



# American Recovery and Reinvestment Act of 2009

## University of Rochester Process and Reporting Requirements

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# 1 Introduction

This document was created to provide guidance and answer questions specifically related to the University of Rochester's (the University) implementation of the requirements of the American Recovery and Reinvestment Act of 2009 (ARRA). The University is committed to excellence in our oversight and administration of ARRA funding. It is critical that Principal Investigators (PIs), Department Administrators, Dean's Offices and central administration adhere to this guidance. It is important to note that ARRA requirements and guidance continue to change on a weekly basis; this guidance will be updated periodically to incorporate new requirements.

The ARRA, also known as the Economic Stimulus Package, was signed into law by President Obama on February 17, 2009. The Federal Government has created a website to keep the public informed of the progress of the Recovery Act, the web link is [www.recovery.gov](http://www.recovery.gov).

ARRA provides funds to Federal research agencies (e.g. the National Institutes of Health (NIH), the National Science Foundation (NSF), the Department of Energy (DOE)). These Federal agencies are using ARRA funds to provide awards in response to proposals already submitted and in various stages of review, as well as new proposals submitted in response to specific ARRA solicitations. It is anticipated that some of the funds will be used for "one time expenditures" such as scientific instrumentation, research facility rehabilitation, research facility construction, and funding for existing research programs, in addition to new research initiatives. It is very important to note that each Federal agency will have a slightly different approach to the ways in which ARRA funding will be managed and reported.

ARRA mandates a significant level of transparency and accountability. In accordance, there are additional reporting requirements placed on awards made with ARRA funds. Awardees will be required to separately account for and report on awards made with ARRA funds. ARRA funds cannot be commingled with non-ARRA funds, even if the two sources of funding are used for the same research project. Given the goals of ARRA, awardees are hereby informed that they are expected to expend funds in a timely manner on allowable costs and that funding agencies will be monitoring award expenditures. If no allowable expenditures have been incurred after twelve months, the agency may consider reducing or terminating the award and reallocating the funds to other projects.

In addition, ARRA requires additional reporting of non-financial data to a Federal portal called [FederalReporting.gov](http://FederalReporting.gov). Upon request, PIs must provide this data in a timely manner in order to ensure compliance with these terms and conditions.

## 2 University of Rochester (University) Business Process

### 2.1 Business Process

Upon receipt of a request for a Subledger 5 account assignment specific to an ARRA award, the Office of Research Accounting and Costing Standards (ORACS) will send an email to the PI requesting the submission of initial non-financial data specific to the award. The University has elected to use Blackboard, an electronic web-based data management tool, to gather the non-financial data elements from PIs for all ARRA awards. The email includes a link to the Blackboard survey, and login directions. The Blackboard survey can be found using the attached link: [Blackboard](#). Once the PI submits the completed survey, it is reviewed by ORACS for accuracy and completeness. Once approved an ARRA specific subledger 5 account is assigned (see Section 2.3 below).

These surveys can be viewed through the following links:

- [Prime Recipient Survey](#)
- [Sub Recipient Survey](#)

Note: Frequently asked questions and Blackboard instructions can be found under “Help” in Blackboard, or on the ORACS website.

### 2.2 Non-financial Data Elements

Non-financial data elements are numerous and include identifying award data, job creation/retention data, and project status update information, to name a few. As noted below, non-financial data elements are specific to both the prime recipient and to subrecipients. These non-financial data elements can be viewed by choosing the “Data Dictionary” link on the website: <http://www.recovery.gov/?q=content/recipient-reporting>. Specific agency reporting information can also be obtained at this website by choosing the link “Agency Guidance on Reporting”. Special situations include an award that may be for Construction/Infrastructure, or may include subrecipients, or enlist “major vendors”.

