

OFFICE OF THE GOVERNOR

AMERICAN RESCUE PLAN ACT OVERSIGHT OFFICE (ARPA OFFICE)

POLICY STATEMENT

July 2021



Governor
Lemanu P. S. Mauga
~
Lieutenant Governor
Talauega E.V. Ale

Executive Director
Keith Gebauer

AMERICAN RESCUE PLAN ACT (ARPA) OVERSIGHT OFFICE

Office of the Governor
A.P. Lutali Executive Office Building
Pago Pago, American Samoa 96799

July 19, 2021

VISION STATEMENT

The American Rescue Plan Act (ARPA) Oversight Office will oversee the implementation, disbursement and execution of all ARPA funds as prescribed in the American Rescue Plan Act to address the impact to the Territory and its residents as a result of the COVID-19 pandemic and the Public Health Emergency.

MISSION STATEMENT

To ensure full compliance with all statutory requirements for the eligible use of ARPA funds as prescribed in the American Rescue Plan Act. To ensure all ARPA funded projects are implemented with transparency and accountability. To ensure compliance with all public health emergency measures and to protect the people of American Samoa.

ELIGIBLE USE OF ARPA FUNDS

- (a) To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
- (b) To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to such eligible workers of the recipient, or by providing grants to eligible employers that have eligible workers who performed essential work;

- (c) For the provision of government services, to the extent of the reduction in revenue of such recipient due to the COVID–19 public health emergency, relative to revenues collected in the most recent full fiscal year of the recipient prior to the emergency; and
- (d) To make necessary investments in water, sewer, or broadband infrastructure

RESTRICTED USE OF ARPA FUNDS

- Section 602(c)(2)(A) of the Act provides that States and territories may not “use the funds ... to either directly or indirectly offset a reduction in ...:
 1. net tax revenue ... resulting from a change in law, regulation, or administrative interpretation during the covered period that reduces any tax ... or delays the imposition of any tax or tax increase.”
 2. In addition, sections 602(c)(2)(B) and 603(c)(2) *prohibit any* recipient, including cities, non-entitlement units of government, and counties, from using Fiscal Recovery Funds for deposit into *any pension fund*.
 3. **Please note:** Treasury’s Interim Final Rule identifies several other ineligible uses, including funding debt service, legal settlements or judgments, and deposits to rainy day funds or financial reserves.

GUIDING PRINCIPLES & OBJECTIVES

- Adherence to all ARPA statutory requirements
- Improve healthcare access and services for our People and Territory
- Address key eligible infrastructure needs
- Improve negatively impacted economic needs territory-wide
- Develop sound financial and program oversight procedures
- Ensure transparency and accountability for all ARPA funds

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▪ Expand DOH Community Centers Services	
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▪ New Seaport Facility	
▪ Expand Airport Facility (Border reopening and tourism initiative)	
▪ Expand Broadband infrastructure capabilities	
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PROJECT LISTING & ALLOCATION

Authority	Percentage	Amount
Section 602- Use of Funds		
To respond to the public health emergency or its negative economic impacts, including assistance to households, small business, and nonprofits, or aid to impacted industries such as tourism, travel and hospitality.	100%	\$479,135,254.00
Capital Investment into Healthcare facility	63%	\$300,000,000.00
Capital Investment into Mental Health facility	5%	\$24,000,000.00
Capital Investment into DPH Community Centers	4%	\$20,000,000.00
Capital Investment into Seaport facility	4%	\$20,000,000.00
Capital Investment into Airport Facility	3%	\$15,000,000.00
Travel Safe Project	2%	\$8,100,000.00
ARPA Oversight Office Administration	1%	\$3,754,000.00
Repatriation / Quarantine	2%	\$10,000,000.00
Capital Investment into Inter-Island Transportation	2%	\$8,000,000.00
Capital Investment into Public Buildings (Social Distancing, Safety Measures, etc.)	3%	\$12,000,000.00
Non Profit Organizations (Hope House, NGOs, etc.)	1%	\$5,000,000.00
Affordable Home Loan Program	2%	\$8,000,000.00
Small Business Loan Program	2%	\$10,000,000.00
ASG, Vaccination	1%	\$5,000,000.00
Upgrade of Communication Infrastructure (towers)	2%	\$10,000,000.00
Available Funds to Repair Water Distribution System	4%	\$20,000,000.00
Remaining ARPA Funds		<u>\$281,254.00</u>
TOTAL	100%	\$479,135,254.00

