

PURDUE  
UNIVERSITY



ARRA HANDBOOK

## Mission and Vision of Sponsored Program Services

### **Mission:**

We assist Purdue's faculty, staff, and students in securing and managing sponsored program support, and in delivering maximum public benefit from sponsored projects.

### **Vision:**

We are creative, committed, and knowledgeable. We utilize state-of-the-art technology to enhance the competitiveness and societal impact of Purdue's programs by providing seamless, customer-centered, value-added services to assist faculty, staff and students in securing and managing sponsored program support.

## Mission of the American Recovery and Reinvestment Act of 2009

“The American Recovery and Reinvestment Act of 2009 (ARRA) was signed into law by President Obama on February 17<sup>th</sup>, 2009. It is an unprecedented effort to jumpstart our economy, crease or save millions of jobs, and put a down payment on addressing long-neglected challenges so our country can thrive in the 21<sup>st</sup> century. The Act is an extraordinary response to a crisis unlike any since the Great Depression, and includes measures to modernize our nation’s infrastructure, enhance energy independence, expand educational opportunities, preserve and improve affordable health care, provide tax relief, and protect those in greatest need.”

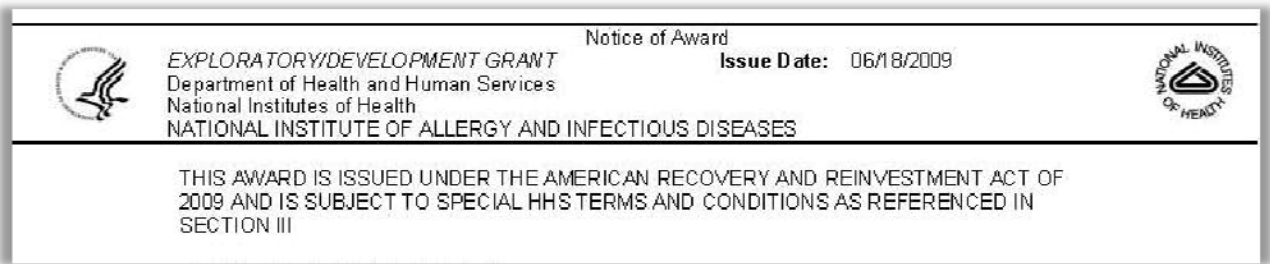
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**Award Establishment:**

As with all awards entering the University, Sponsored Program Services is the first to review research agreements. These awards will be determined as ARRA funded projects in a number of ways based on the prime sponsor of the award. For example:

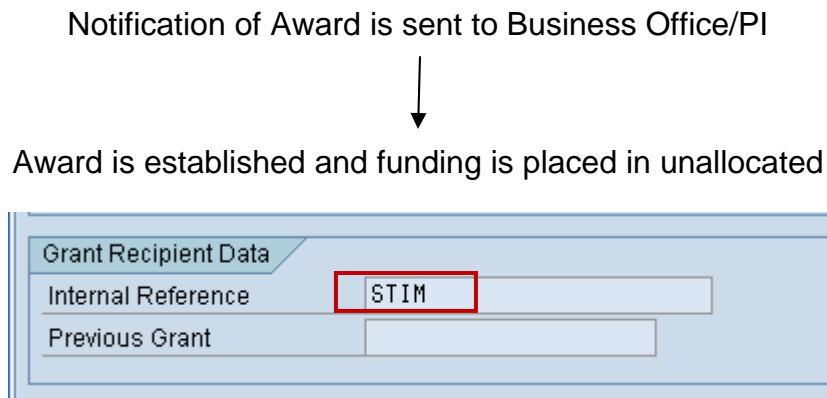
**NIH**



**NSF**

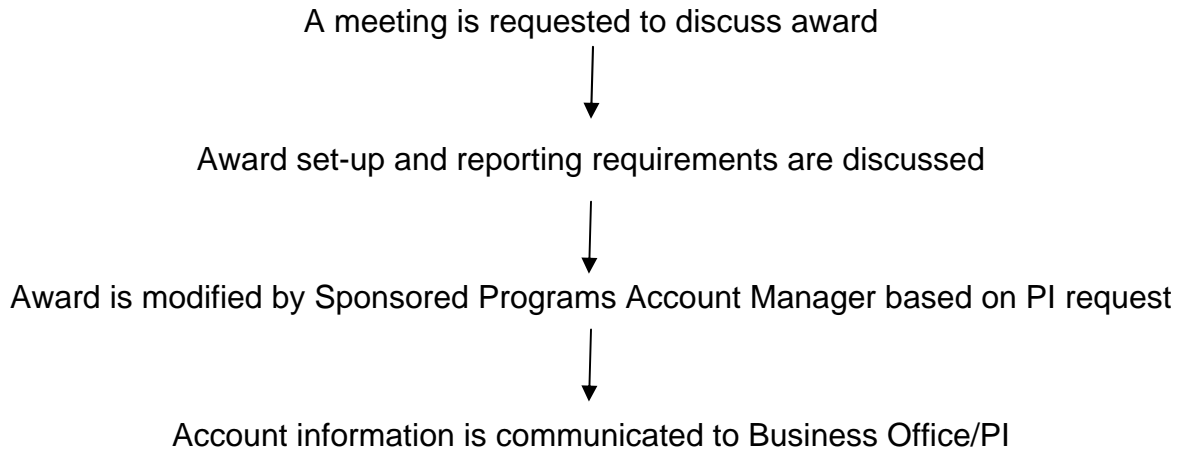
“This award is funded under the American Recovery and Reinvestment Act of 2009 (ARRA) (Public Law 111-5) and is subject to the ARRA Terms and Conditions, dated May, 2009, available on the NSF website at:  
[http://www.nsf.gov/publications/pub\\_summ.jsp?ods\\_key=arra0509.](http://www.nsf.gov/publications/pub_summ.jsp?ods_key=arra0509)”

