

# Nebraska Department of Education

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## AMERICAN RECOVERY AND REINVESTMENT ACT ARRA Section 1512 Reporting for the Jobs Accountability Act

### Frequently Asked Questions

All ARRA funds must be spent with an unprecedented level of transparency and accountability. Transparency and accountability will be achieved through at least two types of reporting:

1. The educational accountability for school reform; and
2. The reporting for the Jobs Accountability Act (Section 1512) of ARRA.

The following is designed to answer questions about the Section 1512 reporting for the Jobs Accountability Act in ARRA. It is based on guidance from the Office of Management and Budget (OMB). Additional guidance and reporting for Section 1512 may be added by the U. S. Department of Education (USDE). Information on the educational accountability for school reform will be included as it becomes available.

*Date Added/Updated:* 08/31/2009

#### 1. Q. What is the “Jobs Accountability Act” of the American Recovery and Reinvestment Act of 2009 (ARRA)?

- A. As part of the Transparency and Oversight requirements of Title XV of ARRA, Section 1512 created the “Jobs Accountability Act. The data collected for Section 1512 of ARRA is intended to provide the public with the answers to these questions:
- Who is receiving ARRA dollars and in what amounts?
  - What projects or activities are being funded with ARRA dollars?
  - What is the completion status of such projects or activities and what impact have they had on job creation and retention?

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#### 2. Q. How will the data be made available to the public?

- A. All ARRA data will be submitted to the State and the Federal Government. The State data will be displayed at Nebraska.recovery.gov and at the Federal level; it will be displayed on recovery.gov. Links to both of these sites are on the NDE ARRA webpage. Accuracy of data and timeliness of reporting is critically important!

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#### 3. Q. Who is subject to the Jobs Accountability Act in Section 1512 of ARRA?

- A. Every entity that receives ARRA funds either directly from the federal Government (including funds received through grants, loans, or contracts) other than an individual, or indirectly as in grants that flow-through a State Agency such as IDEA and ESEA.

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**4. Q. What is a “prime recipient” and what is a “sub-recipient”?**

- A. The Office of Management and Budget (OMB) has defined prime recipient to be non-federal entities that receive ARRA funding as federal awards in the form of grants, loans, or cooperative agreements directly from the federal government. A sub-recipient is a non-federal entity that expends federal awards received from another entity to carry out a federal program but does not include an individual who is a beneficiary of such a program.

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**5. Q. Are Nebraska school districts prime recipients?**

- A. A Nebraska school district would be a prime recipient only if the district receives ARRA funds directly from the federal government. Districts that receive ARRA grants through the Nebraska Department of Education, including Stabilization Funds, are sub-recipients. The reporting requirements and responsibilities are different for prime recipients than for sub-recipients.

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**6. Q. What data must be reported for Section 1512?**

- A. There are different levels of reporting and different data for each level. The Guidance from the Office of Budget and Management (OMB) is available at [http://www.whitehouse.gov/omb/assets/memoranda\\_fy2009/m09-21.pdf](http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21.pdf) . For districts, ESUs and School Food Authorities (SFA) that received ARRA funds, the NDE is minimizing the amount of data that must be collected by using information already available whenever possible.

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**7. Q. Who is responsible for reporting Section 1512 data?**

- A. As the prime recipient, the NDE will be submitting all reports for ARRA funds that sub-recipients (districts, ESUs and other agencies) receive from NDE. NDE will need to collect the following from all sub-recipients:  
One – time collection --  
1. The DUNS number  
2. Congressional District  
Quarterly collections required for each program (ARRA grant) -  
3. Vendors paid \$25,000 or more in the quarter information  
a. DUNS or name and zip code of headquarters  
b. Payment amount  
c. Product/Service description  
4. Job information (which will be aggregated by program for the State)  
a. The number of jobs created/retained by program  
b. Description of jobs created/retained

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**8. Q. Who will be responsible for Sub-recipient reporting?**

- A. Each district/ESU/SFA that receives ARRA funds must designate one contact person who is responsible for the Section 1512 reporting. There is an assurance that must be signed (electronically by the Superintendent or authorized representative.

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**9. Q. What will be the first data collected?**

- A. The NDE will collect, via an email survey, the DUNS number and the Congressional District. This initial data collection will enable NDE to facilitate the quarterly reporting and ensure that every sub-recipient has a DUNS number in time to make the first reporting deadline. (See DUNS number information below). The survey will also request the Congressional District number in which the administrative offices of your organization are located. This data must be submitted as soon as possible but no later than September 2, 2009.

