

**Rutgers, The State University of New Jersey**  
**Office of the University Controller**  
**Division of Grant & Contract Accounting**

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**Department of the Army (U.S. Army Research Office)**  
**Research Grants**

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The following are general guidelines for this agency. Please see Notice of Grant Award for specific terms & conditions. It is the responsibility of the Principal Investigator to see that all requirements are met. The services of the Office of Research and Sponsored Programs (ORSP) and the Division of Grant & Contract Accounting (DGCA) assist the Principal Investigator in accomplishing this.

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**Scientific Reporting Requirements:**

Except under rare cases, performance reports are required annually. Annual reports shall be due 90 calendar days after the end of the reporting period, normally December 30. The final performance reports are due 90 calendar days after the expiration or termination of the award. If inappropriate, a final technical or performance report shall not be required after completion of the project.

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**Budget Considerations & No Cost Extensions:**

Unless noted otherwise in terms & conditions, these grants are covered under **Expanded authorities** which provides the following:

- Pre Award costs can be requested from DGCA Accountant for up to 90 days prior to start date according to DGCA policies. The costs must be necessary for the conduct of the project and allowable under the potential award.
  - Unobligated balance at the end of a **budget** period can be carried forward to the following budget period.
  - Most modifications to budgets are allowable without agency approval (see prior approvals below).
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**Other Administrative Actions:**

**Prior Agency Approval required from Grants Officer for:**

- Change in End Date – Request must be made in writing 30 days prior to end of award.
- Change in Scope
- Change of Grantee Organization
- Any deviations from special terms or conditions stated on Notice of Grant Award
- Purchases of Equipment costing \$5,000 or more that was not contained in budget.
- Foreign Travel expenses not contained in budget.
- Pre Award Costs exceeding 90 days prior to start date
- Need for additional funds

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**Payment**

Payment for ARO awards is normally received via a predetermined payment schedule (fixed installment) with the final payment being withheld until the all final reports have been submitted. The payment schedule is normally incorporated into the grant agreement.

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**Invoicing Requirements:**

Generally - No invoicing required – Check individual grant agreement. If invoicing is required, a SF270 should be used.

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**Financial Reporting Requirements:**

**Please refer to the awards terms and conditions for reporting requirements.**

**Per ARO General Terms and Conditions, Patent Reports via DD Form 882 are required annually, 60 days after the anniversary date of the award. A Final Patent Report is due 90 days after the end of the award. Negative reports are required.**

For awards under the fixed installment plan:

- a) SF272 Due within 15 days of the end of each Calendar Quarter.
- b) SF269 generally due within 90 days of termination of the award.

For awards under cost-reimbursement:

- a) SF272 is due Annually.
  - b) SF269 generally within 90 days of termination of the award.
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**Specific Cost Sharing Requirements:**

Please refer to specific award regarding any Cost Sharing Requirements.

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**Carryforward:**

Allowable from one budget period to the next

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**Other:**

- Unless other is noted in terms and conditions, **Program Income** must be treated under the deductive method:

**Last updated: 3/30/2000 -an**

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