PROJECT MANAGEMENT

1. ARPA Proposal Requirements & Award Certification

- a. ARPA Executive Director will provide an award letter certification for each project identifying the following utilizing the standard Project Criteria and Proposal Requirements (See Appendix A)
 - i. Project Description and/or Business Plan
 - ii. Scope of Work
 - iii. Implementation Plan and Timeline
 - iv. Proposed Amount
 - v. Project Lead
- b. The ARPA Award letter will accompany all supporting documentation to establish the account. (See Appendix B)
- c. Sub Recipient
 - i. Based on Proposed project and ARPA Award
 - ii. Project Director must work closely with ARPA Staff to implement the project concurrent to proposal and timeline.

2. Roles and Responsibilities

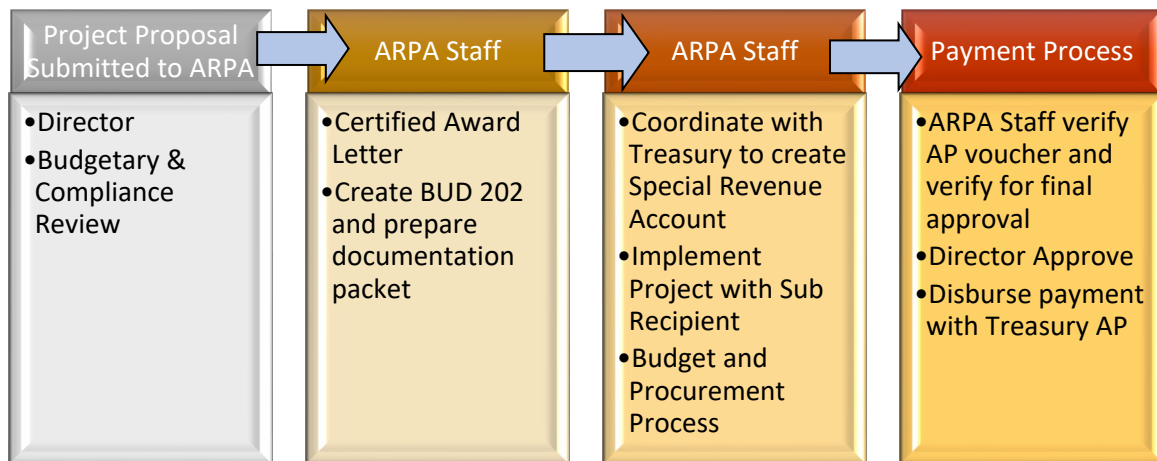
- a. Executive Director
- b. Compliance Officer
- c. Grant Writer
- d. Financial Analyst
- e. Administrative Assistant
- f. Legal Counsel
- g. Budget, Treasury, Procurement and Governor Office assigned personnel
 - i. Provide project and financial management
 - ii. Adhering to the ASG standard compliance workflow of acquisitions and payments
 - iii. Review and approve all ARPA payment requests prior to submittal to the ARPA Oversight for disbursement from each account.
 - iv. Oversight of all processes
 1. ARPA Statutory Compliance requirements

