



## **CCDF Specific Guidance to ARRA Section 1512 Reporting**

The Child Care Bureau has developed this guidance in order to provide Lead Agencies with information to assist them in meeting the government-wide reporting requirements included in Section 1512 of the American Recovery and Reinvestment Act (ARRA) of 2009.

### **About ARRA Section 1512 Reporting**

Section 1512 of ARRA requires reports on the use of ARRA funding by recipients no later than the 10<sup>th</sup> day after the end of each calendar quarter. The first reporting deadline is **October 10, 2009**. Aimed at providing transparency on the use of ARRA funds, Section 1512 requires quarterly grantee reports that include the following information:

- Total amount of funds received; and of that the amount spent on projects and activities;
- A list of those projects and activities funded by name to include:
  - Description
  - Completion Status
  - Estimates of jobs created retained; and
- Details of sub-awards and other payments.

Prime recipients (States, Territories, and Tribes) of CCDF ARRA funds are responsible for reporting the information required by Section 1512. **Lead Agencies with ARRA awards of less than \$25,000 are not required to file a Section 1512 report.** Prime recipients may choose to delegate certain reporting requirements to sub-recipients (such as a county). If a Lead Agency chooses not to delegate sub-recipient reporting, the Lead Agency is required to report on the expenditures by their sub-recipient. Lead Agencies may not delegate jobs reporting to sub-recipients.

Both prime recipients and sub-recipients must report specific data elements associated with first-level vendors receiving payments of ARRA funds greater than \$25,000. Prime recipients and sub-recipients may not delegate reporting to vendors.

Lead Agencies may aggregate and report lump sums on 1) sub-awards to sub-recipients less than \$25,000; 2) sub-awards to individuals; and 3) payments to vendors less than \$25,000. Lead Agencies should provide a separate aggregate dollar total for each of the three categories.

Lead Agencies and those sub-recipients that have been designated reporting responsibilities must register on [www.FederalReporting.gov](http://www.FederalReporting.gov). Registration is currently open, and Lead Agencies are encouraged to register early. In order to register, one must have an email address, a DUNS number, and be registered in the Central Contractor

Registration (CCR). Information on obtaining a DUNS number and registering in CCR is available at [www.FederalReporting.gov](http://www.FederalReporting.gov).

Lead Agencies have three options for submitting reports into [www.FederalReporting.gov](http://www.FederalReporting.gov). These include:

1. **Online data entry in a Web browser:** The website provides a straightforward data entry form, available via the user's Web browser, for report data entry.
2. **Excel spreadsheet:** A Microsoft Excel spreadsheet is available for report submission. The user can download this spreadsheet, open the spreadsheet in Microsoft's Excel spreadsheet program, and fill it in. The spreadsheet can then be uploaded to the website with the user's browser at [www.FederalReporting.gov](http://www.FederalReporting.gov). The spreadsheet is "locked" to restrict modification of the spreadsheet and allow data entry only in the required fields.
3. **Custom software system extract in XML:** Organizations with sufficient technical experience may choose to submit a properly formatted Extensible Markup Language (XML) file for their report submission. A service for validating the structure of XML extracts will be available on [www.FederalReporting.gov](http://www.FederalReporting.gov) prior to the submission period to ensure extracts are properly formatted. Recipients are strongly encouraged to test their report structures prior to the reporting period.

This guide provides suggestions for completing the Section 1512 report through [www.FederalReporting.gov](http://www.FederalReporting.gov). The quality of data and timely submission of the reports is ultimately the responsibility of the Lead Agency.

### **About the CCDF Specific Guidance for ARRA Section 1512 Reporting**

This Guidance provides a CCDF specific data dictionary that walks through each data element included in Recipient Reporting Data Model v3.0 issued by OMB for the quarter ending September 30, 2009. Each piece of the dictionary includes the data element name, the OMB definition, and the CCB guidance. Data elements that will be completed by the system are in *italics*. Data elements that will need to be completed by the reporter are in **bold**.

In addition to the data dictionary, the following documents are attached:

- Attachment A: Jobs, including a worksheet on calculating the jobs created or retained
- Attachment B: Sub-recipients and vendors
- Attachment C: Key Reporting Dates
- Attachment D: Key Reporting Terms
- Attachment E: Frequently Asked Questions (FAQs)

## Recipient Data Elements - Data Dictionary<sup>1</sup>

OMB Data Element	OMB Definition	CCB Guidance
<b>Funding Agency Code</b>	Numeric Code of Federal Agency that is responsible for funding/distributing the ARRA funds to recipients	<b>ACF code: 7560</b>
<i>Funding Agency Name</i>	Federal Agency name corresponding to the Federal Agency Code used.	<b>SYSTEM PROVIDED</b> <b>Administration for Children and Families</b>
<b>Awarding Agency Code</b>	Numeric code of the agency that awarded and administering the award on behalf of the Funding Agency.	<b>ACF code: 7560</b>
<i>Awarding Agency Name</i>	The Federal Agency name corresponding to the Awarding Agency Code used.	<b>SYSTEM PROVIDED</b> <b>Administration for Children and Families</b>
<b>Program Source (TAS)</b>	Agency Treasury Account Symbol (TAS) – Program Source	<b>75-1516</b>
<b>Award Number</b>	Federal Grant or Other Identifying Number Assigned by the awarding Federal Agency. For grants: agency assigned award number.	<b>This information will be listed as the Document Number on the Notice of Grant Award Letter.</b>  <b>This field is case, space, and special character sensitive. It should be the same as it appears in the federal award document.</b>
<b>Order Number</b>	This data element only applies to Contract.	<b>This is an optional field and should be left blank by CCB grantees.</b>
<b>Recipient DUNS Number</b>	Unique Identifier of Entity (DUNS No.) The prime recipient organization's 9 digit Data Universal Numbering System	<b>More information, including how to get a DUNS Number is available at <a href="http://fedgov.dnb.com/webform">http://fedgov.dnb.com/webform</a>. The same DUNS Number can be used for multiple reports.</b>

<sup>1</sup> OMB “Transparency, Accountability, and Oversight,” Recipient Reporting Data Model V3.0, Final for Quarter Ending 9/30/2009.

OMB Data Element	OMB Definition	CCB Guidance
	(DUNS).	
<i>Parent Duns Number</i>	Unique Identifier of Parent Organization / Company (DUNS No.)	<b>SYSTEM PROVIDED</b>
<i>Recipient Type</i>	This data element is inferred from CCR. The field inferred is “Business Type” in CCR.	<b>SYSTEM PROVIDED</b>
<b>CFDA Number</b>	The Catalog of Federal Domestic Assistance (CFDA) number is the number associated with the published description of Federal assistance program in the Catalog of Federal Domestic Assistance.	<b>93.713 ARRA – Child Care and Development Block Grant</b>
<b>Government Contracting Office Code</b>	The agency supplied code of the contracting office that executes the transaction.	<b>This is an optional field that only applies to federally awarded contracts. CCB grantees should leave this field blank.</b>
<i>Government Contracting Office Name</i>	The government contracting office name inferred from the government contracting office code used.	<b>SYSTEM PROVIDED</b> <b>This is an optional field that only applies to federally awarded contracts. The system will leave it blank.</b>
<i>Recipient Legal Name</i>	Recipient Name and Address of Organization. The legal and DBA (Doing-Business-As) name of recipient organization and address, including zip code. This should be the same name and address that appears in recipient’s Central Contractor Registration profile.	<b>SYSTEM PROVIDED</b>
<i>Recipient DBA Name</i>		
<i>Recipient Address 1</i>		
<i>Recipient Address 2</i>		
<i>Recipient Address 3</i>		
<i>Recipient City</i>		
<i>Recipient State</i>		
<i>Recipient Zip Code</i>		
<i>Recipient Country</i>		

