DC Office of the State Superintendent of Education

American Recovery and Reinvestment Act of 2009

Reporting Requirements Frequently Asked Questions

September 2009

Q: What reporting is required under Section 1512 of the American Recovery and Reinvestment Act of 2009?

A: Recipients' basic reporting requirements include:

- Total amount of funds received
- For each project and activity:
  - The amount of funds spent
  - A description of the intended outcomes
  - An update on the completion status
  - An estimate of the number of jobs created and/or retained
- Details on sub-awards and other payments

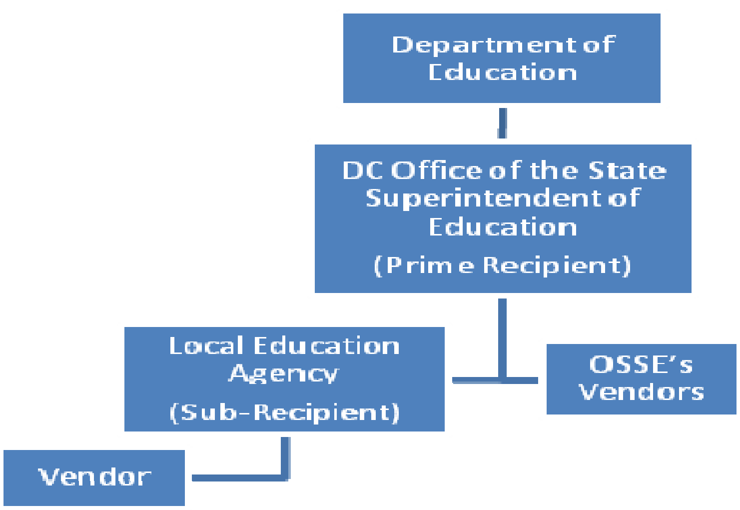
Q: What are "projects" and "activities"?

A: The terms "projects" and "activities" are often used interchangeably and are intended to provide information about the activities and expected impact of a program. For Department of Education (ED) grants the award itself is the project.

Q: What project/activity level data must be reported?

A: Each quarter recipients must provide project description, project status, and activity code information. The project description is the name of the grant award. The project status is determined by the percentage of funds obligated. For each project, a "Project Status" must be selected from among the following options: "Not Started", "Less than 50% completed", "Completed 50% or more", or "Fully Completed". Recipients must also select an activity code(s) from the National Center for Charitable Statistics' database that describes the grant award. A searchable code list is available at http://nccsdataweb.urban.org/PubApps/nteeSearch.php?gQry=all-core&codeType=NPC.

Q: For reporting purposes what are the relevant entities and how do they relate to one another?



Term	Definition	Examples
Prime Recipients	Non-Federal entities that receive Recovery Act funding in the form of grants, loans, or cooperative agreements directly from the Federal Government. The prime recipient is considered the direct grantee.	State Education Agencies
Sub-recipients	Organizations that receive grants from the prime recipient (direct grantee).	LEAs, CBOs, UDC
Vendors	Contractors that operate in a competitive environment and provide goods or services that are ancillary to the operation of the federal program	Consulting Firms

*An organization may be both a prime recipient and a sub-recipient. For example, an LEA may receive a Title I ARRA sub-grant from OSSE and an Education Technology State Grant directly from the Department of Education.

Q: Who is responsible for reporting data under Section 1512?

A: The prime recipient is ultimately responsible for reporting all data required by Section 1512 of the Recovery Act, including the Federal Funding Accountability and Transparency Act (FFATA) data elements for sub-recipients. As the prime recipient, OSSE will require sub-recipients (LEAs) to submit their FFATA data elements required under 1512(c)(4) and to report information on any sub-recipient vendors on a quarterly basis. OSSE will provide sub-recipients with reporting templates and guidance in advance of the reporting deadline.

Q: What are the reporting requirements for sub-recipients?