Once awards are determined as ARRA funded projects, the following events will occur:



*(Must note in SAP that award is stimulus by placing STIM in the internal reference field)*

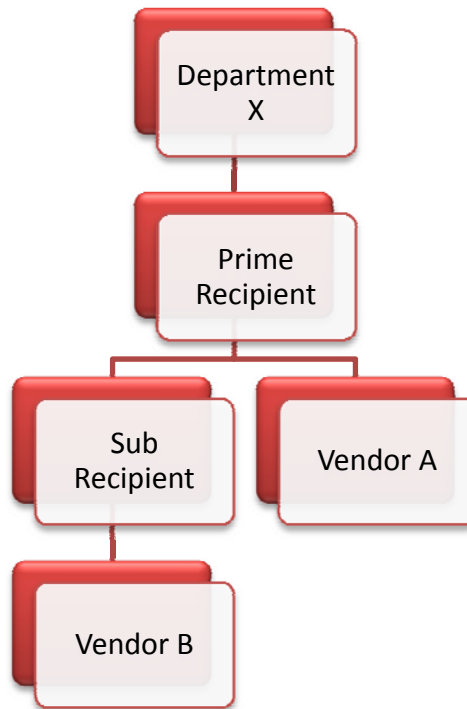




### **Reporting Elements:**

[Section 1512](#) of the Recovery Act requires reports on the use of Recovery Act funding by recipients no later than the 10th day after the end of each calendar quarter (beginning the quarter ending September 30, 2009) and for the Federal agency providing those funds to make the reports publicly available no later than the 30th day after the end of that quarter. Aimed at providing transparency into the use of these funds, the recipient reports are required to include the following detailed information:

- Total amount of funds received; and of that, the amount spent on projects and activities;
- A list of those projects and activities funded by name to include:
  - Description
  - Completion status
  - Estimates on jobs created or retained;
- Details on sub-awards and other payments.



### ***Prime Recipient***

1. Federal Funding Agency Name
2. Award identification
3. Recipient D-U-N-S
4. Parent D-U-N-S
5. Recipient CCR information
6. CFDA number, if applicable
7. Recipient account number
8. Project/grant period
9. Award type, date, description, and amount
10. Amount of Federal Recovery Act funds expended to projects/activities
11. Activity code and description
12. Project description and status
13. Job creation narrative and number
  - a. Prime Recipients are required to report on all jobs they have created or retained as a result of the Recovery Act, by project or activity
  - b. This information will be reported as two separate fields—a numeric field and a separate narrative with an expanded description of the job creation and reporting methodology
  - c. Will report the number created and retained using a standard calculation; translating both full and part time employees into “full time equivalents”
  - d. Also required to generate estimates of job impact by directly collecting specific data from sub recipients and vendors on the total FTE resulting from the subaward

<b>Period</b>	<b>3<sup>rd</sup> qtr</b>	<b>4<sup>th</sup> qtr</b>	<b>1<sup>st</sup> qtr</b>	<b>2<sup>nd</sup> qtr</b>	<b>3<sup>rd</sup> qtr</b>	<b>4<sup>th</sup> qtr</b>
Full-time Schedule	520	1040	1560	2080	2600	3120
Full Time Employee 1	520	1040	1560	2080	2600	3120
Full Time Employee 2	520	1040	1560	2080	2600	3120
Part Time Employee	260	520	780	1040	1300	1560
Temporary Employee	0	0	130	390	650	650
Total Hours Worked	1300	2600	4030	5590	7150	8450
<b>Quarterly FTE</b>	<b>2.50</b>	<b>2.50</b>	<b>2.58</b>	<b>2.69</b>	<b>2.75</b>	<b>2.71</b>

14. Infrastructure expenditures and rationale, if applicable
15. Recipient primary place of performance
16. Recipient area of benefit
17. Recipient officer names and compensation (Top 5)
18. Total number and amount of small sub-awards; less than \$25,000

**Recipient Vendor**

1. D-U-N-S or Name and zip code of Headquarters (HQ)
2. Expenditure amount
3. Expenditure description

**Sub-Recipient (also referred to as FFATA Data Elements)**

1. Sub-recipient D-U-N-S
2. Sub-recipient CCR information
3. Sub-recipient type
4. Amount received by sub-recipient
5. Amount awarded to sub-recipient
6. Sub-award date
7. Sub-award period
8. Sub-recipient place of performance
9. Sub-recipient area of benefit
10. Sub-recipient officer names and compensation (Top 5)

**Sub-Recipient Vendor**

1. D-U-N-S or Name and zip code of HQ

Please refer to [OMB M-09-21](#) guidance for additional information.