*Date Added/Updated: 08/31/2009*

**10. Q. How and where do we find a DUNS number?**

- A. A DUNS number is a tool of the federal government to track how federal money is distributed. Data Universal Numbering System (DUNS) number is required for all recipients of American Recovery and Reinvestment Act (ARRA) funds. This number must be included on all required ARRA reports. The DUNS number is a unique nine-character number that identifies each organization. Most intermediate school districts and ESUs already have a DUNS number. To verify whether or not you have a DUNS number or to acquire one, follow the steps in this guide - [http://www.whitehouse.gov/omb/grants/duns\\_num\\_guide.pdf](http://www.whitehouse.gov/omb/grants/duns_num_guide.pdf).

**NOTE: NDE will open the ARRA Section 1512 Report on September 28 to ensure that the initial report is completed on time.**

*Date Added/Updated: 09/23/2009*

**11. Q. When are the quarterly reports due?**

- A. The Federal calendar quarters end on:  
September 30, and December 31, 2009;  
March 31, June 30, September 30, and December 31, 2010;  
March 31, June 30 and September 30, 2011.

The reports are due within 10 calendar days of the end of each quarter. For the 1<sup>st</sup> quarter's reports (September 30, 2009), NDE must report to the state and federal government by October 10. This means that NDE has set an earlier date – October 5<sup>th</sup> for all sub-recipients to submit their reports. Section 1512 reporting requirements do not provide any flexibility for reporting requirements or timelines. NDE will have 5 calendar days to consolidate, verify the data and be ready to submit on the 10<sup>th</sup> day after the end of each quarter.

Sub-recipients begin reporting in the quarter in which they receive their ARRA funds. For the first reporting period, the data requested must be the total from Feb.17, 2009 (when ARRA was signed into law) until September 30, 2009.

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**12. Q. How will NDE collect the required information from sub-recipients?**

- A. NDE will provide an ARRA Section 1512 Report through the NDE Portal in the Consolidated Data Collection (CDC) to collect the Section 1512 data. The ARRA Section 1512 Report will be available on the 1<sup>st</sup> day of the month following the end of the quarter except for the initial data collection when it will be available earlier. The ARRA Section 1512 Report will be available on the 15<sup>th</sup> day of each month that ends a federal quarter.

*Date Added/Updated: 11/16/2009*

**13. Q. What information must be reported quarterly?**

- A. All sub-recipients must report for each ARRA grant every quarter, even if there is no new information, the following:
1. Vendors paid \$25,000 or more in the quarter information
    - a. DUNS or name and zip code of headquarters
    - b. Payment amount
    - c. Product/Service description
  2. Job information (which will be aggregated by program for the State)
    - a. The number of jobs created/retained by program (IDEA, ESEA, Stabilization Fund, etc.)
    - b. Description of jobs created/retained

*Date Added/Updated: 08/31/2009*

**14. Q. What/who is a vendor?**

- A. A **vendor** is defined as a dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of a federal program. Prime recipients or sub-recipients may purchase goods or services needed to carry out the project or program from vendors. Vendors are not awarded funds by the same means as sub-recipients and are not subject to the terms and conditions of the federal financial assistance award.

The characteristics of a vendor that make it distinct from a sub-recipient are summarized below. A vendor:

- (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.

**By this definition, teachers and other staff budgeted in Object Code 100 are not considered vendors. Districts should not report payment of staff salaries or any staff benefits budgeted in Object Code 200 as a vendor expenditure.**

Payments to vendors will only be from funds budgeted in Object Codes 300 (Purchased Services), 400 (Supplies including computers), 500 (Capital Expenditures) and 600 (Professional Development). The vendor information reported for these quarterly reports should be reflected in the district/ESU/SFA accounting records and the supporting documentation that is submitted to NDE for reimbursement requests. This information will be subject to review by the required audits of all ARRA funds.

*Date Added/Updated: 08/31/2009*

**15. Q. What vendor information is needed?**

- A. For each quarter, sub-recipients must report vendor information by ARRA grant for each vendor payment of at least \$25,000 during that quarter. The one exception is the first reporting will include all vendors paid from Feb. 17, 2009 until September 30, 2009.
- a. DUNS or name and zip code of headquarters
  - b. Payment amount
  - c. Product/Service description

*Date Added/Updated: 09/10/2009*

**16. Q. How much information is needed for the Product/Service Description?**

- A. The Product/Service Description should be brief but sufficient to identify what was purchased. **NOTE: All vendor information will be forwarded to the State and Federal levels as submitted and, most likely, will be accessible to the public on their websites.**

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**17. Q. How will the number of jobs be reported?**

- A. Prime recipients are required to report an estimate of jobs directly created or retained by project and activity or contract. Recipients will be required to report an aggregate number for the jobs created or retained for the quarter in a separate numeric field. Recipients will also be asked to provide a narrative description of the employment impact.

