifying sub-recipients of reporting errors or omissions, and for ensuring any data corrections are completed in a timely manner. WIC State agencies are responsible for coordinating with sub-recipients on any identified data corrections.
- **Days 22-29 following the end of the quarter:** FNS reviews and, if determined necessary, comments on the submitted reporting information. Submitted reports will not be editable by WIC State agencies during this time period unless notified by FNS. FNS will perform a data quality review through www.FederalReporting.gov and notify WIC State agencies of any data anomalies or questions. The original submitter must complete data corrections no later than the 29th day following the end of the quarter.

No later than 30 days following the end of the quarter, detailed reports will be made available to the public on the www.Recovery.gov website. Any data issues identified beyond the 30th day will be corrected and addressed in the next quarterly report.

Question 6: **What are the methods to submit a report on www.FederalReporting.gov?**
(see M09-21, Section 3.6, pages 21-23)

Answer: After registering as an authorized party (prior to submitting or reviewing reports) on www.FederalReporting.gov, three (3) basic methods are available to submit reports into www.FederalReporting.gov. The reporting entity (i.e., State agency or delegated sub-recipient) may choose the most convenient method for them. The basic methods are as follows:

1. Online data entry in a web browser. This provides a straightforward data entry form, available through the user's web browser, to report required data elements. A commercial web browser such as Microsoft's Internet Explorer or Firefox is required for this option.

2. Excel spreadsheet. The user downloads a Microsoft Excel spreadsheet and fills in the required data fields, then uploads the spreadsheet to the www.FederalReporting.gov website within the user's web browser. 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 to access the website.
3. Custom software system extract in XML. This method may be used by State agencies which have sufficient technical experience to submit a properly formatted Extensible Markup Language (XML) file for their report submission. Additional detail about field constraints will be posted to www.FederalReporting.gov. Recipients are strongly encouraged to test their report structures prior to the reporting period. A web browser such as Microsoft's Internet Explorer or Firefox is required to access the website. Organizations must match a specific XML schema format. The schema for the data submission will be provided on the www.FederalReporting.gov website.

Question 7: **What information must be reported?** (see M09-15, Appendix 9, pages 123-126; 2 CFR Part 176; M09-21, Section 2.3, pages 8-11)

Answer: The data elements and reporting instructions for the central collection system on www.FederalReporting.gov will be provided in the Recipient Reporting Data Model, which will be available through OMB's website and www.Recovery.gov. Attachment A-1 provides a high-level overview of the information to be reported by WIC State agencies and sub-recipients. All reporting on the central collection system will be made available to the public via the www.Recovery.gov website, as well as FNS' recovery website.

In addition to ARRA reporting, WIC State agencies will be required to submit a Standard Form (SF)-425, Federal Financial Report through FPRS. This report is due within 10 days after the end of each calendar quarter. The data elements pertain to State agency expenditures on the grant awards. The first quarterly report is due within 10 days after the end of the first quarter in which the grant award was made. WIC State agencies will be able to access the SF-425 form by October 1, 2009. For more information, see Attachment A-3 and the answer to question 3 above.

Question 8: **How do the wage rate requirements in [Section 1606] of ARRA apply?** (see M09-15, Appendix 9, pages 169-170; 2 CFR Part 176)

Answer: This provision requires that if ARRA funds are used to construct, alter, maintain, or repair a building or work, as defined in Section 1606 of ARRA, all contractors and subcontractors working on projects that receive any ARRA funds must be paid an amount at least equal to the prevailing wage for similar work, per subchapter IV of chapter 31 of title 40 of the United States Code (the Davis-Bacon Act), *regardless of whether those projects involve buildings or works owned by a government entity*. However, WIC technology grants will most likely not include construction projects, in which case this provision would not apply.

Question 9: What are requirements for reporting multiple projects on FederalReporting.gov? (see M09-21, Section 2.3, pages 8-11)

Answer: ARRA funding was awarded to WIC State agencies as a result of their applications under FNS Requests for Applications (RFA’s) issued in April 2009. Four separate solicitations (RFA’s) were issued: RFA#1- State Agency Model (SAM) Transfers, RFA#2- EBT Planning, RFA#3-EBT Implementation, and RFA#4-Miscellaneous Technology grants. (Note: No applications were received under RFA#3-EBT Implementation.). In addition, applications were solicited from State agencies with existing EBT and SAM grant projects. Each of these RFA’s represents a separate and distinct project, with the exception of RFA#4-Miscellaneous Technology.

