SPECIAL OBLIGATIONS FOR PIs on ARRA AWARDS

The requirements related to funding allocated under the American Recovery and Reinvestment Act (ARRA/Stimulus bill) impose significant and unusual reporting obligations on researchers. In addition, the Stimulus bill mandates an unprecedented amount of federal scrutiny on progress and expenditures. Failure to comply with agency terms will pose significant reputational risk to the University.

This guide is offered to help clarify what is needed so that ARRA requirements can be appropriately identified and proactively managed. Any additional award-specific ARRA requirements will be listed in your award documents and Notice of Grant Award (NOGA).

Principal Investigators are responsible for ensuring full and timely compliance with all of the restrictions and obligations imposed on their Stimulus funding. While assistance in meeting these requirements should be sought from administrative staff, the ultimate responsibility must rest with principal investigator directing the project. Please carefully review the additional obligations below for ARRA awards and the terms of your award documents and accompanying NOGA. If at any time you have any questions regarding the terms of an ARRA award or concerns about compliance, please contact your SPA grant administrator for assistance.

- **Completely segregate ARRA sponsored expenditures from non-ARRA sponsored funds or other funds.**
  - ***Note:*** *ARRA awards (including supplements) will be set up by SPA as new awards in EFS.*
  - Do not co-mingle ARRA funds with non-ARRA sponsored funds or other funds (note: the work and expenses on regularly-funded parent grants and their ARRA supplements must be kept entirely separate – unlike most supplements on sponsored projects).
  - All costs must directly benefit the ARRA-supported activity. If the cost is not charged 100% to the ARRA-supported activity, the basis for allocating costs among two or more benefiting activities must be clearly documented in the department's project file.
- **Keep ARRA expenditures closely aligned with agency-approved budgets and work plans.**
  - Read your NOGA and award documents carefully. Special individual award terms may apply.
  - Expend according to award budget. Agency-permitted rebudgeting may still occur, but each deviation from the agency-approved budget must be able to be clearly explained and supported. We recommend documenting the project file at the time of the change describing why the alternation was needed.
  - Obtain agency prior approvals when needed. When in doubt, err on the side of caution and obtain a prior approval or consult with SPA. Remember that SPA must countersign agency prior approval requests.
- **Spend all ARRA funds timely.**
  - Initiate work and associated expenditures promptly after award. Pursue progress on all ARRA awards as vigorously as possible consistent with proper stewardship and good scientific practices. Agencies will be closely monitoring "burn rates" and may withdraw funding if they determine progress is unsatisfactory.
  - Monitor expenditures carefully as carryover is not permitted from an ARRA-funded budget period to a non-ARRA funded budget period, or the reverse.
  - Report unanticipated delays (e.g., progress is significantly impacted by a month or more) on ARRA awards promptly to SPA, who will determine if agency concurrence must be obtained.
- **Ensure that all compliance approvals are kept current and that work performed is completely and accurately described in your approved protocols.**
  - Make sure that any necessary protocol submissions or modifications are filed and approved in a timely manner (to avoid project delays). Make sure that you have evidence of any subrecipient's compliance approvals, or that they affirmatively inform you that their approvals have been obtained before work begins. Retain such documentation in the project file.
- **Promptly fulfill all special and routine reporting obligations (including regular technical reporting).**
  - Assist (if requested) with mandatory **quarterly reporting** on jobs created, jobs retained, and a calculation of the percentage of completion. Every effort is being made to do this reporting centrally, but please plan to respond promptly when information is requested from you (e.g., from SFR or SPA) .
  - Submit all technical progress reports on-time (due dates will be listed in your NOGA).
  - Respond promptly to SFR requests for expenditure verification, to enable timely financial reports.

It is expected that there will be significant and detailed audits of ARRA awards, including reviews by agency Inspectors General offices. Be prepared to respond to any questions raised by agency Inspectors General or auditors.