- h. Project Lead
 - i. Ensure all initiating documentation are provided
 - ii. Assurances and Quality Control with partners and ARPA
 - iii. Project is concurrent to timeline
- i. ARPA Support Staff
 - i. Provide all administrative support to implement projects.
 - ii. Ensure accounts are established with appropriate entities (i.e. Budget & Procurement).
 - iii. Prepare, review and route Contracts and Transactions in accordance with ASG Procurement & Budgeting Processes and ARPA requisition process.
 - iv. Ensure payments are disbursed in timely manner to all vendors
 - v. Work collaboratively with each ARPA funds Sub-recipient to ensure reports are prepared and submitted to the appropriate federal entities.
- j. Executive Director**
 - i. Provide oversight and ensure projects are effectively being implemented in a timely manner.
 - ii. Generate award letters
 - iii. Provide Quarterly Reports to board members, Governor and Budget as mandated.
- k. ARPA Oversight Office**
 - i. Ensure payments are disbursed in a timely manner through the wire transfer process to each specific vendor as identified in the ARPA Requisition Form.

ACCOUNTING & FUND ESTABLISHMENT

- 1. ARPA Award, Business Plan, Scope of Work, Implementation Plan & Timeline
 - a. All projects will include the following
 - i. Certified ARPA Award
 - ii. Business Plan/Scope of Work/Implementation Plan
 - 1. Plan outlining purpose of the project

2. Phases of Project
3. Cost of each phase
4. Benchmarks and Objectives
- iii. Timeline
 1. Concurrent to Disbursement and Scope of Work
2. Working Budget & BUD 202 Forms
 - a. BUD 202 with appropriate cost centers (*See Appendix C*)
3. Project Implementation Flow Chart (*See Appendix D*)



PROJECT IMPLEMENTATION

1. Standard ASG Budget and Procurement Process
 - a) **ARPA Oversight Office Staff Responsibilities**
 - I. ARPA Oversight Office are responsible for monitoring the financial activity of all ARPA funded Projects awarded.
 - II. The administrations of ARPA projects are multi-departmental efforts which encompass both government and component units.
 - III. It is the project lead that bears the primary responsibility of ensuring the project is implemented within the appropriate guidelines.
 - IV. However, the ARPA staff plays a vital role to ensure enforcing the practice of proper internal control procedures over the project

management, payment process, as well as ensuring the accuracy of financial transactions entered into ASG's accounting system.

- V. Therefore, it is important for the ARPA staff not only to be aware of its responsibilities, but also to clearly delineate the specific areas of responsibility for all aspects of the projects.

b) ESTABLISHING ARPA ACCOUNTS

- I. An ARPA project cannot charge expenditures against a new award until a special revenue account has been established in the Treasury's ONESolution - Integrated Financial Accounting System (IFAS).
- II. In order to establish a special revenue account, the project lead and ARPA staff must prepare and submit the proper documentation to Budget and Treasury department.

c) BUD-202

- I. The BUD-202 is the authorizing document used to establish an account for a new special revenue award. In order to initiate this process, the ARPA staff must first submit the BUD-202 to the Budget Office, along with the ARPA award letter and other supporting documents. Specifically, the BUD-202 package should include the following documents.
 - BUD-202 (completed and authorized)
 - ARPA award letter
 - Approved working budget
 - Project narrative (project description)
 - Timeline

Budget Office

The Budget Analyst reviews the BUD-202 for completeness and accuracy, based on a review of the supporting grant documents. Failure to provide the Budget Department with the required documents will result in the BUD-202 being returned to the department for further action. Once the

