American Recovery and Reinvestment Act of 2009 (ARRA) Quarterly Reporting Requirements for Local Education Authorities in the Expenditure Reporting System

This document was created as a guide on how to submit the required ARRA data into the modified pages in the Expenditure Reporting (ER) system. Much of the required data will be captured through an LEA's normal grant expenditure reporting activity in the ER system. However, certain required data elements are not captured: (1) *Number of jobs created/jobs retained and descriptions of these types of jobs*, (2) *Infrastructure expenditure amount and descriptions of types of infrastructure investment* and (3) *Vendors receiving payments of $25,000 or greater*. TEA has modified the ER system to allow LEAs to report this information quarterly.

(1)   Log into ER through the TEASE using your TEASE user ID and password.

(2)   Select the *GrantExpenditureReports - Expenditure Reporting* link.

(3)   Click on the *Search for NOGAs* button to display applicable NOGAs.

(4) A new *ARRA Reporting* column has been added signifying any NOGAs using ARRA funds. The new column is located in the *Messages* tab. Select the *ARRA Reporting* link for the specific NOGA that ARRA data needs to be submitted.

ORACLE

Home | Worklist

Enter Criteria then click the Search Button

Valerie Koy-712

Welcome to TEA Expenditure Reporting

Vendor ID 1741556846   School/County District 015916

JUDSON ISD

NOTICE: There are other NOGAs with messages to be viewed. Click the "View all NOGA Messages" button.

School Year
2009-2010

Search for NOGAs   View all NOGA Messages

✓ = A payment request still requires certification.

Search Results (Click on NOGA ID to go to Expenditure Page)   1 - 9 of 9 NOGAs in list

Balances | **Messages**

Title	NOGA_ID		ARRA Reporting	Message
HB 1-BEGINNING TEACHER INDUCTION & MENTORING CYCLE 3	090237017110026	🔍		A Detailed class/object expenditure report may be required for this NOGA. The HELP link in the top right corner of this screen provides instructions on submitting detail expenditure reports. If you have questions, please contact the TEA funding division at the number shown above.
DIST AWARDS TEACHER EXCELLENCE CY 1 YR 2	100291057110094	🔍		NOGA on HOLD status pending completion of TEA signature process. A Detailed class/object expenditure report may be required for this NOGA. The HELP link in the top right corner of this screen provides instructions on submitting detail expenditure reports. If you have questions, please contact the TEA funding division at the number shown above.
PRE-K EARLY START-TIER 1	101043217110038	🔍		NOGA on HOLD status pending completion of TEA signature process. A Detailed class/object expenditure report may be required for this NOGA. The HELP link in the top right corner of this screen provides instructions on submitting detail expenditure reports. If you have questions, please contact the TEA funding division at the number shown above.
CARL D. PERKINS BASIC GRANT FORMULA FOR CATE	10420006015916			
TITLE I, PART A - ARRA/STIMULUS	10551001015916		ARRA Reporting	
IDEA-B FORMULA - ARRA - LEA	10554001015916		ARRA Reporting	
IDEA-B PRESCHOOL-ARRA-LEA	10555001015916		ARRA Reporting	
IDEA-B Formula	106600010159166600			
IDEA-B Preschool	106610010159166610			

(5)   On the *ARRA Quarters* page, select the *Quarter End Date* link for the appropriate reporting period to open up the data entry page.

The link to the data entry page will not be available until after the quarter end date has passed. The system will not allow for entry of data into a period which has not yet ended.


Users can view submitted data from previous quarters at this page as well. Once data has been entered and certified, the User ID and a Date/Time stamp values will be displayed. To view the history or make changes (if the period is still open for changes), use the Details icon to open up the page.

(6)   At the ARRA data entry page, enter in the required information. Entries can be made from the 1st to the 5th day after the reporting quarterly end date. After the 5th, changes to prior submission cannot be made.

Example 1: NOGA not associated with Shared Service Arrangement and infrastructure investment expenditures _are NOT allowed_ per the grant
(For NOGAs which are part of a Shared Service Arrangement (SSA) or in which the grantee distributes funds to subgrantees, go to Examples 3 & 4 for the screen shots of the ARRA Entry page.)

   a) **Total Expended Amount** - The _Total Expended Amount_ (1) will be displayed which represents the cumulative expenditure amounts posted by TEA as of the end of the quarter.

Clicking on the 🔍 icon will display the list of vouchers making up this total. Click on the *Return* button to go back to the ARRA Entry page.