### 2.3 FRS Account Creation and Notification Process

Once the account is assigned by ORACS, the PI and Department Administrator are notified via an email from the Office of Research and Project Administration (ORPA). Subsequently, the internal Notice of Award (NOA) is distributed by ORPA via email to the PI, Department Administrator, and ORACS. This typically takes a few days (longer

during month end close) and is consistent with current practice for all externally funded projects.

## ***2.4 FRS Account Range***

A specific block of subledger 5 accounts has been established internally for assignment to ARRA funded awards to allow for distinctive tracking and compliance with their unique reporting requirements. The first three digits are 5-87.

## ***2.5 Master-Sub Accounts for ARRA awards***

The University WILL NOT use master and sub accounts in the University's Financial Reporting System (FRS) to show a relationship between the parent award and an award issued from ARRA funds. Each ARRA award must stand on its own due to its unique Federal reporting requirements. Due to the difficulty of ARRA reporting deadlines, master/sub accounts within ARRA funded awards will only be used in RARE situations.

### **3 Subaward Agreements**

Standard ARRA Terms and Conditions apply to subrecipients. Therefore, prime awardees must impose (i.e., flow-down), ARRA Terms and Conditions upon their subrecipients. To allow the University, as prime awardee, to meet its quarterly reporting obligation to the Federal Government, subrecipients are required to account for, track, and report specific to ARRA funding in such a way that distinguishes the funding from non-ARRA funds. For purposes of reporting to the Federal Government, the prime recipient must submit detailed information on subawards to include the data elements required to comply with the Federal Funding Accountability and Transparency Act of 2009 (Public Law 109-282).

#### ***3.1 Reporting Options Available***

Prime awardees have two available options with regard to their subrecipients' required ARRA reporting: Option 1) Delegation of a substantive portion (job creation/retention data cannot be delegated, see below) of the ARRA reporting to their subrecipients, thereby allowing the subrecipient to report those data elements directly to the Federal Government; or Option 2) request that the subrecipient report all required data elements to the prime awardee (non-delegation), thereby requiring the prime awardee to report the subrecipient's data elements to the Federal Government in addition to their prime reporting elements. The reporting option chosen must be determined at the time the subaward is executed by ORPA, and the reporting arrangement must be documented within the subaward agreement. Regardless of the option chosen by the prime awardee, the ultimate responsibility for the accuracy and timeliness of the subrecipient's reporting, resides with the prime awardee.

The following forms are used to collect these data elements:

Option 1) Reporting Delegated

- a. Subaward ARRA 4A Delegated.doc
- b. Subaward ARRA 4B Delegated.doc

Option 2) Reporting Not Delegated

- a. Subaward ARRA 4A NOT Delegated.doc

*See ORPA for examples.*

#### ***3.2 Subaward Business Process***

At the time of subaward issuance, ORPA will assign an ARRA specific subaward number to each ARRA subaward. In addition, as mandated by the reporting requirements, each subrecipient will be identified by DUNS number, EIN number and Congressional District. Additional data elements needed for each subaward include the amount of funds to be awarded to the subawardee, the Federal award number of the

prime ARRA award, CFDA ([Catalog of Federal Domestic Assistance](#)) number assigned to the prime ARRA award, whether the subawardee is registered in the CCR ([Central Contractor Registration](#)), date the subaward was executed and the amount of cumulative ARRA funds disbursed/paid under the award.

The University has elected to delegate ARRA reporting to subrecipients who are A-133 Institutions, typically other U.S. Universities and Colleges. Subrecipients determined as NON-A133, or institutions considered not to have adequate financial systems in place, will be asked to provide the required reporting data elements to the University.

### **Option 1: Delegation of Reporting to Subrecipient**

When the University has delegated reporting authority, subrecipients will report by directly entering the required information on the [www.FederalReporting.gov](http://www.FederalReporting.gov) website during the first 10 days (after the quarter end) and the University will review the data on days 11-20. The University is responsible for reviewing the data entered by the subrecipient and flagging, or communicating to the subrecipient, any corrections that need to be made. **The prime recipient is ultimately responsible for all data that is reported.**

Note: Under the mandated reporting requirements, **the University cannot delegate reporting of job creation/retention data.** Subrecipients are required to report job creation/retention statistics to the prime recipient and must do so by the 5th of the month following the quarter end.

