ARRA PI Reporting Responsibilities

The American Recovery and Reinvestment Act of 2009 (ARRA) establishes a new set of significant quarterly reporting requirements for ARRA funded grants and contracts. It is expected that there will be substantial and detailed audits of ARRA awards, including reviews by inspector general offices. Failure to comply with applicable terms and conditions will pose significant reputational risk to the University and may result in fines and loss of funding.

In accordance with ARRA regulations, Columbia is required to submit quarterly reports within ten calendar days of the close of each quarter. Columbia will report the information via a federal central collection and reporting system, www.FederalReporting.gov, and sponsoring agencies will review the reports through the system. After each reporting period, the information will be made available to the public on www.Recovery.gov. Sponsored Projects Finance (SPF) is responsible for submitting reports on behalf of the University. Therefore, Principal Investigators who have received ARRA funds do NOT need to register with www.FederalReporting.gov.

While significant progress has been made by Sponsored Projects Administration (SPA) and Sponsored Projects Finance (SPF) to collect the majority of this information centrally, some information must be provided or reviewed by the Principal Investigator. This guide is offered to help clarify the quarterly reporting responsibilities for PIs on ARRA awards.

Additional information is available on the University’s ARRA accountability and reporting requirements webpage: http://evpr.columbia.edu/content/accountability-reporting-requirements.

The four reporting components which require PI input or review are: (1) Progress Reporting; (2) Employment Impact Reporting; (3) Financial Reporting; and (4) Vendor Reporting. Below is an outline of ARRA PI reporting responsibilities.

**Progress Reporting**

In addition to the usual scientific progress reports, ARRA also requires a brief quarterly progress report. The quarterly progress report consists of two components: (1) a checkbox section for percentage completion (Not Started, Less than 50% Completed, Completed 50% or More, and Fully Completed); and (2) a brief narrative.

In collaboration with CUIT, SPA has developed an easy-to-use, online database to help facilitate ARRA progress reporting compliance. The database can be accessed at the following URL: http://arrareporting.columbia.edu/. Below is a summary of the steps in the process.

- Approximately one week into the last month of each quarter, SPA will send an e-mail notifying each PI that an ARRA Progress Report is due, with a link to the online database.
- PIs will have approximately **two weeks** to complete and submit the report.
- PIs will have the option of delegating reporting authority to an administrator or other internal representative through the online database.
• To file the report, PIs or their delegates will need to access the online database at http://arrareporting.columbia.edu, log in using their UNI, and activate their account.
• Once a PI’s account is activated, a list of all reports due for the quarter will be shown.
• Each report should take no more than 15 minutes to complete. One report is required for each award.
• A progress report is due every quarter until the status is marked “Fully Completed,” even if the projected terminated in a prior quarter.
• PIs should indicate a status of “Fully Completed” when the scope of work has been completed, regardless of whether there are unspent funds or there continues to be financial activity.
• Further instruction will be provided via email and can be located within the online database.

If you have questions regarding ARRA Progress Reporting, please e-mail the ARRA Progress Reporting team at ARRAreporting@columbia.edu and the appropriate representative will respond to your inquiry.

**Employment Impact Reporting**

To fulfill ARRA employment impact reporting requirements, the University has developed a calculation methodology to centrally capture and report the number of jobs created or retained on ARRA awards. As with all awards, PIs are required to review and validate salary charges on their ARRA awards on a periodic basis. Below is a summary of the steps in the process.

• PIs should review and validate the salary charges on their ARRA awards on a periodic basis. It is recommended that this review and validation process be conducted monthly.
• If the need for a salary adjustment is discovered, a notification should be sent to SPF indicating the details of the adjustment.
• If no notification is received for an award, the PI will be considered to have validated the salary charges to the best of his/her ability.
• PIs will be responsible for processing required adjustments as soon as possible with support from departmental administrators as needed.
• Adjustments will generally be reported in the quarter in which they are posted to the award.

Please contact SPF Accounting Project Manager David Lundquist at dl2613@columbia.edu if you have questions regarding ARRA Employment Impact Reporting.

**Financial Reporting**

After the deadline for quarterly ARRA reporting, financial reports will be generated and sent to PIs based on budget and expenditure data in the system. PIs will be responsible for reviewing and validating expenditures. Account details for cost sharing accounts will not be included, but in cases where cost sharing has been committed on an ARRA award, the PI is responsible for establishing a separate cost sharing account and monitoring the appropriateness of transactions on the account. Below is a summary of the steps in the process.

• After the deadline for quarterly ARRA reporting, SPF will distribute financial reports for ARRA awards to each PI.
• If the need for an adjustment is discovered, PIs will be responsible for processing the adjustment as soon as possible with support from departmental administrators as needed.
• Adjustments will generally be reported in the quarter in which they are posted to the award.

Please contact SPF Accounting Project Manager David Lundquist at dl2613@columbia.edu if you have questions regarding ARRA Financial Reporting.

Vendor Reporting

Additional data elements are required for vendors receiving payments equal to or greater than $25k. ARRA requisitions or change orders which have a line item equal to or greater than $25k will trigger ARRA vendor reporting requirements. In order to facilitate collection of the required information, the University has developed an online Vendor Recovery Act Questionnaire.

For requisitions and change orders which have a line item equal to or greater than $25k, departments are required to request that vendors complete the Vendor Recovery Act Questionnaire located at http://procurement.columbia.edu/purchasing/arra/. The completed questionnaire must be received from the vendor by Purchasing in order for a purchase order to be issued. Below is a summary of the steps in the process.

• Release of an FFE requisition or change order which contains a line item equal to or greater than $25k charged against an ARRA account will trigger an e-mail to the individual who entered the requisition.
• The e-mail received will include a section with instructions that the user can forward to the vendor. The instructions will include a link to the online questionnaire which can be accessed directly by the vendor.
• Please ensure you include the quotation number and requisition number along with the instructions. The system requires the vendor to enter the Columbia requisition number, which is also included in the subject line of the e-mail.
• Once the form has been submitted by the vendor, you will receive an email alerting you that the vendor has completed their questionnaire form. The email will have a PDF attached which includes the information submitted by the vendor. This email is also sent to Purchasing in order for them to process the requisition or change order. There is no need to forward this email to anyone in the Purchasing.

If you have questions about the process or information requested on the questionnaire, a brief user guide is available at http://procurement.columbia.edu/purchasing/arra_training.html. If you have questions about a specific requisition or change order, please e-mail purchasing@columbia.edu and the appropriate Purchasing representative will respond to your inquiry. If you still have questions, please contact SPF Accounting Project Manager David Lundquist at dl2613@columbia.edu.