FREQUENTLY ASKED QUESTIONS ABOUT REPORTING UNDER THE AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009

SECTION 1 - FederalReporting.gov

1.1 What is FederalReporting.gov?
FederalReporting.gov is the central, nationwide data collection system for federal agencies and recipients of federal awards subject to reporting under Section 1512 of the American Recovery and Reinvestment Act (ARRA *or* Recovery Act). It is used by recipients to fulfill their reporting obligations. Federal agency and recipient users will be able to submit reports, view and comment on reports (federal agencies and prime recipients), and update or correct reports.

1.2 Why is the reporting required?
This reporting is part of the Recovery Act and will be used to track and monitor all Recovery Act dollars to provide transparency and accountability for Congress, the White House, and taxpayers.

1.3 When does this reporting begin?
Beginning October 1, 2009 and ending October 10, 2009, FederalReporting.gov will accept reports for the first reporting period. Future reporting periods will be quarterly on the same dates (*e.g.*, January 1-10, 2010; April 1-10, 2010)

1.4 How will the information be used?
The information may be used for a variety of currently known purposes including compliance with award conditions; detection of waste, fraud and abuse; management oversight; or other specific government functions. Public or academic parties may use the information for any of a number of purposes and for independent analysis or reporting. Further, the information will be publicly available at the Recovery.gov web site immediately after the reporting periods end. The information will also be available on the Oregon.gov/Recovery web site.

1.5 Who needs to register in FederalReporting.gov?
Federal Agencies – Users from federal agencies that award and/or disburse Recovery Act funds must register to track and monitor those awards.

Prime Recipients – Users from organizations that receive Recovery Act awards (federally awarded contracts, grants, loans) directly from a federal agency must register to submit reports. Prime recipients must also track and monitor reporting that has been delegated to their sub-recipients.

Sub-recipients – Users from organizations that receive Recovery Act awards from prime recipients and that have been delegated to report on Recovery Act projects by the prime recipient. If your prime recipient will be reporting on your behalf, you will not need to register. (**Note: Oregon is using the latter process, *i.e.,* state agencies as the prime recipient will report on behalf of sub-recipients.)**

1.6 Most of the Section 1512 guidance discusses the role of state agencies as prime recipients. Can school districts and other local agencies be prime recipients?
Any organization can be a prime recipient or a sub-recipient. Many organizations will be both. An organization reports data as a prime recipient for the grants it receives directly from a federal agency. For example, a school district that receives an Impact Aid Construction grant submits data as a prime recipient of that grant. However, if a district is a sub-recipient of grants from the Oregon Department of Education (ODE), the State of Oregon will report on behalf of the district.

1.7 Most of the grants the U.S. Department of Education (USED) is awarding with funds provided by the Recovery Act provide supplemental funding for existing programs (*e.g.*, ESEA Title I and IDEA). Furthermore, grantees are using some Recovery Act funds to replace or supplement state and local funding. Does my district have to report separately on Recovery Act expenditures?
Yes, as indicated in earlier communications, you must account for Recovery Act funds separately from all other federal and non-federal sources. Recovery Act grants have their own, new Catalog of Federal Domestic Assistance (CFDA) numbers so the grants can be easily identified and kept separate from the regular Fiscal Year 2009 grants.

1.8 My district is a direct recipient of federal funds under ARRA. What guidance and instructions are available to help me comply with my reporting requirements as a prime recipient of ARRA funds from the USED or other federal agency?
The U.S. Office of Management and Budget (OMB) published government-wide guidance for reporting under the requirements of Section 1512 of the Recovery Act on June 22, 2009. (OMB M-09-21) Please see:

 - Guidance on reporting
http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21.pdf

 - A list of programs that are subject to the reporting requirements
http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21-supp1.pdf

On August 6, 2009, OMB published *Frequently Asked Questions* to clarify and expand on the guidance. See: http://www.whitehouse.gov/omb/recovery_faqs/

Recipient Reporting Information, including the data dictionary and formats for data entry, are available on the Recovery.gov website. See: http://www.recovery.gov/?q=content/recipient-reporting

Instructions for registering and using the FederalReporting.gov data collection system are available at www.FederalReporting.gov. Frequently asked questions about registration and reporting are also available on FederalReporting.gov. See: https://www.federalreporting.gov/federalreporting/faq.do.

