

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 17th, 2009. It is an unprecedented effort to jumpstart our economy, create or save millions of jobs, and put a down payment on addressing long-neglected challenges so our country can thrive in the 21st 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

	EXPLORATORY/DEVELOPMENT GRANT Department of Health and Human Services National Institutes of Health NATIONAL INSTITUTE OF ALLERGY AND INFECTIOUS DISEASES	Notice of Award Issue Date: 06/18/2009	
THIS AWARD IS ISSUED UNDER THE AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009 AND IS SUBJECT TO SPECIAL HHS TERMS AND CONDITIONS AS REFERENCED IN SECTION III			

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."

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

Notification of Award is sent to Business Office/PI



Award is established and funding is placed in unallocated

Grant Recipient Data	
Internal Reference	STIM
Previous Grant	

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



A meeting is requested to discuss award w/ Business Office & PI



Award set-up and reporting requirements are discussed

Note: Quarterly reports will not be listed on the Reporting Requirements tab within SAP. The Federal Reporting system will serve as the indicator that all Prime Reports are submitted on time for auditing purposes.



Award is modified by Sponsored Programs Account Manager based on PI request

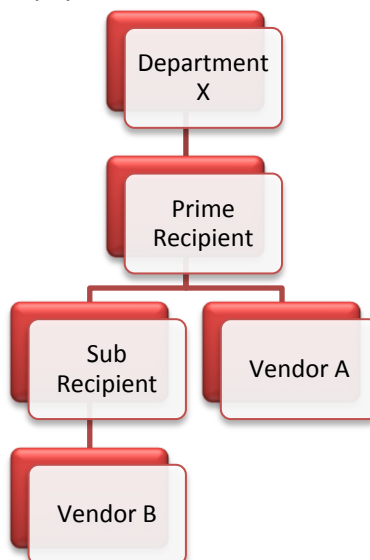


Account information is communicated to Business Office/PI

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
 - e. Recipient should report the total number of jobs created or retained only for the **reporting quarter**.
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 a sub-recipient 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 in the current quarter
- D. Most Highly Compensated Officers
- E. Technical Reporting
- F. Second-Tier Sub awards issued under this Subaward Agreement