### **Option 2: Non-delegation of Subrecipient Reporting**

When the University has not delegated reporting authority, as indicated in the subaward agreement (ORACS) will receive the required reporting data directly from the subrecipient and report the information on the [FederalReporting.gov](http://FederalReporting.gov) website.

See [Section 5.9](#) for an in-depth discussion of subrecipient reporting requirements. Should you enter into such agreements it is crucial to understand these additional requirements.

## **4 Account Monitoring**

ARRA requires quarterly report submissions, due no later than 10 calendar days after each calendar quarter in which the recipient receives the award (Jan 10, April 10, July 10, and Oct 10). Reports are cumulative each quarter and include standard data elements as defined by ARRA. On June 22, 2009 OMB issued a [guidance memorandum](#) providing more information on grantee reporting requirements and providing clarification that the first quarterly report will be due on October 10, 2009 and will encompass two quarters (April 2009 through September 2009). The University began receiving awards in May, 2009 and therefore the beginning reporting date is April 1, 2009 and all data reported for the first report will be cumulative through September 30, 2009.

### ***4.1 PI Quarterly Award Updates – REQUIRED (work status)***

A communication will come from ORACS on a quarterly basis at least fifteen days prior to the end of the reporting quarter, initially September 15, 2009. The communication will notify PIs that they are required to provide status updates for their ARRA award(s). The PI must review and make necessary modifications to the data elements provided during either the initial survey or the most recent quarterly update. These updates must be returned to ORACS as indicated in the communication. In addition, if the ARRA award is funded as a supplement under a non-ARRA award, the annual technical progress report for the non-ARRA award must include a technical progress report on the work funded by the ARRA supplement as well.

### ***4.2 PI Subaward Monitoring – REQUIRED (work status)***

Subrecipients are required to report (either directly or through the University, see Section 3) the status of work completion. The University PI has the responsibility to ensure that the total of invoices paid to subrecipients, to date, approximate the work completion status. This process of monitoring subrecipients is consistent with current practice for all externally funded projects.

See ORPA for examples of 4A Delegated, 4B Delegated Reporting and 4A Non-Delegated Reporting

### ***4.3 Procedures for Cost Transfers***

Because ARRA quarterly status and final reports will be closely scrutinized by the Federal agencies, it is imperative that expenditures are timely and accurate. Cost transfers on ARRA awards CANNOT be reallocated for any activity prior to April 1, 2009. In addition, initiation of cost transfers WILL NOT be allowed beyond sixty (60) days after the award end date. It is imperative for the University to meet the ninety (90) day final financial reporting deadline for ARRA awards, in addition to

the quarterly status reporting deadline. Expenses on ARRA awards will need to be monitored closely throughout the project period of the ARRA award. This process is consistent with current practice for all externally funded projects.

#### ***4.4 ARRA Award Period of Performance – NIH only***

All ARRA funds must be obligated by NIH no later than September 30, 2010. In general this will mean ARRA project period end dates cannot be later than September 29, 2011. However, all ARRA awards are subject to the standard terms of award as indicated in the NIH Grants Policy Statement, including the authority to extend the final budget period of a previously approved project period for up to 12 months without additional funds (no-cost extension). No cost extensions under ARRA awards must be received in writing prior to the ninety (90) day final report submission date. Any report due without written extension approval will be filed no later than its due date. The final financial information will be obtained from FRS to allow the University to remain compliant with ARRA terms.