OMB Data Element	OMB Definition	CCB Guidance
<b>Recipient Congressional District</b>		<p><b>Lead Agencies should provide Congressional District information for address listed above. Congressional District information can be found by entering state and zip code at <a href="https://writerep.house.gov/writerep/welcome.shtml">https://writerep.house.gov/writerep/welcome.shtml</a>. The two digit number after the state abbreviation is the only thing that should be included in this data element.</b></p> <p><b>For example, for the 16<sup>th</sup> District of Texas (TX-16), report 16.</b></p>
<b>Recipient Account Number (optional)</b>	<p>Recipient’s internal account number for project/award. The account number or any other identifying number assigned by the recipient to the award. This number is strictly for the recipient’s use only and is not required by the awarding Federal agency.</p>	<p><b>This field provides the Lead Agency a space to include an internal account number for their records. The field is optional.</b></p>
<b>Final Report</b>	<p>Final Project Report Indicator (i.e. no future reports) (Y or N) Check “Y” only if this is the final report for the project/grant period specified.</p>	<p><b>-Y, if final report (once all ARRA funds are liquidated)</b>  <b>-N, if not final report</b></p>
<b>Award Type</b>	<p>Transaction Type – Grant, Loan, or Federally Awarded Contract</p> <p>Other types of federal financial assistance not specifically identified above should be reported under the award type of Grant.</p>	<p><b>Grant</b></p>

OMB Data Element	OMB Definition	<u>CCB Guidance</u>
<b>Award Date</b>	Award Date (Date Signed)	<b>April 9, 2009 04/09/2009</b>
<b>Award Description</b>	<b>For Grants and Loans:</b> Award title and description with purpose of each funding action if any. The description should capture the overall purpose of the award. For example, “community development,” “comprehensive community mental health services to adults with a serious mental illness,” etc.	<p><b>Lead Agencies should use the following standard language to complete this data element:</b></p> <p><i>“Title: ARRA Supplemental Funding for the Child Care and Development Fund (CCDF); Description: Provide child care financial assistance to low-income working families and fund activities to improve the quality of child care.”</i></p> <p><b>The Project Description field will provide space to elaborate on details, goals, and measurements related to ARRA funded activities.</b></p>
<b>Project Name or Project/Program Title</b>	The brief descriptive title of the project or activity funded in whole or in part with Recovery funds.	<b>Child Care and Development Fund (CCDF)</b>
<b>Quarterly Activities/ Project Description</b>	<b>For Grants and Loans:</b> A description of the overall purpose and expected outputs and outcomes or results of the award and first-tier Sub-award(s), including significant deliverables and, if appropriate, units of measure. For an award that funds multiple projects such as a formula block grant, the purpose and outcomes or results may be stated in broad terms.	<p><b>Lead Agencies should list all projects and activities funded wholly or in part using supplemental CCDF Discretionary ARRA funds. This should include policy changes that were made as a result of additional ARRA funds, such as increasing payment rates to child care providers.</b></p> <p><b>This field also provides Lead Agencies the opportunity to report quantitative results, such as the specific number of children who did not lose subsidies or number of children removed from a waiting list. Lead Agencies should quantify the amount of ARRA funding (in dollar terms) for each activity, if possible.</b></p> <p><b>Lead Agencies are encouraged to use the “standardized” broad</b></p>

OMB Data Element	OMB Definition	CCB Guidance
		<p>descriptions below and to list additional categories or add details as needed.</p> <p>Examples of how Lead Agencies might describe projects/activities/policy changes funded in whole or in part using ARRA supplemental funds include:</p> <p>-Serving families by:</p> <ul style="list-style-type: none"> <li>• <i>Decreasing parental co-payments</i></li> <li>• <i>Increasing income eligibility limits</i></li> <li>• <i>Providing child care services to families on a waiting list</i></li> <li>• <i>Extending job search for families receiving child care assistance</i></li> <li>• <i>Increasing child care provider payment rates</i></li> </ul> <p>-Investing in infrastructure systems, such as:</p> <ul style="list-style-type: none"> <li>• <i>A time and attendance system</i></li> <li>• <i>A provider training registry</i></li> <li>• <i>An IT database system for case management</i></li> <li>• <i>An Electronic Benefits Transfer (EBT) system</i></li> </ul> <p>-Investing in quality initiatives, such as:</p> <ul style="list-style-type: none"> <li>• <i>Child care provider training and professional development opportunities</i></li> <li>• <i>Scholarships, bonuses, and other financial incentives to child care providers</i></li> <li>• <i>A new or enhanced quality rating and improvement system (QRIS)</i></li> <li>• <i>Enforcement of licensing or regulation standards</i></li> <li>• <i>Grants, technical assistance, and supports to help providers</i></li> </ul>

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		<p><i>meet standards</i></p> <ul style="list-style-type: none"> <li>• <i>Infant and Toddler network Specialists</i></li> </ul> <p><b>-Increasing access to child care information by:</b></p> <ul style="list-style-type: none"> <li>• <i>Translating child care brochures/materials for Limited-English proficient parents and provider</i></li> <li>• <i>Creating or updating consumer education materials</i></li> <li>• <i>Supporting Child Care Resource &amp; Referral agencies</i></li> </ul> <p><b>Examples:</b></p> <ul style="list-style-type: none"> <li>• <b>Served families by increasing income eligibility from 150% of Federal Poverty Level (FPL) to 200% FPL to serve 1000 additional children (\$5 million).</b></li> <li>• <b>Invested in quality initiatives by providing bonuses to child care providers. The dollar amount of each bonus was based on the quality rating achieved by the provider (\$500,000).</b></li> </ul>
<b>Project Status</b>	<p>Evaluation of completion status of the project or activity. The status of the work that has been completed. This evaluation should be based on performance progress reports and other relevant non-financial performance information. Options for selection: Not started; Less than 50% completed; Completed 50% or more; Fully Completed.</p>	<p><b>Lead Agencies should indicate the completion status of the projects or activities described in the Project Description data element. The projects or activities should be considered as a package, rather than listing the completion status of each individual activity. The Lead Agency should use the categories below:</b></p> <ul style="list-style-type: none"> <li><b>-Not started</b></li> <li><b>-Less than 50% completed</b></li> <li><b>-Completed 50% or more</b></li> <li><b>-Fully Completed</b></li> </ul>

OMB Data Element	OMB Definition	<u>CCB Guidance</u>
	For awards funding multiple projects such as formula block grants, provide your best estimate of completion of all projects based on any aggregate data and information.	
<b>Activity Code (NAICS or NTEE-NPC)</b>	Description of Project or Activity (NAICS code(s) or NTEE-NPC code(s)). For awards primarily funding infrastructure projects or activities, as defined by the awarding agency, provide the North American Industry Classification System (NAICS) code(s) that described the Recovery Act projects or activities under this award. A searchable code list is at <a href="http://www.census.gov/naics/">http://www.census.gov/naics/</a> . For all other awards, provide the National Center for Charitable Statistics “NTEE-NPC” code(s) that describe the Recovery Act projects or activities under this award. A searchable code list is <a href="http://nccsdataweb.urban.org/PubApps/nteeSearch.php?gOry=all-core&amp;codeType=NPC">http://nccsdataweb.urban.org/PubApps/nteeSearch.php?gOry=all-core&amp;codeType=NPC</a>	<b>NTEE-NPC Code: P02.03- Child Care</b>
<i>Activity description</i>	Description of the Activity Code for NAICS or NTEE-NPC.	<b>SYSTEM PROVIDED (Inferred from Activity Code above.)</b>

OMB Data Element	OMB Definition	<u>CCB Guidance</u>
<p><b>Number Of Jobs</b></p>	<p>Jobs created and retained. An estimate of the number of jobs created and jobs retained in the United States and outlying areas. At a minimum, this estimate shall include any new positions created and any existing filled positions that were retained to support or carry out Recovery Act projects, activities, or federally awarded contracts managed directly by the recipient or federal contractor. For grants and loans, the number shall include the number of jobs created and retained by sub recipients and vendors. The number shall be express as “full-time equivalent” (FTE), calculated cumulatively as all hours worked divided by the total number of hours in a full-time schedule, as defined by the recipient or federal contractor.</p> <p>For instance, two full-time employees and one part-time employee working half days would be reported as 2.5 FTE in each calendar quarter. A job cannot be reported as both created and retained. As used in this instruction, United States means</p>	<p><b>Lead Agencies are asked to provide an estimate of the number of <i>direct</i> jobs created and jobs retained through supplemental ARRA funding. A job cannot be counted as both created and retained. Lead Agencies should include jobs created or retained at the prime recipient (State, Territory, or Tribe), sub-recipient, and vendor level whenever possible.</b></p> <p><b>This number should be expressed as a “full-time equivalent” (FTE). FTE is calculated as total hours worked in jobs created or retained divided by the total number of hours in a full-time schedule, as defined by the Lead Agency.</b></p> <p><b>See <i>Attachment A: Jobs</i> for more details on calculating number of jobs created or retained and more details on converting them into FTE estimates.</b></p>