**Sub Recipient Requirements:**

**Definition:** “Reporting” includes invoicing, financial reporting, and technical reporting.

**Invoicing:** Subrecipient must invoice the Prime Recipient no less than monthly.

**Compliance with the American Recovery and Reinvestment Act:** Subrecipient must comply with all requirements specified in Division A of the ARRA ([Public Law 111-5](#)), including reporting requirements outlines in Section 1512 of the Act. If Subrecipient issues sub awards under this agreement, Subrecipient must report on all sub-recipient (sub-grantee and sub-contractor) activities as specified below.

**Responsibilities for Informing Sub-recipients:** If Subrecipient issues a subaward under this agreement, Subrecipient agrees to separately identify to each sub-recipient, and document at the time of sub-award and at the time of disbursement of funds, the Federal award number, any special CFDA number assigned for ARRA purposes, and amount of ARRA funds ([2 CFR 215.26](#), [45 CFR 74.26](#), and [45 CFR 92.26](#)).

**Amendment for Updated Reporting Requirements:** A unilateral amendment may be issued to update reporting requirements in response to any additional requirements or guidance from the OMB or Sponsor including, but not limited to, the definition of terms and data elements, and specific instructions for reporting and report formats.

**Quarterly ARRA Report:** Subrecipient shall submit ARRA reports quarterly, to the Administrative Contact listed on Attachment 3A, due 4/5, 7/5, 10/5, and 1/5 for the duration of the subaward. The Quarterly ARRA Reports shall contain the following:

- A. Subrecipient Type
- B. Performance Site
- C. Jobs Created and Retained
- D. Most Highly Compensated Officers
- E. Technical Reporting
- F. Second-Tier Sub awards issued under this Subaward Agreement

***Late Reports:** In the case that a Subrecipient does not provide us, as the Prime, with the needed data elements for reporting, we will enter the total amount invoices according to accounting records. The information regarding the progress of the Subrecipient will then be updated in the proceeding quarterly report, allowing all information to be recorded.*

### **Vendor Requirements:**

**Definition:** A dealer, distributor, merchant or other seller providing goods or services that are required for the conduct of a Federal program. A vendor:

- 1. Provides the goods and services within normal business operations
- 2. Provides similar goods and services to many different purchasers
- 3. Operates in a competitive environment
- 4. Provides goods and services that are ancillary to the operation of the Federal program
- 5. Is not subject to compliance requirements of the Federal program

The vendor or contractor shall report the following information:

- 1. Vendor Name

2. Vendor DUNS number
3. A contract or order number
4. Headquarters' Zip Code +4
5. The amount of ARRA funds invoiced by the vendor or contractor for the reporting period.
6. A list of all significant services performed or supplies delivered, including construction, for with the contractor invoiced in this calendar quarter.
7. Jobs Created/Retained (Impact of Purchase)

*Late Reports: Procedures have been put in place to prevent the issue of late reports from Vendors. Information needed for reporting purposes will be requested prior to the issuing of the Purchase Order. In the case that the information is not received, no purchase order would be issued to that vendor.*

### **Data Collection:**

Based on the significant amount of data elements required by the ARRA quarterly reports, Purdue has put in place a number of processes that will assist Sponsored Program Services in acquiring all of the information for reporting purposes.

#### A) Financial Information

- a) Financial information for stimulus reporting will be handled by Sponsored Program Services. Reports have been developed that allow for easy extraction of the necessary data for reporting. This information will be manually entered into the main excel spreadsheet by the ARRA Account Managers.
- b) The Vice President of Research (VPR) office will be requesting information from the PI's about their progress and activities on their grants. The expenditures and the progress should correlate with one another to result in accurate reporting.
- c) This process will allow for additional time for data collection and will increase the accuracy of reporting.

#### B) Project Descriptions

- a) The Vice President for Research Office will be responsible for all data elements related to project description and completion status. They will be working closely with the PI's (Principal Investigator) on each individual project in order to gather the needed information for each quarterly report. It is our understanding that the Award Description is a constant element in the reports and only the quarterly activities element will need to be revised for each reporting period.

#### C) Jobs Created/Retained

- a) Human Resource Services and the ARRA Business Managers will be responsible for the data collection of information related to Jobs Created and Retained by each project.

### **Reporting Jobs Created and Jobs Retained by FTE for ARRA Funded Grants**

The procedures outlined in this document will be followed when reporting on jobs created and retained for all grants funded by the American Recovery and Reinvestment Act. These

procedures follow the guidelines set forth by Section 1512 of the Recovery Act. This will ensure that the data is reported timely and in a timely manner.