For each distinct project/award under RFA#1, RFA#2, and the existing EBT and SAM grant awards, a separate entry/report into www.federalreporting.gov is necessary. Completion of the data elements should be relatively straightforward as only one separate and distinct project is being reported on.

The Miscellaneous Technology projects, however, may encompass an assortment of projects identified in RFA#4 as FNS priorities 1 through 10. Thus, State agencies may have received funding for several separate and distinct projects under this RFA. However, for the purpose of reporting, these should be consolidated and reported as one project on www.federalreporting.gov.

EXAMPLE

State X may have received funds related to their existing EBT project and they may have received funds under RFA#4 for priority 1-- food package modifications, priority 5 -- MIS modifications, and priority 10 – equipment. Two projects would be reported as follows:

<u>Project Description:</u> Funding to augment current WIC EBT Project	Award Amount: \$70,000
<u>Project Description:</u> Funding for miscellaneous technology projects to include food package modification, other MIS modifications and equipment:	Award Amount: \$120,000

- a) If you are reporting as a prime or sub recipient, go to the section of the particular ARRA data model whether online web, excel spreadsheet or an interface schema platform that you have chosen, select the appropriate data element and record your information on www.federalreporting.gov
- b) Please refer to your cooperative agreement (SF-529) line number #10 to determine what your grant agreement total amount is for each project. The total should be recorded on www.federalreporting.gov within the appropriate data element field.

Question 10: How should jobs created and retained be reported? (see M09-15, Section 2.12, pages 22-24; M09-21, Section 5, pages 33-37)

Answer: While there is no requirement that WIC ARRA funds be used to create or retain jobs, States must report if they do. For each project, activity, or contract paid with WIC ARRA funds, State agencies must report, per quarter, *an aggregate number* and *a narrative description* of cumulative jobs that were directly (1) created or (2) retained due to ARRA funding. The narrative description may be described by job title, broad labor category, or the State’s existing practice for describing jobs, as long as the terms used are widely understood and explain the general nature of the work. “Jobs created” means positions that (1) did not previously exist or (2) previously existed but were unfilled, and are filled as a result of ARRA funding. Please note that a job cannot be reported as both created and retained, and that only compensated jobs should be reported (i.e. do not report volunteers).

As stated above, WIC State agencies or delegated sub-recipients must provide the aggregate number of estimated jobs created and retained and the narrative description for each project and activity directly funded by ARRA. WIC State agencies or delegated sub-recipients are not required to report on indirect or induced jobs, as the State agency or sub-recipient may not have sufficient insight or proper methodology to do so.

WIC State agencies must report jobs created and retained in full-time equivalent (FTE) format. FTEs are calculated by dividing total hours worked by the total number of hours in a full-time schedule, as defined by the State. For example, two full-time employees and one part-time employee working half-days would be reported as 2.5 FTEs in each calendar quarter. States are encouraged to provide information used to calculate their FTE figures. Please also note that FNS expects all grantees in receipt of ARRA funding to directly and comprehensively collect and report the jobs information, to include jobs information from all of their sub-recipients and vendors. (Please refer to Sections 5.3 and 5.4 of M09-21 pages 37-38 for additional information).

WIC State agencies are also encouraged to work with their Governors and State Workforce Investment Boards to facilitate the listing of all jobs generated through ARRA on their State Job Banks. Links to State job banks are available at the Department of Labor’s Employment and Training Administration sponsored CareerOneStop Web site (www.jobbankinfo.org).