OMB Data Element	OMB Definition	<u>CCB Guidance</u>
	<p>the 50 States and the District of Columbia, and outlying areas means-</p> <ul style="list-style-type: none"> <li>(1) Commonwealths. <ul style="list-style-type: none"> <li>(i) Puerto Rico.</li> <li>(ii) The Northern Mariana Islands;</li> </ul> </li> <li>(2) Territories. <ul style="list-style-type: none"> <li>(i) American Samoa.</li> <li>(ii) Guam.</li> <li>(iii) U.S. Virgin Islands; and</li> </ul> </li> <li>(3) Minor outlying islands. <ul style="list-style-type: none"> <li>(i) Baker Island.</li> <li>(ii) Howland Island.</li> <li>(iii) Jarvis Island.</li> <li>(iv) Johnston Atoll.</li> <li>(v) Kingman Reed.</li> <li>(vi) Midway Islands</li> <li>(vii) Navassa Island.</li> <li>(viii) Palmyra Atoll.</li> <li>(ix) Wake Atoll.</li> </ul> </li> </ul>	
<p><b>Description of Jobs Created</b></p>	<p>A narrative description of the employment impact of the Recovery Act funded work. This narrative is cumulative for each calendar quarter and at a minimum, will address the impact on the recipient's or federal contractor's workforce (for grants and loans, recipients shall also</p>	<p><b>Narrative Description</b></p> <p><b>Lead Agencies should include a brief description of the types of jobs directly created/retained with supplemental ARRA funding. This description may rely on job titles, broader labor categories, or the Lead Agency's existing practice for describing jobs as long as the terms used are widely understood and describe the general nature of the work.</b></p> <p><b>Child care plays an important role as a service that supports</b></p>

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	<p>include the impact on the workforces of sub recipients and vendors).</p> <p>At a minimum, provide a brief description of the types of jobs created and jobs retained in the United States and outlying areas. “Jobs or positions created” means those new positions created and filled, or previously existing unfilled positions that are filled, as a result of Recovery Act funding. “Jobs or positions retained” means those previously existing filled positions that are retained as a result of Recovery Act funding. 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.</p> <p>ALTERNATE METHOD FOR GRANT AND LOAN RECIPIENTS: In those circumstances where the recipient employs an approved statistical methodology to generate estimates</p>	<p><b>employment for working parents (See Schaefer, Kreader, and Collins <i>Parental Employment and the Use of Child Care Subsidies 2006</i> <a href="http://researchconnections.org/SendPdf?resourceId=8725">http://researchconnections.org/SendPdf?resourceId=8725</a>).</b></p> <p><b>Lead Agencies are encouraged to include available data regarding parental employment in the Description of Jobs Created field. However, these figures should not be included in the calculation of Number Of Jobs field. Lead Agencies may also include information about the number of provider jobs supported through ARRA funded certificates/vouchers. However, these are indirect jobs and should not be included in the Number of Jobs field.</b></p> <p><b>Lead Agencies may not employ a statistical method to determine the number of jobs created or retained.</b></p> <p><b>See <i>Attachment A: Jobs</i> for additional information and examples.</b></p>

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	of job impact, thereby collecting data from a smaller subset of sub-recipients and vendors in order to extrapolate an estimate of job impact to all applicable sub-recipients and vendors, the recipient must provide a description of the methodology used.	
<b>Amount of Award</b>	<b>For Grants:</b> The total amount of Federal dollars on the award	<b>Lead Agencies should list the total ARRA federal funding amount listed on the award document.</b>
<b>Total Federal Amount ARRA Funds Received/Invoiced</b>	<b>For Grants and Loans:</b> The amount of Recovery Act funds received through draw-down, reimbursement or invoice.	<b>Lead Agencies should include the dollar amount of ARRA funds that have been drawn-down by the CCDF Lead Agency through the Payment Management System (PMS). The Lead Agency may choose to contact its fiscal office in order to complete this data element.</b>
<b>Total Federal Amount of ARRA Expenditure</b>	Amount of recovery funds received that were expended to projects or activities (“Federal Share of Expenditures”). The cumulative total for the amount of Federal fund expenditures. For reports prepared on a cash basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense charged; the value of third-party in-kind contributions applied; and the amount of cash advance payments and payments made to	<b>Lead Agencies should indicate the total cumulative amount of CCDF ARRA funds that have been expended (liquidated) through the end of the reporting quarter. For States and Territories, this amount should equal the amount reported on the Lead Agency’s ACF-696, Column E “ARRA” fund expenditures reported for the same quarter end date.</b>  <b>Total Federal Amount of ARRA Expenditure should not exceed the Amount of Award.</b>

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	<p>subcontractors and sub-awardees. For reports prepared on an accrual basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense incurred; the value of in-kind contributions applied; and the net increase or decrease in the amounts owed by the recipient for (1) goods and other property received; (2) services performed by employees, contractors, subcontractors, sub-awardees, and other payees; and (3) programs for which no current services or performance are required. Do not include program income expended.</p>	
<p><b>Total Federal ARRA Infrastructure Expenditure (Conditional)</b></p>	<p><b>This is for grants and loans only.</b> Total federal ARRA infrastructure expenditure</p>	<p><b>Lead Agencies should identify in this data element any expenditure of CCDF ARRA funds on infrastructure investments such as case management systems, professional development databases, or other IT systems costs for the CCDF program using ARRA funds. States and Territories may wish to refer to the ACF-696, Column E – 1(h)(1) Non-Direct Services “Systems” categorical line item. As with regular CCDF funds, supplemental ARRA funds can only be used for minor renovations, not construction or major renovations.</b></p> <p><b>Tribes may use funds for construction or major renovation upon</b></p>

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		<p><b>application and approval.</b></p> <p><b>Lead Agencies only need to complete this data element if ARRA funds were used for infrastructure projects.</b></p>
<p><b>Infrastructure Purpose and Rationale</b></p>	<p>Purpose and rationale of funds received for infrastructure investment with funds made available under the Recovery Act. Identify the purpose and explain how the infrastructure investment will contribute to one or more purposes of the Recovery Act: Purposes: (1) To preserve and create jobs and promote economic recovery. (2) To assist those most impacted by the recession. (3) To provide investments needed to increase economic efficiency by spurring technological advances in science and health. (4) To invest in transportation, environmental protection, and other infrastructure that will provide long-term economic benefits. (5) To stabilize State and local government budgets, in order to minimize and avoid reductions in essential services and counterproductive state and local tax increases.</p>	<p><b>Lead Agencies should provide a narrative description and rationale for using CCDF ARRA funds to invest in infrastructure in the context of the stated purposes of the Recovery Act. For example, adopting EBT for tracking subsidies will increase economic efficiency by minimizing delays in payment to providers.</b></p>

OMB Data Element	OMB Definition	<u>CCB Guidance</u>
<b>Infrastructure Contact Name</b>	Name, phone number, address, and email address of the appropriate contact.	
<b>Infrastructure Contact Street Address 1</b>		
<b>Infrastructure Contact Street Address 2</b>		
<b>Infrastructure Contact Street Address 3</b>		
<b>Infrastructure Contact City</b>		
<b>Infrastructure Contact State</b>		
<b>Infrastructure State/Local Contact Zip Code + 4</b>		
<b>Infrastructure Contact Email</b>		
<b>Infrastructure Contact Phone</b>		
<b>Infrastructure Contact Extn</b>		
<b>Primary Place of Performance- Street Address 1 (optional)</b>	Recipient Primary Place of Performance (city, state, congressional district, and country) physical location of primary place of performance	<p><b>The Lead Agency should list the municipality impacted by the largest portion of the ARRA funds. In the event that it is not possible to determine a single place, the Lead Agency should list the capitol (or headquarters) of the State, Territory, or Tribe for the primary place of performance.</b></p> <p><b>Street Address is optional.</b></p> <p><b>Lead Agencies must provide Congressional District information for Primary Place of Performance. Congressional District</b></p>
<b>Primary Place of Performance- Street Address 2 (optional)</b>		
<b>Primary Place of Performance- State</b>		
<b>Primary Place of Performance- Country</b>		

