ARRA Overview

- ARRA – American Recovery and Reinvestment Act ("The Stimulus Package") was signed on February 17, 2009.
- $787 billion of new spending and tax cuts designed to create approx 3.5 million jobs and spur economic growth
- Approximately $22 billion represents funding opportunities for colleges and universities
ARRA Overview

- Under the recovery act we see opportunities to
  - Increase funding for research
  - Supplement recruitment of faculty
  - Support construction and renovation of facilities
  - Acquire new instrumentation
  - Improve energy efficiency

- Examples of increased federal agency funding:
  - NIH - $10.4 billion must be obligated by Sept 2010
  - NSF - $3 billion must be obligated by Sept 2010
  - DOE - $2.5 billion, mostly for energy efficiency and renewable energy sources

ARRA Awards

- Proposals
  - Approximately 840 proposals totaling $700M

- Awards Received To Date
  - Approximately 240 awards totaling $109M

- Intent To Awards Received To Date
  - Approximately 12 awards totaling $9M
ARRA Reporting Compliance

- Reporting is captured electronically through a federal central collection and reporting system http://www.federalreporting.gov/.

- Government’s central system delivers information to the sponsor agency and makes it available to the public on http://www.recovery.gov/ and on individual federal agency websites.

- SPA and SPF have registered on behalf of Columbia University. Schools and Departments do NOT need to register.

- Expecting increased audit activity. Initial funding disbursements went to IG offices of all federal agencies.

- Federal agencies will establish rigorous controls and oversight mechanisms to meet the accountability objectives in the Act. Failure to comply will pose significant reputational risk to the University and may result in fines and loss of recovery funding.

ARRA Report Submission

- Required to submit quarterly reports on an award-by-award basis within 10 calendar days of each calendar quarter end.

- Days 11-21 Prime Recipient review period - SPF will monitor daily and make necessary corrections.

- Day 22-29 Agency review period - SPF will monitor daily and make necessary corrections.

- Day 30 – Reports made available to the public on http://www.recovery.gov/ and on individual federal agency websites.
ARRA Reporting Requirements

- Progress
  - Evaluation of completion status of the project or activity

- HR
  - Employment impact of the Recovery Act funded work expressed as Jobs Created and Jobs Retained

- Financial
  - ARRA funds obligated and expended to projects or activities
  - Additional data elements for vendors receiving payments equal to or greater than $25k

- Sub-award
  - Sub-recipient and Sub-award activity (Progress, HR and Financial)

ARRA Progress Reporting

- Requirements
  - Evaluation of completion status of the project or activity.
    - Evaluation based on performance progress reports and other non-financial performance information.
    - For awards funding a single project or activity: Not started; Less than 50%; Completed 50% or more; Fully Completed.
    - For awards funding multiple projects or activities, provide best estimate of completion based on aggregate data and information.
    - Prime Recipient PI must account for progress on subawards by requesting updates directly from the Sub-recipient.
  - Overall purpose and expected outputs (narrative up to 2k char).
    - If no significant changes, “As defined in project abstract”.
    - As project progresses, supplement with personnel in place, research underway and equipment purchased / installed.
    - Summer research supplements must include number of high school students, college students and science educators.
    - Administrative supplements require a description of purpose.
ARRA Progress Reporting

Collection and Submission
- SPA will send e-mail notifications to PIs that an ARRA Progress Report is due (approximately 2 weeks advance notice).
- Developed an easy to use template which is available at http://evpr.columbia.edu/content/accountability-reporting-requirements.
- Template takes approximately 15 minutes or less to complete per award. One form required per award.
- PI completes the form and submits electronically to ARRAreporting@columbia.edu by deadline.
- SPA collects reports and provides details to SPF to include in the quarterly reporting submission.
- If Columbia is the Sub-recipient then the PI is also responsible for sending the progress update directly to the Prime Recipient PI.

ARRA HR Reporting

Requirements
- Prime recipients are required to report a cumulative estimate of jobs directly created or retained by award.
- Prime recipients must provide an aggregate estimate that includes the impact on the workforces of Vendors, Sub-recipients and Subrecipient Vendors.
- There are two data elements, collected in two separate fields:
  - An estimate of jobs directly created or retained by the project, expressed as FTEs.
  - A narrative description of the employment impact. Brief description of the types of jobs created or retained that relies on job titles.
ARRA HR Reporting

Collection
- HR has developed a program to capture personnel whose salaries are charged directly against ARRA accounts.
  - Jobs Created vs. Retained
    - "Created" when an employee is hired or rehired into a new position or not already reported as "Retained". Jobs cannot be reported as both "Created" and "Retained"
  - FTE Estimates
    - FTE estimates are cumulative across the project life cycle and based on regular and guaranteed private practice salary. Also considering stipends for Research and Clinical Fellows.
    - Full / Part Time Officers and Fellows - Divide total ARRA salary by total salary and multiply by FTE (Full Time = 1, Part Time = .5).
    - Short-term Temporary – Divide total ARRA salary by hourly rate to calculate hours worked. Divide ARRA hours worked by standard hours in a full time schedule (35 per week).

