



**New Jersey Institute of Technology  
University Policies and Procedures**

**Number: 12-01  
Date of Issue: October 12, 2011**

***Subject: GRANTS AND CONTRACTS - ARRA ACCOUNTABILITY AND REPORTING***

**A. OVERVIEW**

The American Recovery and Reinvestment Act of 2009 (ARRA or the Act) is an economic stimulus package intended to create jobs and promote investment. ARRA mandates significant reporting and record-keeping.

ARRA awards must comply with the requirements of the Act and with University policies and procedures.

**B. DEFINITIONS**

ARRA	American Recovery and Reinvestment Act of 2009. Often referred to as the Stimulus or the Recovery Act.
GCA	Grant and Contract Accounting Department
PI	Principal Investigator
SRA	Sponsored Research Administration
The Act	American Recovery and Reinvestment Act of 2009. Often referred to as the Stimulus or The Recovery Act.

**C. ARRA ACCOUNTABILITY**

1. Upon receipt of an ARRA award, GCA will establish a new grant fund for that award. The grant fund is identified as an ARRA grant fund by the inclusion of the acronym "ARRA 2009" in the title. ARRA grant funds are further identified by their unique CFDA (Catalog of Federal Domestic Assistance) number.
2. The Act mandates significant recordkeeping requirements. Work on ARRA projects must be initiated promptly, and must continue at a rate consistent with good scientific practices. Associated expenditures must be closely monitored in order to ensure that they

are in accordance with the ARRA project budget. Rebudgeting of ARRA funds will generally require agency approval.

3. Purchase requisitions must indicate in the document text field that the expenditure is ARRA Funded.
4. No-cost extensions are not permitted. Carryovers from ARRA funded budget periods to non-ARRA funded budget periods are not permitted.
5. Unanticipated delays in the performance of ARRA project work must be reported immediately to SRA, which will determine if awarding agency approval is required.

#### D. **ARRA REPORTING**

1. A quarterly report is required to be filed on [www.federalreporting.gov](http://www.federalreporting.gov) for each ARRA award within ten (10) calendar days of the end of the quarter. Each report must contain the following:
  - The inception to date amount of ARRA cash receipts.
  - The inception to date amount of ARRA funds expended.
  - A detailed list of all projects for which ARRA funds were expended, including:
    - The name of the project;
    - A description of the project;
    - The completion status of the project;
    - An estimate of the number of jobs created and the number of jobs retained by the project.
  - Detailed information on subcontracts and/or subgrants.
2. In order to comply with the reporting requirements, GCA creates a spreadsheet for each award at the following website: <https://sharepoint.njit.edu/arra/default.aspx>. SRA inputs award information into each spreadsheet.
3. At the end of each quarter GCA sends an email to each PI informing him/her that the SharePoint spreadsheets are available for update.
4. The PI is responsible for entering into the spreadsheet project status, quarterly activity, and jobs created information.
5. GCA is responsible for entering into the spreadsheet the number and amount of payments to vendors/subawards less than \$25,000, inception to date cash receipts, inception to date expenditures, and vendor/subaward expenditures above \$25,000.

6. SRA is responsible for calculating and reporting the number of Full Time Equivalent (FTE) positions to two decimal points.
7. When the spreadsheets have been completed, GCA and SRA perform final reviews to ensure their accuracy and completeness. The spreadsheets are submitted by GCA as individual files to the Federal reporting website, which returns a confirmation email when the file is accepted.

**Review:**

Holly C. Steu 10/17/11  
General Counsel Date

[Signature] 10/18/11  
President Date

**Approval:**

Sheldon Johnson 10/17/11  
Vice President for Human Resources Date

[Signature] 10/18/11  
Senior Vice President for Research and Development Date

Jan Galley 10/19/11  
Provost and Senior Vice President for Academic Affairs Date

[Signature] 10/17/11  
Senior Vice President for Administration and Treasurer Date