Noga ID: 10551001015916

Quarter End Date

09/30/2009

	Transaction Date	Voucher ID	Voucher Line Number	Merchandise Amt	Date Posted	Project
	Total Expended Amount Details			Customize | Find | ▦	First ◁ 1-2 of 2 ▷ Last	
1	09/12/2009	01320004	1	$36,456.660	09/15/2009	55101001
2	09/12/2009	01320004	2	$6,944.120	09/15/2009	55101001

Return

1 - Total Expended Amount Details Information

b) **Cumulative FTE Created/Retained** - Number of FTEs created or retained in the quarter have to be reported in the *Cumulative FTE Created/Retained* field (2) . If there are no FTEs, the *Zero FTE* checkbox has to be checked. If a value is entered into this field, at least one of the *Job Categories* checkboxes must be marked.   An "Other" checkbox is provided if the existing job categories do not fit. This text box can hold up to 100 characters. The information in this section is required in order to save and certify.

Jobs Created/Retained

A job created for the purposes of this reporting is a new position created and filled or an existing unfilled position that is filled as a result of Recovery Act funding; a job retained is an existing position that would not have been continued to be filled were it not for Recovery Act funding.

U.S. Department of Education guidance provides:

- **Recipients should only include direct jobs as jobs created/retained**. A direct job is a position that is funded by an LEA and that is being filled as a result of Recovery Act funding.

- In general, a job should be reported as created or retained **if and only if** that position would not have existed or been filled in absence of the Recovery Act funds.

- **Jobs that are paid with Recovery Act funds are not necessarily created or retained jobs**. For example, Recovery Act funds could be used to temporarily pay all employee salaries, including employees that would have been employed in the absence of the Recovery Act.

A job may be counted regardless of whether 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 (i.e., Recovery Act funds are either 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).

TEA recognizes the complexity of using Recovery Act funds under the federal law and guidelines such as those pertaining to the calculation of jobs retained for existing positions that would not have been continued to be filled were in not for Recovery Act funding. TEA recommends for sufficient documentation for audit purposes, as well as to provide clarity, accurately address federal guidance, and provide the necessary transparency and accountability as required by the Recovery Act, LEAs should have and maintain written documentation (such as local school board minutes or district communications contemporaneous with budget and employment deliberations) demonstrating that each job counted would not have been created or retained in the absence of the Recovery Act funding. Also, only compensated employment in the United States or outlying areas should be counted. (See 74 FR 14824 for definitions.)

The number of jobs reported by the state as required by the ARRA should be expressed as "full-time equivalents" (FTE), which is calculated as total hours worked in jobs created or retained divided by the number of hours in a full-time schedule. For purposes of jobs reporting, there is no distinction between a created and a retained job.

Example of number of jobs reporting:

Assume that a recipient is preparing its first quarterly report and that the recipient's Recovery Act funded work required 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 it 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 hrs) + part-time hours worked (260 hrs) ÷ number of hours in a full-time schedule for the quarter (520 hrs) = 2.5 FTEs reported in the first quarterly report. Because jobs 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.

Reporting is cumulative across the lifecycle of the grant award, and will not reset at the beginning of each quarter or calendar or fiscal year. In the example above, the 2.5 FTEs reported in the first quarterly report will stay the same through the lifecycle of the grant, assuming the same number of employees work the same number of hours.

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 FTEs
(2080 divided by 1733 = 1.2).

Consider this example. The hypothetical full-time schedule for a teacher is to work 520 hours in quarters 1-3 then to work 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

Notice that the hours worked are rising faster than the full-time schedule in the 4th quarter and that 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

Further guidance on jobs created/retained is available at
http://ritter.tea.state.tx.us/edex/docs/1512QReporting.pdf.

c) **Sub Recipient Vendor Payments -** If there are individual payments for $25,000 or more made to vendors of Sub Recipients, enter values into the following fields:

1) **DUNS Number** (3) **-** Enter the Vendor organization's Data Universal Numbering System (DUNS) Number. If this information is not available, then you are required to provide BOTH the Vendor Name and the Vendor HQ ZIP Code + 4. The *DUNS Number* field is a nine digits field.

2) **Vendor Name** (4) **-** Enter the name of the Vendor organization's name. If you are not providing the Vendor's DUNS number, you must provide BOTH this field and the Vendor organization's ZIP Code + 4 digits. The *Vendor Name* field will hold up to a maximum of 55 characters.

3) **Vendor Zip Code** (5) **-** Enter the ZIP Code + 4 digits of the Vendor organization's headquarters. If you are not providing the Vendor's DUNS number, you must provide BOTH this field and the Vendor organization's name. This field is a nine digits field.

NOTE: If more vendor payment entries are needed, click on the plus sign ⊞ in order to insert new rows.

7) After all entries are made and reviewed and are ready for submission, click the "Certify" checkbox and select the *Save* button. Users can also save partial data entries and come back to complete the rest of their data entry. To save partially entered data, simply click on the *Save* button without the "Certify" checkbox marked.

NOTE: If the report has not been certified and submitted after the **5th day from the quarter end date,** the NOGA will be placed on Hold for non compliance and a Hold message will be added to the NOGA. Once the ARRA reporting entries are certified and submitted, the NOGA will be released from Hold status.