Submission
- SPF will distribute a report to each PI and DA on or about the business day following the deadline for fiscal quarter end entries.
- Department will review the reports and provide notification of any adjustments or corrections to SPF with supporting documentation within 2 business days of receipt. No confirmation will be considered acceptance.
- SPF will collect and combine with Sub-recipient and Vendor employment impact data.
- SPF will submit reporting within 10 calendar days of quarter end.
- Department will be responsible for processing any corrections identified as soon as possible.
ARRA Financial Reporting

Requirements

- ARRA funds received and expended must be tracked and reported separately on an award-by-award basis.
  - New ledger accounts have been created, whether it is a new award or supplement to an existing award.
  - ARRA indicators are being populated in InfoEd and sent to the ledger to track and manage ARRA awards separately.
- Additional data elements for vendors receiving payments equal to or greater than $25k
  - Vendor DUNS number (or Vendor name and HQ zip code).
  - Amount of payment.
  - Description of good or service exchanged for the payment.
  - Number of jobs created and retained related to the purchase.
- Aggregate reporting of subawards less than $25k, subawards to individuals and payments to vendors less than $25k.

Collection

- ARRA funds received and expended will be based on budget and expenditure data in the system at fiscal quarter end.
- Additional data elements for vendors receiving payments equal to or greater than $25k.
  - Release of an FFE requisition or change order which contains a line item(s) equal to or greater than $25k charged against an ARRA flagged account triggers an e-mail to the user.
  - Users are prompted to request information from the vendor and buyers will audit as a supporting document.
  - Launching an online webform to collect information from the vendor.
  - Procurement will provide monthly report to SPF.
ARRA Financial Reporting

- **Submission**
  - SPF will distribute a report to each PI and DA on or about the business day following the deadline for fiscal quarter end entries.
  - Department will review the reports and provide notification of any adjustments or corrections to SPF with supporting documentation within 2 business days of receipt. No confirmation will be considered acceptance.
  - SPF will aggregate Sub-Recipient and Vendor data elements.
  - SPF will submit reporting within 10 calendar days of quarter end.
  - Department will be responsible for processing any corrections identified as soon as possible.

ARRA Subaward Reporting

- **Prime Recipient and Sub-recipient responsibilities**
  - Prime recipients are responsible for ARRA sub-recipient reporting.
  - Prime recipients have the option of delegating submission authority for certain quarterly reporting to sub-recipients.
    - Columbia has decided not to delegate reporting responsibilities. May revisit decision in the future.
  - Sub-recipients must submit certain quarterly reporting directly to the prime recipient.
    - Sub-recipient will provide quarterly ARRA reporting updates to the Prime Recipient, normally within 5 calendar days of calendar quarter end.
  - Prime Recipients (and those sub-recipients to which the prime recipient has delegated responsibility) will submit reporting via [federalreporting.gov](http://federalreporting.gov) within 10 calendar days of calendar quarter end.
ARRA Subaward Reporting

- Reporting Requirements
  - Sub-recipient quarterly reporting updates include:
    - Subaward Agreement updates – if different than Attachment 3B
    - Technical Reporting – Programmatic achievements
    - Performance Site – physical location of research; if different than Attachment 3B
    - Employment Impact on sub-recipient and sub-recipient vendors
    - Most highly compensated officers (if applicable)
    - Additional data elements for vendors receiving payments equal to or greater than $25k
  - Sub-recipients must report the following directly to the prime recipient:
    - Technical Reporting
    - Employment impact
    - Vendor data elements

ARRA Outbound Subawards

- Requirements
  - Subrecipient will provide quarterly ARRA reporting updates to CU within 5 calendar days of quarter end.

- Collection and Submission
  - SPA will request quarterly ARRA reporting updates from the Sub-recipient.
  - SPA maintains a tracking database based on data contained in the finalized FDP subaward agreement.
  - SPF will capture subaward funds disbursed by subcode from DARTS.
  - SPF will submit reporting via federalreporting.gov within 10 calendar days of quarter end.
ARRA Inbound Subawards

Requirements
- SPF will provide quarterly reporting updates to the Prime Recipient.
- Sub-recipient progress reporting must be provided directly by the department to the Prime Recipient PI.
- Departments should not attempt to provide HR and Financial reporting updates directly to prime recipients.
- Quarterly Reports to the Prime Recipient are normally due within 5 calendar days of quarter end.

Collection and Submission
- SPF maintains a tracking database based on data contained in the finalized FDP subaward agreement.
- SPF will aggregate total number and amount of subawards to individuals and less than $25k
- If Columbia has received delegation, SPF will submit reporting via federalreporting.gov within 10 calendar days of quarter end.

Reporting Enhancements
- Allow users to easily identify ARRA awards in DARTS
  - Displaying ARRA in textbox next to ‘Account Number’ field on Summary Statement, Detail Statement, Payroll Summary and Payroll Detail
  - Added column to the right of ‘Account’ with the header ‘ARRA’ on Chart of Accounts and Department Employee Report. If the award is ARRA a ‘Y’ will be displayed.
  - Created a new section at the bottom of the ‘Report Selector’ screen called ARRA Reports
    - Added a Departmental Employee (ARRA) and Chart of Accounts (ARRA) reports that include an ARRA filter that allows users to search for only ARRA Accounts.
Questions

- CU ARRA Reporting Process information and Federal Agency reporting guidance is posted on the ARRA Website: [http://evpr.columbia.edu/content/accountability-reporting-requirements](http://evpr.columbia.edu/content/accountability-reporting-requirements)

- Any questions?
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