**General Act Modifications**

1. Funds issued under the “Education Jobs Fund,” Public Law No. 111-226, will be subject to Section 1512, Recovery Act reporting requirements.
2. Federal, ARRA-funded contracts are no longer exempt from reporting if invoicing has not occurred as of quarter-end, and jobs information for first-tier subcontracts of $25K or more must be collected and reported, unless FAR clause 52.204.11 is dated March 2009 in the contract. Contracting officers have the option of revising contracts to include the new clause.
3. A Section 1512 ARRA report for a grant, loan or cooperative agreement may be marked final when the following requirements are met:
   1. All ARRA funds have been expended at the prime recipient level,
   2. 75% or more of the ARRA funds have been invoiced/received,
   3. No additional jobs will be funded,
   4. The project status is complete per agency requirements and/or performance measures,
   5. The project status is marked “Fully Complete.”

Exceptions:

1. In instances where the final amount expended is less than the award amount, an explanation of the discrepancy and confirmation that no further funds will be spent must be supplied in the “Quarterly Activities/Project Description” field.
2. In instances where an award is cancelled and the funds are rescinded, the award amount should be changed to $0 and the report marked as final.
3. A Section 1512 ARRA report for a contract may be marked final when the following requirements are met:
   1. The contractor has completed the required deliveries or services, and
      1. The government has accepted these supplies or services; or
      2. The agency is satisfied that the deliveries or services are complete per agency requirements.
   2. All option provisions, if any, have expired; or
   3. The government has given the contractor a notice of complete termination of the award and there were no termination costs paid with Recovery Act funds.
   4. The contractor has invoices for all ARRA-funded supplies and services,
   5. The project status is marked “Fully Complete.”
4. A change may be made to a prior period recipient report at the initiative of a recipient or an agency if the agency determines the change to be “material.” Materiality in this context is defined as information whose omission or misstatement could mislead the public on how Recovery Act funding is spent. Changes may not be initiated for the number of jobs reported.
5. The “Award Description” and “Quarterly Activities/Project Description” fields will now be subject to additional scrutiny. Standards of completeness now include, but are not limited to, the following attributes:
   1. Explanation of abbreviations or acronyms that may be unfamiliar to the general public
   2. Use of complete sentences
   3. Adherence to instructions and examples in OMB and agency-specific guidance
   4. Taken in conjunction, entries in both fields must provide, at a minimum, clear and complete information on the award’s purpose, scope and nature of activities, outcomes and status of activities.

OMB encourages agencies to issue program-specific guidance to ensure full transparency of the

narrative sections of reports and discourages the suggested use of generic narrative language.

**Data Model Clarifications**

**Prime Recipient Section**

1. Order Number: Clarification that only order numbers should be entered in this field and that the field should not be used for grants, loans, or other types of financial assistance awards.
2. Final Report: Clarification on when a recipient may check “Y” (see above).
3. Award Date: Clarification of definition as the date the award document is signed by the awarding agency official.
4. Award Description: Clarification that multiple funding actions require a description for each action. Example provided.
5. Quarterly Activities/Project Description for Prime and Sub-recipients: Clarification that prime recipients are now required to collect information from sub-recipients to enter with their own information into this field, and that explanations of projects that come in under budget must be provided.
6. Total Federal Amount of ARRA Expenditure: Clarification that this amount should include amounts reported in other fields on the report (i.e. Vendor Payments, Subaward Disbursements, etc). Addition of phrase “will be received” to field definition to clarify the difference between cash and accrual accounting methods.
7. Amount of Award: Clarification that amount references only Recovery Act funding.
8. Total Federal Amount ARRA Funds Received/Invoiced: Clarification that amount references only Recovery Act funding.
9. Total Amount of Sub-awards to Individuals: Clarification that amount is cumulative for the award.
10. Total Number of Payments to Vendors Less than $25K/Award: Clarification that number includes only payments made by the prime recipient.
11. Total Amount of Payments to Vendors Less than $25K/Award: Clarification that amount is cumulative for the award and includes only payments made by the prime recipient.
12. Total Amount of Sub-awards Less than $25K/Award: Clarification that amount is cumulative for the award.

**Sub-Recipient Section**

1. Amount of Sub-award: Clarification that amount is cumulative for the award and should be aggregated by sub-recipient (i.e. if multiple sub-awards are issued to a single sub-recipient under the same prime award, the sub-awards should be aggregated and reported if the cumulative total exceeds $25K for the quarter).

**Vendor Section**

1. Payment Amount: Clarification that amount is cumulative for the award and should be aggregated by Vendor (i.e. if multiple payments are issued to a single vendor under the same prime award, the payments should be aggregated and reported if the cumulative total exceeds $25K for the quarter.)