

Calculating and Reporting Job Creation and Retention for Recipients of Recovery Act Funding from Office of Justice Programs, Office on Violence Against Women, and Office of Community Oriented Policing Services

In addition to standard performance measure and financial reporting, prime recipients are required to report the number of paid jobs created and/or retained (preserved) by prime recipients, subrecipients, and vendors (as applicable) as a result of funds awarded under the American Recovery and Reinvestment Act of 2009 (Recovery Act).¹ Created and retained jobs must be reported directly by prime recipients to www.FederalReporting.gov.

Created jobs are new paid positions or existing unfilled positions filled as a result of Recovery Act funding. Retained jobs are existing positions for which prime recipients have documentation that the positions would have been eliminated if not for Recovery Act funding. For COPS-funded sworn officer positions, retained (preserved) jobs are those officers that were saved from an impending lay-off or rehired after a lay-off occurred.

Created and retained jobs must be tracked and documented separately but are reported together as a single number in “Full-Time Equivalents” (FTE). FTE is a cumulative number, calculated by dividing the total number of Recovery Act-funded hours worked for each created or retained job (including overtime, paid leave, and other compensation) by the number of hours in that position’s full time schedule (beginning with the date that the prime recipient accepts their Recovery Act award – see examples and special cases, below). Recipients must calculate FTE for each created and/or retained job.

Recipients must submit a narrative that describes the jobs impact of their award/project. The narrative description should use the following labor categories to classify jobs created and/or retained (see example below):

- Law enforcement
- Detention, probation, parole, and community corrections
- Policy/research/intelligence
- Information technology (IT)
- Construction

¹ For the purposes of this guidance, prime recipients are states, units of local government, tribes, and organizations that receive Recovery Act funding in the form of grants, loans, or cooperative agreements directly from the Federal government. Subrecipients are units of local government (including units of local government receiving funds under the Byrne Justice Assistance Grant (JAG) Program as a disparate jurisdictions) and organizations that receive Recovery Act funding through a formal instrument such as a subgrant or memorandum of understanding with a prime recipient. Vendors are dealers, distributor merchants, or other sellers providing goods or services to Recovery Act-funded prime recipients and subrecipients. Recipients must report jobs impact information for subrecipients and vendors that they support with Recovery Act funding. Subrecipients MAY NOT report jobs impact information directly to www.FederalReporting.gov.

- Community/social/victim services
- Administrative/human resources
- Courts/prosecution, defense, and civil attorneys

Established programs such as the VOCA Victim Compensation Program should describe the impact of the program even if no jobs were directly created or retained. Prime recipients that would like to further demonstrate the jobs impact of their project in additional detail may submit a supplementary narrative description of that impact.

Example

Using Recovery Act funding awarded on July 1, State A hires 1 full-time police officer, retains 1 full-time police officer slated for layoff, and hires one IT specialist at 20 hours per week. Full-time employment for police officers and IT specialists in State A is 8 hours per day/40 hours per week. During reporting period 1 (March 1 through September 30, 2009, but quarterly for subsequent reporting periods beginning with October 1 through December 31, 2009):

- The two police officers began Recovery Act-funded work for State A on July 1, working eight (8) hours per day for 66 days. This results in 528 Recovery Act-compensated hours, per officer.
- The IT specialist began Recovery Act-funded work for State A on July 8, working four (4) hours per day for 60 days. The IT specialist was also compensated for two (2) four-hour days of sick leave. This results in 248 Recovery Act-compensated hours.