## 5 Quarterly Reporting – Process and Requirements

ARRA mandates special awardee reporting responsibilities greatly increasing frequency, type, and amount of information that must be reported, as compared to non-ARRA awards. (see example at: [http://grants.nih.gov/grants/policy/NIH\\_HHS\\_ARRA\\_Award\\_Terms.pdf](http://grants.nih.gov/grants/policy/NIH_HHS_ARRA_Award_Terms.pdf)).

Note: The additional quarterly reporting supplements, not supplants, existing, pre-ARRA, reporting requirements (e.g., standard progress reports, NIH 272, etc.).

### 5.1 Timeline

The information reported by all prime recipients (and those subrecipients to which the prime recipient has delegated reporting responsibility) will be submitted through [www.FederalReporting.gov](http://www.FederalReporting.gov), the online Web portal that will collect all ARRA recipient reports. The information can be submitted from the 1st to the 10th of each reporting month. For the upcoming first reporting period, this will be from October 1, 2009 to October 10, 2009. All data contained in each quarterly recipient report will be cumulative in order to encompass the total amount of funds expended to date. This means that reports due on October 10, 2009, will include funding from April 1, 2009 (the first quarter start date for the University) through September 30, 2009. Each subsequent quarterly report will also be cumulative. In other words, the report due January 10, 2010, will include the data reported through September 2009 and will be updated to include data that will accumulate through December 2009.

Note: Example - October's report may contain a project that is 25% complete through the end of September. If the project completed an additional 25% by the end of December, on January 10, the prime recipient will report that the project is 50% complete.

In addition, the 11th – 21st day of each reporting month is available for recipients to review the data submitted and make any necessary corrections. On day 22 of the reporting month, all data submitted will be “locked” and cannot be modified unless “unlocked” by the Federal awarding agency.

The reporting time frame of ten (10) days after quarter end will require us to report directly from FRS month end reports. This poses challenges. We normally do not submit month end reports inside of five (5) business days. Therefore, the University could effectively have 2-3 days to report financial and non-financial data for all ARRA awards.

**Quarterly reporting timeframe:**

Mid Month	ORACS will distribute quarterly survey update requests to each ARRA PI prior to the end of the quarter (initially September 15, 2009).
Late Month	PI returns completed/updated survey within ten calendar days. (e.g., 1 <sup>st</sup> quarter due date is September 25, 2009)
Days 1–10	Prime and delegated subrecipients will submit reports online (initially October 2009)
Days 11–21	Prime Recipient performs data quality review of Subrecipient data
Days 22–29	Federal Agencies will complete data review
Day 30	Reports available to the public on Recovery.gov

## ***5.2 Business Process and Data Review***

The non-financial data will need to be reviewed each quarter. Recertification reminders to PIs will be sent out by ORACS beginning in September 2009, and each quarter thereafter. PIs are required to review and sign-off on the non-financial data.

After the PI submits the quarterly report to ORACS there may be additional information required for submission. ORACS will contact the PI and/or Department Administrator for corrections and/or clarification of data between days 1-15. This may require the PI to follow up with a subrecipient and/or vendor regarding project details. The information requested must be returned to ORACS prior to day 16, or data submitted may not be accurate and up to date.

## ***5.3 Non-compliance with recipient reporting requirements***

Non-compliance with these reporting requirements will be treated as failure to comply with the terms and conditions of award and will be subject to the enforcement actions. For NIH grants, such actions are outlined in the [Enforcement Actions](#) section of the NIH Grants Policy Statement.

## ***5.4 Awards received at or near quarterly reporting date***

Institutions receiving awards immediately before the quarterly reporting period end date must include those awards in the quarterly report. For example, for the first report due in October 2009, institutions have to include all awards received as of September 30, 2009.

