

Georgia Institute of Technology
American Recovery & Reinvestment Act (ARRA) Research Funding
Accounting and Reporting

Proposal Identification

- Project Title beginning “ARRA” (if submitted as ARRA proposals)

Proposals submitted under ARRA solicitations are identifiable in the Office of Sponsored Programs (OSP) Contract Administration system via the Project Title. Project titles for ARRA proposals are preceded by the letters “ARRA”. In many (if not most) cases, ARRA-funded awards were not submitted as "ARRA" proposals. In these cases, the title is changed at time of award to reflect “ARRA” in the OSP system.

Award Identification and Budgeting

- Project Title beginning “ARRA”
- Fund Code beginning “S”
- ARRA CFDA number(s)
- ARRA GL Class Code(s)

ARRA-funded awards are identified when they are received by OSP based on the terms and conditions provided by the federal agency in the award documentation. When new ARRA awards are identified, OSP places "ARRA" at the beginning of the project title and references the ARRA terms and conditions in the “Administrative Comments” section of the “Project Header” report that is provided to Grants & Contracts Accounting (G&C) and the home academic department.

When a new ARRA award is received, OSP notifies G&C of the funding source and G&C in turn assigns a sponsored fund code in the accounting system that begins with "S" and assigns a specific ARRA class (source) code to all associated general ledger projects. In some cases, ARRA awards have unique Catalog of Federal Domestic Assistance (CFDA) numbers. This CFDA number is also entered into the accounting system when the project is established.

Centralized Reporting – FederalReporting.gov

Recipients of Federal funds authorized under the ARRA must comply with all reporting requirements outlined in Section 1512 of the Act. Section 1512 stipulates that, not later than 10 days after the end of each calendar quarter, the recipient must submit reports on ARRA award activity via the FederalReporting.gov web portal.

Grants and Contracts will prepare and submit the quarterly reports to FederalReporting.gov for awards to GIT/GTRC awards to non-GTRI units. The quarterly reports must provide the following information for each ARRA award (list not all inclusive):

- Awarding Agency Name
- Federal Grant or Other Identifying Number
- Recipient DUNS Number
- Recipient EIN

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Centralized Reporting – FederalReporting.gov (Continued)

- Award CFDA Number
- Recipient Organization
- Recipient Account Number
- Project/Grant Period
- Reporting Period End Date
- Name of Project or Activity
- Total Funds Received
- Federal Share of Expenditures
- North American Industry Classification System (NAICS) Code
- Description of Project or Activity
- Evaluation of Completion Status
- Narrative Description of the Employment Impact
- Estimate of the Number of Jobs Created and Retained
- Detailed Subrecipient Information (consistent with above requirements)
- Description of Single Vendor Payments >\$25,000

Special Requirements - Principal Investigators and Campus Departments

Although most of the required data elements will be reported by Grants and Contracts Accounting (as described below), PIs and departmental administrators should be aware of the following additional requirements:

1. Timely and accurate expenditure posting is critical. Retroactive cost transfers that cross quarterly reporting periods will be problematic due to the transparency of ARRA funds and the implications of the numbers reported in prior periods (ie. number of jobs created and retained).
2. An award abstract must be included with the first quarterly financial report and will be a required “deliverable” for ARRA awards. This information must be provided within 10 days of the establishment of a new ARRA award/fund or 10 days after the start of an ARRA award, whichever begins earlier.
3. Quarterly status updates will be a required “deliverable” for ARRA awards. See the project’s deliverables schedule for due dates.
4. A percentage-based “Project Status” must be included with each quarterly financial report. G&C will use the percentage expended (0%, <50%, =>50%, 100%) as the baseline project status percentage unless otherwise advised by the PI or the properly authorized unit designee.
5. Please review all award documentation and advise G&C immediately if you believe an ARRA award was received without being properly coded as an “S” fund in the accounting system.

Additional information regarding ARRA funding and reporting can be found at <http://www.recovery.gov/>

Questions, Concerns, Notifications? Contact Grants and Contracts Accounting at gc.ask@business.gatech.edu