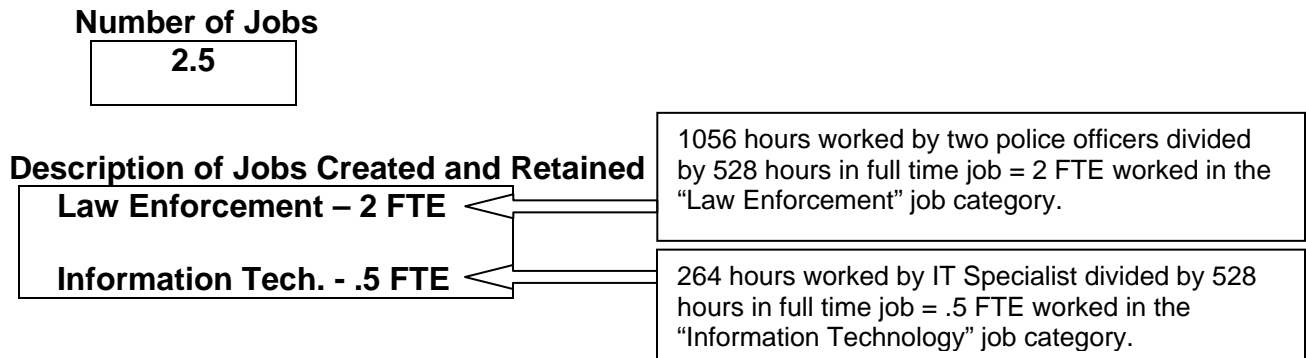
Table 1: FTE Jobs Created and Retained March 1-September 30, 2009 REPORTING PERIOD 1 (RP1)			
	<i>DAYS WORKED</i>	<i>X HOURS PER DAY</i>	<i>= TOTAL HOURS COMPENSATED</i>
	<i>(A)</i>	<i>(B)</i>	<i>(AxB)</i>
Police Officer 1	66	8	528
Police Officer 2	66	8	528
IT Specialist	60 + 2 (sick) = 62	4	248
SUBTOTAL			1304
Full-time position for State A in RP1¹	66	8	528
SUBTOTAL / STATE A FULL TIME POSITION = FTE JOBS CREATED & RETAINED			
1304 / 528 = 2.5 FTE (for RP1)			

¹ Reporting period 1 begins July 1 for State A because that is when they were awarded Recovery Act funding.

Additional Guidelines

Reporting Job Creation and Retention in www.FederalReporting.gov

All prime recipients must report the number of jobs created and retained (in the “Number of Jobs” field) and the description of jobs created and retained (in the “Description of Jobs Created” field) on www.FederalReporting.gov, even if the number of jobs is “0” and the description is “N/A.” Using the calculations above, State A would report the following:



Job Creation and Retention in Future Reporting Periods

Prime recipients should report on job creation and retention cumulatively across the life of the grant. All Recovery Act-funded hours should be added together beginning with the first reporting period following Recovery Act fund acceptance and continuing until the end of the grant. Using the State A example, assume that Police Officer 2 resigned after working for 20 days in reporting period 2 while Police Officer 1 and the IT Specialist continued to work at full- and half-time, respectively.

Table 2: FTE Jobs Created and Retained March 1-December 31, 2009					
REPORTING PERIOD 2 (RP2)					
	<i>Reporting Period 1 Compensated Hours (A)</i>	Reporting Period 2			TOTAL (A+D)
		DAYS WORKED (B)	X HOURS PER DAY (C)	= Total Hours (D=BxC)	
Police Officer 1	528	66	8	528	1056
Police Officer 2	528	20	8	160	688
IT Specialist	248	66	4	264	512
SUBTOTAL	1304			952	2256
Full-time position for State A in RP2	528	66	8	528	1056
SUBTOTAL / STATE A FULL TIME POSITION = FTE JOBS CREATED & RETAINED					
2256 / 1056 = 2.1 FTE (for RP2)					

Delegation

Prime recipients MUST NOT delegate job creation and retention reporting responsibilities to subrecipients or vendors.² Prime recipients must collect job creation and retention data from subrecipients and vendors and report those data directly to www.FederalReporting.gov (see below for additional information). These data fields are not available to subrecipients in www.FederalReporting.gov.

Documentation

Recipients must document procedures for collecting and reporting job creation and retention data in written policies, standard operating procedures, and/or your organization's operating manuals. Recipients must also clearly document reported data, including calculation of job creation and retention, in budget comparisons, position descriptions, organizational charts, and/or spreadsheets or other documents. A template spreadsheet, available for OJP and OVW grantees at www.XX.ojp.usdoj.gov, and for COPS grantees at www.XX.cops.usdoj.gov can be used to calculate and track job creation and retention. Please note that all reported information is subject to audit.

