State of Delaware
Executive Department
Office of Management and Budget

MEMORANDUM

TO: State Agencies
Delaware Technical and Community College
School Districts
Charter Schools

FROM: Bert Scoglietti
Office of Management and Budget

DATE: December 20, 2010

SUBJECT: ARRA 1512 Guidance for Reports Due 01/14/11

The following represents a brief overview and update of the ARRA 1512 reporting requirements for the reporting period ending December 31, 2010. This guidance is intended to supplement the manual and other previously issued guidance found at http://www.omb.delaware.gov/arra/index.shtml in lieu of a complete revision of the manual.

What's new

- Prime and subrecipient reports must be filed on federalreporting.gov by **midnight January 14th, 2011**. My office will perform data quality checks on the reports as they are filed and we will follow up with you on any discrepancies or inaccuracies. A detailed schedule for reporting is contained in Page 5 to this memorandum.

- We are currently working with FSF staff to produce and validate reports that will aid in reporting vendor information as well as total expenditures by project for Q4. We are planning to email these reports to the agency/district/charter contacts the week of January 3. If validated reports are not expected to be available by January 4th we will let you know as soon as possible. In the event FSF reports are not available for Q4 reporting, we suggest that you begin gathering expenditure data by purchase order to ensure that the federal reporting template can be uploaded by January 14th. Recipients are reminded that expenditure figures used for 1512 reporting should reflect only those expenditures that have cleared the system and not include those items that are still in workflow as of the close of the quarter.

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Prime recipients and sub recipients are reminded that total expenditure figures on the 1512 report are cumulative, thus you will need to combine information from FSF with historical information in DFMS. That is, in order to calculate the proper total expenditure of ARRA funds, recipients must add 7/1/10 – 12/31/10 FSF expenditures to the DFMS 6/30/10 finals (also contained in the Q2 1512 report) in order to properly report total activity.

- *Districts/Charters specific*:
  1. A review of ARRA expenditures has indicated that in some instances districts and charters have used ARRA funding for contractual staffing such as substitute teachers, aides and other personnel. Though this is certainly an allowable use of the funds, the estimated job impacts of these funds must be included in the job information sent to DOE and OMB..
  2. Districts and charters are directed to send quarterly job information to both Eulinda DiPietro at state DOE (edipietro@doe.k12.de.us) and to the dedicated OMB mailbox at OMB_ARRA1512@state.de.us.
  3. Districts and charters that have received an Education Jobs fund subaward over $25,000 by 12/31/10 are required to file a 1512 subrecipient report for that subaward. It is essential to use the **subaward** number provided to you by DOE. If you do not have the correct **subaward** number please contact Eulinda DiPietro at DOE or John Armitage at OMB, or email OMB_ARRA1512@state.de.us.

     The DOE **prime** award number to use when filing your Education Jobs subrecipient report is S410A100053.
  4. Subaward numbers must be kept consistent throughout the several versions of 1512 reporting for all ARRA subawards. If there are any questions on what subaward numbers to use please contact John Armitage at 739 4206, or email OMB_ARRA1512@state.de.us .

Reminders/Clarifications

- *Vendor reporting* – Please see page 6 for clarification on vendor reporting over $25,000.

- Prime recipients are reminded that for the data field "Quarterly Activities/Project Descriptions for Prime and Sub-recipients" the federal guidance now requires the Prime recipient to collect information from the sub-recipient(s) to enter with the Prime recipient information. For awards that fund multiple projects such as formula block grants, the prime recipients are asked to provide information that is stated in terms that allow an understanding of the accomplishments of the entire award.

- Recipients are to use the Excel template to upload data to federalreporting.gov. The current version of the Excel template is version 1.7 which can be found at https://www.federalreporting.gov/federalreporting/downloads.do. Versions 1.5 and 1.6 are still valid to use to upload 1512 reports to federalreporting.gov.

- The federal reporting system, federalreporting.gov provides functionality for an alternate method to file 1512 reports for previous filers. This functionality which is called "Copy Forward" literally copies the last quarter's report to the current reporting quarter. This will allow the recipient to make the necessary spending changes directly on screen into the system while leaving the correct grant identifying information intact. This method is intended to minimize errors.

  The copy forward function will only work if a report was filed for the award last quarter. It will not work as a template for a different award which needs to be reported by the same agency. If you would like to use the Copy Forward function please send a request to OMB_ARRA1512@state.de.us by December 30th. In your email please indicate the award(s) you will be reporting with the Copy Forward function. We will respond with a detailed explanation of the Copy Forward process.

- Successive quarterly reports in federalreporting.gov are linked through data elements termed "business keys." Business keys are the award number and DUNS number of a 1512 report. Any changes to the business key in successive 1512 reports will result in data errors in the system. As such, if a recipient needs to change primary business key (Award number, award type or DUNS number) since the 1512 report filed in April, recipients must use the Copy Forward function to change the business keys and file the report. This will allow the recipient to make the necessary changes in the system while ensuring reports are linked from quarter to quarter.