NIH has issued clarification for the October 2009 quarterly report stating that all NIH awards issued on or before 9/30/2009 must be included. However, NIH anticipates that no activity would be reportable for awards received late in the quarter. Consequently, it would be acceptable to indicate “Not Started” for the Project Status and “0” for the Number of Jobs Created/Retained. NIH also plans to take this timing issue into consideration as part of their review of the data

**submitted. Data elements are required for all awards received even if an award has zero expenditures and no activity. It is anticipated that all other funding agencies will follow this standard.**

## ***5.5 Vendor Reporting***

**The prime recipient must report data elements associated with any vendors receiving funds from the prime recipient (or the subrecipient when reporting is not delegated) for any payments greater than or equal to \$25,000.**

The quarterly Blackboard survey will have a question asking the PI whether their spending under the ARRA award included any purchases greater than or equal to \$25,000.

University Purchasing will be advised to add ARRA reporting requirements to the standard terms and conditions on ARRA purchase orders specific to these purchases.

The required data elements for Vendor reporting include:

- Vendor Name
- Vendor DUNS#
- Vendor Headquarters Zip Code
- Product/Service Descriptions (from PO)
- Amount (invoice)
- Vendor Headcount of jobs created/retained related to this purchase, the type of jobs created/retained, and how the FTE was calculated.

### **5.5.1 Purchasing / Accounts Payable**

Purchasing will send a template to vendors where purchase orders of \$25k or more have been created on accounts 587xxx. Purchasing will run reports periodically (no less frequently than monthly) from PMM to determine which vendors need to complete the templates.

Accounts Payable will attempt to verify a completed template has been obtained prior to payment. If it is determined a template is needed from a vendor and it has not yet been returned, Accounts Payable will send another template to the vendor.

In addition to the template data for vendors receiving payments of \$25,000 or more, whereby individual purchases are not \$25,000 or more, we must provide the total number of payments and total amount of payments to vendors. All the data will be contained in the monthly report from the Data Warehouse.

**Cost Transfers** - Particular consideration should be given to cost transfers greater than or equal to \$25,000 from a non-ARRA account to an ARRA account. The Department Administrator and/or PI must obtain the following vendor data elements for ARRA reporting before the cost transfer will be processed.

- Vendor Name
- Vendor DUNS#
- Vendor Headquarters Zip Code
- Product/Service Descriptions
- Amount
- Vendor Headcount created/retained related to this purchase. Type of job created/retained and how calculated.

## **5.6 Job Creation**

Job estimates must be submitted by prime recipients of ARRA funds for each project or activity, as required by Section 1512(c)3(D) of the Recovery Act. The University cannot delegate the reporting of estimated jobs created/retained to its subrecipients.

Jobs must be reported as either jobs created or retained. A job created is a new position created and filled or an existing unfilled position that is filled as a result of ARRA. A job retained is an existing position that would not have been continued if ARRA funds were not made available.

The estimate of the number of jobs created/retained by ARRA funding must be expressed as “full-time equivalents” (FTE). The FTE estimates must be reported cumulatively each calendar quarter.

To assist the University in calculating jobs created/retained, the HRMS team has created a program for this reporting calculation period.

See section 10 below for additional jobs created/retained discussion and examples.

## **5.7 PAF Processing**

As noted above, it is critical that payroll allocation updates are made timely in HRMS. The data obtained from the Blackboard Survey, specific to jobs created/retained, will be compared against HRMS to identify issues of timeliness.

## **5.8 Data Element Reconciliation to Blackboard**

The data reported by the PI in Blackboard will be reconciled to the data from HRMS, FRS and the proposal narrative. A quality review team will perform the reconciliation and contact the PI to discuss any variations in data between those sources.

Note: Example - Data requiring reconciliation may include differences in job creation data reported in Blackboard versus job data processed and reported from HRMS.

The quality review team will consist of members from ORACS, ORPA and other department and central office representatives as deemed necessary.