1.9 What USED guidance on Section 1512 reporting is available?
All of the USED's guidance on Section 1512 reporting is available at http://www.ed.gov/policy/gen/leg/recovery/section-1512.html and any additional guidance or updates to current guidance will be posted at this site.

For each Recovery Act grant program that has made awards, the USED provides a reporting tip sheet. These tip sheets will help recipients locate, by program, where on the *Grant Award Notification* the prime recipient can find some of the data it must report, including the grant award number, the amount of the award (obligation), award date, and the Dun and Bradstreet Data Universal Numbering System (DUNS) number. The tip sheets also provide the Treasury Account Symbol (TAS) for the programs and suggested responses to questions including project name, project description, activity code, area of benefit, and project status.

The USED's *Clarifying Guidance on Reporting on Jobs Creation/Retention Estimates by Recipients* is a separate document on the same web site. The USED will publish guidance on Section 1512 reporting for USED Recovery Act competitive grant programs later this calendar year.

SECTION 2 - ODE Data Collection

2.1 How does a school district or education service district that has received ARRA funding through the ODE report the required information?
For funding received through the Oregon Department of Education (ODE), you will report to the ODE, not on the FederalReporting.gov web site. (Nearly every school district and education service district has received some type of ARRA funding, *e.g.*, State Fiscal Stabilization Fund monies.) If you received funding from any other State of Oregon agency, you will report to that agency as directed by the agency. The State will compile these data and submit them to the federal government.

If you received ARRA funding directly from a federal agency, you will have to register at FederalReporting.gov as a prime recipient and report data related to these direct grants. See items 1.8 and 1.9 for resources for direct reporting.

2.2 For what period of time do I need to report?
Currently, there are two time periods for which districts need to report. This will enable us to track and verify amounts by biennium. The first reporting period starts at the date of the award and shall include data through June 30, 2009. The second reporting period starts at the date of the award and is cumulative through September 30, 2009. Subsequent periods will be cumulative through the end of each quarter.

2.3 When will the ODE's data collection be open? When does it close?
There are two data collections, both of which opened on September 10, 2009. The data collection for the first reporting period (through June 30, 2009) closes on September 21, 2009. The data collection for the second reporting period closes on September 30, 2009.

2.4 Since the due date to FederalReporting.gov is October 10, 2009, why do I have to submit my data to ODE sooner?
State agencies must submit all data for sub-recipients and vendors to the State's central reporting team by October 7, 2009. Prior to this submission, state agencies must be able to review the data. The due dates for districts allow time for review and follow-up if needed.

2.5 Do I have to report if I have not yet received any funds?
No. If you have not yet been given an award (or "awarded" a grant), you do not have to report. However, nearly all districts have been awarded some sort of ARRA funding. If you have been awarded a grant, but you have not received any funds, you must at least report the award value and other relevant information. If you have received funds, you must report the amount received to date.

Note that, in ODE's data collection tool, these amounts are pre-populated for you so you do not need to enter them. However, the ODE is asking you to verify these numbers. If your records do not agree with what you see on the collection screen for each ARRA grant ("Amount Awarded" and "Amount Received"), please e-mail Julie Hansen at julie.b.hansen@state.or.us

2.6 My district receives ARRA IDEA Part B, Section 611 funds for multiple programs (*e.g.*, Youth Corrections and Juvenile Detention Education Programs [YCEP and JDEP] as well as Long-term Care and Treatment [LTCT], Hospital, Regional, and Early Intervention/Early Childhood Special Education [EI/ECSE] programs) in addition to the flow-through funds awarded to my organization. Where do I report the program-specific data?

