



Office of the State Superintendent of Education

DISTRICT OF COLUMBIA
MAYOR ADRIAN M. FENTY



REVISED GUIDANCE

ON

AMERICAN RECOVERY AND REINVESTMENT ACT OF

2009

SUB-RECIPIENT REPORTING REQUIREMENTS

UNDER SECTION 1512 OF THE AMERICAN RECOVERY AND REINVESTMENT ACT AND THE OFFICE OF MANAGEMENT AND BUDGET'S (OMB) M-10-08 UPDATED GUIDANCE ON THE AMERICAN RECOVERY AND REINVESTMENT ACT—
DATA QUALITY, NON-REPORTING RECIPIENTS, AND REPORTING OF JOB ESTIMATES (DECEMBER 18, 2009)

DC OFFICE OF THE STATE SUPERINTENDENT OF EDUCATION

JUNE 2010

Key Highlights:

- This document replaces the Office of the State Superintendent’s “ARRA Reporting Requirements Clarifying Guidance” released in March 2010. The attached incorporates Office of Management and Budget’s (OMB) December 18, 2009 Updated Guidance on the American Recovery and Reinvestment Act – Data Quality, Non-Reporting Recipients, and Reporting of Job Estimates available at: http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-08.pdf.
- **All ARRA sub-recipients** must submit an **ARRA Reimbursement and Reporting Workbook (version 3.0)** to OSSE.Reimbursement@dc.gov **by 5:00 pm June 21, 2010**.
- Please contact your grant manager or email OSSE.ARRA@dc.gov with questions.

ARRA Grant	Grant Manager	Email	Phone Number
Enhancing Education Through Technology (EdTech)	Derrick Blue	Derrick.Blue@dc.gov	202-741-6419
IDEA (Part B Sections 611 & 619 and Part C)	Charity Hallman	Charity.Hallman@dc.gov	202-741-0477
McKinney-Vento	Sheryl Hamilton	Sheryl.Hamilton@dc.gov	202-741-6404
Title I, Part A; School Improvement Grant; SFSF	Jeremy Skinner	Jeremy.Skinner@dc.gov	202-724-2343

Section 1: General Requirements

1.1 Who is subject to ARRA Quarterly Reporting?

Sub-recipients (i.e. LEAs, District agencies) receiving any of the following grants from the Office of the State Superintendent of Education (OSSE) must submit quarterly reports on the use of these funds as stipulated by Section 1512 of the American Recovery and Reinvestment Act of 2009. Sub-recipients will provide the required data to OSSE via ARRA Reimbursement and Reporting Workbooks. OSSE will collect these data and report to FederalReporting.gov on behalf of sub-recipients.

Grants subject to quarterly ARRA reporting requirements:

- ARRA Enhancing Education Through Technology (EdTech)
- ARRA IDEA, Part B (611)
- ARRA IDEA, Part B (619)
- ARRA IDEA, Part C
- ARRA McKinney-Vento Homeless Assistance Act
- ARRA School Improvement Grant-1003(a)
- ARRA School Improvement Grant-1003(g)
- ARRA State Fiscal Stabilization Funds
- ARRA Title I, Part A

1.2 How will sub-recipients submit their ARRA reporting data to OSSE?

OSSE has designed an ARRA Reimbursement and Reporting Workbook similar to the reimbursement workbooks used for annual allocations. Sub-recipients must complete an ARRA Reimbursement and Reporting Workbooks, at a minimum, on a quarterly basis. The ARRA Reimbursement and Reporting Workbook contains a tab for each ARRA grant as well as tabs for reporting job creation/retention information. The ARRA Reimbursement and Reporting workbook serves two purposes for sub-recipients: 1) as a means to seek reimbursement for costs incurred and 2) as a method to fulfill federally mandated ARRA reporting requirements. OSSE will collect these data submitted via the ARRA Reimbursement and Reporting Workbooks and report on behalf of sub-recipients and their vendors to FederalReporting.gov each quarter.