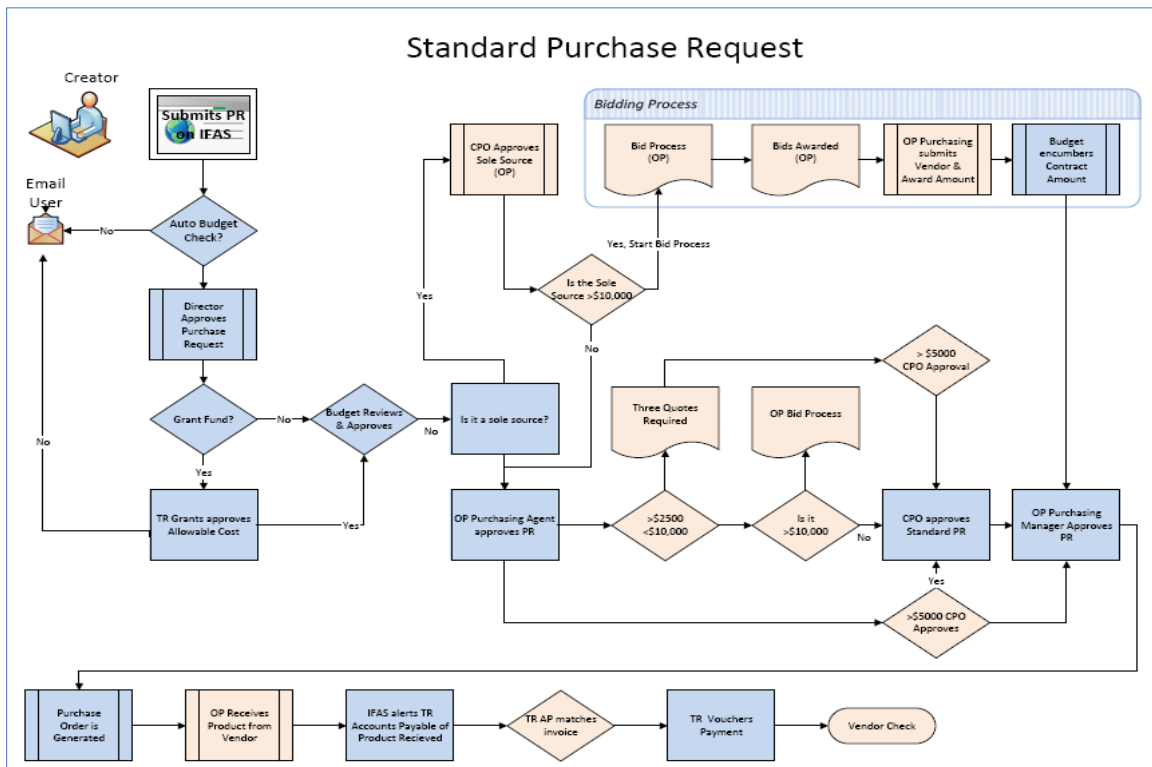
BUD-202 has been reviewed and signed off by the Budget Director, the documents are forwarded to the ARPA Staff.

ARPA Staff - Treasury

The ARPA Staff shall verify the completeness and accuracy of the BUD-202 package. If the BUD-202 is incomplete, it should be returned to the Budget Office for further action. Once treasury has created the special revenue account(s), treasury will load the special revenue budget into IFAS. It is the responsibility of the ARPA staff to contact the project lead with all pertinent information; the ARPA staff will be the project lead's point-of-contact throughout the ARPA project administration process.

d) Purchase Requisition (PR) in ONESolution

The assigned ARPA Staff shall create all Purchase Requests for the sub recipients. Ensuring all proper documentation is submitted for the Treasury review, Budget review and approval and most important Procurement final review and issuance of a Purchase Order, Contract or Lease agreement supporting the request of the sub recipient.





DISBURSEMENT

1. ARPA Checklist & Final Review for Payment

a) Payment Voucher Review Process

The ARPA staff final review process begins when vouchers are received from Accounts Payable. The vouchers are time stamped for audit trail and received for final payment by the ARPA staff. In verifying that payment vouchers are ready for disbursement, the staff should review all relevant questions to determine accuracy, all answers should be “Yes” to the following questions:

Question	Comment
Is the payment voucher package complete?	<ul style="list-style-type: none"> • Purchase Order (PR, PO, Invoice, Receiving Report); • DPV (Invoice, Other); • Contract (Invoice, Procurement Letter, XXXX); • Travel (Travel Agency Invoice, Airline printout); • Travel Expense Report (Expense Report Spreadsheet, Hotel Receipts, Boarding Passes, Taxi/Rental Car Receipts, etc.)
Is the payment accurate?	<ul style="list-style-type: none"> • Does the amount on the voucher agree with the invoice amount? • Is the invoice amount calculated correctly? • Is the invoice a true invoice, .i.e., not a quote or an estimate?