OMB Data Element	OMB Definition	CCB Guidance
<b>Primary Place of Performance- Zip Code + 4</b> <b>Primary Place of Performance- City</b> <b>Primary Place of Performance- Congressional District</b>		<b>information can be found by entering state and zip code at <a href="https://writerep.house.gov/writerep/welcome.shtml">https://writerep.house.gov/writerep/welcome.shtml</a>. The two digit number after the state abbreviation is the only thing that should be included in this data element. For example, for the 16<sup>th</sup> District of Texas (TX-16), report 16.</b>
<b>Prime Recipient indication of reporting applicability</b>	<p>Names and total compensation of each of the five most highly compensated officers of the recipient for the calendar year in which the award is awarded if-</p> <p>(i) In the recipient's preceding fiscal year, the recipient received-</p> <p>(A) 80 percent or more of its annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements; and</p> <p>(B) \$25,000,000 or more in annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements; and</p> <p>(ii) The public does not have access to information about the compensation of the senior</p>	<p><b>Yes or No Field. The Lead Agency should answer Yes if all of these conditions apply. If all of them do not apply, answer No.</b></p> <p><b>In this field, Lead Agencies should use the criteria provided in the OMB definition to determine if they need to report the names and compensation of the five most highly compensated officers.</b></p>

OMB Data Element	OMB Definition	<u>CCB Guidance</u>
	executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.S. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.	
<b>Prime Recipient Highly Compensated Name (5) (conditional)</b>	<p>Name each of the five most highly compensated officers of the recipient for the calendar year in which the award is awarded if-</p> <p>(i) In the recipient’s preceding fiscal year, the recipient received-</p> <p>(A) 80 percent or more of its annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements; and</p> <p>(B) \$25,000,000 or more in annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements; and</p> <p>(ii) The public does not have access to information about the compensation of the senior executives through periodic reports filed under section 13(a) or</p>	<p><b>This is a conditional field based on the “Prime Recipient indication of reporting applicability” data element.</b></p> <p><b>If the Lead Agency answered Yes in that field, then this data element must be completed. If the Lead Agency answered No, then this element can be left blank.</b></p>

OMB Data Element	OMB Definition	<u>CCB Guidance</u>
	15(d) of the Securities Exchange Act of 1934 (15 U.S.S. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.	
<b>Prime Recipient Highly Compensated Compensation (5) (conditional)</b>	<p>For the five most highly compensated officers of the recipient: total compensation. “Total compensation” is defined for <b>Grants and Loans</b>: “Total compensation” means the cash and noncash dollar value earned by the executive during the sub recipient’s past fiscal year of the following (for more information see 17 CFR 229.402(c)(2)):</p> <ul style="list-style-type: none"> <li>(i) Salary and bonus.</li> <li>(ii). Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with FAS 123R.</li> <li>(iii). Earnings for services under non-equity incentive plans. Does not include group life, health, hospitalization, or medical reimbursement plans that do not discriminate in favor of executive, and are available generally to all</li> </ul>	<p><b>This is a conditional field based on the “Prime Recipient indication of reporting applicability” data element.</b></p> <p><b>If the Lead Agency answered Yes in that field, then this data element must be completed. If the Lead Agency answered No, then this element can be left blank.</b></p>

OMB Data Element	OMB Definition	<u>CCB Guidance</u>
	<p>salaried employees.</p> <p>(iv). Change in pension value. This is the change in present value of defined benefit and actuarial pension plans.</p> <p>(v). Above-market earnings on deferred compensation which are not tax-qualified.</p> <p>(vi). Other compensation. For example, severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property if the value for the executive exceeds \$10,000.</p>	
<b>Total Number of Sub-awards to individuals</b>	Total number of Sub-awards to individuals.	<b>Enter the number of sub-awards (such as grants and contracts) to individuals. CCDF certificates/vouchers do not count as sub-awards to individuals. Therefore, in most instances the number in the field will be zero (0).</b>
<b>Total Amount of Sub-Awards to individuals</b>	Total amount of sub-awards to individuals.	<b>Enter the number of sub-awards (such as grants and contracts) to individuals. CCDF certificates/vouchers do not count as sub-awards to individuals. Therefore, in most instances the number in the field will be zero (0). However, all expenditures on certificates/vouchers must be included in the Total Federal Amount of ARRA Expenditure data element.</b>
<b>Total Number of payments to vendors less than \$25,000/award</b>	<b>For Grants and Loans Only</b> Total number of payments to vendors less than \$25,000.	<p><b>The Lead Agencies should report the total number of payments to vendors valued less than \$25,000. Multiple payments to the same vendor should count as separate awards.</b></p> <p><i>See Attachment B: Sub-recipients and vendors for more</i></p>

OMB Data Element	OMB Definition	CCB Guidance
		<b>information on how to categorize an organization.</b>
<b>Total Amount of payments to vendors less than \$25,000/award</b>	<b>For Grants and Loans Only</b> Total amount of payments to vendors less than \$25,000/award for the reporting quarter.	<b>The Lead Agencies should report the total dollar amount of payments to vendors valued less than \$25,000. If multiple payments were made to the same vendor, as long as they were each under \$25,000 even if the total is greater than \$25,000, should be included in this field. They do not have to be reported out separately.</b>
<b>Total Number of Sub-Awards less than \$25,000/award</b>	Total number of sub-awards less than \$25,000	<b>Lead Agencies should report the total number of sub-awards to sub-recipients valued less than \$25,000. Multiple sub-awards to the same recipient should count as separate awards</b>  <i>See Attachment B: Sub-recipients and vendors for more information on how to categorize an organization.</i>
<b>Total Amount of Sub-awards less than \$25,000/award</b>	Total Amount of sub-awards less than \$25,000/award for the reporting quarter.	<b>Lead Agencies should report the total dollar value of sub-awards to sub-recipients valued less than \$25,000 per award in the reporting quarter. Multiple sub-awards to the same sub-recipient should count as separate awards.</b>  <i>See Attachment B: Sub-recipients and vendors for more information on how to categorize an organization.</i>
<b>SUB RECIPIENT DATA ELEMENTS (See Attachment B: Sub-recipients and vendors for more information on how to categorize an organization.)</b>		
<b>Sub Recipient DUNS number</b>	The sub recipient organization's 9-digit Data Universal Numbering System (DUNS) number.	<b>More information, including how to get a DUNS Number is available at <a href="http://fedgov.dnb.com/webform">http://fedgov.dnb.com/webform</a>. The same DUNS Number can be used for multiple reports.</b>
<b>Sub-award Number</b>	Sub-award Number or Other Identifying Number Assigned by the Recipient Entity	<b>This number is assigned by the prime recipient, the State, Territory, or Tribe, and will likely be found on the award letter or contract.</b>
<i>Sub Recipient Legal Name</i>	The legal name of sub recipients	<b>SYSTEM PROVIDED</b>