Separate Tracking and Reporting of Recovery Act Jobs Impacts

Consistent with the special purposes and goals of the Recovery Act, and its strong emphasis on accountability and transparency, it is essential that all Recovery Act funds and data be tracked, accounted for, and reported separately from all other funds and data (including other U.S. Department of Justice grants for non-Recovery Act programs and other Recovery Act programs). Recovery Act funds can be used in conjunction with other funding to complete projects and fund compensation, but tracking and reporting must be separate to meet the reporting requirements of the Recovery Act and Office of Management and Budget (OMB) Implementing Guidance.

For example, if the IT specialist worked full time (40 hours per week) and half of that time (20 hours per week) was funded by the Recovery Act, the 20 hours per week funded by Recovery Act should be tracked separately and only those hours should be reported as jobs created and/or retained to www.FederalReporting.gov.

Use of Statistical Methodology for Job Count Estimation

In very limited circumstances, some prime recipients may be eligible to develop and use formal statistical methods to calculate the jobs impact of their projects. OJP, OVW or the COPS Office will initially review requests to use statistical methods for job creation and retention estimation. If approved, the request will be passed to OMB for secondary review and approval. Approval will be based on the quality of the sampling methodology and a demonstrated need, whereby, prime recipients establish that comprehensively counting created and/or retained jobs will be overly costly or burdensome and disrupt the recipient's ability to effectively implement the underlying mission of the program.

² COPS recipients will not fund subrecipients; therefore this section is not applicable to them.

Recipients seeking approval to use statistical sampling should include the following with their request (see Appendix, *Request to Use Statistical Methodology for Reporting Recovery Act Job Creation and Retention: Frequently Asked Questions*, for additional detail):

- I. A detailed justification explaining why directly collecting information from all sub-recipients and vendors is overly costly or burdensome.
- II. A technical description of the prime recipient's proposed statistical methodology with sufficient detail and supporting documentation of the sample design and estimation procedures so that the validity of the methodology can be assessed.
- III. A statement of the qualifications of the person(s) who will design and carry out the statistical methodology.
- IV. A description of the plan to monitor or verify data collected to use in the statistical procedures.

Any prime recipients approved to use statistical estimation procedures must describe the statistical methodologies used in the "Description of Jobs Created" field on www.FederalReporting.gov.

Supplanting Funds

Some Recovery Act-funded programs prohibit supplanting funds, while others do not³. The following is a list of OJP, OVW, and COPS Office Recovery Act programs that prohibit supplanting:

- Edward Byrne Memorial Justice Assistance Grant (JAG) Formula Program: State and Local Solicitations
- Correctional Facilities on Tribal Lands Program
- VOCA Victim Assistance and Compensation Formula Grant Programs
- National Field-Generated Training, Technical Assistance, and Demonstration Projects ("VOCA discretionary grants")
- Tribal Crime Data Collection, Analysis and Estimation Project
- STOP Violence Against Women Formula Grant Program
- State Domestic Violence and Sexual Assault Coalitions Program
- Transitional Housing Assistance Program
- Grants to Indian Tribal Governments Program
- Tribal Domestic Violence and Sexual Assault Coalitions Program
- COPS Hiring Recovery Program (CHRP)

When supplanting is not prohibited, Recovery Act funds may be used to support a position that was neither created nor retained with Recovery Act funding. For example, an existing position that was filled prior to the Recovery Act award and that would not have been eliminated in the absence of Recovery Act funds should not be included in

³ See www.ojp.usdoj.gov/recovery/supplantingguidance.htm. Please note that **all** COPS Office grant programs prohibit the supplanting of funds.

the FTE calculation of jobs created and/or retained. This is true even if the use of Recovery Act funds for such existing positions furthers the Recovery Act goal of helping to stabilize state and local budgets.

Programs that are not prohibited from supplanting may also use Recovery Act funds to support created or retained positions. For these newly created or retained jobs, job impact data should be reported as provided in this guidance. For additional information on supplanting, recipients should contact their federal grant or program manager.

Special Situations:

Overtime

For OJP and OVW Recovery Act-funded programs, overtime hours should be counted in the FTE calculation in addition to Recovery Act-funded regular hours worked. For COPS CHRP grantees, overtime is not an allowable cost and should not be included in the calculated officer FTEs.