	<ul style="list-style-type: none"> • Is it the original invoice, and if not, is it stamped “certified as original copy.” •
Is the payment authorized/approved?	<ul style="list-style-type: none"> • Is the request for payment signed off and authorized by the project lead and or designee? • Is the payment within one of the authorized grant budget categories, and if not, was it pre-approved by ASEDA? • If the payment was a non-contract payment for greater than \$10,000, did the department get a waiver from the Chief Procurement Officer?
Is the payment properly coded?	<ul style="list-style-type: none"> • Is the payment charged to the correct ARPA account, and correct fiscal year? • Is the payment charged to the correct object code, e.g., expenses to the 5200’s , contracts/consultants/rentals to the 5300’s equipment to the 5600’s?
Is the payment allowable?	<ul style="list-style-type: none"> • Is the payment for legal purposes? • Is the payment within the allowable project period?

b) Rejected Payment Vouchers

The ARPA staff shall pull any payment vouchers that are incomplete, or require further explanation or documentation. All such submissions shall be returned to the originator and recorded on the ARPA Office “Returned Vouchers List.” In order to expedite corrective action, please be specific in citing the reason(s) for rejecting the payment, such as “need receiving report,” “ need director’s signature,” ‘need sign-in sheet for training conference, ‘ etc.

c) Approved AP Vouchers & Listed Payments

- I. Once all vouchers are approved by the Executive Director
- II. The ARPA staff shall prepare cover sheet of all vouchers approved for payment and return to Treasury Accounts payable for disbursement.

- III. ARPA payment cover summary identifies all approved vouchers for payment. *(See Appendix E)*

POST ISSUANCE REQUIREMENTS

1. Disclosure Requirements

a) Quarterly & Annual Reports

The ARPA Office is required to provide programmatic and financial data to the appropriate entities as prescribed in the American Rescue Plan Act. Additionally, all sub recipients are required to provide quarterly programmatic reports. ARPA staff will provide the financial reporting requirements. *(See Appendix F- Quarterly & Annual Reporting Requirements)*

Authorized By

This ARPA Project Standard Operating Policy and Procedure Manual are enforced in accordance with, the American Samoa Government Standard Policies and Procedures, ASG Procurement Rules and the ARPA Executive Order. Any amendments shall be authorized only by the American Rescue Plan Act Oversight Office (ARPA Office).



Keith J. Gebauer

Executive Director, ARPA Office

APPENDICES



Governor
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Project Criteria Requirements

Project Leads (Department) must provide the following:

1. Project Description and/or Business Plan
2. Scope of Work
3. Implementation Plan & Timeline
4. Proposed Amount
5. Project Lead

Each proposed project must be submitted to the ARPA Office with a cover letter addressed to the Executive Director. Submittals must include the proposed plan as detailed above.

ARPA will review of eligibility and compliance to the American Samoa ARPA Spending Plan.

Once approved, an award certified letter will be provided verifying the project description and project lead.

ARPA Form 2021-A Project Proposal Requirements



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ARPA Award Letter

ARPA Project

Project Name

Allocation/Award

Department/Sub Recipient

Background & Eligibility Justification

US Treasury Interim Rules - ARPA Eligibility Analysis

Legal Analysis

ARPA Project Eligible Costs

Approval or Denial

Executive Director Approval

ARPA Form 2021-B ARPA Award Certification



**AMERICAN SAMOA GOVERNMENT
ARPA OVERSIGHT OFFICE**



Cost Center No: _____
Assigented by Grant Federal Control

ASG Department: _____
Fed. Grant Award Number _____
Fed. Grant Catalog Number _____
Program Name _____