Question 11: What are the consequences of not reporting and/or non-compliance or reporting inaccurate or incomplete information? (see M09-15, Appendix 9, page 131, 2 CFR Part 176.20 (c); and M09-21, Sections 2.7 and 2.10, pages 13, 15, and 30-31)

Answer: WIC State agencies that do not meet the reporting requirements as outlined in Section 1512 of the ARRA are considered in violation of the award agreement. FNS may use any customary remedial actions necessary to ensure compliance, including withholding funds, termination, or suspension and debarment, as appropriate. No waivers will be granted to a WIC State agency unable to meet to the reporting requirements. However, reporting extensions may be granted on a case-by-case basis for extraordinary circumstances, such as natural disasters.

Question 12: Is there a **www.FederalReporting.gov** helpdesk? (see M09-21, Section 3.10, pages 24-25)

Answer: A helpdesk will be available on the www.FederalReporting.gov website to help users with registration and reporting processes related inquiries. Other questions related to ARRA awards should be directed to FNS' WIC Regional Offices.

Summary of Basic Reporting Requirements for www.FederalReporting.gov
(CFR Part 176; Section 2.3 of M09-21, pages 8-11)

WIC State agencies (*prime-recipient*) must report the following information to include, but not limited to:

1. Federal Funding Agency Name
2. Award identification
3. Recipient D-U-N-S
4. Parent D-U-N-S
5. Recipient Central Contractor Registration (CCR) information
6. CFDA number, if applicable
7. Recipient account number
8. Project/grant period
9. Award type, date, description, and amount
10. Amount of Federal Recovery Act funds expended to projects/activities
11. Activity code and description
12. Project description and status
13. Job creation narrative and number
14. Infrastructure expenditures and rationale, if applicable
15. Recipient primary place of performance
16. Recipient area of benefit
17. Recipient officer names and compensation (Top 5)
18. Total number and amount of small sub-awards; less than \$25,000

WIC Local agencies (*sub-recipient*) must report the following information to include, but not limited to:

1. Sub-recipient D-U-N-S
2. Sub-recipient CCR information
3. Sub-recipient type
4. Amount received by sub-recipient
5. Amount awarded to sub-recipient
6. Sub-award date
7. Sub-award period
8. Sub-recipient place of performance
9. Sub-recipient area of benefit
10. Sub-recipient officer names and compensation (Top 5)

WIC State agencies (*Vendors*)

1. D-U-N-S or Name and zip code of Headquarters (HQ) that received payments greater than \$25,000 from a WIC State agency
2. Expenditure amount
3. Expenditure description

Monday, August 17, 2009



FederalReporting.gov

FederalReporting.gov is the central government-wide data collection system for Federal agencies and recipients of the Federal Awards under ARRA. FNS, WIC State agencies, and WIC local agencies will access www.federalreporting.gov to fulfill their reporting obligations, and must also register in the Central Contractor Registration (CCR) database. For more information about CCR, visit the [CCR website](#).

Registration began Monday, August 17, 2009. Registration for all Federal Agencies and Recipients began Monday, August 17, 2009. The Service Desk will be available for user support from 7 a.m. through 9 p.m. (ET) Monday through Friday to support Registration.

- **Reporting begins Thursday, October 1, 2009.** The FederalReporting.gov system opens for reporting on Thursday, October 1, 2009. The Service Desk will be available 24 hours, 7 days a week during reporting period.
- **Reports publicly available Sunday, October 11, 2009.** Initial submission reports will be available for public view at Recovery.gov beginning Sunday, October 11, 2009.

- [Home Tab](#)
- [For Agencies Tab](#)
- [For Recipients Tab \[selected\]](#)

Begin "For Recipients" Tab Content

Registering as a Recipient

Recipients are non-Federal entities that receive Recovery Act funding and should register as a **Recipient User**. Recipients may submit reports as a Prime Recipient or a Sub Recipient. At the time of registration, the system does not distinguish between Prime Recipients and Sub Recipients.

When you register to be a Recipient User, you will need to provide the following:

- Your Name
- Your Phone Number
- Your Email Address
- Your Organizational DUNS number (Organizational DUNS number is used to obtain demographic information about your Organization.)

