



<b>SUBJECT:</b> Policy on Sponsored Projects Funded by ARRA	<b>Effective Date:</b> 01/25/13	<b>Policy Number:</b> 10.5.15	
	<b>Supersedes:</b> 08/01/09	<b>Page</b> 1	<b>Of</b> 6
	<b>Responsible Authorities:</b> Vice President, Research Director, Research Accounting		

I. Background

Florida Atlantic University has to comply with reporting requirements in accordance with Section 1512 of the American Recovery and Reinvestment Act of 2009 (ARRA).

II. Purpose

The purpose of this policy is to establish uniform procedures and ensure compliance with ARRA Section 1512, as well as sponsor terms and conditions. The “Implementing Guidance for the Reports on Use of Funds Pursuant to the American Recovery and Reinvestment Act of 2009” issued by the Office of Management and Budget is available at [http://www.whitehouse.gov/omb/assets/memoranda\\_fy2009/m09-21.pdf](http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21.pdf)

III. General Statement

Research Accounting is available to answer questions and provide assistance regarding the requirements of the Policy on Sponsored Projects Funded by ARRA.

IV. Policy

Florida Atlantic University submits financial and non-financial reports for ARRA sponsored projects by the due date in accordance with the terms and conditions of the award. The Research Accounting department is the official office authorized to submit all ARRA reports to [www.federalreporting.gov](http://www.federalreporting.gov). Reporting requirements other than to [www.federalreporting.gov](http://www.federalreporting.gov) are not covered by this policy.

Research Accounting will identify all ARRA sponsored projects by classifying them with a Grant Type code of “FA” (Federal ARRA Funding).

The Research Accounting department will make an effort to collect all required data from the University’s system or other sources to report required data, but some reporting requirements will need to be prepared by the Principal Investigator (PI). The following must be prepared by the PI and submitted to Research Accounting no later than the specified due dates listed below:

<b><i>Principal Investigator (PI) - Reporting Requirement Due Dates (regardless of budget start date)</i></b>		
<b><i>Periods</i></b>	<b><i>Due Dates</i></b>	<b><i>Requirements</i></b>
July / Aug. / Sept.	<b>September 30<sup>th</sup></b>	<ul style="list-style-type: none"> <li>● Project Status</li> <li>● Job Creation / Retention and Descriptions</li> <li>● Project Description / Quarterly Activities</li> </ul>
Oct. / Nov. / Dec.	<b>December 31<sup>st</sup></b>	
Jan. / Feb. / March	<b>March 31<sup>st</sup></b>	
April / May / June	<b>June 30<sup>th</sup></b>	

These requirements must be reported to Research Accounting using the standard reporting form, “ARRA Quarterly Progress Report Form.”

Below are detailed explanations of the information required by the PI for submitting report information to Research Accounting:

- **Project Status:** An evaluation based upon performance progress reports and other non-financial data. The following options are available to report the project status: not started, less than 50% completed, completed 50% or more or fully completed.
- **Job Creation / Retention and Descriptions:**
  - a. Number of Jobs – An estimate of the number of jobs created and retained in the United States and outlying areas. The estimate shall include any new positions created and any existing filled positions that were retained to support or carry out ARRA projects or activities.
  - b. Description of Jobs – A narrative description of the employment impact of the ARRA funded work. This narrative is cumulative for each calendar quarter and at a minimum will address the impact on the recipient’s workforce. (Must be 4,000 characters or less).
- **Project Description / Quarterly Activities:** A narrative description of the overall purpose and expected outputs and outcomes or results of the award and first-tier Sub-award(s), including significant deliverables and, if appropriate, units of measure. (Must be 2,000 characters or less).

In addition to the information listed above, the PI (or designee) will provide the Research Accounting Office with copies of signed payroll certification forms as well as copies of time cards (if applicable) of all personnel paid from ARRA funded projects.

ARRA sponsored projects will be awarded to the University either as a prime recipient or subcontractor. Regardless of the type of award, all ARRA reporting by the University is due no later than the 10<sup>th</sup> day after the end of each calendar quarter.

<b>Research Accounting - Reporting Requirement Due Dates (regardless of budget start date)</b>		
<b>Periods</b>	<b>Due Dates</b>	<b>Requirements</b>
July / Aug. / Sept.	<b>October 10<sup>th</sup></b>	<ul style="list-style-type: none"> <li>● Financial (expenditures)</li> <li>● Details on payments</li> <li>● Project Status</li> <li>● Job Creation / Retention</li> <li>● Project Description / Quarterly Activities</li> </ul>
Oct. / Nov. / Dec.	<b>January 10<sup>th</sup></b>	
Jan. / Feb. / March	<b>April 10<sup>th</sup></b>	
April / May / June	<b>July 10<sup>th</sup></b>	

**A. Prime Recipient – Reporting Requirements**

ARRA sponsored projects awarded to the University as a prime recipient must submit all required reports on the [www.federalreporting.gov](http://www.federalreporting.gov) official website.