For entities receiving multiple awards of ARRA IDEA Part B, Section 611 funds, please be aware that you will need to ensure your reported data reflect activity for *all* programs for which you receive ARRA funds. For example, when you report the number of job created or retained, include jobs for those programs as part of the total FTE reported. However, in the "Job Impact Narrative," please describe the FTE created or retained by individual program (YCEP/JDEP, LTCT, regional, EI/ECSE, etc.).

2.7 What if my district does not report on time or declines to report?
Reporting is mandatory under federal law and there will be no exceptions made to the reporting requirements. If districts do not report on time or at all, funds will be withheld and in some cases may need to be repaid.

2.8 Where can I locate the ODE's Recovery Act reporting collections?
A link to the "Recovery Act Reporting Collection" should be visible in the list of applications when logging on to the ODE district website at https://district.ode.state.or.us/

If a link is not visible, you will need to contact your District Security Administrator, who is able to grant user access/privileges.

SECTION 3 – Job Reporting

3.1 What is a job created or retained?

A job created is a new position created and filled or an existing unfilled position that is filled as a result of the Recovery Act. A job retained is an existing position that would not have been continued were it not for Recovery Act funds. Note that a job *cannot* be counted as both created *and* retained.

3.2 How do I count jobs retained or created?

In general, it is important to emphasize that the purpose of the Recovery Act is to create new job opportunities or retain positions that otherwise would have been eliminated due to the unprecedented downturn in the economy. For the purposes of Recovery Act reporting, it is critical to count all jobs - and only those jobs - created or saved by the Recovery Act.

FederalReporting.gov will count jobs through FTE, not by positions. Thus, the estimate of the number of jobs reported 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. Note the FTE estimates must be reported cumulatively each calendar quarter.

The September 10th guidance from the USED indicates a job may be counted regardless of whether or not the employee filling the position is paid for with Recovery Act funds as long as the job would not have been created or retained in the absence of the Recovery Act funding. That is, Recovery Act funds are being used to pay the employee or the availability of Recovery Act funds for other purposes is freeing up funds that are being used to pay the employee.

The guidance also requires calculation of a baseline number of hours worked. This consists of the number of hours that would have been worked in the absence of Recovery Act funds and then a deduction of that number from the actual hours worked by all individuals who are currently directly employed as part of a Recovery Act supported project/activity or whose employment is attributable to Recovery Act funding.

Next, to calculate FTE, the following formula is used:

$$\frac{\text{Cumulative Recovery Act Funded Hours Worked (Qtr 1...n)}}{\text{Cumulative Hours in a Full-time Schedule (Qtr 1...n)}} = \text{FTE}$$

Example: Assume for the first quarterly period, Recovery Act funds supported two full-time employees and one part-time employee working half days. Also assume a full-time schedule is 2080 hours for the year, so a full-time schedule for the quarter is 520 hours. Assume a baseline of 0 hours. To convert hours to FTE in this example -
1) Aggregate all hours worked as follows: (520 hours x 2 full-time employees) + (260 hours for the part-time employee) = 1300 hours
2) Divide total hours worked by the number of hours in a full-time schedule for a quarter as follows: 1,300 hours divided by 520 hours = 2.5 FTE

Be sure to include direct jobs for vendors if applicable. For example, you must include job creation or retention, if any, for vendors providing services to children with disabilities and paid with IDEA grants under ARRA. You likely will need to contact your vendors to obtain this information.

Earlier federal guidance indicated the employment impact on materials suppliers or other so-called indirect jobs should not be included. The September 10th guidance from the USED indicates, for vendors from whom you purchase materials, equipment or other supplies, this is still the case, "…except in those instances where the value or the quantity of the purchases is so significant as to have an identifiable employment impact on the vendor."