Prime Recipients

Prime Recipients are non-Federal entities that receive Recovery Act funding as Federal awards. Awards may be in the form of contracts, grants, or loans directly from the Federal government. The Prime Recipient is ultimately responsible for reporting. **Each individual reporting on behalf of a Prime Recipient must register as a user of FederalReporting.gov.**

Pre-Requisites for Prime Recipients:

- **DUNS Number.** Each Prime Recipient must have a DUNS number. A DUNS Number is a unique 9-digit number issued by Dun & Bradstreet. You can obtain the DUNS number from your award document. (If not found on the award document, use the DUNS number your organization provided on the application for award.)
- **Email address.** Users will need to enter their valid email address to register.
- **Central Contractor Registration (CCR) Registration.** Each Prime Recipient organization must be registered with the government in CCR.

Please visit the [Dun and Bradstreet website](#) to obtain a DUNS number.

Prime Recipients must also register in the **Central Contractor Registration (CCR) database**. For more information about CCR, visit the [CCR website](#).

Sub Recipients

Sub Recipients are non-Federal entities that are awarded Recovery funding through a legal instrument from a Prime Recipient. Sub Recipients typically receive a contract, grant, or loan from the Prime Recipient to support performance of any portion of a project or program funded with Recovery dollars. A Prime Recipient may delegate responsibility to its Sub Recipient to report information into FederalReporting.gov. Each individual responsible for reporting on behalf of the Sub Recipient must register as a user of FederalReporting.gov. Each Sub Recipient must have a unique 9-digit DUNS number, as administered by Dun & Bradstreet (D&B).

Pre-Requisites for Sub Recipients:

- **DUNS Number.** Each Sub Recipient must have a unique 9-digit DUNS number.
- **Email address.** Users will need to enter their valid email address to register.
- **Central Contractor Registration (CCR) Registration.***

***Sub Recipients who are awardees of financial assistance (i.e., grants and loans) also need to register in the Central Contractor Registration (CCR) database. For more information about CCR, visit the [CCR website](#).**