A: Sub-recipients must report the following (also referred to as FFATA Data Elements):

- Sub-Recipient DUNS number*
- Sub-Award Number*
- Sub-Recipient Name, Address, City, State, Zip Code*
- Sub-Recipient Congressional District*
- Sub-Recipient Type*
- Amount of Sub-Award*
- Ultimate Value of Sub-Award*
- Sub-Award Date*
- Sub-Award Period Start Date*
- Sub-Award Period End Date*
- Sub-Recipient Place of Performance*
- Sub-Recipient Place of Performance-location code*
- Sub-Recipient Place of Performance-ZIP code*
- Sub-Recipient Place of Performance- Congressional District*
- Sub-Recipient Area of Benefit*
- Sub-Recipient Highly Compensated Officer Name (If Applicable)
- Sub-Recipient Highly Compensated Officer Compensation (If Applicable)
- Amount of Recovery funds expended by project
- Number of jobs created/retained by project

*OSSE will report the following FFATA Data Elements on sub-recipients' behalf

Q: Do I need to register in FederalReporting.gov?

A: No. OSSE, as the prime recipient, will report in FederalReporting.gov on behalf of sub-recipients. LEAs should not register in FederalReporting.gov.

Q: Do I need a DUNS number?

A: Yes. Each entity (except individuals) that receives Recovery Act funds directly or indirectly must have a DUNS number. The DUNS number is a unique nine-character number provided by Dun & Bradstreet that identifies each physical location of a business organization. DUNS numbers are free for all businesses required to register with the U.S. Federal government in order to receive contracts or grants. The federal government uses DUNS numbers to identify business organizations and to track the distribution of federal monies. Please visit the Dun & Bradstreet (D&B) online registration (http://fedgov.dnb.com/webform) to obtain a DUNS number. You will need the following information:

- Name of organization
- Organization address
- Name of the CEO/organization owner
- Legal structure of the organization (corporation, partnership, proprietorship)
- Year the organization started
- Primary type of business
- Total number of employees (full and part time)

Q: How will sub-recipients meet their ARRA reporting requirements?

A: OSSE will provide sub-recipients with a comprehensive ARRA Reimbursement and Reporting Workbook containing the required FFATA Data Elements. Sub-recipients will submit completed workbooks to OSSE each quarter beginning October 1, 2009. Sub-recipients will use one workbook to submit both reimbursement and ARRA reporting information. At a minimum, sub-recipients must submit a completed ARRA Reimbursement and Reporting Workbook at the end of each quarter. Sub-recipients may also elect to submit additional completed ARRA Reimbursement and Reporting Workbooks at any point in a quarter. OSSE will input cumulative data from sub-recipients' ARRA Reimbursement and Reporting Workbooks into FederalReporting.gov each quarter. Please consult the Data Dictionary available at http://www.recovery.gov/?q=content/recipient-reporting for definitions of reporting terms.

Q: When is the first report due?

A: If you submitted an approved phase one grant application and were therefore eligible to obligate grant funds on or before September 30, 2009, then you must submit a completed ARRA Reimbursement and Reporting Workbook to monthly.reimbursement@dc.gov by October 1, 2009.

Q: For what period of time do I need to report?

A: Your first reporting period begins on the day you became eligible to obligate funds (the day OSSE approved your Phase I Application) and should include data through September 30, 2009. For future quarterly reports, OSSE will use sub-recipients' ARRA Reimbursement and Reporting workbooks to provide cumulative information.

Q: Do I have to report if I have not yet received or spent any ARRA funds?

A: If you have submitted an approved phase I application and/or received a grant award then you must report regardless of whether you have obligated funds or received reimbursement. OSSE will report sub-recipients' obligations of ARRA funds each quarter to FederalReporting.gov.

Q: Do I need to track and report ARRA funds separately from annual appropriations?

A: Yes. Recipients must maintain separate reimbursement workbooks for Recovery Act and annually appropriated funds. All Recovery Act funds must be tracked and reported separately from other federal, state, or local funding sources. OSSE will provide sub-recipients with a sub-award number for each grant award to facilitate the separate tracking of funds. Additionally, OSSE will provide sub-recipients with distinct reimbursement workbooks for ARRA and annually appropriated grants.

Q: What are my job-related reporting requirements?

A: Sub-recipients are responsible for calculating job creation/retention estimates and for drafting descriptions of the type of jobs (e.g. teacher, administrative assistant) created or retained. According to Recovery.gov, a job created is a new position created and filled or an existing unfilled position that is occupied as a result of Recovery Act funding. A job retained refers to previously existing filled positions that are retained as a result of Recovery Act funding. In addition to reporting their own job creation and retention information, sub-recipients must collect and report job estimates from any vendors with employees directly charged to projects or activities funded by Recovery Act funds.