<b>What to Do</b>	<b>Who</b>	<b>How to Do It</b>
Run payroll reports for all ARRA grants for the quarter just ended and develop a calculation for hours worked for each grant	Human Resource Systems Analyst	Human Resource Analyst will maintain documentation of the calculation for hours worked and conversion into FTE
Run payroll reports for all ARRA grants for the quarter just ended and develop a calculation for hours worked for each grant	ARRA Business Manager	Calculate hours worked for each pay period based on the employee's annual salary and amount paid for that pay period
Compare data between ARRA Business Manager's calculations and Human Resource System's Analyst calculations	ARRA Business Manager	Get final report from HR on total hours worked for each grant and look at each grant to find any discrepancies between data points with the ARRA Business Manager's calculation
After validating data, send report of all people paid by each grant and total hours worked for each grant to all business managers	ARRA Business Manager	Run the FSSR & Pay Posting report for all ARRA grants and place on separate worksheets within workbook titled 'ARRA Grants Workbook'. Send the workbook to BA-L@lists.purdue.edu.
Review ARRA Grants Workbook for any issues regarding expenses or payroll	Business Manager	Look at the ARRA Grants Workbook sent out by ARRA Business Manager and make sure the information for your grant(s) looks accurate
Enter FTE information into SPS Reporting Spreadsheets	ARRA Business Manager	One week after sending ARRA Grants Workbook to all Business Managers to review, enter all FTE's created for each grant into the SPS Reporting Spreadsheets
Enter Job Descriptions into the SPS Reporting Spreadsheets	ARRA Business Manager	Use each person's job title for the job description field within the spreadsheet. Please see exhibit A.
Review all information uploaded into the SPS Reporting Spreadsheets.	SPS ARRA Account Manager	Open all of the SPS Reporting Spreadsheets and review all information to ensure accuracy and completeness of all grant reports.

**Exhibit A:**

*A narrative description of the employment impact of the Recovery Act funded work. This narrative is cumulative for each calendar quarter and at a minimum, will address the impact on the recipient's or federal contractor's workforce (for grants and loans, recipients shall also include the impact on the workforces of sub recipients and vendors).*

*At a minimum, provide a brief description of the types of jobs created and jobs retained in the United States and outlying areas. "Jobs or positions created" mean those new positions created and filled, or previously existing unfilled positions that are filled, as a result of Recovery Act funding. "Jobs or positions retained" mean those previously existing filled positions that are retained as a result of Recovery Act funding. This description may rely on job titles, broader labor categories, or the recipients existing practice for describing jobs as long as the terms used are widely understood and describe the general nature of the work.*

D) Subrecipient Information

a) Subrecipient reporting will be handled by Sponsored Program Services. All reporting requirements are included in the contract along with the required dates for submission. A template will be provided to the Subrecipient to allow for either manual or electronic submission. Information will then be collected into the main excel spreadsheet for submission.

E) Vendor Information

a) Purchasing, in conjunction with Sponsored Program Services and the ARRA Business Managers, will be gathering information on all individual vendor purchases exceeding \$25,000. The procedures outlined in this document must be followed when it is possible that a payment made to a vendor (as defined in the relevant Federal reporting guidelines) from a Stimulus (ARRA) grant will exceed \$25,000. This will ensure that the data is obtained from vendors as required in the ARRA reporting guidelines. These procedures will apply to the following contractual arrangements:

- Purchase orders - \$23,000 order amount will be the threshold for requesting vendor information, in order to compensate for potential shipping charges.
- Consulting agreements
- Rental or lease agreements
- Software licensing agreements
- Service/Maintenance Contracts

**Purchase Orders**

<b>What to Do</b>	<b>Who</b>	<b>How To Do It</b>
Review all requests for orders funded from Stimulus (ARRA) grants to determine if they meet the criteria for this process.	Business office staff with SRM Requestor or SRM \$2500 Approver role	For all orders being entered into SRM or being reviewed for approval, review the source of funding against a current list of the ARRA grants in your area(s). For all orders funded from ARRA grants, identify any requests totaling \$23,000 and go to the next step.
Flag the Order in SRM as ARRA.	Business office staff with SRM Requestor or SRM \$2500 Approver role	Flag the order as being funded from ARRA Grant XXXXXX, where XXXXXX is the six-digit grant number assigned by Sponsored Program Services. Enter "ARRA Grant XXXXX" in (2) places: the Internal Notes field of the Shopping Cart on <b>the first line item</b> and somewhere in the Shopping Cart Name. If SRM