OMB Data Element	OMB Definition	CCB Guidance
	as registered in CCR or D&B	<b>This field is system provided based on what is in CCR or D&amp;B.</b>
<i>Sub recipient DBA Name</i>	The Doing-Business-As (DBA) name of sub recipient as registered in CCR or D&B	<b>SYSTEM PROVIDED</b>  <b>This field is system provided based on what is in CCR or D&amp;B.</b>
<i>Sub recipient Address 1</i>	Sub recipient Location. Physical location as listed in the Central Contractor Registration (CCR).	<b>SYSTEM PROVIDED</b>
<i>Sub recipient Address 2</i>		
<i>Sub Recipient Address 3</i>		
<i>Sub Recipient City</i>		
<i>Sub Recipient State</i>		
<i>Sub Recipient Zip code+4</i>		
<i>Sub recipient Country</i>		
<b>Sub Recipient Congressional District</b>	Congressional District of sub recipient's physical location.	<b>Provide Congressional District information for address listed above. Congressional District information can be found by entering state and zip code at <a href="https://writerep.house.gov/writerep/welcome.shtml">https://writerep.house.gov/writerep/welcome.shtml</a>. The two digit number after the state abbreviation is the only thing that should be included in this data element. For example, for the 16<sup>th</sup> District of Texas (TX-16), report 16.</b>
<i>Sub Recipient Type</i>	This data element is inferred from CCR. The field inferred is "Business Type" in CCR.	<b>SYSTEM PROVIDED</b>
<b>Amount of Sub-award</b>	The anticipated amount of funds to be disbursed to the sub-awardee over the life of the award.	<b>Total amount of sub-award.</b>
<b>Total Sub-award Funds Disbursed</b>	<b>For Grants and Loans Only.</b> Amount of Sub-award disbursed. The cumulative amount of cash disbursed to the sub-awardee as of	<b>Cumulative dollar value of amount that has been received by sub-recipient at time of reporting. The funds do not have to have been liquidated yet, just received.</b>

OMB Data Element	OMB Definition	<u>CCB Guidance</u>
	the reporting period end date.	
<b>Sub-award Date</b>	Sub-award Date. The data the Sub-award was signed (yyyymmdd).	<b>This date is on the sub-award document. For example, July 1, 2009 would read 20090701.</b>
<b>Sub recipient Primary Place of Performance-Street Address 1 (optional)</b>	Sub recipient Place of Performance (city, state, congressional district and country). The physical location of primary place of performance.	<b>Address of physical location of Primary Place of Performance. Street address is optional.</b>
<b>Sub recipient Primary Place of Performance-Street Address 2 (optional)</b>		
<b>Sub recipient Place of Performance- State</b>		
<b>Sub recipient Place of Performance- Country</b>		
<b>Sub recipient Place of Performance- Zip code+4</b>		
<b>Sub recipient indication of reporting applicability</b>	Names and total compensation of each of the five most highly compensated officers of the sub recipient for the calendar year in which the award is awarded if-  (i) In the sub recipient's preceding fiscal year, and the sub recipient received- (A) 80 percent or more of its annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative	<b>This is a Yes or No field. Enter Yes if all of the conditions in the definition apply to the sub-recipient and report in the highly compensated field. If all of the conditions do not apply, then enter No and do not answer highly compensated field.</b>  <b>In this field, sub-recipients should use the criteria provided in the OMB definition to determine if they need to report the names and compensation of the five most highly compensated officers.</b>

OMB Data Element	OMB Definition	<u>CCB Guidance</u>
	<p>agreements; and            (B) \$25,000,000 or more in annual gross revenues from Federal contracts (and subgrants) and cooperative agreements; and            (ii) The public does not have access to information about the compensation of the senior executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.</p>	
<p><b>Sub recipient Highly Compensated Name (5) (conditional)</b></p>	<p>Names of each of the five most highly compensated officers of the sub recipient for the calendar year in which the award is awarded if-</p> <p>(i) In the sub recipient’s preceding fiscal year, the sub recipient received-</p> <p>(A) 80 percent or more of its annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements; and            (B) \$25,000,000 or more in annual gross revenues from Federal contracts (and subcontracts), loans,</p>	<p><b>This is a conditional field and only needs to be completed if reporting recipient or sub recipient answered “Yes” in the applicability data element.</b></p>

OMB Data Element	OMB Definition	<u>CCB Guidance</u>
	<p>grants (and subgrants) and cooperative agreements; and (ii) The public does not have access to information about the compensation of the senior executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.</p>	
<p><b>Sub recipient Highly Compensated Compensation (5) (conditional)</b></p>	<p>For the five most highly compensated officers of the sub recipient: total compensation. “Total compensation” is defined for</p> <p><b>Grants and Loans:</b>  “Total Compensation” means the cash and noncash dollar value earned by the executive during the sub recipient’s past fiscal year of the following (for more information see 17 CFR 229.402(c)(2)):</p> <ul style="list-style-type: none"> <li>i. Salary and bonus.</li> <li>ii. Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with FAS</li> </ul>	<p><b>Total value of compensation.</b></p> <p><b>This is a conditional field and only needs to be completed if reporting recipient or sub recipient answered “Yes” in the applicability data element.</b></p>

OMB Data Element	OMB Definition	<u>CCB Guidance</u>
	<p>123R.</p> <p>iii. Earnings for services under non-equity incentive plans. Does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees.</p> <p>iv. Change in pension value. This is the change in present value of defined benefit and actuarial pension plans.</p> <p>v. Above-market earnings on deferred compensation which are not tax-qualified.</p> <p>vi. Other compensation. For example, severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property if the value for the executive exceeds \$10,000.</p>	
<b>VENDOR DATA ELEMENTS (See <i>Attachment B: Sub-recipients and vendors</i> for more information on how to categorize an organization.)</b>		
<b>Award Number-Prime Recipient Vendor</b>	<b>For Grants and Loans Only:</b> Identifying Number Assigned by the prime recipient	<b>Complete this field if submitting Prime Recipient (State, Territory, or Tribe) vendor information.</b>
<b>Sub-award Number-Sub recipient Vendor</b>	<b>For Grants and Loans Only:</b> Award Number or other identifying number assigned by	<b>Complete this field if submitting sub recipient vendor information.</b>

OMB Data Element	OMB Definition	CCB Guidance
	the sub-recipient	
<b>Vendor DUNS Number</b>	<b>For Grants and Loans Only:</b> Vendor Duns Number. The vendor's 9 digit Data Universal Numbering System (DUNS) number.	<b>More information, including how to get a DUNS Number is available at <a href="http://fedgov.dnb.com/webform">http://fedgov.dnb.com/webform</a>. The same DUNS Number can be used for multiple reports. If DUNS is unavailable, must provide vendor's zip code and vendor name.</b>
<b>Vendor HQ Zip Code+4</b>	<b>For Grants and Loans Only:</b> The zip code of the Vendor's headquarters	<b>Vendor Headquarters zip code is required if DUNS number is unavailable.</b>
<b>Vendor Name</b>	<b>For Grants and Loans Only:</b> The name of the vendor.	<b>Vendor Name if DUNS number is unavailable.</b>
<b>Product and Service Description</b>	<b>For Grants and Loans Only:</b> A description of the product and/or service provided by the vendor. This field is optional for vendors of sub-recipients.	<b>Very brief description of product and/or service provided by vendor. Sub recipients are not required to report this information for their vendors.</b>
Payment Amount	<b>For Grants and Loans Only: The amount invoiced to the vendor (aggregated) that will be paid with ARRA funds. This field is optional for vendors of sub-recipients.</b>	<b>Aggregate dollar amount invoiced to the vendor. Sub-recipients are not required to report this information for their vendors.</b>

## Attachment A: Jobs

This attachment provides detailed information about counting and reporting the number of jobs created or retained due to funds provided by the American Recovery and Reinvestment Act (ARRA) of 2009.

### **Jobs Created or Retained**

In the data elements **Number of Jobs** and **Description of Jobs Created**– Lead Agencies are asked to report on jobs *directly* created or retained as a result of ARRA funding. These may include:

- Staff positions within the State, Territorial, or Tribal government; and
- Jobs created or retained directly through subawards to sub-recipients and vendors.

A job cannot be counted as both created and retained. Lead Agencies do not need to differentiate between jobs created and jobs retained for the **Number of Jobs** field. Instead, Lead Agencies should report the total number of jobs funded through ARRA.

Lead Agencies should not report under the **Number of Jobs** data element the number of jobs for parents that were created or retained through the provision of child care subsidies to families. While subsidies often support a parent's ability to obtain/maintain employment, OMB guidance instructs that this data element is not intended to capture indirect or induced job creation/retention. However, Lead Agencies may report any available information on parental jobs in the **Description of Jobs Created** narrative data element.