**B. Subcontract – Reporting Requirements**

ARRA sponsored projects awarded to the University as a subcontract must adhere to the reporting instructions outlined in the official award notice. Since sponsors that subcontract ARRA projects have the option to delegate ARRA reporting requirements, it is extremely important to verify ARRA reporting requirements listed on the award notice and verify any questions with the sponsor’s program officer.

ARRA sponsored projects are still subject to all other Division of Research policies and procedures as well as sponsor specific reporting requirements.

Non-compliance to the deadlines outlined in Section 1512 of the Act, could be treated as a violation of the award agreement. No waivers will be granted for any recipients required to report under Section 1512 of the Act.

**V. Definitions**

ARRA	the American Recovery and Reinvestment Act of 2009. <a href="http://www.recovery.gov">http://www.recovery.gov</a> . A listing of programs subject to ARRA reporting is available at <a href="http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21-suppl.pdf">http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21-suppl.pdf</a> .
Award	Financial assistance that provides support or stimulation to accomplish a specified purpose. Awards include grants and other agreements in the form of money by the federal government.
Financial Reports	Report of expenditures on sponsored projects to the sponsoring agency. This report also includes cost share expenditures and program income for sponsored projects when applicable.
OMB Circular A-110	Standards for obtaining consistency and uniformity among Federal agencies in the administration of grants to and agreements with institutions of higher education, hospitals, and other non-profit organizations <a href="http://www.whitehouse.gov/omb/circulars_a110">http://www.whitehouse.gov/omb/circulars_a110</a> .
Outlying Areas	Commonwealths, Puerto Rico, the Northern Mariana Islands territories, American Samoa, Guam, U.S. Virgin Islands and minor outlying islands: Baker Island, Howland Island, Jarvis Island, Johnston Island, Kingman Reef, Midway Islands, Navassa Island, Palmyra Atoll and Wake Atoll
Prime Recipient	For purposes of this policy, a prime recipient is a non-federal entity that received ARRA funding as Federal awards in the form of grants, loans or cooperative agreements directly from the Federal government.
Research Accounting	The unit within the Division of Research that is responsible for financial aspects of post-award administration. Includes, but is not limited to, financial reporting, invoicing, collecting on sponsored accounts and coordination of external audits of sponsored projects.
Subcontractor	For purposes of this policy, a subcontractor is a non-federal entity that expends Federal awards received from another entity to carry out a Federal program but does not include an individual who is a beneficiary of such a program.
Terms and Conditions	For purposes of this policy, terms and conditions are the legal obligations agreed upon by Florida Atlantic University and the sponsoring agency.

VI. Accountability

A. Principal Investigators

Principal Investigators are responsible for preparing and submitting: (1) Project Status, (2) Job Creation / Retention and Descriptions; and (3) Project Description / Quarterly Activities to Research Accounting no later than the specified due dates listed below:

<b><i>Principal Investigator (PI) - Reporting Requirement Due Dates (regardless of budget start date)</i></b>		
<b><i>Periods</i></b>	<b><i>Due Dates</i></b>	<b><i>Requirements</i></b>
July / Aug. / Sept.	<b>September 30<sup>th</sup></b>	<ul style="list-style-type: none"> <li>● Project Status</li> <li>● Job Creation / Retention and Descriptions</li> <li>● Project Description / Quarterly Activities</li> </ul>
Oct. / Nov. / Dec.	<b>December 31<sup>st</sup></b>	
Jan. / Feb. / March	<b>March 31<sup>st</sup></b>	
April / May / June	<b>June 30<sup>th</sup></b>	

The PI will provide Research Accounting with a completed ARRA Quarterly Progress Report Form which includes the required data listed above along with copies of signed payroll certification forms as well as copies of time cards (if applicable) of all personnel paid from ARRA funded projects by the specified due dates.

B. Research Accounting

Research Accounting is responsible for preparing and submitting (1) Financial information (expenditures), (2) Details on payments, (3) Project Status, (4) Job Creation / Retention and (5) Project Description / Quarterly Activities no later than the 10<sup>th</sup> day after the end of each calendar quarter.

<b><i>Research Accounting - Reporting Requirement Due Dates (regardless of budget start date)</i></b>		
<b><i>Periods</i></b>	<b><i>Due Dates</i></b>	<b><i>Requirements</i></b>
July / Aug. / Sept.	<b>October 10<sup>th</sup></b>	<ul style="list-style-type: none"> <li>● Financial (expenditures)</li> <li>● Details on payments</li> <li>● Project Status</li> <li>● Job Creation / Retention</li> <li>● Project Description / Quarterly Activities</li> </ul>
Oct. / Nov. / Dec.	<b>January 10<sup>th</sup></b>	
Jan. / Feb. / March	<b>April 10<sup>th</sup></b>	
April / May / June	<b>July 10<sup>th</sup></b>	

VII. Annual Review of Procedures Manual

The Policy on Sponsored Projects Funded by ARRA will be reviewed annually.

---

**POLICY APPROVAL**

*Initiating Authority*

Signature: Barry T. Rosson Date: 1/25/13

Barry T. Rosson, Vice President for Research

---