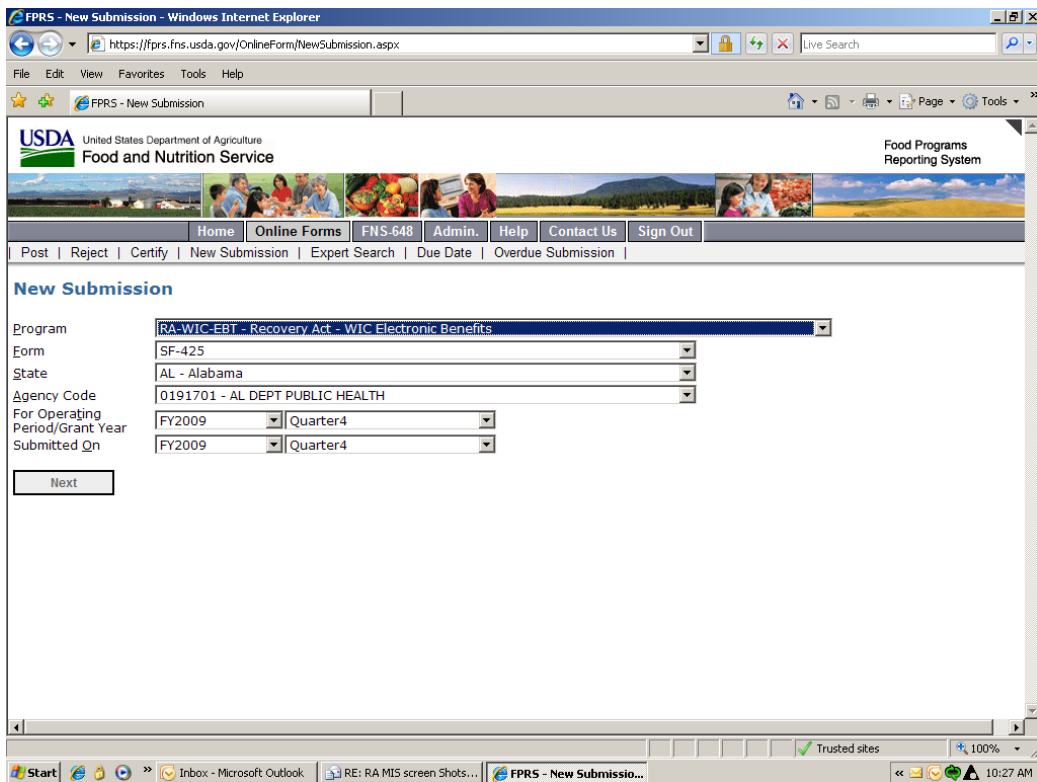
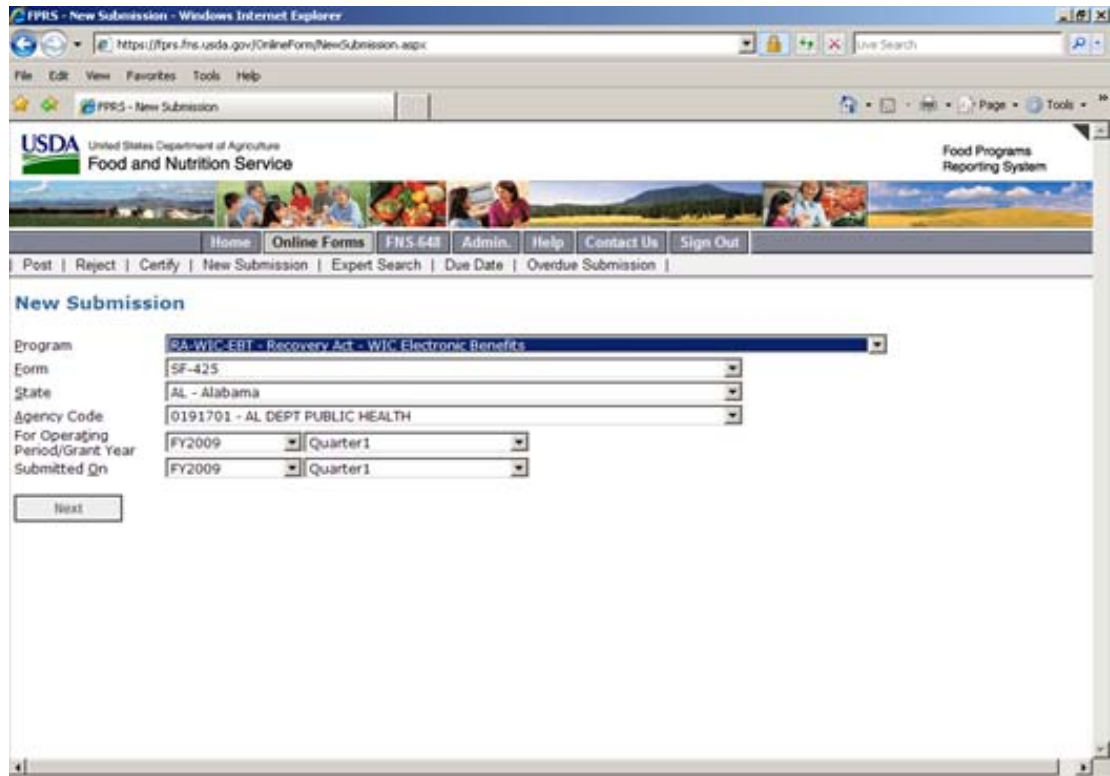
***** NOTE: For Reporting, Sub Recipients will also need to know the Prime DUNS number and Award number. Be sure to obtain these numbers prior to submitting your report**

QUARTERLY REPORTING

The following steps are required to submit quarterly reports due for the American Recovery and Reinvestment Act of 2009 (ARRA) WIC Management Information Systems Technology funds:

- 1) Log into **FPRS**.
- 2) Select the **Online Forms** tab.
- 3) Select the **New Submission** button.
- 4) Select Individual Program “**RA-WIC-EBT- Recovery Act - WIC Electronic Benefits**” “**RA-WIC-MISC- Recovery Act – WIC Miscellaneous Technology Projects**”, “**RA-WIC-SAM- Recovery Act – WIC State Agency Model**”, (i.e., the grant for which the report is being submitted) from the drop down menu.