Lead Agencies should not report under the **Number of Jobs** data element the number of child care provider jobs that were created or retained through payments of certificates/vouchers. These jobs are considered indirect jobs. However, Lead Agencies may report any available information on child care provider jobs funded by certificates/vouchers in the **Description of Jobs Created** narrative data element.

Examples of job descriptions that may be counted in the **Number of Jobs** data element and may be used in the **Description of Jobs Created** data element are:

- Administrative jobs
- Eligibility determination workers
- Licensors/inspectors
- Trainers
- Technical assistance providers
- Child care providers
- Other

### **Full-Time Equivalents (FTE)**

Jobs must be reported in terms of Full-Time Equivalents (FTE).

FTE is calculated by adding the total ARRA funded hours worked by all employees in the quarter, and dividing by the total hours in a full-time schedule.

**FTE Example**

- Assume that a recipient is preparing its first quarterly report and the recipient’s ARRA dollars funded two full-time employees and one part-time employee working half days for the quarter.
- Also assume that the recipient’s full-time schedule for the quarter is 520 hours (2080 hours in a work-year divided by 4).
- To convert hours worked to number of FTE for the first quarterly report, aggregate all hours worked and divide by the number of hours in a full-time schedule for the quarter.
- In this example, full-time hours worked (520 hrs x 2 employees = 1040) + part-time hours worked (260) / number of hours in a full-time schedule for the quarter (520 hours) = 2.5 FTE reported in the first quarterly report ((1040+260)/520=2.5).
- Because hours worked are reported cumulatively each quarter, this same number of FTE would be reported for the second quarter if the same number of employees worked the same number of hours.

The table below shows the FTE calculations through the lifecycle of the above example.

**Table 1. Full-Time Equivalents (FTE) Table**

Year	2009		2010			
Period	3 <sup>rd</sup> Qtr	4 <sup>th</sup> Qtr	1 <sup>st</sup> Qtr	2 <sup>nd</sup> Qtr	3 <sup>rd</sup> Qtr	4 <sup>th</sup> Qtr
<b>Full-time schedule</b>	<b>520</b>	<b>1040</b>	<b>1560</b>	<b>2080</b>	<b>2600</b>	<b>3120</b>
Full-time employee 1	520	1040	1560	2080	2600	3120
Full-time employee 2	520	1040	1560	2080	2600	3120
Part-time employee (half time)	260	520	780	1040	1300	1560
Temporary employee (650 hours)	0	0	130	390	650	650
<b>Total hours worked</b>	<b>1300</b>	<b>2600</b>	<b>4030</b>	<b>5590</b>	<b>7150</b>	<b>8450</b>
<b>FTE (Total hours worked/ full-time schedule)</b>	<b>2.50</b>	<b>2.50</b>	<b>2.58</b>	<b>2.69</b>	<b>2.75</b>	<b>2.71</b>

**Additional Notes regarding FTE**

- As shown in the example above, temporary employees should be included in the calculations.

- Paid vacation and sick time should also be included in the calculation, as long as the person would have been on the ARRA funded project.
- The Quarterly FTE is based on cumulative number of hours worked. However, when reporting FTE in the **Number of Jobs** data element, do not add the new FTE to the figure reported the previous quarter. Simply enter the newly-calculated FTE. This rule helps to avoid double counting of jobs.

### **State, Territorial, and Tribal Government Positions**

States, Territories, or Tribes may choose to hire or retain staff with funds provided through ARRA. Any staff work hours funded with ARRA dollars should be included in the direct jobs count reported in the **Number of Jobs** data element. Tribes should also include child care work hours at tribally-operated child care centers. Work hours used for administering parts of ARRA but not funded by ARRA should not be included in the **Number of Jobs** data element.

### **Sub-recipients and Vendors**

On a quarterly basis, the Lead Agency needs to collect information from sub-recipients and vendors about jobs created and retained and has discretion for determining the method of collection. Lead Agencies cannot delegate jobs reporting to sub-recipients<sup>2</sup>.

To collect information on the number of jobs created or retained through ARRA funds, the Lead Agency may choose to:

- Contact a sub-recipient or vendor directly;
- Require sub-recipients and vendors to provide information as a condition of funding;
- Use personnel records from Counties and other sub-recipients; and/or,
- Use invoices from vendors which include the number of hours worked during the invoice period.

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<sup>2</sup> OMB Guidance Memorandum 09-21 “Implementing Guidance for the Reports on Use of Funds Pursuant to the American Recovery and Reinvestment Act of 2009” (June 22, 2009), p. 34 states, “Recipients of grants, cooperative agreements, and loans, must include in the aggregate number and their narrative description an estimate of the number of jobs created or retained on projects and activities managed by their funding recipients.” [http://www.whitehouse.gov/omb/assets/memoranda\\_fy2009/m09-21.pdf](http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21.pdf)

## Worksheet for Calculating Jobs Created or Retained

The purpose of this worksheet is to provide Lead Agencies with a tool for calculating the number of jobs created or retained with ARRA funds, as well as to collect information on the types of jobs created or retained. The use of this worksheet is optional, and Lead Agencies may modify it to fit their needs.

**Quarter Ending:** \_\_\_\_\_  
MM/DD/YYYY

**Section 1. Calculating Full-Time Equivalent (FTE).** Complete each field to calculate the Full-Time Equivalent (FTE) of the estimated number of jobs created and retained for each job type.

**Table 1. State, Territory, and Tribal Government Jobs**

<b>A.</b>	<b>Number of ARRA funded State, Territory, or Tribal government work hours.</b>	
<b>B.</b>	<b>Number of hours in a full-time schedule for State, Territory, or Tribal jobs.</b> Because this field is cumulative, use the figure that corresponds to the number of quarters in the reporting period. Refer to Table 10 for suggested figures.	
<b>C.</b>	<b>Number of State, Territory, or Tribal FTEs.</b> Divide the value in Line A by the value in Line B of this table.	

**Table 2. Child Care Provider Jobs from Grants/Contracts**

<b>A.</b>	<b>Number of Child Care Provider work hours from ARRA funded grants/contracts.</b>	
<b>B.</b>	<b>Number of hours in a full-time schedule for child care providers funded by grants/contracts.</b> Because this field is cumulative, use the figure that corresponds to the number of quarters in the reporting period. Refer to Table 10 for suggested figures.	
<b>C.</b>	<b>Number of Child Care Provider FTEs funded by grants/contracts.</b> Divide the value in Line A by the value in Line B of this table.	

**Table 3. Local Government Jobs**

<b>A.</b>	<b>Number of local government work hours.</b>	
<b>B.</b>	<b>Number of hours in a full-time schedule for local government jobs.</b> Because this field is cumulative, use the figure that corresponds to the number of quarters in the reporting period. Refer to Table 10 for suggested figures.	
<b>C.</b>	<b>Number of local government FTEs.</b> Divide the value in Line A by the value in Line B of this table.	

**Table 4. Resource and Referral Agency Jobs**

<b>A.</b>	<b>Number of resource and referral agency work hours.</b>	
<b>B.</b>	<b>Number of hours in a full-time schedule for resource and referral agency jobs.</b> Because this field is cumulative, use the figure that corresponds to the number of quarters in the reporting period. Refer to Table 10 for suggested figures.	
<b>C.</b>	<b>Number of resource and referral agency FTEs.</b> Divide the value in Line A by the value in Line B of this table.	

**Table 5. Eligibility Determination and Administration Jobs**

<b>A.</b>	<b>Number of eligibility determination and administration work hours.</b>	
<b>B.</b>	<b>Number of hours in a full-time schedule for eligibility determination and administration jobs.</b> Because this field is cumulative, use the figure that corresponds to the number of quarters in the reporting period. Refer to Table 10 for suggested figures.	
<b>C.</b>	<b>Number of eligibility determination and administration FTEs.</b> Divide the value in Line A by the value in Line B of this table.	