Employees who are *not directly charged* to projects/activities supported by Recovery Act funds - even if they provide critical indirect support - are **not** counted as jobs created or retained. Examples would be clerical and administrative staff.

3.3 How should a recipient calculate the FTE for a teacher on a contract that is less than 12 months?

According to the USED guidance, recipients should consider the total hours worked during the school year as equivalent to 1 FTE - even if the period is less than 12 months - if the teacher is working pursuant to a contract that the recipient regards as full-time. A teacher working in excess of a full-time contract would be counted as more than 1 FTE (*e.g.*, a teacher who is working 12 months of the year and receiving additional compensation for working during the summer months). That teacher's FTE should be determined by how many hours the teacher worked in relation to the number of hours in the normal full-time contract. For example, if the normal contract was to work for 1733 hours (10 months), and the teacher worked 2080 hours, that teacher would be counted as 1.2 FTE (2080 divided by 1733 = 1.2).

Example: In this example, the full-time schedule for a teacher is to work 520 hours in quarters 1-3 and only 1 month in quarter 4 (173 hours).

Cumulative Hours Worked	Q1	Q2	Q3	Q4
Teacher with full-time schedule + summer teaching	520	1040	1560	2080
Full-time Schedule	520	1040	1560	1733
FTE:	1.00	1.00	1.00	1.20

Note the hours worked are rising faster than the full-time schedule in the 4th quarter and the teacher represents more than 1 FTE in the 4th quarter.

The FTE for a teacher working on a full-time schedule and NOT working during the summer (Q4) would be calculated as follows:

Cumulative Hours Worked	Q1	Q2	Q3	Q4
Teacher with full-time schedule	520	1040	1560	1733
Full-time Schedule	520	1040	1560	1733
FTE:	1.00	1.00	1.00	1.00

3.4 What should I include in the narrative?

The narrative should include a description of the types of jobs created or retained. This description may rely on job titles or broader labor categories as long as the terms are widely understood and describe the general nature of the work.

If there is unique or relevant information that helps explain the numerical figure, the narrative provides an opportunity to do so (see also 3.5). If you receive ARRA IDEA Part B, Section 611 grants for more than one program (E.g., YCEP, JDEP, regional, EI/ECSE), you must also include the amount of FTE created or retained by program.

3.5 What if my district has created and/or retained jobs but has not yet asked for reimbursement? My district has created 10 jobs under one ARRA grant but ODE's collection shows $0 funds expended.

The State is reporting expenditures on a cash basis. So, if you have not yet requested reimbursement from a grant, the "Amount Received" field on the data collection page for that grant will show "$0." However, if you have created or retained jobs with the expectation of reimbursement, report the jobs created or retained in the appropriate fields in the data collection. Then provide a brief explanation in the narrative as to why you reported jobs but show no expenditures.

SECTION 4 - Reporting on Infrastructure

4.1 What is the definition of "infrastructure" for purposes of this report?
For the purposes of Section 1512 reporting, the USED has defined an infrastructure investment as follows.

"An infrastructure investment is financial support for a physical asset or structure needed for the operation of a larger enterprise. Therefore, infrastructure investments include support for tangible assets or structures such as roads, public buildings (including schools), mass transit systems, water and sewage systems, communication and utility systems and other assets or structures that provide a reliable flow of products and services essential to the defense and economic security of the United States, the smooth functioning of government at all levels, and society as a whole."

4.2 What USED Recovery Act programs may fund infrastructure investments?
Funds may be used for infrastructure investments under the following Department of Education Recovery Act programs:
- State Fiscal Stabilization, Government Services Fund
- State Fiscal Stabilization, Education Stabilization Fund
- Impact Aid Construction
- IDEA Part B (Sections 611 and 619)
- IDEA Part C
- Vocational Rehabilitation State Grants

For more information about infrastructure investments with USED Recovery Act funding, please see the program guidance at: http://www.ed.gov/policy/gen/leg/recovery/programs.html or call your program office for further assistance.