1.3 What are the deadlines for submitting ARRA Reimbursement and Reporting Workbooks to OSSE? –Revised

At a minimum, sub-recipients must submit their ARRA Reimbursement and Reporting Workbooks according to the quarterly schedule outlined below. Sub-recipients electing to submit workbooks more frequently may do so. When completing an ARRA Reimbursement and Reporting Workbook, the sub-recipient must specify the period of activity being reported (i.e. December 15, 2010 to March 15, 2010) by inserting the first and last date of the

reimbursement period in the first tab of the workbook. If a sub-recipient chooses to submit an ARRA Reimbursement and Reporting Workbook more frequently than quarterly, the sub-recipient must submit an additional workbook within the reporting submission period outlined in the chart below. For example, if a sub-recipient submits a workbook on March 5th containing expenditure and job information from December 15, 2009 to March 1, 2010, the sub-recipient must submit an additional ARRA Reimbursement and Reporting Workbook at some point between March 17th and March 22nd to include financial and personnel activity for the remaining portion of the reporting quarter to the extent possible.

Important Note: OSSE does not expect sub-recipients to provide data for expenditures made during the final days of the reporting quarter, as these expenditures would not be documented in the sub-recipients' financial system in time to complete the ARRA Reimbursement and Reporting Workbook. Any expenditures made, but not reported in a quarter, should be reported in the subsequent federal reporting quarter. OSSE strongly encourages sub-recipients to timely submit expenditures for reimbursement to fulfill the ARRA's overall goals of stimulating the economy in the short term and investing in education to ensure the long-term economic health of our nation.

The following chart summarizes the ARRA reporting deadlines:

Reporting Quarter	Quarterly Submission Periods for Submitting ARRA Reimbursement and Reporting Workbooks to OSSE
III	March 17 - 22, 2010
IV	June 16- 21, 2010
V	September 16-21, 2010
VI	December 17-22, 2010
VII	March 16-21, 2011
VIII	June 17-22, 2011
IX	September 17-22, 2011

1.4 Why does OSSE require quarterly ARRA reports?—Revised

The federal government requires OSSE to submit data quarterly, thus OSSE, in turn, must require quarterly data submissions from sub-recipients. End of quarter reporting submissions are essential to ensuring complete and accurate quarterly reporting to both local and federal entities (e.g. Reporting.dc.gov and FederalReporting.gov).

1.5 Why would a sub-recipient elect to submit an ARRA Reimbursement and Reporting Workbook mid-quarter?

Sub-recipients wishing to receive more frequent reimbursements from OSSE may choose to submit reimbursement workbooks mid-quarter. ARRA Reimbursement and Reporting Workbooks are the sole means for sub-recipients to seek reimbursement. If, for cash flow

reasons, a sub-recipient chooses to submit workbooks more frequently than once a quarter, the sub-recipient must ensure that information for the remaining portion of the reporting period is submitted by the quarterly deadline. Please see 1.3 for reporting period timelines and due dates.

1.6 What is the difference between “Reimbursement Period” and “ARRA Reporting Period”?—New

“Reimbursement Period” refers to the first and last dates of the expenditures submitted for reimbursement. Sub-recipients must enter reimbursement period information in Tab #1 of the ARRA Reimbursement and Reporting Workbook as well as for each personnel reimbursement. When referenced in the cover tab, OSSE is seeking the date of the first and last expenditure contained in the workbook. The reimbursement period may range significantly depending on when (a) the sub-recipient could begin obligating funds and (b) the frequency with which the sub-recipient submits workbooks to OSSE.Reimbursement@dc.gov.

“Reimbursement Period” is also referenced in Columns H and I of Tab #16 (Personnel Expenditures) in the ARRA Reimbursement and Reporting Workbook. In these instances, the sub-recipient must provide the first and last date for which the employee worked and the sub-recipient is now seeking reimbursement from OSSE. The information included in the “First Date Worked for Reimbursement” and “Last Date Worked for Reimbursement” may differ from individual to individual depending on pay periods, the time frame for which the individual’s salary will be reimbursed with Recovery Act funds, etc. OSSE does not expect to see the same “First Date” and “Last Date” entered for each individual in Tab #16. Please use the job calculator provided in Tab #18 to accurately compute the number of hours worked for each individual (enter this number in Column J of Tab #16).

“ARRA Reporting Period” or “Reporting Quarter” refers to the federally defined quarterly reporting periods outlined below in which ARRA recipients must submit the required Section 1512 reporting elements to FederalReporting.gov. OSSE gathers quarterly data via the ARRA Reimbursement and Reporting Workbooks and then uploads the information to FederalReporting.gov within the first ten calendar days following each quarter (per federal requirements). For example, OSSE must submit QIV ARRA Reporting Period activity (April 1, 2010 – June 30, 2010) to FederalReporting.gov by July 10, 2010.