  Agencies that need to change business keys to file this quarterly report are asked to contact either John Armitage or Bert Scoglietti at (302) 739 4206 for further guidance and assistance on properly filing their 1512 reports with different business keys.

- Upon submission of a required 1512 report, the following are to be sent to the OMB_ARRA1512@state.de.us mailbox:

  1. The successful submission email from federalreporting.gov
  2. Copy of uploaded Excel templates
  3. ARRA Approval Report

  Please note the difference between the ARRA approval record and the email received from federalreporting.gov indicating a successful submission. An ARRA Report Approval Record must be completed for each individual award which requires a 1512 report to the federal government. It should be sent to the OMB email, OMB_ARRA1512@state.de.us. The blank document for the Approval Report can be found at http://www.omb.delaware.gov/arra/index.shtml.

- Jobs are to be calculated as before and are a quarterly number. This calculation can be found at http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-08.pdf. It is critical to retain documentation used to create the jobs number for the Prime section of the 1512 report in accordance with OMB issued internal controls guidance which can be found at http://www.omb.delaware.gov/arra/index.shtml.

- Any spending on infrastructure projects needs to be reported in the Prime Recipient section of the 1512 report. Sub recipients that are expending funds for infrastructure must note these expenditures to the prime recipient of the award.

- All data elements except jobs are cumulative.

- Upon the complete expenditure of an award the 1512 report is to be marked final. If all of a prime recipient's funds have been expended in by 12/31/10 the final report entry is to be changed to yes and the recipients reporting responsibilities will be concluded upon submission and review of the final report.

- The congressional district for Delaware is “00”.

- We strongly recommend all prime and subrecipients review their CCR information online @ www.ccr.gov to ensure information contained therein and Points of Contact and are up to date. Make sure that your CCR registration is not set to expire before December 31 and updater if necessary. If your registration is expired you will not be able to submit a 1512 report to federalreporting.gov. CCR updates take at least 2 days to process.

Questions regarding 1512 reporting should be directed to OMB_ARRA1512@state.de.us. Awardees are also strongly encouraged to review system users manuals provided by federalreporting.gov at https://www.federalreporting.gov/federalreporting/downloads.do.

Our office plans to schedule a conference call in the near future to address any questions or clarifications you may need. In addition, we are available to provide initial or refresher training on 1512 reporting to you and your staff.

OMB: RLS
12/20/10

Detailed Reporting Schedule

Date	**Reporting Action Required**
Before January 14, 2011	Prime and Sub Recipients upload and submit completed Excel templates to FederalReporting.gov. System is **unlocked,** so prime and sub-recipients can upload and amend reports at will. Copies of excel templates, successful submission emails from federalreporting.gov and approval records are emailed to OMB_ARRA1512@state.de.us. All reports submitted after this time will be considered late by federal OMB and recipients may be subject to potential actions by federal OMB.
January 15, 2011	System is **unlocked,** so that prime and sub-recipients can amend reports.
January 16 - 29, 2011	Federal Agency review period. System is **locked,** so the federal agency must unlock prior to recipients making corrections.
January 30, 2011	Reported data is posted to Recovery.gov. System is **unavailable** for corrections.
February 2, 2011	Continuous QA Period. System is **unlocked,** so prime and sub-recipients can amend reports at will.

<u>Reporting on vendor expenditures greater than $25,000 per vendor per quarter.</u>

This section is intended to provide additional clarity to the cumulative reporting of funds spent on vendors and the quarterly threshold of $25,000 for reporting in the separate vendor section of the 1512 reports. This guidance is based on clarifications received from the federal Office of Management and Budget.

Explanation
Within a single award or subaward, if $25,000 or more is spent with one vendor in a single quarter it must be reported in the vendor tab of the 1512 Excel template. This threshold applies to the total amount paid to a vendor within the quarter, regardless of the number of actual payments. Entries from past quarters should remain in future report iterations in the vendor section.

Examples

1. Prime/Sub Recipient X paid Vendor Y a total of $30,000 in quarter 3. This payment had been recorded in the vendor section of the quarter 3 report. Prime Recipient X pays Vendor Y an additional total of $40,000 in quarter 4. The quarter 3 total of $30,000 remains on the vendor tab and an additional line is added for the quarter 4 total of $40,000.

2. Prime/Sub Recipient X pays Vendor Y a total of $30,000 in quarter 3. This total is recorded in the vendor tab of the quarter 3 report. Prime/Sub Recipient X pays Vendor Y $20,000 in quarter 4. The quarter 3 payment remains on the vendor tab of the quarter 4 report. However, the quarter 4 total of $20,000 does not appear as a separate line in the report as it is less than the threshold of $25,000.

Questions regarding the proper reporting of vendor payments should be directed to OMB_ARRA1512@state.de.us.