SECTION 5 - Vendors

5.1 I see that, in ODE's data collection tool, my district is supposed to provide certain information about vendors. In general, what is the difference between a sub-recipient and a vendor?
Guidance issued by the OMB provides the following definitions of sub-recipient and vendor:

A sub-recipient:

(1)   Is a non-federal entity that expends federal awards received from another entity to carry out a federal program;
(2)   Does not include an individual who is a beneficiary of such a program;
(3)   Is awarded Recovery Act funding from the prime recipient to support the performance of any portion of the substantive project or program for which the prime recipient received the Recovery Act funding; and
(4)   The terms and conditions of the federal award are carried forward to the sub-recipient.

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.

The definition of "vendor" is 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.

Here is an example provided in guidance from the USED:

1.   If a state educational agency makes competitive grants to local educational agencies to support a program of professional development for teachers in the district, the district is a sub-recipient.
2.   If a state educational agency contracts with a professional development company for a package of professional development materials and to hold three regional training conferences in the state over the course of a year, the company is a vendor.

5.2 Are my vendors required to register at FederalReporting.gov or CCR?
No. Vendors do not enter data about their contracts with recipients and sub-recipients into FederalReporting.gov, so they do not register in the system. Nor do vendors have to have a DUNS number or CCR registration. If the vendor has a DUNS number, report the DUNS number. If the vendor does not have a DUNS number, provide the vendor's name and the zip code+4 of the vendor's headquarters to identify the company.

SECTION 6 – Data Quality

6.1 Who is responsible for ensuring my district's reports are complete and accurate?
The ODE will perform some limited review of the information but, due to the short timeframe, will not be able to validate completely the accuracy of the information provided. Therefore, districts must ensure they are submitting complete and accurate data. It is important to note these reports are subject to state and federal audits and you must retain adequate documentation for the data you submit, such as the calculation of jobs created or retained.

6.2 Whom do I contact if I have questions about the data collection or problems with reporting?
If you have questions or problems with the collection tool ("technical issues"), call the ODE Helpdesk at 503.947.5715 or e-mail at ODE.Helpdesk@state.or.us. If your questions are grant-specific, contact the grant manager or ODE contact shown on the data collection screen. A list of grant managers and program contacts is provided in Section 9.

6.3 What happens if I discover an error in reporting after submitting my data to ODE or after the final information is posted publicly?
Immediately contact the ODE program office for your grant. Depending on when you discover the error and its size, we may be able to make corrections. In some cases (*e.g*, if the difference is not material), it is acceptable to wait until the next report to update the data because the reports are cumulative. However, the State, not the district, makes this determination so be sure to contact the program office immediately upon discovering any errors.

6.4 If errors are found after the information is submitted to FederalReporting.gov, who can correct them?
Only the agency that entered the data into FederalReporting.gov may correct it. If the prime recipient entered the sub-recipient data (and that is the methodology for Oregon) and then finds an error – or is notified by the USED that there is an error – the prime recipient must make the changes.

SECTION 7 - DUNS Numbers and CCR Registration

7.1 What is a DUNS number?
Dun and Bradstreet (D&B) provides a Data Universal Numbering System (DUNS) number, which is a unique, 9-digit identification number for each physical location of a business or organization.

7.2 Who needs to get a DUNS number?
Each entity (except individuals) that receives Recovery Act funds directly *or indirectly* should have a DUNS number. Prime recipient users and sub-recipient users of FederalReporting.gov need to know the DUNS number for their organization at the point of registration and reporting. The DUNS number should match the DUNS number on the award document or contract. It's important to note that users only need to register with one DUNS number but can report for multiple DUNS numbers associated with their organization.