Sub-recipients will see the term “ARRA Reporting Period” referenced in Tab #1 of the ARRA Reimbursement and Reporting Workbook” as well as OSSE’s ARRA correspondences. In regards to the workbook, sub-recipients must select the “Applicable ARRA Reporting Quarter” in Tab #1 of OSSE’s Reimbursement and Reporting Workbook. To determine the appropriate quarter, simply select the period in which you are submitting the workbook to OSSE. For example, a sub-recipient submitting an ARRA Reimbursement and Reporting Workbook on June 21, 2010 would select “IV- April 1, 2010 – June 30, 2010” as the submission date falls within Quarter IV. Please note OSSE, similar to other states, requires sub-recipients to submit their quarterly data in advance of the deadline to ensure sufficient time for state-level review and processing of data.

ARRA Reporting Quarters	
III	January 1, 2010 – March 31, 2010
IV	April 1, 2010 – June 30, 2010
V	July 1, 2010 – September 30, 2010
VI	October 1, 2010 – December 31, 2010
VII	January 1, 2011 – March 31, 2011
VIII	April 1, 2011 – June 30, 2011
IX	July 1, 2011 – September 30, 2011

1.7 May a sub-recipient seek reimbursement in an ARRA quarter for an expenditure made in a previous ARRA quarter?—New

Yes. Sub-recipients may submit expenditures from a previous ARRA reporting quarter in the current ARRA reporting quarter. OSSE reports expenditure and FTE activity in the quarter in which the corresponding expenditure was approved for reimbursement. OSSE strongly encourages sub-recipients to submit their expenditures for reimbursement as soon as possible to ensure timely draw down of federal funds.

1.8 What are the recommended benchmarks for seeking reimbursement?—New

In accordance with the Recovery Act's principles to quickly expend funds, OSSE strongly encourages sub-recipients to seek reimbursement for their allocation as soon as possible. The following provides suggested benchmarks for submitting reimbursements. Please note individual grants may have specific expenditure thresholds (i.e. ARRA Title I, Part A). Please consult your ARRA grant manager for additional information. Sub-recipients that submit valid expenditure information for their entire grant award amount will receive a close-out letter from OSSE and will no longer be required to participate in quarterly ARRA reporting submissions.

Quarterly Submission Periods for Submitting ARRA Reimbursement and Reporting Workbooks to OSSE	Recommended Percent of Allocation Sought for Reimbursement:
QIII March 17 - 22, 2010	25%
QIV June 16- 21, 2010	50%
QV September 16-21, 2010	90%
QVI December 17-22, 2010	100%
QVII March 16-21, 2011	N/A*
QVIII June 17-22, 2011	N/A*
QIX September 17-22, 2011	N/A*

*Sub-recipients do not need to participate in ARRA quarterly reporting submissions once they have submitted reimbursement information for their entire grant award AND received a close-out letter from OSSE. Sub-recipients who have not received a close-out letter prior to the QVII, QVIII, and QIX reporting periods must still submit ARRA Reimbursement and Reporting Workbooks to OSSE.Reimbursement@dc.gov according to the prescribed deadlines.

1.9 If a sub-recipient has not completed a Phase I Application for a Recovery Act fund, must it submit an ARRA Reimbursement and Reporting Workbook to OSSE?

No. Only sub-recipients that have completed Phase I Applications for a Recovery Act fund are required to submit an ARRA Reimbursement and Reporting Workbook by the quarterly reporting deadline. Completing a Phase I Application for ARRA funds enables a sub-recipient to obligate funds. All sub-recipients able to obligate and/or expend ARRA funds must submit quarterly ARRA Reporting and Reimbursement Workbooks to OSSE. OSSE strongly encourages all sub-recipients with outstanding Phase I Applications to complete and submit them to the appropriate grant manager as soon as possible.

1.10 Must sub-recipients submit quarterly ARRA Reimbursement and Reporting workbooks if they do not have expenditure or job activity to report?

Yes. All sub-recipients with approved Phase I Applications for Recovery Act funds must submit an ARRA Reimbursement and Reporting Workbook quarterly even if they do not have any expenditure or job activity to report. In these instances, the sub-recipient would complete the cover sheet of the ARRA Reimbursement and Reporting Workbook and leave the “Beginning Date” and “Ending Date” blank. OSSE anticipates that nearly every sub-recipient will have expenditure and job activity to report each quarter.

