



UNIVERSITY OF  
**NOTRE DAME**

Research & Sponsored  
Programs Accounting

Research & Sponsored Programs  
Accounting Policy  
**American Recovery and  
Reinvestment Act of  
2009 (ARRA)**

Responsible Executive: Controller  
Responsible Department: RSPA  
Review Date: September, 2012

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**POLICY STATEMENT**

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The American Recovery and Reinvestment Act of 2009 (i.e. the “economic stimulus package”) was signed into law on February 17th, 2009. The package contains extensive funding for science and engineering research and infrastructure, and more limited funding for education, social sciences and the arts.

Further information about the Act, funding opportunities, and award requirements is available through the links below:

General Information:

- [www.recovery.gov](http://www.recovery.gov) –Public government website for ARRA Information, including submitted report information
- [www.grants.gov/applicants/recovery.jsp](http://www.grants.gov/applicants/recovery.jsp) - Applying for ARRA funding opportunities
- [http://www.whitehouse.gov/omb/assets/memoranda\\_fy2009/m09-21.pdf](http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21.pdf) - OMB Recovery Act guidance
- [www.recovery.gov/?q=content/agencies](http://www.recovery.gov/?q=content/agencies) - Information by Funding Agency
- [www.FederalReporting.gov](http://www.FederalReporting.gov) – Website for quarterly reports submission

Agency Specific:

- NIH <http://www.nih.gov/recovery>  
[http://grants.nih.gov/recovery/faqs\\_recovery.html](http://grants.nih.gov/recovery/faqs_recovery.html)
- NSF <http://www.nsf.gov/recovery>
- DOJ <http://www.usdoj.gov/recovery>
- ED <http://www.ed.gov/policy/gen/leg/recovery/index.html>
- DOE <http://www.energy.gov/recovery/>

**Roles and Responsibilities**

PIs

- Monitor expenditure of funds. Expenditures must be timely, reasonable, allowable and allocable
- Prevent wasteful spending, fraud and abuse
- Minimize cost overruns and improper payments

- Meet all ARRA technical reporting requirements
- Provide requested data elements to RSPA on a quarterly basis

### RSPA

- Prepare and submit all required financial reports
- Provide guidance and assistance to PIs and departments

### **Submitting Reports**

ARRA imposed specific reporting and fund management requirements on all projects/programs funded via the act. In order to be compliant the University must meet these requirements by the prescribed deadlines.

Research and Sponsored Programs Accounting (RSPA) and the Office of Research (OR) will coordinate the reporting process via [www.FederalReporting.gov](http://www.FederalReporting.gov), the federal government's central reporting system. The majority of information will be gathered from Banner, our centralized administrative system and Office of Research systems.

Based on the data elements required by ARRA, RSPA created a spreadsheet where PIs can input the necessary information. The spreadsheet will be e-mailed to PI's on a quarterly basis. PIs must provide the following information:

- 1) Quarterly activities /Project description
- 2) Percent of project completed, based on a pre-defined listing
- 3) Verify the number of the individuals working on the grant. Payroll information will be provided by RSPA for this task
- 4) Brief description of the jobs created/retained

The information requested must be returned to RSPA by the 25<sup>th</sup> of the month preceding the quarter end date;

**June 25<sup>th</sup>**

**September 25<sup>th</sup>**

**December 22th (due to Holidays)**

**March 25th**

### **Sub-Contracts**

Sub-Contractors must also report ARRA funded activities. However, the reporting requirements are substantially reduced. In addition the University will not be delegating this responsibility to the sub-recipients but will collect the data and submit as part of our quarterly reporting requirements. RSPA will collect some of the data elements when the subcontract is executed. Any additional required data will be collected at the end of each reporting quarter. All Federal Demonstration Partnership (FDP) schools are required to provide their data elements by **5<sup>th</sup> day**

**following the end of each calendar quarter.** RSPA will submit this data as part of their report to [www.federalreporting.gov](http://www.federalreporting.gov).

## **Reporting Schedule**

Section 1512 of the Recovery Act requires prime recipients and delegated sub-recipients to submit quarterly reports no later than the **10th day following the end of each quarter**, beginning October 10, 2009. The initial submission will include cumulative activities since ARRA was enacted on February 17, 2009. In addition, the statute also requires that reported information be made available to the public no later than the 30th day after the end of each quarter. Summary statistics for reported data will appear on [www.Recovery.gov](http://www.Recovery.gov) prior to the end of the 30-day period, but they will be appropriately marked to indicate their review status.

ARRA reports cannot be combined with existing federal reporting requirements

For assistance with ARRA award administration & reporting at the university, please contact Natasha Westrate at 1-3832 or [nwestrat@nd.edu](mailto:nwestrat@nd.edu).