7.3 Why is a DUNS number required?
A unique identifier is needed to aggregate data on recipients of funds from multiple federal sources. A government-wide policy, effective October 1, 2003, requires the use of DUNS numbers when applying for federal grants or cooperative agreements. The DUNS number is the unique identifier for the USASpending.gov system that provides public access to information about federal grants and contracts.

Recovery.gov will provide the same type of information as USASpending.gov – not only for direct grantees, but also for their sub-recipients. Like USASpending.gov, Recovery.gov requires a unique identifier for data aggregation, and the DUNS number serves that function.

7.4 How can I can check if I have a DUNS number?
D&B created a Webform process that allows you to search for an existing DUNS number by entering your organization's name and address. If you find a D&B record on your entity then you can have your DUNS number e-mailed to you immediately. You can find D&B's web site at:
http://fedgov.dnb.com/webform

7.5 Do charter schools that receive Recovery Act funding need DUNS numbers?
A charter school must have a DUNS number if it receives a Recovery Act grant directly from the USED or if it receives a Recovery Act sub-award from the ODE. Therefore, a charter school that is a local educational agency must obtain a DUNS number. If the charter school is a school within a public school district, rather than its own local educational agency, and it participates in activities its school district funds with a Recovery Act grant, the school district - not the charter school - is subject to the reporting requirements for that grant.

7.6 What is CCR registration?

The CCR (Central Contractor Registration) is a government-wide registry for organizations that seek to do business with the federal government. The CCR collects, validates, stores and disseminates data to support a variety of federal initiatives.

An organization may check if it is already registered by logging onto www.ccr.gov, clicking on "Search CCR," and providing the organization's DUNS number.

If an organization is not registered, it may register online at www.ccr.gov.

7.7 Why is CCR registration required?

CCR registration allows the FederalReporting.gov data system to verify DUNS numbers and link them to one source for an organization's name, address, and other information.

SECTION 8 – Other Reporting

8.1 Will this be the only ARRA reporting my school district does?
No. Other ARRA grants - such as Title 1A - have specific proposed reporting requirements in addition to Section 1512 reporting.

8.2 Do the Section 1512 reporting requirements supersede or eliminate other reporting requirements associated with USED grant programs, such as the Consolidated State Performance Report or annual performance reports?
No. The Section 1512 reporting requirements are in addition to program performance reports. Please see the program-specific guidance for information about program-specific reporting requirements for the USED grants funded through the Recovery Act.

SECTION 9 – ODE Contacts

9.1 I have questions about ARRA reporting and/or the ODE data collection. Whom should I contact about my questions?

If you have questions or problems with the collection tool ("technical issues"), call the ODE Helpdesk at 503.947.5715 or e-mail at ODE.Helpdesk@state.or.us

If your questions are grant-specific, contact the grant manager or ODE contact shown on the data collection screen. A list of these contacts is provided below:

Grant Title	Grant Manager/ODE Contact	Phone Number	E-Mail
IDEA Part B, Section 611	Eric Richards/Steve Smith	503.947.5786 (Eric Richards) 503.947.5711 (Steve Smith)	eric.richards@state.or.us steve.w.smith@state.or.us
IDEA Part B, Section 619	Nancy Johnson-Dorn	503.947.5703	nancy.johnson-dorn@state.or.us
IDEA Part C	Nancy Johnson-Dorn	503.947.5703	nancy.johnson-dorn@state.or.us
St. Fiscal Stabilization Fund	Michael Wiltfong	503.947.5914	michael.wiltfong@state.or.us
Child Nutrition Programs	Heidi Dupuis	503.947.5893	heidi.dupuis@state.or.us
Title 1	Janet Bubl	503.947.5687	janet.bubl@state.or.us
McKinney-Vento Homeless	Dona Bolt	503.947.5781	dona.bolt@state.or.us
Education Technology	Carla Wade	503.947.5631	carla.wade@state.or.us
School Improvement	Russ Sweet	503.947.5638	Russ.Sweet@ode.state.or.us