1.11 Are sub-recipients required to register with Central Contractor Registry (CCR) and Duns & Bradstreet? –Revised

Yes. September 2009 federal guidance requires all sub-recipients to register in the CCR database in addition to having a valid Duns & Bradstreet number. CCR is the primary contractor database for the federal government. Information required for CCR registration includes the entity’s DUNS number, an Employer Identification Number (EIN), statistical information such as average number of employees and average annual receipts, and electronic funds transfer (EFT) information. **If you are not registered in CCR, please do so immediately as the registration process can take several weeks.** Sub-recipients can register in CCR at <https://www.bpn.gov/ccr/>. Please be prepared to provide the following information to register in CCR:

1. Data Universal Numbering System (DUNS) Number provided by Dun & Bradstreet (D&B).
2. Taxpayer Identification Number (TIN) and taxpayer name used in federal tax matters.
3. Statistical Information about your business
4. Electronic Funds Transfer (EFT) Information for payment of invoices, including: ABA routing number for your bank; account number and type, or lockbox number; automated clearing house (ACH) point of contact; remittance point of contact; and accounts receivable point of contact.

REMINDER: CCR registration is required annually. Be sure your CCR registration is current to ensure successful submission of your data to FederalReporting.gov.

1.12 What is the federal definition of a “vendor”?

The OMB Guidance defines a vendor as someone who:

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

The definition of “vendor” may be found in OMB circular A-133 at: <http://www.whitehouse.gov/omb/rewrite/circulars/a133/a133.html> and OMB M-09-21 Section 2.2.

Example: If an LEA contracts with a professional development company to purchase a package of professional development materials or to conduct in-service trainings for teachers, the company is a vendor.

1.13 Where may I find my sub-recipients quarterly ARRA reporting information?—New

All prime and sub-recipient information may be located online at Recovery.gov. Information is uploaded approximately 30 days after the quarterly reporting deadline (e.g. Quarter IV information due July 1, 2010 should be posted by August 1, 2010). To locate your sub-recipient’s information please click on “Where is the Money Going?” → Recipient Reported Data. In addition, please view OSSE’s stimulus website (available: <http://www.osse.dc.gov/seo/cwp/view,a,1222,q,563440.asp>) for additional reporting information.

Section 2: Reporting Job Information

2.1 What are the key changes to Federal Reporting guidelines since December 2009?

On December 18, 2009, the Office of Management and Budget (OMB) released Memorandum M-10-08 “Updated Guidance on the American Recovery and Reinvestment Act—Data Quality, Non-Reporting Recipients, and Reporting of Job Estimates” which led to the following changes:

- (1) Recipients will now report job estimates on a quarterly, rather than cumulative basis.
- (2) Recipients will only report on jobs directly funded with Recovery Act dollars. A funded job is defined as one in which the wages or salaries are either paid for or will be reimbursed with Recovery Act funding.
- (3) Recipients should not attempt to report the employment impact upon materials suppliers and central service providers (so called “indirect” jobs) or on the local community (“induced” jobs).
- (4) Recipients will no longer have the ability to correct data submitted in prior quarters (i.e. once the April 1, 2010 reporting period begins, the recipient will no longer have the ability to make corrections to the quarters ending September 30, 2009 and December 31, 2009).

2.2 What are OSSE's job creation/retention reporting requirements as required by Section 1512(c)(3)(D) of the Recovery Act?

OSSE, as the prime recipient, is responsible for reporting the number of employees (in terms of full-time equivalents) who worked and were funded (or will be funded) with Recovery Act funds in a given reporting quarter. In addition to job estimates, OSSE must provide a narrative description of jobs created/saved based on the job categories included in the ARRA Reimbursement and Reporting Workbooks. OSSE collects these data and reports on behalf of sub-recipients to FederalReporting.gov in accordance with the prescribed quarterly reporting periods. Please note for the sake of reporting purposes there is no difference between jobs created or retained; both are calculated and reported using the same methodology. Sub-recipients may see both terms referenced in Federal guidance and national discussions; however, for sub-recipients' purposes there is no distinction between "jobs created" and "jobs retained".