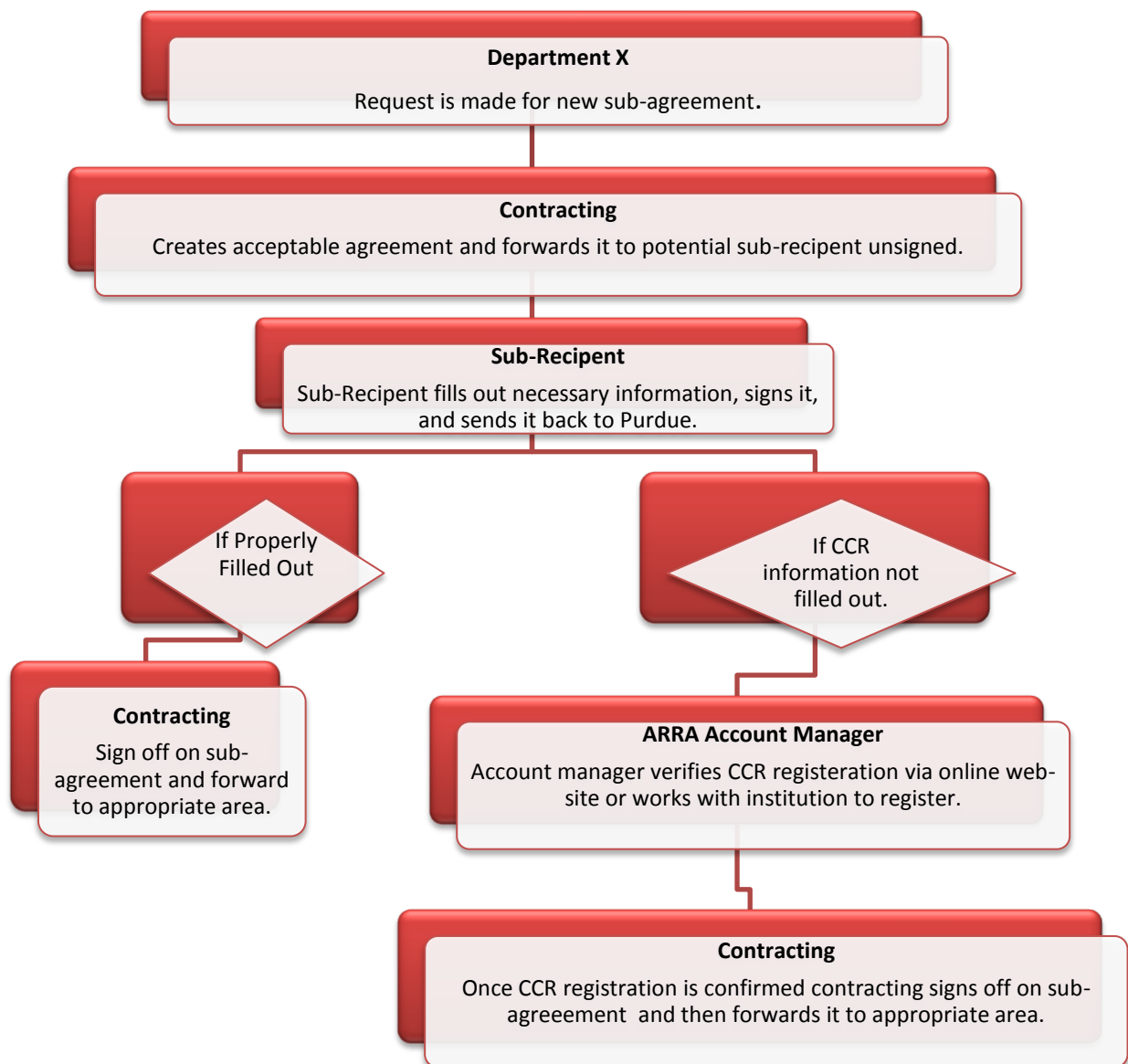
***Late Reports:** In the case that a Subrecipient does not provide us, as the Prime, with the needed data elements for reporting, we will enter the total amount invoices according to accounting records. The information regarding the progress of the Subrecipient will then be updated in the proceeding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

Central Contractor Registration (CCR) Requirement:

All sub-recipients are required to be registered with the CCR. It is the responsibility of the ARRA Account Manager to confirm that the sub-recipient has notified Purdue University that this requirement has been fulfilled. If a sub-recipient is not registered, the sub-recipient must register at the [CCR Website](#) before federal funds can be released.

CCR Confirmation Process

When establishing a new sub-award the following procedure is to be followed in order to ensure that the sub-recipient is registered with the CCR.



Vendor Requirements:

Definition: A dealer, distributor, merchant or other seller providing goods or services that is 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 if it is over 23,000 dollars. 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 will be responsible for the data collection of information related to Jobs Created and Retained by each project. The total number of hours worked and paid from each grant will be pulled out directly from Purdue payroll system, as well as the job title information.
- b) The below formula will be used to calculate the FTE number. This calculation converts part-time or temporary jobs into fractional "full-time equivalent" (FTE) jobs. Full-time equivalent (FTE) employment is a standard concept used by the Office of Personal Management.

In order to perform the calculation, the total number of hours worked by employees in the most recent quarter (the quarter being reported) and the number of hours in a full-time schedule for the quarter are needed. The formula for reporting can be represented as:

Period	3 rd qtr	4 th qtr	1 st qtr	2 nd qtr	3 rd qtr
Full-time Schedule	520	520	520	520	520
Full Time Employee 1	520	520	260	130	130
Full Time Employee 2	520	520	260	130	130
Part Time Employee	260	130	260	130	130
Temporary Employee	0		130	130	0
Total Hours Worked	1300	1170	910	520	390
Quarterly FTE	2.50	2.25	1.75	1.0	0.75

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. A reminder email will be sent out 10 days before the reporting period to each Subrecipient. Information will then be collected and entered into the main excel spreadsheet for submission.