		Requestor, submit the shopping cart for approval. If SRM \$2500 Approver, approve the shopping cart.
Review shopping carts in SRM Workbench over \$23,000 and flag as ARRA if needed.	Business Office Staff with SRM \$50,000 Approver role	Search for orders in SRM Workbench totaling \$23,000 or more. If "ARRA" is in the name, verify that the funding source is a Stimulus (ARRA) grant and that the correct grant number is in the shopping cart name and Internal Note field. Then follow the usual procedure for review and approval of the order. If "ARRA Grant XXXXXX" is not in the name, review funding source and identify any orders NOT yet flagged that are funded from Stimulus (ARRA) grants. Enter "ARRA Grant XXXXXX" in (2) places: the Internal Notes field of the Shopping Cart on <b>the first line item</b> and somewhere in the Shopping Cart Name. Also enter the explanation for the change in the "Notes for Approval", since the shopping will be routed back through the previous approvers. Then follow the usual procedure for review and approval of the order.
Notify Vendor of additional data requirements for ARRA and this order	Purchasing Staff	On all orders over \$23,000 check for "ARRA Grant XXXXXX" in either the shopping cart name or in the Internal Note field. Follow the Purchasing internal process regarding ARRA funded purchases for communicating data requirements and contractual obligations to the Vendor.
Submit required data to Purdue	Vendor	Complete the required information on the template supplied and return to Purchasing at Purdue in order for a purchase order to be issues on a Stimulus (ARRA) grant.
Forward Vendor information to SPS and issue purchase order	Purchasing Staff	Upon receipt of vendor information, forward to ARRA Sponsored Program Administrator. Issue purchase order to the vendor.
Receive and post data from Vendors	ARRA Sponsored Program Administrators	Upon receipt of the completed template of required information from vendors, post the information on the share drive for use in the Federal quarterly reporting process.

**Post Audit of Payments over \$25,000**

Perform post audit to confirm that all information has been obtained from the vendor as required for reporting	ARRA Business Managers	Identify and maintain a list of ARRA projects that potentially have these types of expenditures, i.e. capital equipment , S&E, or consultant budgets of \$25,000 or greater. Review S&E commitments and expenditures at least weekly on these projects to identify any commitments and/or payment greater than \$25,000. Confirm that the information required from the vendor has been
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		received and posted on the designated share drive. If the information is not found within 21 days of the commitment date, follow up with the various areas in this process (ARRA Sponsored Program staff, Purchasing, the business office) to determine how to correct the omission and obtain the required information.
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**SRM Requestor**

- 1) When creating a shopping cart, enter “ARRA Grant XXXXXX” in the Internal Notefield on first line item created:

**Describe Requirement**

You can describe your requirement if you are unable to find it in the catalog.

Product Type  Goods  Services

Description

Internal Note

Quantity/unit  each

Price/Currency  United States Dollar

Category

Required on

- 2) Include “ARRA Grant XXXXXX” within your normal naming convention when you enter the shopping cart name.

**Additional Specifications**

To make it easier to find the shopping cart later, enter a name for the shopping cart.  
 In the approval preview, you can see who is responsible for approval of the shopping cart. You can also add new approvers here.

Name of Shopping Cart

Notes for Approval

[Approval Preview](#) | [Budget](#)

**SRM Approver**

- 1) If approving a shopping cart that does NOT have ARRA Grant XXXXXX in the Internal Notes, open Documents and Attachments and enter the ARRA grant number in Internal Notes. Also add an explanation in the Notes for Approval as shown in Step 2) below, since the shopping cart will be routed back through the previous approvers.

▼ Documents and Attachments

Texts

To Display / Edit the Texts, Choose the Appropriate Text Type

Text Overview	
Text Type	Text Preview (60 Chars.)
Vendor Text	
Internal Note	

Internal Note

- 2) If approving a shopping cart that does NOT have ARRA Grant XXXXXX in the name, add this to the shopping cart name and also add an explanation in the Notes for Approval as shown below, since the shopping cart will be routed back through the previous approvers.

#### Additional Specifications

To make it easier to find the shopping cart later, enter a name for the shopping cart.  
In the approval preview, you can see who is responsible for approval of the shopping cart. You can also add new approvers here.

Name of Shopping Cart	ARRA Grant 123456
Notes for Approval	8/19/09 Added ARRA Grant information to internal note and shopping cart name - cas

#### **Submitting Reports:** *(Purdue University processes under construction)*

Reports for ARRA funded awards will be submitted via FederalReporting.gov. There are three methods that can be used to submit these reports. The first is a web based submission in which information is entered directly into data fields associated with the web site. The second option is a MS Excel XML bound spreadsheet. This spreadsheet is available for download from FederalReporting.gov. The spreadsheet will be "locked" in order to prevent modifications of the structure. It will also include XML data bindings that will allow the information to be compiled within the FederalReporting.gov web site. This Excel spreadsheet can be stored offline and then submitted when complete. Once complete, the spreadsheet will be uploaded to the reporting web site. The third option is an XML Schema.

Purdue University has chosen to report using the MS Excel XML Bound Spreadsheet. Utilizing this method will allow the University to implement their own Data Quality standards to insure accurate, and timely reporting.