Q: What are OSSE's job-related reporting requirements?

A: As the prime recipient, OSSE is responsible for estimating all jobs created or retained with OSSE-received and sub-awarded Recovery Act funds. OSSE must collect and submit employment data from its own vendors and from sub-recipients and their vendors. OSSE will enter job creation/retention estimates and narratives in FederalReporting.gov.

Q: How do I calculate jobs created and retained?

A: Job creation and retention information will be reported as two separate fields—a numeric field and a separate description field. OSSE will collect job creation and retention data from sub-recipients and vendors using a standard calculation that translates both full and part time employees into "full-time equivalents". The job creation/retention calculation is performed by adding the total number of hours worked by all new or retained employees divided by the total hours in a full-time schedule. Recipients must report jobs created and retained on a quarterly basis. The initial October report will include more than three months of data; subsequent reports will reflect quarterly activity. Recipients must only report job creation and retention information for the specified period. For example, if a sub-recipient reports 2.5 FTEs for the first quarter and those employees are retained, the recipient would continue to report 2.5 FTEs in the following quarter. OSSE will collect sub-recipients' job creation and retention information in the ARRA Reimbursement and Reporting Workbooks. Sub-recipients will input the number of hours worked next to the corresponding personnel expenditure recorded in the workbook. OSSE will calculate the total number of jobs created or retained for each sub-recipient by dividing the total reported number of hours worked by the total number of hours a full-time employee works each quarter. Only employees funded through ARRA awards should be reported in the ARRA Reimbursement and Reporting Workbooks.

Q: How can sub-recipients ensure the quality of data submitted to OSSE?

A: Sub-recipients should:

- Own sub-recipient and sub-recipient vendor data
- Initiate appropriate data collection, data review, and reporting procedures to ensure that Section 1512 reporting requirements are met in a timely and effective manner
- Implement internal control measures to ensure accurate and complete information
  Examples include:
    - Document policies and processes for collecting and reporting data in accordance with ARRA reporting requirements
    - Determine acceptable values and ranges for information to identify outliers and potential inaccuracies
    - Establish monitoring protocols and data sampling methodologies
    - Assign data collection and reporting responsibilities to specific , trained staff members
- Review sub-recipient information for material omissions and/or significant reporting errors
- Make appropriate and timely data corrections

Q: What additional ARRA-related guidance is forthcoming from OSSE?

A: The following is forthcoming:

- Webinars on reporting requirements
- Guidance on estimating and reporting jobs created/retained
- Frequently Asked Questions documents specific to each ARRA grant
- Guidance for competitive grant programs
- Grant specific guidance on MOE and waivers

OSSE is currently awaiting clarifying guidance from the Department of Education. As soon as the federal guidance is posted, OSSE will provide additional information in the form of webinars, FAQs, and written guidance.

Q: Whom should sub-recipients contact with ARRA related questions?

A: **Title I, Grants to LEAs** – Jeremy Skinner, Jeremy.Skinner@dc.gov, 202.724.2343
IDEA, Part B (611 & 619) and IDEA, Part C –Charity Hallman, Charity.Hallman@dc.gov, 202.741.0477
State Fiscal Stabilization Fund –Jeremy Skinner, Jeremy.Skinner@dc.gov, 202.724.2343
Education of Homeless Children and Youth –Charles White, CharlesA.White@dc.gov, 202.741.6417
Statewide Data Systems –Charles White, CharlesA.White@dc.gov, 202.741.6417

KEY STEPS EVERY SUB-RECIPIENT SHOULD TAKE

TO PREPARE FOR THE OCTOBER 1, 2009 REPORTING DEADLINE

The OSSE encourages all sub-recipients to:

1) Confirm and/or obtain a DUNS number.

2) Designate the individual(s) responsible for collecting and reporting ARRA information to the OSSE.

3) Review the Recipient Reporting Data Model v3.0 for the reporting quarter ending September 30, 2009 available at www.recovery.gov/sites/default/files/FedRptgDataModel.doc.

4) Verify you have an appropriate recordkeeping system to separate track and report grant expenditures.

5) Develop a plan to gather information about jobs created and retained.

6) Design your data quality review methodology and internal controls to ensure accurate, complete, and timely ARRA reporting.