## 5.9 Subrecipient Reporting

The prime recipients of all programs identified in the list of Federal programs subject to Section 1512 of ARRA are responsible for reporting the information required by Section 1512 as provided in Guidance. Prime recipients may choose to delegate certain reporting requirements to subrecipients. Subrecipients must report directly to the prime recipient the jobs created/retained detail. If the reporting is delegated to a subrecipient, the delegation must be made in time for the subrecipient to prepare for the reporting, including registering in the system. As noted above, the University will delegate reporting to institutions subject to the OMB Circular A-133. When the University is a subawardee to an ARRA award, it will be subject to subrecipient reporting as instructed by the prime grantee.

Templates in section 5.9.3 of this document will assist the University of Rochester in capturing the required information from subrecipients.

Note: The PI from the University of Rochester will be responsible for providing the overall status of the project and incorporating the completion status of the subrecipient.

### 5.9.1 Research Subaward Agreement (Purchase Order)

The University's subaward agreement/purchase order for the subrecipient will indicate whether the University has delegated quarterly ARRA reporting to the subrecipient or not. The purchase order number series assigned to the subagreement will be designated with a suffix:

XXXXX-D - when subrecipient reporting is delegated  
XXXXX-N - when subrecipient reporting is not delegated

### 5.9.2 Vendor Data elements required for quarterly reporting

Subrecipients must also report data associated with any vendors receiving funds from that subrecipient. Specifically, the subrecipient must report, for any payments greater than or equal to \$25,000 the following:

- Vendor Name
- Vendor DUNS#
- Vendor Headquarters Zip Code
- Product/Service Descriptions
- Amount (invoice)
- Vendor Headcount created or retained related to this purchase and the type of job created/retained and how the FTE was calculated.

### 5.9.3 Templates

The following templates will be used to gather data from subrecipients to meet the ARRA reporting requirements for subrecipients:

**The University delegates reporting to subrecipients:**  
[Research Subaward Agreement](#)

NIH Attachment 2, NSF Attachment 2 OR other agency specific Attachment 2  
[FDP Subaward Template 3A and 3B](#)  
Reporting Requirements 4A and 4B (see ORPA for example)

Job data must be provided to the University from the subrecipient no later than the last day of the reporting quarter.

**The University does not delegate reporting to subrecipients:**

[Research Subaward Agreement](#)

NIH Attachment 2, NSF Attachment 2 OR other agency specific Attachment 2

[FDP Subaward Template 3A and 3B](#)

Reporting Requirements 4A (see ORPA for example)

Data must be provided to the University from the subrecipient no later than the last day of the reporting quarter. Payments to a subrecipient may be withheld until they comply with ARRA subrecipient reporting requirements.

### **5.9.4 University of Rochester as Subrecipient**

When the University is a subrecipient under a prime ARRA award, the University will be required to complete similar templates dependant on the format requested. It is important to note that payments to the University may be withheld by the prime recipient until we comply with ARRA subrecipient reporting requirements.

## **5.10 Infrastructure Requirements**

Additional data elements must be reported for infrastructure projects when ARRA dollars are committed, as follows:

- The cumulative total cost of the investment through the reporting period
- Infrastructure projects with State or Local Government contributions require disclosure of a cumulative cost of investment
- Name, phone number and address of State or Local Government official, as appropriate

Note: There are additional Human Resource requirements for New York State funding.

## **5.11 Corrections**

A recipient may decide, or may be asked by a subsequent ARRA report reviewer, to make a correction to a submission. The entity submitting the report is the data owner of the submission and is therefore responsible for making any corrections. If the data was submitted online, the data fields can be modified and saved. If submitted via Excel spreadsheet file, a new file with corrections will need to be uploaded. ARRA award recipients will have until the 21st of each reporting month to make corrections. After

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that date, the data will be locked and cannot be modified by the recipient unless the Federal agency unlocks the data. If a correction is required, ORACS will contact the PI and/or Department Administrator for clarification. The clarification must be received by ORACS prior to the 21<sup>st</sup> day of the reporting timeline to allow ORACS to meet the correction deadline. Once the clarification is received the data will be reloaded by ORACS into the FederalReporting.gov website. In the event a correction is noted after the data becomes public on the 30th of the reporting month, recipients will use the next quarterly report to make the correction.