**Table 6. Quality Improvement Jobs**

<b>A.</b>	<b>Number of quality improvement work hours.</b>	
<b>B.</b>	<b>Number of hours in a full-time schedule for quality improvement jobs.</b> Because this field is cumulative, use the figure that corresponds to the number of quarters in the reporting period. Refer to Table 10 for suggested figures.	
<b>C.</b>	<b>Number of quality improvement FTEs.</b> Divide the value in Line A by the value in Line B of this table.	

**Table 7. Research, Evaluation, and Other Related Jobs**

<b>A.</b>	<b>Number of work hours for research, evaluation, and other related activities.</b> One example would be the market rate survey.	
<b>B.</b>	<b>Number of hours in a full-time schedule for research and evaluation jobs.</b> Because this field is cumulative, use the figure that corresponds to the number of quarters in the reporting period. Refer to Table 10 for suggested figures.	
<b>C.</b>	<b>Number of research and evaluation FTEs.</b> Divide the value in Line A by the value in Line B of this table.	

**Table 8. Other Jobs**

<b>A.</b>	<b>Other work hours not included in any of the above categories.</b>	
<b>B.</b>	<b>Number of hours in a full-time schedule for other jobs.</b> Because this field is cumulative, use the figure that corresponds to the number of quarters in the reporting period. Refer to Table 10 for suggested figures.	
<b>C.</b>	<b>Number of other FTEs.</b> Divide the value in Line A by the value in Line B of this table.	

**Section 2. Calculating Number of Jobs Created or Retained.** Complete the fields with the FTEs calculated in Section 1. The final sum should be entered in the **Number of Jobs** data element.

**Table 9. Total FTEs**

<b>A.</b>	<b>Number of State, Territory, or Tribal FTEs.</b> From Table 1, Line C.	
<b>B.</b>	<b>Number of Child Care Provider FTEs funded by grants/contracts.</b> From Table 2, Line C.	
<b>C.</b>	<b>Number of local government FTEs.</b> From Table 3, Line C.	
<b>D.</b>	<b>Number of resource and referral agency FTEs.</b> From Table 4, Line C.	
<b>E.</b>	<b>Number of eligibility determination and administration FTEs.</b> From Table 5, Line C.	
<b>F.</b>	<b>Number of quality improvement FTEs.</b> From Table 6, Line C.	
<b>G.</b>	<b>Number of research and evaluation FTEs.</b> From Table 7, Line C.	
<b>H.</b>	<b>Number of other FTEs.</b> From Table 8, Line C.	
<b>I.</b>	<b>Total Number of ARRA funded FTEs.</b> Sum Line A through Line I of this table.  *This value should be entered in the <b>Number of Jobs</b> data element.*	

The table below provides the number of hours in a full-time schedule based on a 40-hour work week to assist in calculating ARRA funded FTEs. Use appropriate number of hours if full-time is defined differently for the position being considered.

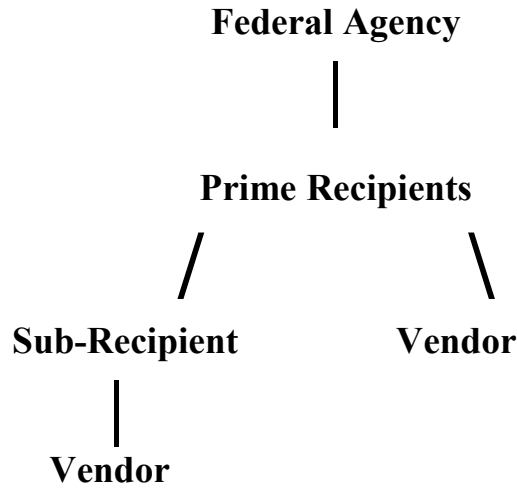
**Table 10: Number of Hours in a Full-time Schedule for Line B of Each Table.**

<b>Number of Quarters</b>	<b>Number of Hours in Full-time Schedule</b>
1	520
2	1040
3	1560
4	2080
5	2600
6	3120
7	3640
8	4150
9	4670
10	5190

## Attachment B: Sub-recipients and Vendors

Prime Recipients (States, Territories, and Tribes) of ARRA funds may provide funds through grants or contracts to **sub-recipients, vendors, and individuals**. This attachment provides an explanation of each type of awardee and differentiates each for purposes of Section 1512 reporting.

The illustration below demonstrates the basic framework for prime recipient and sub-recipient reporting.



### **Sub-Recipients**

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<sup>3</sup>.

The terms and conditions of the Federal award are carried forward to the **sub-recipient**. It is possible that a sub-recipient for one award may also be a prime recipient of another Federal award provided directly from the Federal Government.<sup>4</sup> **Sub-recipients** that receive all or a portion of Recovery funding from a prime recipient may be delegated the responsibility by the prime recipient to report information into the central reporting solution at [www.FederalReporting.gov](http://www.FederalReporting.gov). This reporting requirement only extends to first-level **sub-recipients**, those that have received a contract or grant directly from the Lead Agency. Second-level **sub-recipients** that receive contracts or grants from first-level **sub-recipients** are not subject to Section 1512 reporting requirements.

<sup>3</sup> OMB Guidance Memorandum 09-21 “Implementing Guidance for the Reports on Use of Funds Pursuant to the American Recovery and Reinvestment Act of 2009” (June 22, 2009), p. 7.  
[http://www.whitehouse.gov/omb/assets/memoranda\\_fy2009/m09-21.pdf](http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21.pdf)

<sup>4</sup> Ibid.

Per OMB Circular A-133 Section 210, the following characteristics indicate that an award was received by a **sub-recipient**<sup>5</sup>. The organization:

1. Determines who is eligible for Federal financial assistance;
2. Has its performance measured against whether the objectives of the Federal program are met;
3. Has responsibility for programmatic decision making;
4. Has responsibility for adherence to applicable Federal program compliance requirements; and
5. Uses the Federal funds to carry out a program of the organization as compared to providing goods or services for a program of the pass-through entity.

An example of a **sub-recipient** of ARRA funds is a county that receives money from the Lead Agency to administer CCDF certificates/vouchers. Another example would be a child care provider contracted with the Lead Agency that is responsible for determining CCDF eligibility of applicants.

**Sub-recipients** of sub-awards greater than \$25,000 are subject to Section 1512 reporting requirements. Lead Agencies may choose to report for **sub-recipients** or delegate reporting to some or all of their **sub-recipients**. However, Lead Agencies may not delegate reporting of jobs created or retained at the **sub-recipient** level. Refer to the *Attachment A: Jobs* for more information on **sub-recipient** job reporting.

Lead Agencies may aggregate reporting on sub-awards of less than \$25,000 to **sub-recipients**.

## Vendors

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<sup>6</sup>. Also, 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.

**Vendors** are not subject to Section 1512 reporting requirements. However, Lead Agencies and their sub-recipients are required to report certain data elements about **vendors** receiving payments of greater than \$25,000. Specifically, prime recipients (States, Territories, and Tribes) are required to provide vendor DUNS number, zip code of the vendor headquarters, vendor name, a product and service description, and the payment amount.

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<sup>5</sup> OMB Circular Number A-133 “Audits of States, Local Governments, and Non-Profit Organizations” (June 27, 2003). <http://www.whitehouse.gov/omb/rewrite/circulars/a133/a133.html#b>

<sup>6</sup> OMB Guidance Memorandum 09-21 “Implementing Guidance for the Reports on Use of Funds Pursuant to the American Recovery and Reinvestment Act of 2009” (June 22, 2009), p. 7. [http://www.whitehouse.gov/omb/assets/memoranda\\_fy2009/m09-21.pdf](http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21.pdf)

Lead Agencies may aggregate reporting on payments to **vendors** of less than \$25,000. **Sub-recipients** do not need to report on payments to **vendors** of less than \$25,000.

An example of a **vendor** would be a child care center that the Lead Agency contracts with to provide slots to CCDF eligible children if the center does not determine eligibility and has slots available to other children, regardless of family income. Another example of a **vendor** would be a software company contracted to create a provider database for the Lead Agency.