**1-10 Days** after end of Quarter: Prime Recipients and Subs will be entering draft reporting data

**10 Days** after end of Quarter: Initial Submission of reporting takes place

**11-21 Days** after end of Quarter: Prime Recipients review data submitted by Subs and Prime Recipients and Subs can make corrections *(Initial Submission)*

**22-29 Days** after end of Quarter: Federal Agency review of data submitted and Prime Recipients and Subs can made corrections if necessary *(Final Submission)*

**30 Days** after end of Quarter: Recipients reports are published on Recovery.gov *(Published)*

**90 Days** after end of Quarter: Next Quarterly reporting cycle begins-updates reflected cumulatively



## REPORT STATUS

### **Review Period:**

**During days 1-10** following the end of the quarter, recipients and delegated sub-recipients prepare and enter their reporting information. See Section 3.6 for a description of reporting methods. During this period, the data are considered to be in pre-submission status until explicitly submitted. Recipients using the Web-based form method will be allowed to store draft versions of their reports. Draft versions will only be available to the individual creating the report. Recipients using the spreadsheet or system extracted XML options may store draft versions outside the system on recipient-owned computers or workstations. The data will assume the status of “submitted” and conform with the [Section 1512](#) reporting requirements only when the reporting entity explicitly submits it using the web site functions. Submitted reports will be viewable by the appropriate prime recipient and by the Awarding Agency<sup>10</sup>. Prime recipients and delegated sub-recipients that have not submitted their data reports by the end of the 10th day will be considered non-compliant with the recipient reporting requirements.

*Purdue has made the decision to not rely on PI review prior to the submission of data to [FederalReporting.gov](http://FederalReporting.gov). All information will be reviewed by Sponsored Program Services, Human Resource Services, Purchasing, and the ARRA business managers prior to submission. We will be utilizing days 11-21 for PI review.*

**During days 11-21** following the end of the quarter, prime recipients ensure that complete and accurate reporting information is provided prior to the Federal agency comment period beginning on the 22nd day. Prime recipients will perform a data quality review as described in Section 4 of this Guidance. Prime recipients are responsible for verifying submitted information for all Recovery funds for which they are responsible, for notifying sub-recipients of reporting errors or omissions, and for ensuring any data corrections are completed in a timely manner. Prime recipients will be responsible for coordinating with sub-recipients on any identified data corrections. To facilitate corrections, the [www.FederalReporting.gov](http://www.FederalReporting.gov) solution will provide contact information for the individual who submitted the report including email contact information. After potential pilot testing of the solution, as mentioned in Section 2.6, it may be determined that the recipient reporting solution may not automatically generate email notifications for prime recipient to sub-recipient communications due to the potential volume resulting from computer-generated notifications. Agencies may perform an initial review of the information in a “view-only” mode during this time period, but they will not be allowed to provide official feedback to prime recipients. During this period summary statistics for the initial data submissions will appear on [www.Recovery.gov](http://www.Recovery.gov).

*Purdue is utilizing this time to allow the Principal Investigators to review the information that was submitted on their behalf about their particular grant. Once the spreadsheet has been uploaded by SPS and a confirmation e-mail has been received, that e-mail, along with a copy of the excel spreadsheet submitted will be forwarded on to the PI for their review. If the PI feels any information needs to be corrected, SPS will take care of those changes at that time.*

**During days 22-29** following the end of the quarter, Federal agencies review and, if determined, comment on the submitted reporting information. Submitted reports will not be editable by prime recipients or delegated sub-recipients during this time period unless notified by the Federal agencies. The Federal agencies will perform a data quality review as described in Section 4 of this Guidance. The Federal agencies will notify the recipients and delegated sub-recipients of any data anomalies or questions through the [www.FederalReporting.gov](http://www.FederalReporting.gov) solution. This notification will unlock the notated report. Capability for Federal agency notation will be included as well. The original submitter must complete data corrections no later than the 29th day following the end of the quarter. Federal agency review will be indicated by the status indicators identified in Section 4.8 of this Guidance.

No later than 30 days following the end of the quarter, detailed recipient reports are made available to the public on the [www.Recovery.gov](http://www.Recovery.gov) website. Federal agencies are encouraged to link to [www.Recovery.gov](http://www.Recovery.gov) on their respective websites to fulfill their Section 1512 reporting requirements of facilitating the dissemination on recipient reports to the public. Federal agencies may also post recipient information on their respective websites after the data has been posted on the [www.Recovery.gov](http://www.Recovery.gov) website. Any data issues identified beyond the date of publication will be corrected or addressed in the next quarterly report.

### **Data Quality Standards:**

*ACCURACY.....COMPLETENESS.....TIMELY REPORTING.....*

Data quality (i.e., accuracy, completeness and timely reporting of information) reviews required by this Guidance are intended to emphasize the avoidance of two key data problems -- material omissions and significant reporting errors. Material omissions are defined as instances where required data is not reported or reported information is not otherwise responsive to the data requests resulting in significant risk that the public is not fully informed as to the status of a Recovery Act project or activity. An example of a material omission would be a recipient, or delegated sub-recipient, who fails to report the current percentage of completion for a project and/or an activity that has been funded by the Recovery Act. Instances in which a prime recipient or sub-recipient fails to report entirely would be considered a material omission for the purposes of this Guidance.

