

NORTH DAKOTA DEPARTMENT OF PUBLIC INSTRUCTION
OFFICE OF SPECIAL EDUCATION

AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)
REPORTING REQUIREMENTS

The *American Recovery and Reinvestment Act of 2009* appropriates significant new funding for Part B of the *Individuals with Disabilities Education Act (IDEA)*. To prevent fraud and abuse, support the most effective uses of ARRA funds, and accurately measure and track results, recipients must publicly report how these funds are used. ARRA funds are subject to additional and more rigorous reporting requirements than normally applies to other federal grants.

To satisfy these requirements, the North Dakota Department of Public Instruction (NDDPI) drafted the American Recovery and Reinvestment Act Quarterly Report and Instructions. Each special education unit must submit an IDEA-B and Preschool Quarterly Report, even if they do not yet have approved applications. It is extremely important that all units report this information in a timely manner as the NDDPI has to compile the entire state's information and report it to www.federalreporting.gov. **Special education units failing to report by each quarter deadline could result in the unit forfeiting its IDEA ARRA funds.**

The quarterly reporting periods and coinciding due dates are below. A reminder email will be sent prior to the end of each reporting period.

Quarter Reporting Due Dates

Reporting period ending 9/30/2009 is due October 2, 2009
Reporting period ending 12/31/2009 is due January 4, 2010
Reporting period ending 3/31/2010 is due April 1, 2010
Reporting period ending 6/30/2010 is due July 1, 2010
Reporting period ending 9/30/2010 is due October 1, 2010
Reporting period ending 12/31/2010 is due January 2, 2011
Reporting period ending 3/31/2011 is due April 1, 2011
Reporting period ending 6/30/2011 is due July 1, 2011
Reporting period ending 9/30/2011 is due October 1, 2011
Reporting period ending 12/31/2011 is due January 2, 2012

A few reminders and tips regarding the IDEA ARRA Quarterly Reports:

- Reporting will be cumulative from quarter to quarter so that if a sub-recipient reports 2.5 FTE for the first quarter and those employees are retained, the recipient would continue to report 2.5 FTE in the following quarter.
- Special education unit/school district employees are not vendors; therefore, these salaries and benefits should not be included in the vendor payment information that is reported.

- Funds requested to date is the amount you have requested from the NDDPI on a SFN 14660.

Jobs Saved or Created

The U.S. Office of Management and Budget released revised ARRA jobs guidance. Guidance issued in 2009 directed grant recipients and sub-recipients to count not only jobs paid with ARRA funds, but also those saved or created as a result of the availability of the funds. For example, if ARRA funds were used to purchase supplies or equipment for a school district, thereby freeing up money that could be used to avert employee layoffs, the employees' jobs could be counted as saved. Going forward, however, grant recipients and sub-recipients should count only ARRA-paid jobs. Recipients will no longer be required to make a subjective judgment on whether jobs were created or retained as a result of the Recovery Act. Instead, recipients will only be required to report jobs funded with Recovery Act dollars.

The revised guidance also makes two very important changes concerning jobs calculation.

1. Simplification of jobs calculation: In previous guidance, recipients were required to sum all hours worked from the current and all prior quarters and divide that total against a cumulative sum of all full-time hours from the current and prior reporting quarters. This ratio provided an average Full Time Equivalent (FTE) estimate by project over all reporting quarters since the start of the Recovery Act. A significant number of recipients expressed concern with the complexity of the multiple steps involved with this formula. As a result of this feedback, the revised guidance changes the job estimate calculation such that the recipient will now report job estimate totals by dividing the hours worked in the reporting quarter (i.e., the most recent quarter) by the hours in a full-time schedule in that quarter.
2. Quarterly not cumulative - Jobs are to be reported on a quarterly basis not cumulative. (Keep in mind other reporting such as for expenditure data will still be done on a cumulative basis.)

The new guidance can be accessed at:

http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-08.pdf

Reporting Vendor Payments

Special education units are required to report payments to vendors over \$25,000. Vendors are outside entities that are paid for services, materials, supplies, equipment, etc. When payments to a vendor exceeds the \$25,000 threshold, the unit is required to list the vendor name, product and/or service description, payment amount and the vendor DUNS number. If the DUNS number is not available, the unit must report the vendor headquarter zip code + 4.

If you have any questions about IDEA ARRA quarterly reporting requirements, please contact Kathy Smith at (701) 328-2615 or kasmith@nd.gov