- 5) **Form** – Select SF-425 the automatic default.
- 6) **State** - Select your geographic State, Territory or ITO (Indian Tribal Organization) from the drop down menu.
- 7) **Agency Code** – Select your agency code from the drop down menu.
- 8) **For Operating Period** - Select the source year of the grant funds from the drop down menu. The source year (grant year) of the FY 2009 ARRA MIS funds is “**FY 2009.**” You will also have to select the operational quarter. Individuals submitting reports for RA-WIC-EBT, RA-WIC-SAM, and RA-WIC-MISC funds due October 10, 2009 will need to submit reports for all operating periods of FY 2009:
 - a. FY 2009, quarter 1 – (Oct 2008-Dec 2008) Submit a blank report.
 - b. FY 2009, quarter 2 – (Jan 2009-Mar 2009) Submit a blank report.
 - c. FY 2009, quarter 3 – (Apr 2009-Jun 2009) Submit a blank report.
 - d. FY 2009, quarter 4 – (Jul 2009-Sep 2009) Submit a report of the financial activity



- 9) **Submitted On** - Select the report year and quarter for which the report is submitted from the drop down menu. For all reports submitted for FY 2009, the report year and quarter for “submitted on” will mirror the operational year and quarter. Individuals submitting reports for ARRA MIS Technology funds due October 10, 2009 will need to submit reports for all of FY 2009:
 - a. FY 2009, quarter 1 – (Oct 2008-Dec 2008) Submit a blank report.
 - b. FY 2009, quarter 2 – (Jan 2009-Mar 2009) Submit a blank report.
 - c. FY 2009, quarter 3 – (Apr 2009-Jun 2009) Submit a blank report.
 - d. FY 2009, quarter 4 – (Jul 2009-Sep 2009) Submit a report of the financial activity
- 10) Select the **Next** button.
- 11) Select [[New](#)] on the Quarterly line under **Submission Type**. An example is as follows:

New Submission

Submission Type	Revision		
Quarterly	0	New	
Final	0	New	

- 12) Enter data into report form (SF-425). Complete Blocks 1-9 and 12-13 and Lines 10.d through 10.h. The remainder of the form should be left blank.
- 13) Select the **Validate** button. Validate indicates whether or not you have errors to correct before saving the report.
- 14) Select the **Save** button.
- 15) The designated State staff will **certify** the report.
- 16) The designated regional staff will Post the report.

FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)			Page	1	of	
pages								
3. Recipient Organization (Name and complete address including Zip code)								
4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)			6. Report Type	7. Basis of Accounting		
					<input type="checkbox"/> Quarterly	<input type="checkbox"/> Cash <input type="checkbox"/> Accrual		
					<input type="checkbox"/> Semi-Annual			
					<input type="checkbox"/> Annual			
					<input type="checkbox"/> Final			
8. Project/Grant Period From: (Month, Day, Year)				To: (Month, Day, Year)	9. Reporting Period End Date (Month, Day, Year)			
10. Transactions							Cumulative	
<i>(Use lines a-c for single or multiple grant reporting)</i>								
Federal Cash (To report multiple grants, also use FFR Attachment):								
a. Cash Receipts								
b. Cash Disbursements								
c. Cash on Hand (line a minus b)								
<i>(Use lines d-o for single grant reporting)</i>								
Federal Expenditures and Unobligated Balance:								
d. Total Federal funds authorized								
e. Federal share of expenditures								
f. Federal share of unliquidated obligations								
g. Total Federal share (sum of lines e and f)								
h. Unobligated balance of Federal funds (line d minus g)								
Recipient Share:								
i. Total recipient share required								
j. Recipient share of expenditures								
k. Remaining recipient share to be provided (line i minus j)								
Program Income:								
l. Total Federal program income earned								
m. Program income expended in accordance with the deduction alternative								
n. Program income expended in accordance with the addition alternative								
o. Unexpended program income (line l minus line m or line n)								
11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share	
				g. Totals:				
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:								
13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)								
a. Typed or Printed Name and Title of Authorized Certifying Official					c. Telephone (Area code, number and extension)			
					d. Email address			
b. Signature of Authorized Certifying Official					e. Date Report Submitted (Month, Day, Year)			
14. Agency use only:								

Standard Form 425
OMB Approval Number: 0348-0061
Expiration Date: 10/31/2011

Paperwork Burden Statement

According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0060), Washington, DC 20503.