E) Vendor Information

- a) Purchasing, in conjunction with ARRA Account Manager 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 through SRM

What to Do	Who	How To Do It
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 the first line item 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 the first line item 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.

Payments Processed with DIV

What to Do	Who	How To Do It
Review reimbursement requests to verify if funding source is funded from Stimulus (ARRA) grants.	Business Office Staff	<ul style="list-style-type: none"> Review source of funding against current list of ARRA grants in your area(s). If reimbursement request is ARRA funded grant and the amount of the reimbursement is greater than or equal to \$25,000, continue to the next step. Add a statement on the direct invoice voucher in the description box notifying Accounts Payable that this is a "HELD CHECK" and these funds are ARRA funds by

		<p>entering “ARRA Grant XXXXXX”. Continue to complete the held check section at the bottom of the invoice voucher.</p> <ul style="list-style-type: none"> • Send invoice voucher and any necessary original receipts/back-up documentation to Central Disbursements Desk once all approvals have been obtained.
Review, audit, and approve documents.	Central Disbursements Desks	<ul style="list-style-type: none"> • Performs necessary audit and approval of documents. • Call Business Office to pick up held check.
Mail Out Payment	Business Office Staff	<ul style="list-style-type: none"> • Once check is received send check to vendor along with <i>ARRA Report Form</i> found at bottom of ARRA Handbook or on the SPS website.
Track ARRA Report Form	Sponsored Programs Services	<ul style="list-style-type: none"> • SPS will monitor whether or not the form has been received. SPS will give vendor 10 days after payment is sent to respond.

Post Audit of Payments over \$25,000

What to Do	Who	How To Do It
Perform post audit to confirm that all information has been obtained from the vendor as required for reporting	ARRA Account 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 monthly on these projects to identify any commitments and/or payment greater than \$25,000. Confirm that the information required from the vendor has been 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.

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

[Add to Shopping Cart](#) [Cancel](#)

- 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

ARRA Grant 123456

- 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

- b) ARRA Account Manager will be gathering information on all individual vendor purchases less than \$25,000 for each ARRA grant. The total number of vendor's purchases will be counted and the total amount of vendor's purchases will be calculated. Below is the procedure that needs to be followed.

1. Include 4* funds.

2. Include Sponsor Class 78410- Consultants, 78415- Computer Services, 78420- Communications, 78435 – Publications, 78440 – Alteration-Renov, 78499- Other S&E and 78510 Capital Equipment.
3. Exclude all charges related to travel expenses and hospitality expenses
4. Exclude all internal charges, including funds transfer and any payment within Purdue system.
5. Exclude all the below G/L.
 - 523105 - Scientific Rchg Cntr Bill
 - 529020 - Demurrage
 - 530105 - Tech allowance
 - 531030 - Participant support
 - 533205 - Medical insurance
 - 533210 - Human subject payment
 - 533260 - Cash Eq Human Subject Pmts
 - 533265 - Non Cash Human Subject Pmts
 - 533330 - Laboratory Testing - Internal
 - 535* - Travel related expenses
 - 546350 - Union Club Housing
 - 546355 - Residence hall housing
 - 546360 - PMU meals
 - 546365 - PMU refreshments
 - 546370 - PMU cafeteria
 - 546375 - Residence hall housing
 - 546380 - Rhi food
 - 546390 - Conference lodging
 - 546395 - Parking expense
 - 546405 - Guest Meals
 - 546410 - Guest Lodging
 - 546435 - Hospitality
 - 546445 - Small amount judgment
 - 890001 - Physical Facility work
6. Verify with the business office if needed.