2.3 What are sub-recipients job creation/retention reporting requirements as outlined in Section 1512(c)(3)(D) of the Recovery Act?

Sub-recipients are responsible for providing OSSE with individual-level data for jobs created and retained. Sub-recipients submit job data through the ARRA Reimbursement and Reporting Workbooks at a minimum on a quarterly basis according to the schedule set forth in question 1.3 above. Sub-recipients will provide the following data points for each job created/retained:

- Name of individual
- Job category
- Total number of hours worked during the reimbursement period*
- Number of hours worked by a typical FTE during the reimbursement period *(baseline)
- Type of job (i.e. Instruction, Support Services, Administrative Costs, Operations and Maintenance, Student Transportation, Other)

*Note: "Reimbursement period" is defined as the first and last date of the period included for reimbursement by the sub-recipient in the ARRA Reporting and Reimbursement Workbook. Sub-recipients may submit multiple workbooks during the federally-defined reporting quarters and therefore the "reimbursement period" may differ from the quarterly reporting period. OSSE assumes responsibility for ensuring sub-recipients' job estimate information is reported in the proper reporting quarter.

OSSE designed the ARRA Reporting and Reimbursement Workbooks to gather personnel information required for both reimbursement and Section 1512 reporting purposes in the same tab. Please note sub-recipients must enter one row of data per person per funding source in the workbook (Tab #15). If an individual is funded with multiple Recovery Act funding sources, then the sub-recipient will need to enter a row of data for the person for each applicable funding source.

As part of their Section 1512 reporting requirements, sub-recipients must also report on behalf of their vendors. Please see 2.6 for additional guidance.

2.4 How does the Federal Government define jobs “created or retained”?

A job created is a new position created and filled, or an existing unfilled position filled, that is funded by the Recovery Act. A job retained is an existing position that is now funded by the Recovery Act. Jobs funded partially with Recovery Act funds will only be counted based on the proportion funded by the Recovery Act.

2.5 Can a position not funded with ARRA dollars be considered a job “created or retained”?

No. A job created or retained is defined as one in which the wages or salaries are either paid for or will be reimbursed with Recovery Act funds. Sub-recipients may not submit personnel reimbursement or job information for individuals NOT funded with Recovery Act funds.

2.6 Must sub-recipients report vendor jobs created/retained?

As part of their Section 1512 reporting requirements, sub-recipients **purchasing services (i.e. consulting work, leadership trainings) from vendors must contact their vendors to determine if jobs were created or retained as a result of Recovery Act funding.** For example, a vendor hired by a sub-recipient with IDEA, Part B or Title I, Part A ARRA grant funds to provide professional development training should be consulted to determine if any direct jobs were created or retained. Sub-recipients are responsible for collecting data and reporting on behalf of their vendors in the ARRA Reimbursement and Reporting Workbooks. Sub-recipients will report the following data points for each of their vendors regarding jobs created or retained for each reporting period:

- Name of Vendor
- Vendor DUNS number or Zip Code of Vendor’s Headquarters
- Amount paid to the vendor
- Brief description of each employee’s position
- Total number of hours each employee worked during the reporting period
- Total number of hours worked by a typical Full-Time Employee (FTE) during the reporting period (baseline)

Sub-recipients that purchase goods (i.e. computers, books, desks) from vendors with Recovery Act funds, however, do not need to calculate vendor jobs created/retained. OMB’s December 18, 2009 guidance states that “recipient should not attempt to report the employment impact upon materials suppliers and central services providers (so-called “indirect” jobs) or on the local community (“induced” jobs).

2.7 Do sub-recipients report job information in the quarter in which the hours were worked or in which the personnel expenditures were submitted to OSSE for reimbursement?

Sub-recipients report Recovery Act job information (i.e. hours worked) to OSSE when they

submit the corresponding personnel expenditures for reimbursement. OSSE may only report full-time employees (FTEs) based on hours worked and approved for reimbursement with Recovery Act funds. Given the reimbursement process, this means OSSE reports jobs created/retained in the quarter the agency reviews and approves a sub-recipient's personnel reimbursement. If hours are worked in one quarter, but not submitted for reimbursement with Recovery Act funds until another quarter, OSSE will report these hours in the quarter in which the reimbursement request was received and approved. Maintaining the direct link between hours worked and approved for reimbursement prevents inaccurate reporting and avoids overstating jobs supported with Recovery Act funds. OSSE strongly encourages sub-recipients to report expenditures as soon as possible to prevent, to the extent possible, lags between when hours were worked and when personnel expenditures were submitted for reimbursement.