## **Individuals**

In general, **individuals** receiving benefit payments or other types of Federal awards are excluded from reporting information under Section 1512. Only **individuals** that are considered sole-proprietorships are subject to Section 1512 reporting<sup>7</sup>.

Lead Agencies must report an aggregate dollar total for awards (such as grants and contracts) made to **individuals**. Because families receiving CCDF certificates/vouchers are not considered **individual** awardees, the dollar amount used for certificates/vouchers should not be included in the aggregate dollar total for awards made to **individuals**. The dollar amount used for certificates/vouchers must be included in the value reported in the **Total Federal Amount of ARRA Expenditure** data element.

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<sup>7</sup> Ibid, p.8.

**Attachment C: Key Dates for ARRA Reporting**

<b>Date</b>	<b>Activity</b>
August 17	<ul style="list-style-type: none"><li>• FederalReporting.gov goes live for registration</li><li>• Helpdesk goes live</li></ul>
October 1	<ul style="list-style-type: none"><li>• Reporting begins at FederalReporting.gov</li></ul>
October 10	<ul style="list-style-type: none"><li>• First Section 1512 report due at 11:59:59 EDT through FederalReporting.gov</li></ul>
October 11	<ul style="list-style-type: none"><li>• Draft Section 1512 reports become available to public on Recovery.gov</li></ul>
October 11-21	<ul style="list-style-type: none"><li>• Lead Agencies review data submitted by sub-recipients</li><li>• Lead Agencies and delegated sub-recipients make corrections to data</li><li>• Federal Agencies may review data in “read-only” mode</li></ul>
October 22-29	<ul style="list-style-type: none"><li>• Federal Agency review and comment period</li><li>• Lead Agencies and delegated sub-recipients make corrections</li></ul>
October 30	<ul style="list-style-type: none"><li>• Final reports published on Recovery.gov</li></ul>

## Attachment D: Section 1512 Key Terms

**Indirect Jobs:** Positions created or retained at materials suppliers and central service providers. Indirect jobs cannot be counted in the **Number of Jobs** data element.

**Inferred Jobs:** Positions created or retained elsewhere in the economy as increases in income from the direct government spending lead to additional spending by workers and firms. Inferred jobs cannot be counted in the **Number of Jobs** data element.

**Job, Created:** A new position created and filled or an existing unfilled position that is filled as a result of the Recovery Act.

**Job, Retained:** An existing position that would not have been continued to be filled were it not for Recovery Act funding.

**Prime Recipient:** Non-Federal entities that receive Recovery Act funding as Federal awards in the form of grants, loans, or cooperative agreements directly from the Federal government. A CCDF Lead Agency is a prime recipient.

**Sub-recipient:** 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. The terms and conditions of the Federal award are carried forward to the sub-recipient.

**Vendor:** A dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of a Federal program. Also, 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.

## Attachment E: Frequently Asked Questions

This attachment provides frequently asked questions (FAQs) that CCB has received from Lead Agencies, as well as information that has come from OMB regarding Section 1512 reporting. For additional FAQs regarding ARRA, visit [http://www.whitehouse.gov/omb/recovery\\_faqs/](http://www.whitehouse.gov/omb/recovery_faqs/).

### **Certificates/Vouchers**

**Q:** Should certificates/vouchers to families be reported in the **Total Number of Sub-awards to individuals** and the **Total Amount of Sub-awards to individuals** data elements?

*A: No. Certificates/vouchers are not considered sub-awards. Lead Agencies are not required to report the number or aggregate dollar amount of certificates/vouchers funded with ARRA dollars. In most cases, it is unlikely that a Lead Agency will make sub-awards (such as grants and contracts) to individuals. Please note that the dollar amount spent on certificates/vouchers must be included in the value reported in the **Total Federal Amount of ARRA Expenditure** data element.*

### **Targeted Funds**

**Q:** Do prime recipients (States, Territories, and Tribes) or sub-recipients need to report Targeted Funds (Quality and Infant/Toddler Quality Funds) separately as part of the Section 1512 report?

*A: No. The use of the infant/toddler funds and quality funds can be combined with any other ARRA funded activities in the same report. The prime recipient or sub-recipient may choose to separately discuss or distinguish spending from the Targeted funds in the narrative sections of the 1512 report.*

### **General Reporting**

**Q:** Are CCDF Lead Agencies required to submit Section 1512 reports about ARRA expenditures?

*A: Yes. CCDF is listed in the Appendix of the OMB Guidance Memorandum 09-21 as a program that is subject to Section 1512 reporting. The complete list of programs subject to Section 1512 reporting is available here:*

*[http://www.whitehouse.gov/omb/assets/memoranda\\_fy2009/m09-21-suppl.pdf](http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21-suppl.pdf).*

**Q:** Can multiple individuals within our organization register as FederalReporting.gov users?

*A: Yes, multiple individuals within a Recipient organization can register as FederalReporting.gov users.*

**Q:** Are prime recipients (States, Territories, or Tribes) receiving awards under \$25,000 required to submit Section 1512 recipient reports into the FederalReporting.gov reporting solution?

*A: No. Prime recipients of ARRA funds for awards below the \$25,000 threshold are not required to submit recipient reports.*

## **Jobs**

Q: Staff are administering and reporting on an ARRA project, but they are not being paid using ARRA funds. Do these jobs count as jobs created or retained through ARRA?

*A: No. Only jobs funded by ARRA should be included as jobs created or retained for purposes of 1512 reporting.*

Q: When considering which jobs have been retained or created, do we count the parent who has been able to retain her job because she received the child care certificate/voucher?

*A: No. This would be considered an indirect job and should not be included in the **Number of Jobs** data element.*

Q: Is there a data element where the number of parental jobs created or retained should be reported?

*A: There is not a specific data element asking for indirect jobs. However, Lead Agencies are encouraged to report whatever information they have regarding parental employment in the **Description of Jobs Created** data field.*

Q: Do we count a job at a child care program where a child is attending and is being paid through a certificate/voucher?

*A: Yes. Child care provider FTEs should be included in the **Number of Jobs** data element, even if they are funded through certificates/vouchers.*

## **Sub-recipients and Vendors**

Q: Is a child care provider receiving ARRA funds through a grant or a contract directly with the Lead Agency (State, Territory, or Tribe) considered a sub-recipient or vendor subject to 1512 reporting?

*A: First, the Lead Agency makes a determination regarding whether the child care provider is a sub-recipient or a vendor in accordance with OMB Circular A-133, Section 210. For example, if the child care provider determines CCDF eligibility of applicants, then the provider likely would be classified as a sub-recipient. If the child care provider does not determine CCDF eligibility and has slots available to private-pay children, then the provider likely should be classified as a vendor.*

*If the child care provider is a sub-recipient, the provider is subject to 1512 reporting as a first-level sub-recipient.*

*If the child care provider is a vendor, then the limited data elements that apply to vendors must be included in the Section 1512 reports. Lead Agencies are required to report certain data elements about vendors receiving payments of greater than \$25,000, but may aggregate reporting on payments to vendors of less than \$25,000.*

Q: Is a child care provider receiving ARRA funds through a grant or a contract with a County (or other sub-recipient of the State, Territory, or Tribe) considered a sub-recipient or vendor subject to 1512 reporting?

A: *If the child care provider is a sub-recipient (under criteria in OMB Circular 133, Section 210), the provider is not subject to 1512 reporting. Only first-level sub-recipients are subject to 1512 reporting. In this instance, the provider is a second-level sub-recipient.*

*On the other hand, if the child care provider is a vendor (under criteria in OMB Circular A-133, Section 210), then the limited data elements that apply to vendors must be included in the Section 1512 reports. Sub-recipients (in this case, a County) are required to report certain data elements about vendors receiving payments of greater than \$25,000. Sub-recipients do not need to report on payments to vendors of less than \$25,000.*

Q: Is a child care provider funded through ARRA certificates/vouchers considered a sub-recipient or vendor?

A: *No. Child care providers funded through certificates/vouchers are not considered sub-recipients or vendors.*

Q: Are families that receive certificates/vouchers considered sub-recipients?

A: *No. Families that receive certificates/vouchers for child care are not considered sub-recipients.*