Submitting Reports:

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. The ARRA Account Manager will be responsible for the report submission.

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

11-12 Days after end of Quarter: Prime Recipients review data submitted by Subs and Prime Recipients and Subs can make corrections (*Initial Submission*)

13-29 Days after end of Quarter: Federal Agency review of data submitted and Prime Recipients and Subs can make 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

Purdue University Reporting Process:

After much review of the reporting procedures for ARRA funded research projects, Purdue has devised a process for both gathering and submitting information to FederalReporting.gov in a very timely and precise manner.

Starting at the closing of the month for each calendar quarter (September, December, March, June) data collection begins for all Stimulus Funded projects. Sponsored Program Service ARRA Account Managers begin running FSRs (Project Financial Reports), utilizing T-Code: Z_FSSR_PROJFIN. This report will provide information on the total expenditures for the project, as well as the amount of funds that have been drawn down. Reports are run using the “both views” option which provides information on the grant as a whole, as well as expenditures by Sponsored Program. This view provides needed information on invoiced expenditures from sub recipients on a particular award.

Total Grant Costs	1,300,000.00	28,635.05	238,454.94
Sponsor Income			209,998.54
Sponsor Accounts Receivable			0.00
Sponsor Payments			209,998.54
Sponsor Income less Expenses			28,456.40-

This information is then entered into the respective excel template housed on Purdue's S: Drive.

Project Information		
Project Name or Project/Program Title*	Project Status*	Total Federal Amount ARRA Funds Received/Invoiced*
Collaborative Research: Cosmogenic Radionuclides in the Deep WAIS Divide Core	Less than 50% completed	\$0.00

Total Federal Amount of ARRA Expenditure*
\$0.00

Each grant has its own excel template saved on this drive. All pertinent parties have access to this drive and are able to update this information as it becomes available.

All information regarding job creation and retention within Purdue University

will be collected by Human Resource Services, they will pull out this information directly from the payroll system. ARRA account manager will combine this information with the FTE information received from subcontracts and vendors, and enter the data to the reporting spreadsheet.

Number of Jobs*	Description of Jobs Created*
0.40	<p>This grant allowed for the creation/retention of the following positions: Professor of Physics (117 Hours) & Graduate Research Assistant (130 Hours).</p> <p>Number of characters entered: 151</p> <p>Description of Jobs Created* Provide a brief description of the types</p>

Office of the Vice President of Research will enter information for the Award Descriptions, Quarterly Activities, and Completion Status. This information is gathered by proposal coordinators directly from the Principal Investigators on each grant. PI's are contacted by an assigned proposal coordinator upon completion of award set up. The proposal coordinator works with the PI to write the Award Description for the project, as well as the Quarterly Activity Report. Based upon the activity that has been completed, a determination is made concerning the Completion Status of the project.

Any information related to sub recipients and vendors information will be completed by the ARRA Account Managers. (Please see "Sub Recipient Requirements" on page 7 and "Vendor Requirements" on page 8 for additional information).

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 Agency¹⁰. 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. All information will be reviewed by Sponsored Program Services, Human Resource Services, Purchasing, and the ARRA account managers prior to submission. We will be utilizing days 11-12 for PI review.

During days 11-12 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 13th 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 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.

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 13-29 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 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 website. Federal agencies are encouraged to link to 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 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 three key data problems -- material omissions, significant reporting errors and administrative/technical. 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 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.

Administrative/ Technical matters include, but are not limited to, inadvertent deactivation of reports, duplicate reports, unlinked reports or reports to be deactivated, or technical issues relating to a record identifier. These matters may significantly impact the reliability of the information reported; however, they should not implicate the compliance status of the recipient involved. In some cases these reporting issues may have been outside the control of the recipient. In other cases, the recipient may have chosen a reasonable approach to reporting the data but the approach resulted in technical challenges for the Federal agency or the RATB to review and aggregate such data.