Changes cannot be made after the 5th day. To make changes prior to then, uncheck the "Certify" checkbox and re-enter the data. Once changes are completed, re-check the "Certify" checkbox and click the *Save* button.

Example 2: NOGA not associated with Shared Service Arrangement and infrastructure investment expenditures *are allowed* per the grant.

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. LEAs and SSA fiscal agents must report the cumulative amount of SFSF funds expended and reimbursed by TEA for infrastructure investments, as well as a description of infrastructure investments pursued. *Further guidance on infrastructure investment expenditures is available at* http://ritter.tea.state.tx.us/edex/docs/1512QReporting.pdf*.*

For grants which allow for infrastructure investment expenditures, the entry page includes a section for the Infrastructure Investments data to be entered.

a) **Infrastructure Investments** – Enter in the cumulative amount of the expenditures related to infrastructure investments (6) as defined in the grant guidelines. If there are no qualifying expenditures, then this field can be left blank. If an amount is entered, then at least one of the checkboxes must be selected from this section. If the existing categories do not fit, an "Other" checkbox is available. This text box can hold up to 100 characters.

ARRA Entry

Noga ID: 10554001015916   Quarter Begin Date 04/15/2009   Quarter End Date 09/30/2009

Total Expended Amount $71198.510   Transaction Date-Time
                                                Instructions

                                        Find | View All   First 1 of 1 Last

Sub Recipient   015916 JUDSON ISD

Zero FTE ☐

Cumulative FTE ☐
Created / Retained

6

Infrastructure Investments [   ]

Job Categories
☐ Administrator
☐ Contractor
☐ Counselor
☐ Educational Aide
☐ Federal Program Director
☐ Librarian
☐ School Nurse
☐ Speech Pathologist
☐ Support Staff
☐ Teacher
☐ [   ]

Allowable Investment Categories
☐ Communication and Utility systems
☐ Modernization renovation and repair
☐ Construction of new school building
☐ [   ]

Example 3: NOGA associated with Shared Service Arrangement and infrastructure investment expenditures *are NOT allowed* per the grant.

On the entry page **for Shared Service Arrangements**, the Sub Recipient section will be broken out to include the Member Districts (and can include the Fiscal Agent). The list of LEAs is sorted alphabetically.

When the page first opens, it will default to show only one Sub Recipient at a time. For the example below, there are four LEAs associated with this SSA. At the right in the dark blue bar, it identifies the total number of records (Example: "1 of 4"). To view all, the separate Sub Recipients, simply click on the "View All" link. To view the next record in the list, simply click on the triangle icon ▶. To view the previous record, click on the left triangle icon ◀.

After clicking the "*View All*" option, the page will display all Sub Recipients. Click the "*View 1*" link to revert back to viewing only one record at a time.

Example 4: NOGA associated with Shared Service Arrangement and infrastructure investment expenditures *are allowed* per the grant.

The Sub Recipient section will be broken out to include the Member Districts and includes a section for Infrastructure Investments expenditures for each Sub Recipient. The field requirements for FTE, Infrastructure Investment expenditures, and Vendor payments are the same as the other type of NOGAs.

NOTE: For SSAs, the Fiscal Agent (or the grantee which the NOGA was awarded to) is responsible for collecting and entering the required information into ER for the Member Districts identified in the Shared Service Arrangement.

For SSAs, the entry requirements are the same as the non-SSAs with two exceptions. Two additional fields are required. The sum of the amounts entered into the *Expended Amount* fields for each of the Sub Recipients must equal to the *Total Expended Amount* value. If there are no expenditures for a Sub Recipient, then the field can be left blank. The sum of the amounts entered into the *Award Amount* fields for each of the Sub Recipients must equal to the *Total Award Amount* value. These requirements must be met in order to certify and submit the data in the system.

For all of the other fields, the requirements are the same. Either the *Cumulative FTE Created/Retained* field must be populated or the *Zero FTE* checkbox must be marked for **ALL** Sub Recipients. If an FTE value is entered, then at least one job category checkbox needs to be selected.

If there are no expended amounts for a particular Sub Recipient, a value does not need to be entered. The *Expended Amount* can be left blank if there are no amounts to report in the reporting period.

For those SSA NOGAs which allow for infrastructure investment expenditures, the information needs to be entered for each Sub Recipient if there are any expenditures. If an amount is entered, then at least one Allowable Investment Category checkbox needs to be marked.

For those ESCs which distribute funds out to subgrantees, the subgrantees receiving the funds will be listed individually in the Sub Recipient section as well. The ESC is responsible for entering the ARRA data into ER for the subgrantees.

NOTE: The *Instructions* hyperlink on the ARRA Entry page will provide links to other ARRA-related resources including this instructional guide.