Using the State A example, if Recovery Act-funded police officer 1 worked 12 hours of overtime and State- (non-Recovery Act) funded police officer 3 worked 21 hours of overtime, it would be reflected as:

Table 3: FTE Jobs Created and Retained (with Overtime) March 1-September 30, 2009					
REPORTING PERIOD 1					
	<i>DAYS WORKED</i>	<i>X HOURS PER DAY =</i>	<i>SUBTOTAL</i>	<i>+ OVERTIME =</i>	<i>TOTAL</i>
	(A)	(B)	(C=AxB)	(D)	(C+D)
Police Officer 1	66	8	528	12	540
Police Officer 2	66	8	528	0	528
Police Officer 3	0	0	0	21	21
IT Specialist	66	4	264	0	264
TOTAL			1320	33	1353
Full-time position for State A	66	8	528	0	528
SUBTOTAL / STATE A FULL TIME POSITION = FTE JOBS CREATED & RETAINED					
1353 / 528 = 2.6 FTE (for reporting period 1)					

Contracts and Vendors

Prime recipients must report the number and types of jobs created and retained when prime recipients and subrecipients hire contract employees who are compensated with Recovery Act funding. Likewise, prime recipients and subrecipients that contract with vendors on a project basis (e.g., construction contractors) must report on the jobs created and retained as a result of the Recovery Act funding in those contracts. For example, if State A were to hire an electrician to provide networking capability in the police department, and the electrician hired two full time assistants to complete that contract, the hours of the electrician and assistants should be included in the FTE calculation. See table 4 for an example of how to calculate contractor hours.

Prime recipients are not required to report the jobs impact of retail purchases; however, they must report on the direct jobs impact of significant payments to vendors.⁴ Each prime recipient or subrecipient purchase of goods or services using Recovery Act funding that exceeds \$500,000 must report on the jobs created and retained as a result of the purchase, using the FTE calculations illustrated above.

Vendors must provide documentation of jobs created and retained as a result of Recovery Act funding to prime recipients. OJP recommends that recipients make the documentation a condition of any purchases or contracts with vendors.

Table 4: FTE Vendor/Contractor Jobs Created and Retained March 1-September 30, 2009 REPORTING PERIOD 1					
	<i>DAYS WORKED</i>	<i>X HOURS PER DAY =</i>	<i>SUBTOTAL + OVERTIME =</i>		
	<i>(A)</i>	<i>(B)</i>	<i>(C=AxB)</i>	<i>(D)</i>	<i>TOTAL (C+D)</i>
Electrician	66	2	132	0	132
Electrician Asst. 1	66	8	528	0	528
Electrician Asst. 2	30	6	180	0	180
TOTAL			840	0	840
Full-time position for Electrician	66	8	528	0	528
SUBTOTAL / ELECTRICIAN FULL TIME POSITION = FTE JOBS CREATED & RETAINED					
840 / 528 = 1.6 FTE (for reporting period 1)					

Additional Information

Contact your federal grant or program manager if you have additional questions or need additional information about job creation and retention calculation and reporting.

References

Recovery Act Website www.Recovery.gov

OJP Recovery Act Website www.ojp.gov/recovery/

OVW Recovery Act Website www.ovw.usdoj.gov/recovery.htm

COPS Recovery Act Website www.cops.usdoj.gov

OMB Recovery Act Implementing Guidance and Supplemental Clarification:
http://www.whitehouse.gov/omb/recovery_default/

OMB Implementing Guidance for the Reports on Use of Funds Pursuant to the American Recovery and Reinvestment Act of 2009 (M-09-21, June 22, 2009)

⁴ Job impacts for vendors should only include direct jobs—those jobs directly charged to Recovery Act supported projects and activities—not indirect jobs (such as materials suppliers and central service providers) or induced jobs that affect the local community (such as local businesses and restaurants).

http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21.pdf

- Supplement 1, List of Programs Subject to Recipient Reporting
http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21-sup1.pdf
- Supplement 2, Recipient Reporting Data Model
<http://www.recovery.gov/?q=content/recipient-reporting>

Recovery Act Frequently Asked Questions

<http://www.recovery.gov/?q=content/frequently-asked-questions>

Recovery Act OMB Webinar Training Materials

<http://www.whitehouse.gov/Recovery/WebinarTrainingMaterials/>