Federal agencies should coordinate how to apply the definitions of material omission, significant reporting error and administrative/ technical matters 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
- 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
- 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
 Sponsor: 403026
 Federal
 Phs-Natnl Ctr For Health Servs Admin
 Deletion Indicator: ☐ Award: ☒ Approved Award: ☒
 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
 Sponsor: 402725
 Federal
 National Science Foundation
 Deletion Indicator: ☐ Award: ☒ Approved Award: ☒
 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 Zloccpay 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

- Sponsor programs maintains a grant file including original proposal, award letter, budget information, sub contracts, budget changes, cost share information and correspondence related to financials or funding. This file is maintained in sponsor programs (Young Hall) upon closing in accordance with University record retention requirements.
- ARRA account managers maintain the PDF version of all the ARRA quarterly reports that have been submitted to www.federalreporting.gov. They are located on Purdue's S drive.
- ARRA account managers also maintain a copy of award letter/ sub contract and all reporting related financial information for each ARRA funded grant, including quarterly expenditure and income, FTE information, vendor's information request forms, sub recipient's quarterly ARRA report, and vendor's purchase calculation spreadsheet.

No Cost Extensions

Stimulus funding does not prohibit requests to No Cost Extensions (NCEs). Approval of NCEs will follow guidelines issued by the specific sponsor. It is important to note that while stimulus funding does not prohibit NCEs it is unlikely for certain stimulus awards to be given a NCE due to federal law on expiring appropriations. According to a federal sponsor, "Appropriations lapse on September 30th of the fifth fiscal year after the period of availability." Any stimulus award of 5 years in length should regard approval for a NCE as unlikely.

Final Report

Recipients that have complied with their reporting requirements will no longer be required to submit Section 1512 reports under the following circumstances:

- The award period has ended; and
- All recovery funds are received (through draw-down, reimbursement or invoice) and the project status is complete per agency requirements and / or performance measures; or
- The award has been terminated or cancelled.

A recipient will indicate a “Y” in the final report data field in FederalReporting.gov if its report is considered final and there will be no future reports submitted.

Final reports will be submitted to FederalReporting.gov when the proper closing procedures have been completed. According to Purdue University Account Management guidelines, the department should have projects ready in the accounting system for closing by 60 days after expiration unless the sponsor requires earlier submission. All fiscal reports will be submitted in accordance with sponsor regulations, which is normally 90 days after the expiration date of the award, for Federal projects. The final report will be uploaded in accordance with this time frame.”

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
- Work with Purchasing to collect vendor’s information
- 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

Office of the Vice President of Research

- Be responsible for all data elements related to project description, quarterly activities, and completion status.

- Staff will work closely with the PI's (Principal Investigator) on each individual project in order to gather the needed information for each quarterly report.
- Ensure the burn rate and the progress status correlate with each another.

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, 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:

Physical Facilities handles all construction related projects at Purdue University. Physical Facilities has established their own account management system. Physical Facilities and ARRA Account Managers work together to compile all relevant data for the required federal quarterly report.

Physical Facilities has also set up proper procedures in order to comply with "Buy American Act" and "Davis Bacon Act". In addition, Physical Facilities also gathers FTE information necessary for FederalReporting.gov. For basic information over the "Buy American Act" and "Davis Bacon Act" please refer below to the *Buy American/Davis Bacon Act Report Process*. For more detailed information concerning reporting procedures of Physical Facilities please refer to the [Physical Facilities ARRA Policies and Procedures Manual](#).

Buy American/Davis Bacon Act Reporting Process

Buy American Act

Section 1605 of the ARRA requires that all iron, steel, and other manufactured goods used in the Project are produced in the United States except to the extent permitted or determined by the Federal Government. The successful Contractor may request that Purdue University seek a determination that section 1605 of the ARRA and/or the Buy American Act be inapplicable to the Project; however, Purdue University shall have no obligation to seek such determination or to pay additional compensation to the successful Contractor if such a determination is denied.