In general, material omissions should be minimized by the [www.FederalReporting.gov](http://www.FederalReporting.gov) solution, which will require fields to be completed for successful transmission. However, a material omission may still occur to the extent submitted data is not responsive to a specific data request. For example, a recipient required to report a description of a purchase made from a vendor may not provide sufficient detail in the description for the reader to derive the nature of the purchase.

Significant reporting errors are defined as those instances where required data is not reported accurately and such erroneous reporting results in significant risk that the public will be misled

or confused by the recipient report in question. An example of this would be a recipient, or sub-recipient, who reports expenditures in excess of the amount awarded by the Federal funding agency, excluding funding resulting from match requirements. Significant reporting errors may be intentional or accidental. Actions should be taken to reduce either cause.

Federal agencies should coordinate how to apply the definitions of material omission and significant reporting error in given program areas or across programs in a given agency. This will ensure consistency in the manner in which data quality reviews are carried out.

#### Prime Recipients Responsibility:

- Own recipient and sub recipient data
- Initiates appropriate data collection and reporting procedures to ensure that Section 1512 reporting requirements are met in a timely and effective manner
- Implements internal control measures as appropriate to ensure accurate and complete information (*under construction*)
- Performs data quality reviews for material omissions and/or significant reporting errors, making appropriate and timely corrections to prime recipient data and working with the designated sub recipient to address any data quality issues

#### Sub Recipient Responsibility:

- Owns sub recipient data
- Initiates appropriate data collection and reporting procedures to ensure that Section 1512 reporting requirements are met in a timely and effective manner
- Implements internal control measures as appropriate to ensure accurate and complete information (*under construction*)
- Reviews sub recipient information for material omissions and/or significant reporting errors, and makes appropriate and timely corrections

#### Federal Agency Responsibility:

- Provides advice/programmatic assistance
- Performs limited data quality reviews intended to identify material omissions and/or significant reporting errors, and notifies the recipients of the need to make appropriate and timely changes

#### **Drawdown of Funds (Letter of Credit):**

Step 1: Execute ZGMRRB – GM Resource Related Billing

*This report shows which grants are designated with a Stimulus LOC (as listed below) and have funds that need to be drawn down.*

Step 2: Request funds from appropriate drawdown system.

**DHHS Stimulus – PMS – Drawn by individual grant <http://www.dpm.psc.gov/>**

Grant	103636	
Grant Type	FD	Federal
Sponsor	403026	Phs-Natnl Ctr For Health Svcs Admin
		Deletion Indicator <input type="checkbox"/> Award <input checked="" type="checkbox"/> Approved Award <input checked="" type="checkbox"/>

General Data Reference Responsibilities Posting Budget **Billing** Dimensions Supported Objects Ove...

**Billing Rule**

Billing Rule	3	RRB-Non Vol Support Expenses
Letter of Credit	DHHS/PU STIMULUS	DHHS/PU STIMULUS
Billing Attachment 1		
Billing Attachment 2		
Billing Attachment 3		

Comments: HHSRP-09

**NSF Stimulus – Fastlane – Per NSF, all stimulus funds have been added as a lump sum for drawdown. Purdue breaks our draws into NSF Stimulus vs. NSF Purdue Non-Stimulus. <https://www.fastlane.nsf.gov/>**

Grant	103715	
Grant Type	FD	Federal
Sponsor	402725	National Science Foundation
		Deletion Indicator <input type="checkbox"/> Award <input checked="" type="checkbox"/> Approved Award <input checked="" type="checkbox"/>

General Data Reference Responsibilities Posting Budget **Billing** Dimensions Supported Objects Ove...

**Billing Rule**

Billing Rule	3	RRB-Non Vol Support Expenses
Letter of Credit	NSF/PU STIMULUS	NSF/PU STIMULUS
Billing Attachment 1		
Billing Attachment 2		
Billing Attachment 3		

Step 3: Execute ZGMV23 – GM DMR Approval

*This process created an internal invoice for which payments will be linked to upon receipt.*

Step 4: All payments are received by wire.

Step 5: Execute Zlocpay to post income.

*Payment is linked to the invoice created so the amount is shown as income on SAP FSSR.*

This process is completed weekly in order to keep the cash deficit to a minimum.

**Record Retention:**

***Under Construction***

## **Roles and Responsibilities:**

### **Principle Investigator**

- Responsible for ensuring full and timely compliance with all restrictions and obligations outlined by their Stimulus funding
- Attend meeting with Business Office and Sponsored Program Account Manager to ensure proper management of award
- Spend all ARRA funds in a timely manner
- Keep ARRA expenditures in line with the project and approved budget
- Promptly complete all special and routine reporting requirements

### **Sponsored Program ARRA Account Manager (see page 23)**

- 60 Days every quarter will be spent focused solely on stimulus reporting
- Work closely with business manager and business offices to ensure information is accurate and gathered in a timely manner
- Quarterly reminders to Primary recipients and Subs
- Report Submission
- Financial monitoring
- Sub Agreements
- Attend initial meeting with PI and Business office to discuss ARRA reporting, etc.
- Work closely with individual SPS areas to ensure proper set-up and management of awards
- Data Quality Assurance

