Reporting on ARRA Funding at NYU

Background

To comply with the special terms and conditions attaching to such awards, the University must prepare and submit quarterly reports on all grants and contracts awarded to NYU which are based on funding provided to the federal agencies under the American Recovery and Reinvestment Act of 2009 (ARRA). These reports are different from, and in addition to, the routine annual progress and financial reports called for by most federal sponsors.

In accordance with ARRA Section 1512, the required quarterly reports are to be submitted via a central portal, FederalReporting.gov. This reporting system was developed to serve as a tool that will be used by recipients (meaning awardee organizations) to transmit information on projects and activities funded by ARRA. This tool will be used for recipient reporting only; however, reports and information submitted through FederalReporting.gov will be made available to the public on the Recovery.gov website “to achieve an unprecedented level of transparency into how Federal funds are spent.”

What’s Required

The quarterly reports must be submitted no later than 10 days after each calendar quarter in which the recipient receives the award (Jan 10, April 10, July 10, and Oct 10). Reports are cumulative each quarter and include information such as the award number, award amount, award description, primary place of performance, project status, and number of jobs created/retained. Note that this is an unusually robust reporting schedule, with little time for collecting required data, and the first such reports will be become due on October 10, 2009 (for initial ARRA award periods ending September 30). Therefore, to ensure the completeness of expenditure data, NYU has elected to report on the “best available information”, and will report based on expenses incurred through August 31, 2009. (Subsequent quarterly reports will be based on expenses through November 30, February 28, May 31, etc.)

It is generally expected that ARRA funds will be expended within stricter than normal timeframes, and the guidance we’ve received so far indicates that no-cost extensions may not be permitted. Given these facts, along with the additional audit scrutiny that is expected to be associated with ARRA funding, the timely review of expenditure reports and overall grants is strongly encouraged. This is especially important relative to cost transfers, and most especially late cost transfers.

Specifically, the following data must be submitted:

By NYU, as prime recipient (lead awardee organization):

1. Federal funding agency name
2. Award identification
3. Recipient DUNS number
4. Recipient CCR information
5. CFDA number  
6. Recipient account number  
7. Project period  
8. Award type, date, description, and amount  
9. ARRA funds expended to date  
10. Activity code and description  
11. Project description and status  
12. Job creation narrative and number  
13. Recipient primary place of performance  
14. Recipient area of benefit  

By NYU, for subrecipient (collaborating organization) awards less than $25,000, subawards to individuals, and payments to vendors less than $25,000:

15. Aggregate number and amounts of such awards  
16. Subrecipient jobs created and/or retained

By NYU, for subrecipients (subawardees) awarded or vendor payment(s) more than $25,000:

17. DUNS or name and zip code of vendors from whom there is payment(s) of $25,000 or more, expenditures to date and expenditure description  
18. Information regarding subaward, sub-recipient FFATA data elements (routine business information, e.g., DUNS), DUNS or name and zip code of vendors (as in 16 above) and expenditures to date, jobs created/retained.

NYU’s Process

Most of the above data can be collected by NYU’s Sponsored Programs Accounting Department (SPA), and entered into the template spreadsheet for each award provided by FederalReporting.gov, without direct input from PI’s and Department Administrators. The exceptions are identified in the Excel spreadsheet titled ARRA PI Report. Given the short lead time for filing quarterly reports, PI’s will be expected to submit their reports by email to an internal mailbox, ARRA@nyu.edu no later than the 5th of the month in which the University’s federal filing becomes due (as above, October 5, January 5, April 5 and July 5). An individual spreadsheet will be pre-filled with basic award information and provided to PI’s and their Department Administrators for this purpose. Periodic email reminders will follow at strategic points prior to quarterly deadlines.

As a principal purpose of ARRA funding is to stimulate employment, the information requested on jobs created or retained deserves careful consideration. It should be understood, given the definitions provided on the form ARRA PI Report, that tenured and tenure-track faculty and other full-time University employees regularly appointed, whose salaries are otherwise paid from other sources, are not the subject of such reports. The requirement for reporting jobs is based on a simple calculation used to avoid overstating the number of other than full-time, permanent jobs, i.e., PI=s should count, proportionately, the percentage of effort directly charged
to ARRA awards as an FTE equivalent. (Hourly employees, if any, should be counted based on actual hours worked against a 35 hour workweek.) Reporting is **cumulative** across the ARRA project lifecycle; so, for example, the 2.5 FTEs reported in the first quarterly report will stay the same though the project period, assuming the same number of employees expend the same effort throughout, and will only change if one or more of these employee’s effort is increased or reduced. Therefore, in the above example, if one employee who was full-time in the first quarter expends only 50% effort during the second, the FTE equivalent for the second quarter is reduced to 2 FTEs, which **expressed cumulatively for the six-month period equals 2.25 FTEs**.

**Data quality review**

Data quality (i.e., accuracy, completeness and timely reporting of information) reviews are required as part of the ARRA reporting process. The reviews are intended to avoid 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 ARRA project or activity. The omission of a required data element, such as the percentage of completion, is an example of a material omission.

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 would be reporting expenditures in excess of the ARRA award amount.

The data quality reviews are required whether NYU is the prime recipient or a subrecipient. In order to fulfill our obligations, SPA will undertake the following steps in reviewing the data for completeness and accuracy:

- Comparing total number of ARRA awards received by NYU to the number of projects being reported on in each quarter;
- Verifying total reported expenditures do not exceed the award amount;
- Comparing percentage of project completion indicated by the PI to percentage expenditures to the award amount for reasonableness;
- Comparing total jobs information reported to Salary Expense report and, when relevant, the Effort Reporting System certifications for reasonableness; and,
- Having the PI review but not audit information submitted by subrecipients for reasonableness.

After October, January, April and July 10th, NYU has an opportunity to do post-submission reviews. The review period runs from the 11th through the 21st day of the reporting month. During this period, we can correct errors if material omissions or significant reporting errors are discovered. The federal sponsor will conduct its review of the data reported between the 22nd and 29th day of the reporting month. Only errors identified by the federal sponsor can be corrected during this time period. **No corrections can be made after the 29th.**
For general guidance about ARRA reporting requirements, see:
Office of Management and Budget Frequently Asked Questions
http://www.whitehouse.gov/omb/recovery_faqs/?print=1

COGR-FDP Frequently Asked Questions
http://206.151.87.67/docs/F&AARRA2Document.htm

The mailbox created for filing of the *ARRA PI Report*, ARRA@nyu.edu, will also be available for assistance with completing the report. Please direct any questions there rather than to your SPA or OSP point of contact.

OSP/SPA 9/22/09