Section 1512 of the ARRA requires Purdue University to report on the use of ARRA funds. In order for Purdue University to fulfill this obligation the successful Contractor will be required to furnish periodic reports to Purdue University and to certify that it has done so.

Davis Bacon Act

Section 1606 of the ARRA requires that all laborers and mechanics employed by contractors and subcontractors on projects funded directly by or assisted in whole or in part by and through the ARRA be paid wages at rates not less than those prevailing on projects of a character similar in the locality as determined by the Secretary of Labor in accordance with subchapter IV of chapter 31 of title 40, United States Code. See 29 CFR Parts 1, 3, 5 and 5.5.

The wage scale applicable will be obtained from Wage Determination Online Homepage and incorporated into this Agreement.

Basic Requirements for Buy American and Davis Bacon Act

Each application for payment shall be accompanied by an ARRA Compliance Affidavit, dated and signed by the Contractor, stating in pertinent part that:

The Contractor hereby acknowledges to and for the benefit of Purdue University ("Owner") and the Indiana Finance Authority (the "Authority") that it understands the work, goods and services under this Agreement are being funded with monies made available by the federal American Recovery and Reinvestment Act of 2009 and such law contains provisions requiring the disclosure and reporting of the expenditure of federal ARRA funds (and as such is supplemented from time to time by federal rules and guidance). The Contractor hereby represents and warrants to and for the benefit of the Owner and the Authority, and agrees, that (a) the Contractor has reviewed and understands these requirements, (b) the data and information requested of Contractor for ARRA reporting and disclosure purposes is furnished herewith, and (c) Contractor will provide any further data, information, certification or assurance of compliance as may be requested by the Owner or the Authority. Notwithstanding any other provision of this Agreement, any failure to comply with this paragraph by the Contractor shall permit the Owner and the Authority to recover as damages against the Contractor (and the Contractor shall indemnify and hold the Owner and the Authority harmless against) any loss, expense or cost (including without limitation attorney's fees) incurred by the Owner or the Authority resulting from any such failure (including without limitation any impairment or loss of funding, whether in whole or in part, from the Authority or any damages owed to the Authority by the Owner). While the Contractor has no direct contractual privity with the Authority, as a lender to the Owner for the funding of its project, the Owner and the Contractor agree that the Authority is a third-party beneficiary and neither this paragraph (nor any other provision of this Agreement necessary to give this paragraph force or effect) shall be amended or waived without the prior written consent of the Authority.

Contractor's failure to submit said Compliance Affidavit concurrently with its application for payment shall abate any obligation of Purdue University to take action on such application for payment until such Compliance Affidavit is furnished.

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.⁷ 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:

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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

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/>

American Recovery and Reinvestment Act

Purdue University Report Form

(Important: Form is DIV Specific)

Grant Award Number:

Quote Number:

Invoice Number:

Vendor Name:

Vendor Address:

Vendor Duns Number:

or

Vendor Headquarter Zip Code+ 4*:

Jobs Created/Retained (Please report by Full Time Equivalent):

Completed by:

phone:

Instructions: The order resulting from this RFP/RFQ will be issued under the American Recovery and Reinvestment Act (ARRA). This report is required under the terms of the Act. Report the number of jobs created or retained within your company that would be a result of this order/contract. If the number of jobs you report is other than zero you are required to also submit the job title and job description for

each such job reported. In order to perform the calculation, the total number of hours worked by employees in the most recent quarter (the quarter being reported) and the number of hours in a full-time schedule for the quarter are needed. The formula for reporting can be represented as:

Please submit your report to:

Purdue University
Sponsored Program Services
Attn: ARRA Account Manager
155 S. Grant Street
West Lafayette, IN 47907-2114

For questions regarding the report please contact Lining Li or Nicholas Urcuioli at:
spsarra@purdue.edu
765-494-1072
765-494-4981