### **ARRA Business Managers (see page 23)**

- Requests for assistance can also be made to Jan Bessler and she will allocate resources as needed
- Staff will be focused on aiding SPS and BM staff in the reporting and account management of ARRA projects
- Staff will focus on large scale projects or those which have special needs Ex: Large purchases or hiring of new staff
- Monitor need to prior approvals based upon agency guidelines
- Attend initial meeting with SPS staff, PI, and Business Office
- Work to ensure reports on hiring (both new and retained) are collected
- Work with Departmental BM's on account management needs as they arise related to ARRA projects; ex: PARs, overdrafts and closings, and projections
- Positions will evolve as staff are hired and begin work
- Data Quality Assurance

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Departmental Business Office/Business Manager

- Meet with Sponsored Program Staff and PI to discuss reporting requirements and due dates
- Work with PI on setting up appropriate number of IO's
- Work with faculty member on staffing the award. Be sure to note when new staff are being hired as this data will be reported. Ensure to note also if grant is retaining staff that might have left project if not funded, this data will be collected as well.
- Monitor need for prior approval based upon agency guidelines
- Continue to follow standard account management procedures in managing ARRA awards
- Data Quality Assurance

Principle Investigator, ARRA Business Manager, SPS, ARRA Acct Manager, and Departmental Business Office/Mgr

- Team approach to managing new awards
  - From account set-up to closing
  - Continued account management procedures
  - Help in special need areas
  - Increased review of expenses
  - Ensure timely reporting to sponsors

**Physical Facilities Reporting Processes:**

***Under construction***

## **Glossary of Terms:**

The **prime recipients** are non-Federal entities that receive Recovery Act funding as Federal awards in the form of grants, loans, or cooperative agreements directly from the Federal government. Federal agencies are not considered prime- or sub-recipients. The movement of Recovery Act funds between Federal agencies is not subject to Section 1512 reporting.

A **sub-recipient** 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.

A **vendor** is defined as a dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of a Federal program.<sup>7</sup> Prime recipients or sub-recipients may purchase goods or services needed to carry out the project or program from vendors. Vendors are not awarded funds by the same means as sub-recipients and are not subject to the terms and conditions of the Federal financial assistance award.

The characteristics of a vendor that make it distinct from a sub-recipient are summarized below.

- (1) Provides the goods and services within normal business operations;
- (2) Provides similar goods or services to many different purchasers;
- (3) Operates in a competitive environment;
- (4) Provides goods or services that are ancillary to the operation of the Federal program; and
- (5) Is not subject to compliance requirements of the Federal program.

A **job created** is a new position created and filled or an existing unfilled position that is filled as a result of the Recovery Act.

A **job retained** is an existing position that would not have been continued to be filled were it not for Recovery Act funds.

**FTE or full-time equivalents** are calculated as total hours worked in jobs created or retained divided by the number of hours in a full-time schedule.

**Data quality** is the steps considered to improve the accuracy, completeness, and timely reporting of information.

**Data elements** are the specific pieces of information that will be collected for recipient reporting under the Recovery Act requirements.

**Expenditures** are the amounts of Recovery funds received that were used to pay for projects or activities, including the payments made to sub-recipients and vendors.

**Material omissions** are those instances where required data is not reported or reported information is not otherwise responsive to the data request and such reporting gaps result in significant risk that the public will be misled or confused by the recipient report in question.

**Significant reporting errors** are defined as those instances where required data is not reported accurately and such erroneous reporting results in significant risk that the public will be misled or confused by the recipient report in question.

## **Reference List:**

ARRA Account Managers: [spsarra@purdue.edu](mailto:spsarra@purdue.edu)

Megan Smith 765-494-4981 <a href="mailto:smith479@purdue.edu">smith479@purdue.edu</a>
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ARRA Business Managers: [dbmarra@purdue.edu](mailto:dbmarra@purdue.edu)

Collin Steele 765-494-4591 <a href="mailto:cwsteele@purdue.edu">cwsteele@purdue.edu</a>
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Elizabeth Jordan 765-494-3595 <a href="mailto:eajordan@purdue.edu">eajordan@purdue.edu</a>
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*American Recovery and Reinvestment Act of 2009:*

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

*Federal Reporting Web Site:*

<http://federalreporting.gov>

*American Recovery and Reinvestment Act of 2009*

[http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=111\\_cong\\_bills&docid=f:h1enr.pdf](http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=111_cong_bills&docid=f:h1enr.pdf)

*Federal Web site for all government grants:*

<http://grants.gov>

*National Institutes of Health:*

<http://www.nih.gov/recovery>

*National Science Foundation:*

<http://www.research.gov/recovery>

*Department of Defense:*

<http://www.defenselink.mil/recovery/>

*Department of Energy:*

<http://www.energy.gov/recovery/>

*Department of Health and Human Services:*

<http://www.hhs.gov/recovery/>

NASA:

<http://www.nasa.gov/recovery/>