2.8 Where in the ARRA Reimbursement and Reporting Workbook will sub-recipients submit job creation/retention information?

There are two types of jobs sub-recipients must report. Each type will be reported on a different tab in the ARRA Reimbursement and Reporting Workbook.

Type #1: Jobs paid directly with Recovery Act Funds (report in Tab #16)

Example: Teacher's salary and benefits are funded with ARRA Title I, Part A funds.

Personnel expenses directly funded with ARRA dollars must be reported in Tab #16 of the ARRA Reimbursement and Reporting Workbook. The LEA would insert the information required to seek reimbursement (i.e. budget category, name of employee, amount of salary and benefits charged to the grant for the reimbursement period) as well as four additional columns to fulfill ARRA Section 1512 reporting requirements (i.e. beginning & end date of reimbursement period, number of hours worked by the employee, number of hours worked by a typical employee). Only individuals listed in the LEA's approved budget submitted with the applicable grant's Phase II Application may be included in Tab #16 "ARRA Personnel Reimbursement and Reporting Worksheet". Please note that sub-recipients must specify the percentage charged to each cost objective or funding source (grant title) for each person (i.e. 50% of Chandra Smith's salary during the reporting period should be charged to Title I and 50% should be charged to IDEA, Part B).

TYPE #2: Vendor jobs supported with Recovery Act funds (report in Tab #17)

Example: An LEA hires a consulting firm to administer a teacher mentoring program. The vendor employs two full-time employees as a result of the Recovery Act funding. The LEA must report job information for both of these full-time employees in Tab #17 "Vendor Jobs Created Worksheet".

2.9 Must sub-recipients receiving multiple Recovery Act awards report job information for each funding source?

Yes; however, the ARRA Reimbursement and Reporting Workbook is designed to automatically attribute jobs created or retained to multiple programs as appropriate.

2.10 How does OSSE report the number of jobs created or retained?

OSSE must report the number of jobs created or retained to FederalReporting.gov in terms of full-time equivalents (FTEs).

2.11 What process should sub-recipients use to report jobs created or retained?

STEP 1: Identify all individuals “directly” funded with ARRA dollars. These individuals include:

- 1) Sub-recipients’ employees partially or completely funded with Recovery Act funds (Tab #16 in ARRA Reimbursement and Reporting Workbook)
- 2) Vendor employees partially or completely funded with Recovery Act funds (Tab #17 in ARRA Reimbursement and Reporting Workbook)

STEP 2: Insert the following information for each individual whose salary and benefits are partially or completely funded by Recovery Act funds. Please note that if an individual is funded by more than one ARRA funding source, then the sub-recipient must enter one row of data per person per funding source. For example, a person funded with ARRA Title I, Part A and ARRA IDEA, Part B 611 funds would appear on two different rows.

Tab #16—Sub-Recipient Employees

- ARRA Funding Source
- Name of Employee (Last, First)
- Program Category (refer to approved budget)
- Title/Position
- School or campus where employee works
- Brief job description
- Total annual salary
- Total salary during this reporting period
- Budget/program category
- Beginning and end date of hours worked for the reimbursement period
- Number of hours worked by the employee during the reimbursement period (Numerator)
- Total number of hours worked by a full-time employee in that position for the period of time reported (Denominator)
- Percent of time charged to each cost objective/funding source

Tab #17—Vendor Employees

- ARRA Funding Source
- Vendor Name
- Name of Employee (Last, First)
- Vendor DUNS number or Vendor’s headquarters’ zip code
- Amount of ARRA funds paid to the vendor during the reporting period
- Confirmation if employee was hired/retained as a result of the sub-recipient payment
- Brief job description
- Total number of hours worked by the person for the period of time reported
- Total number of hours worked by a full-time employee in that position for the period of time reported (Baseline)

STEP 3: The ARRA Reimbursement and Reporting Workbook will automatically calculate the number of FTEs created/retained for each respective ARRA grant program based on OSSE program staffs' review and approval of submitted data. OSSE uses the following formula to derive FTEs for a given reimbursement period:

$$\frac{\text{Number of Hours Worked and Approved for Reimbursement with Recovery Act Funds during the Reimbursement Period}}{\text{Number of Hours Worked by a Typical, Full-Time Employee during the Reimbursement Period}} = \text{FTEs}$$

2.12 How do sub-recipients determine the “total number of hours worked by a typical full-time employee during the reimbursement period”?