NDE will collect the job information from all sub-recipients and aggregate it. **Report only staff paid with ARRA funds for jobs that are new (created) or retained (would have been eliminated without ARRA funds).**

- A job created is a new position created and filled or an existing unfilled position that is filled as a result of ARRA; a job retained is an existing position that would not have been continued to be filled were it not for ARRA funding. A job cannot be counted as both created and retained.

- The estimate of the number of jobs required by ARRA should be expressed as “full-time equivalents” (FTE), which is calculated as total hours worked in jobs created or retained divided by the number of hours in a full-time schedule, as defined by the recipient. **The FTE estimates must be reported cumulatively each calendar quarter.**
- Recipients should not attempt to report on the employment impact on materials suppliers and central service providers (so-called “indirect” jobs) or on the local community (“induced” jobs).
- Employees who are not directly charged to ARRA supported projects/activities, who, nonetheless, provide critical indirect support, e.g., clerical/administrative staff preparing reports, institutional review board staff members, departmental administrators, are NOT counted as jobs created/retained.
- The narrative should include a brief description of the types of jobs created or retained. This description may rely on job titles, broader labor categories, or the recipient’s existing practice for describing jobs as long as the terms used are widely understood and describe the general nature of the work.
- Recipients will report for all projects and activities or federally awarded contracts regardless of whether they are funded in whole or in part by ARRA, but should report only on the jobs and funding attributable to an award under ARRA.

*Date Added/Updated:* 12/20/2009

**18. Q. How should the Full Time Equivalent (FTE) be determined for educational staff?**

- A. The FTE of a staff person on contract depends on the hours/days in the contract. To determine the FTE of a staff person that is less than full time, use the usual contract hours/days for that position in the district.

For example - A staff person who is 50% funded by ARRA will be counted as .5 FTE. Hourly and part time employees shall be calculated based on actual hours worked and the institution’s definition of a full workload for employment. The total hours reported may include paid leave.

*Date Added/Updated:* 08/31/2009

**19. Q. How will districts report staff paid with ARRA funds for summer schools?**

- A. The FTE of staff employed for summer school programs should be calculated as follows:

Number of hours paid with ARRA funds divided by 2080 hours. 2080 hours is the standard number of hours for a full time position in most industries outside of education.

A staff person that is employed for a summer program as well as being employed full time for the regular school year will have an FTE greater than 1.00.

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**20. Q. If Title I funds are used to cover a portion of a Title I staff person that was previously district funded, is this a job saved/retained?**

- A. No, unless the district has documentation to show that the portion of the staff position would have been cut.

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**21. Q. What documentation is needed to demonstrate a claim that a position was “saved or retained” by ARRA funds?**

A. There is no specified documentation. Some examples might include board minutes or discussion indicating position or positions to be eliminated, budget planning documents, a list of positions that might be eliminated, etc.

*Date Added/Updated: 08/31/2009*

**22. Q. What information will the Governor need to report to the U. S. Department of Education for the SFSF program in addition to the Section 1512 requirements?**

A. For each year of the ARRA funding, the Governor, as the prime recipient for State Fiscal Stabilization Funds (SFSF), must submit a report in addition to the Section 1512 reporting that includes the following:

- The uses of funds within the State;
- How the State distributed the funds it received;
- The number of jobs that were saved or created with the funds;
- Tax increases that the Governor estimates were averted because of the funds;
- The State’s progress in meeting the four assurances signed in order to receive the SFSF funds;
- The tuition and fee increases for in-State students imposed by public Institutions of Higher Education (IHE) and a description of any actions taken by the State to limit the increases;
- The extent to which public IHEs maintained, increased, or decreased enrollment of in-State students, including those students eligible for Pell Grants or other need-based financial aid; and
- A description of each modernization, renovation, and repair project funded, including the amounts awarded and project costs (See Section 14008 of ARRA)

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**23. Q. If a district has assigned their ARRA Title I allocation to an ESU for a cooperative project, who is responsible for completing the ARRA Section 1512 Report?**

A. Districts that assigned their Title I ARRA funds to an ESU as a member of a cooperative project are still responsible for completing the ARRA Section 1512 Report for Title I. The ESU that is the fiscal agent for the cooperative project should assist the district by providing the information needed prior to the reporting deadline. While this is an exception to our usual protocol of having ESUs report for cooperative projects, we feel it is necessary because of the public accountability and transparency of this data.

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