Fiscal Year _____
Fund/Org. Number _____
Expiration Date _____

ACCOUNT NAME	DESCRIPTION	FEDERAL FUNDS	CASH MATCH	IN-KIND MATCH	TOTAL BUDGET
5100	PERSONNEL				\$0.00
5200	MATERIAL & SUPPLIES				\$0.00
5300	CONTRACTUAL SERVICES				\$0.00
5400	TRAVEL				\$0.00
5500	ALL OTHER EXPENSES				\$0.00
5600	EQUIPMENT				\$0.00
	Sub-Total				\$ -
5991	INDIRECT COSTS	\$0.00			\$0.00
	TOTAL				\$ -

NOTE: INITIATING DEPARTMENT/AGENCY MUST FILL IN THE ACCOUNT NUMBER AND DESCRIPTION BASED ON THE APPROVED PLAN/AWARD

ARPA Executive Director Date _____
Treasury Grant Manager Date

Program Planning & Budget Director Date

Treasurer Date

ARPA 2021-C ARPA BUD 202



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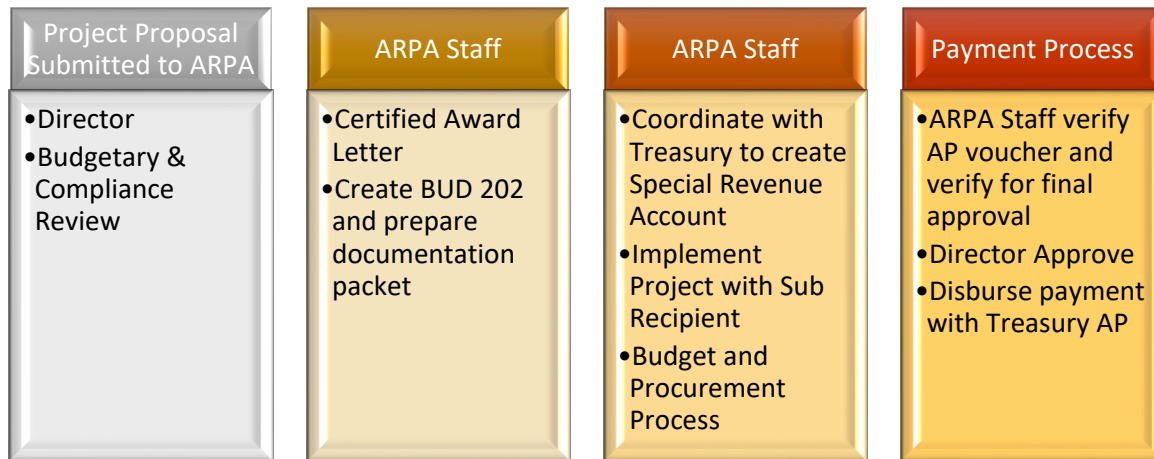
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ARPA Flow Chart



ARPA Project Flowchart Director / Sub Recipient provides the Project Proposal with required information

- ARPA Staff will conduct the review and due diligence to ensure it meets all grant guidelines
 - Prepare draft certified award letter for Legal and Executive Director review and approval
 Once approved, award certification letter is issued to the sub recipient ARPA Staff prepare BUD 202 and route accordingly to Treasury & Budget Analysts

Project Implementation concurrent to project proposal benchmarks and budget

ARPA Staff follow through with budget and Procurement collaboratively working with Department and Sub Recipient

Procurement conducts due diligence and acquires the Goods/Services

Payment review, Director approval and disburse payment with Treasury AP.

ARPA Form 2021-D Flowchart



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ARPA Payment Cover Sheet

Project	Details	Amount

Project

- Name of project and vendor

Details

- Purchase Order, Contract and/or voucher number to align with invoice and payment method

Amount

- Amount of payment

ARPA Form 2021-E ARPA Payment Cover Sheet



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ARPA Quarterly & Annual Reporting Requirements

Agency Performance

- Project Benchmarks

Program Accomplishments

Program Impediments

Financial Statement & Resources

- Funds expensed and balances

Conclusion

ARPA Form 2021-F ARPA Quarterly & Annual Reporting Requirements