The “total number of hours worked by a typical full-time employee during the reimbursement period” is the baseline or denominator in the FTE calculation fraction. Sub-recipients should use the “Hours Worked Calculator” provided in Tab #18 of the ARRA Reimbursement and Reporting Workbook to determine the number of hours worked by a typical employee during the reimbursement period. The “Hours Worked Calculator” automatically calculates the number of business or network days between the start and end date of reimbursement. OSSE strongly encourages sub-recipients to use calculator to ensure the accurate number of FTEs are reported. Three data points are required to derive the baseline: 1) the first date of the reimbursement period, 2) the last date of the reimbursement period, and 3) the number of hours worked each day by a typical full-time employee. Including the number of hours worked by a typical full-time employee in the FTE calculation is intended to prevent over-counting short-term or part-time jobs. The baseline reported for each personnel expenditure will vary depending on the length of the reimbursement period (i.e. ten days or 30 days) as well as the job category (i.e. principal vs. after-school mentor).

2.13 May a sub-recipient report anticipated jobs created/retained?

No; because sub-recipients are using the ARRA Reimbursement and Reporting Workbooks to seek reimbursement, sub-recipients may only report jobs created/retained based on true expenditures. Anticipated hours worked may not be reported in the workbook. Personnel hours worked at the end of the reporting quarter (e.g. June 20-30, 2010 for Quarter IV) should be included in the subsequent ARRA reporting quarter (e.g. Quarter V).

2.14 Do the reporting requirements change if a project is only partly funded through the Recovery Act?

Sub-recipients receiving Recovery Act funds must report on the jobs impact for all projects and activities supported under the Recovery Act, whether they are funded in whole or in part by Recovery Act funds. Sub-recipients must contact vendors to determine if any payments were used to fund salary expenses. Any individuals paid with Recovery Act funds must report the corresponding hours worked.

Please note that certain recipients, such as grantees under Title I, have reporting requirements

in the Recovery Act that go beyond Section 1512. Recipients must follow this guidance with respect to the reporting requirements under Section 1512, and must also comply with program-specific requirements.

2.15 How should sub-recipients report job information for a temporary employee?

If a sub-recipient hires a temporary employee as a result of Recovery Act funds, then that sub-recipient would report job activity for the period in which the employee's hours were directly funded with Recovery Act funds. For example, if an LEA uses Title I, Part A ARRA funds to hire a part-time teacher for hours worked during the month of February, then the LEA would report personnel information for the temporary employee when the LEA submitted reimbursement requests for February activity. Assuming the LEA only submits ARRA Reimbursement and Reporting Workbooks once a quarter, the LEA would submit the part-time teacher's personnel reimbursement and job information in the QIII ARRA Reimbursement and Reporting workbook due between March 17 and March 22, 2010 (assuming the employee had been paid by the LEA by March 17, 2010).

2.16 When does OSSE report sub-recipient job activity?—New

OSSE reports sub-recipient FTE activity in the federal reporting quarter in which OSSE approved the corresponding personnel expenditure for reimbursement. Due to OSSE's reimbursement policy, jobs funded with Recovery Act funds are not necessarily reported in the quarter in which the individual actually performed the work. For example, John Smith works on ARRA Title I, Part A supported activities between December 15, 2009 and January 15, 2010 (activity occurred in Federal Reporting Quarters II and III). LEA X pays John Smith for his time worked on January 20, 2010, but does not submit the personnel expenditure for reimbursement to OSSE.Reimbursement@dc.gov until April 5, 2010 (Federal Reporting Quarter IV). The ARRA Title I, Part A grant manager then reviews and approves John Doe's personnel expenditure on April 9, 2010. John Doe's FTE activity would then be reported in Quarter IV because OSSE approved the expenditure and corresponding FTE supported in Quarter IV. OSSE only reports personnel expenditures and corresponding FTEs supported that have been approved for reimbursement to ensure accurate reporting. At the end of the ARRA grant cycle, OSSE's FTE count will accurately reflect the total number of FTEs supported by the Recovery Act fund.