## 6 Closeout Items

### **6.1 Deficits – Cost Transfers - Reallocations**

Three months (90 days) after the end date of an ARRA award all cost overruns/overages will automatically be reallocated by ORACS to an unrestricted department operating account (as designated by the Deans' office).

- Reallocations are not allowed to move costs incurred prior to April 1, 2009

Existing pre-ARRA University cost transfer policy conditions apply, including:

- No payroll reallocations greater than 90 days will be processed
- All payroll reallocations must be approved by a responsible individual, entered into HRMS within sixty (60) days after the end date of the award (no reallocations thereafter)
- All cost transfers must be submitted within sixty (60) days of the project end date

### **6.2 Overages/Deficits**

**When the ARRA funded project is complete and a final report is submitted, if there is a deficit it will be transferred to an unrestricted department account via a journal entry. These journal entries will be processed monthly for ARRA accounts closed out. At no time will an account remain open beyond ninety (90) days past the project end date (unless there is written approval of a no-cost extension).**

### **6.3 ARRA Supplements to Non-ARRA Parent Grant**

**In certain situations an ARRA-funded supplement will be made under a parent award that is funded with non-ARRA funds. An ARRA supplement may possibly end several years before the parent award. A separate closeout of the ARRA supplement is required at the time it ends. As noted in the ARRA-specific term for all ARRA supplements and competing revisions, separate closeout documents (Final Progress Report, Final Financial Status Report and Final Inventions Statement) will be required to close out the ARRA funding even though the parent award may continue.**

## 7 Cash Reimbursements

For Federal agencies whereby the University has a Letter of Credit agreement, cash reimbursement (a draw) is initiated by ORACS, on a monthly basis, and is determined based on expenditures incurred and recorded in FRS. This includes the direct and indirect project amounts. Separate draws are done for HHS awards versus NSF awards. HHS is drawn specific to each account, NSF is drawn as a consolidated transaction.

In FRS, it is possible to identify cash draws based on the transaction code assigned to the posting. Separate transaction codes are utilized for ARRA awards versus non-ARRA awards. Examples are as follows:

- 31 NSF-ARRA
- 33 HHS-ARRA

Draw down amount data will be used to report for each award separately, the amount of funds received from the awarding agency.

- 32 DOE-Chicago-ARRA
- 34 DOE-New Mexico –ARRA
- 35 EPA-ARRA
- 36 NEA-ARRA
- 37 NASA-ARRA
- 38 ED-ARRA

## 8 Facilities and Administrative (F&A)/Indirect Costs

**ARRA grant budgets CANNOT include direct costs associated with ARRA administrative and reporting requirements.**

NIH staff will continue to evaluate direct costs requested for administrative support using the guidance provided in OMB Circular A-21 F.6.b.(2) <http://www.whitehouse.gov/omb/circulars/a021/a021.html>. ARRA requirements will not be considered in this determination, because they are incorporated within the core administrative support for the project, which is reimbursed to the institution through the provision of F&A costs.

## **9 Deans' Offices Oversight**

**ORACS will notify the Deans' Offices of PIs/departments with ARRA awards who do not update non-financial data elements in a timely manner.**

**The Deans' Offices will appoint Finance representatives who will monitor award spending and follow up with those PIs who are not in compliance with quarterly updates and subrecipient monitoring.**

## 10FTE Reporting and Calculation

### 10.1 “New” versus “Retained”

To assist the University in calculating jobs created or retained, the Human Resources Management System (HRMS) team has created a program for this reporting. HRMS recognizes jobs created or retained in the following manner:

**New employee** - an individual who had no earnings in the HRMS labor distribution system prior to a paycheck containing a 587xxx account.

**Retained employee** - an individual who had earnings in the HRMS labor distribution system prior to a paycheck containing a 587xxx account.