Section 3: Internal Controls

3.1 What steps should a sub-recipient take before submitting an ARRA Reimbursement and Reporting Workbook?

1. Verify that all planned and executed grant purchases align with the approved budgets and spending plans submitted to OSSE through the Phase II Application process.
2. Before submitting your ARRA Reimbursement and Reporting Workbook, compare the expenditures included to the approved budgets and spending plans on file with OSSE. The

- expenditures submitted for reimbursement must not exceed your set-aside/category amounts approved in your Phase II Applications (i.e. if \$50,000 is approved for personnel salaries and benefits, you may not submit an ARRA Reimbursement Request Workbook requesting reimbursement for \$52,000 in personnel expenditures).
3. Confirm that check or payment dates fall within your approved grant obligation period. For all Department of Education grants, with the exception of SFSF, the date OSSE approved a sub-recipient's Phase I Application is the date the sub-recipient became eligible to obligate funds. For SFSF funds, sub-recipients are able to submit reimbursement for costs incurred as early as February 17, 2009. Please see the last tab of the ARRA Reporting and Reimbursement Workbook for more information.
 4. Verify that you have submitted all of the data points outlined in question 2.11 for each job created/retained. Incomplete portions of ARRA Reimbursement and Reporting Workbooks will not be processed for payment.
 5. Contact the appropriate OSSE grant manager with questions prior to submitting your ARRA Reimbursement and Reporting Workbook to OSSE.Reimbursement@dc.gov.

OSSE ARRA Grant Manager Contact Information:

ARRA Grants	Grant Manager	Email	Phone Number
Enhancing Education Through Technology	Derrick Blue	Derrick.Blue@dc.gov	202-741-6419
IDEA (Part B & C)	Charity Hallman	Charity.Hallman@dc.gov	202-741-0477
McKinney-Vento	Sheryl Hamilton	Sheryl.Hamilton@dc.gov	202-741-6404
School Improvement Grant; State Fiscal Stabilization Fund (SFSF); Title I, Part A	Jeremy Skinner	Jeremy.Skinner@dc.gov	202-724-2343

Section 4: Additional Information-Revised

4.1 What reporting guidance and instructions must be followed by recipients of U.S. Department of Education) Recovery Act financial assistance?

1. April 2, 2010 ED Clarifying Guidance on Recovery Act Section 1512 Quarterly Reporting. Available online: <http://www2.ed.gov/policy/gen/leg/recovery/section-1512.html>

2. **December 24, 2009** Guidance for Grantees and Auditors: State Fiscal Stabilization Fund Program published by the Department of Education. See: <http://www2.ed.gov/programs/statestabilization/auditor-guidance.pdf>
3. **December 18, 2009** M-10-08 Updated Guidance on the American Recovery and Reinvestment Act—Date Quality, Non-Reporting Recipients, and Reporting of Job Estimates. See: http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-08.pdf

4.2 What additional Recovery Act implementation guidance is available?

1. **February 20, 2009** M-09-10 *Initial Implementing Guidance for the American Recovery and Reinvestment Act of 2009*
 - http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-10.pdf
2. **February 25, 2009** Bulletin No.09-02 *Budget Execution of the American Recovery and Reinvestment Act of 2009 Appropriations*
 - <http://www.whitehouse.gov/omb/assets/bulletins/b09-02.pdf>
3. **March 2009** OMB Circular No. A-133 *Single Audit Compliance Supplement*
 - http://www.whitehouse.gov/omb/circulars_a133_compliance_09toc/
4. **April 3, 2009** M-09-15 *Updated Implementing Guidance for the American Recovery and Reinvestment Act of 2009*
 - http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-15.pdf
5. **May 11, 2009** M-09-18 *Payments to State Grantees for Administrative Costs of Recovery Act Activities*
 - http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-18.pdf
6. **June 30, 2009** *Addendum to the Single Audit Compliance Supplement – American Recovery and Reinvestment Act*
 - http://www.whitehouse.gov/omb/assets/a133_compliance/arra_addendum_1.pdf
7. **October 2009** *State Educational Agencies' Implementation of Federal Cash Management Requirements under the American Recovery and Reinvestment Act Alert Memorandum* ED-OIG/L09J0007 U.S. Department of Education Office of Inspector General—**New**
 - <http://www2.ed.gov/about/offices/list/oig/auditreports/AlertMemorandums/l09j0007.pdf>