Note: Once an employee is reported as “New”, they will always be reported as “New”. Once an employee is reported as “Retained”, they will always be reported as “Retained”. An HRMS table will be created to maintain this data which will assist in the event of audit.

### 10.2 *Approximating Full Time Equivalent (FTEs)*

ARRA requires the estimate of the number of jobs be expressed as “full-time equivalents” (FTEs). The FTE estimates must be reported cumulatively each calendar quarter. OMB Circular A-21 recognizes that practices vary among institutions. FTE calculations should consider the compensation directly charged to ARRA awards and reasonably reflect the activity for which the employee is compensated.

The University will calculate FTEs in the following manner:

#### **Hourly employee and part-time employee**

The FTE is calculated based on actual hours worked on the ARRA award and the University’s definition of a full workload for employment.

#### **Salaried employee (part time and full time)**

The FTE is calculated based on earnings directly charged to an ARRA award over total regular earnings for the reporting period.

Earnings omit amounts charged as extra compensation (except SUM charged to 587xxx acct) and benefit related payments.

#### **Visiting Professor, Time as Reported (TAR), and Non Employees**

Individuals who are directly charged to ARRA awards, the FTE is calculated based on a standard twenty hour work week.

## 11 Web Links

HHS [http://grants.nih.gov/recovery/fags\\_recovery.html#VI](http://grants.nih.gov/recovery/fags_recovery.html#VI)

The HHS-Approved Standard Terms and Conditions for NIH ARRA Awards have been revised to reflect this guidance, see updated Notice [NOT-OD-09-120](#).

NSF <http://www.nsf.gov/recovery/>

ORPA [http://www.rochester.edu/orpa/Stimulus\\_ARRA/index.html](http://www.rochester.edu/orpa/Stimulus_ARRA/index.html)

ORACS <http://www.rochester.edu/adminfinance/finance/spa.htm>

COGR <http://206.151.87.67/docs/F&AARRA2Document.htm>

OMB ARRA reporting guidelines [OMB guidance document](#)

## 12 Frequently Asked Questions

### 12.1 GENERAL QUESTIONS PREAWARD

#### 12.1.1 Pending Proposals

**How do I find out if any of my currently pending proposals for new, renewal, or supplemental funding are being considered for ARRA funding?**

The best approach is to contact your Program Officer at the agency where your proposal is currently pending. Each agency has its own approach to the process of issuing ARRA awards in response to proposals submitted prior to the enactment of ARRA and the issuance of specific ARRA solicitations. Visit the websites of the agencies that currently have your pending proposals for specific information.

### 12.2 GENERAL QUESTIONS POSTAWARD

#### 12.2.1 Applicability of Reporting Requirements

**To whom do the reporting requirements apply?**

All ARRA-funded, NIH extramural grant or cooperative agreement recipients must report information in accordance with Section 1512 of the Recovery Act on a quarterly basis using the [www.FederalReporting.gov](http://www.FederalReporting.gov) Web site. According to Section 1512 of the Recovery Act, prime recipients are responsible for fulfilling the reporting requirements for both **prime** and **subrecipients**; however, **prime** recipients may delegate the reporting responsibilities to subrecipients. In the case of NIH-awarded grants or cooperative agreements, the prime recipient is the grantee institution. In cases where the prime recipient enters into a legal consortium or subcontract arrangement with another institution whereby the reporting terms would flow down to that other institution, that institution would be considered a subrecipient. See the appendix of the [OMB Guidance](#) for definitions of recipients and subrecipients.

#### 12.2.2 To what extent will we have to report to the funding agency on jobs created/retained through the use of ARRA award dollars?

The University will be required to report an estimate of jobs created/retained by project and activity or contract. Prime recipients will be required to report an aggregate number for the cumulative jobs created or retained for the quarter. Prime recipients will also provide a narrative description of the employment impact.