

# COGR

an organization of research universities

## COUNCIL ON GOVERNMENTAL RELATIONS

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April 29, 2009

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Office of Federal Financial Management  
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Room 6025, New Executive Office Building  
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Washington, D.C. 20503

SUBJECT: Section 1512, American Recovery and Reinvestment Act:  
Standard Data Elements for Reports

Ms. Pridgen:

The Council on Governmental Relations (COGR) is an association of more than 175 U.S. research universities and their affiliated academic medical centers and research institutes. COGR concerns itself with the influence of federal regulations, policies, and practices on the performance of research and other sponsored activities conducted at its member institutions. Our members are committed to meeting the reporting requirements for funds received from the American Recovery and Reinvestment Act of 2009 (Recovery Act) to meet the goals of transparency and accountability.

### Standard Reporting Requirements

We urge OMB and the Federal agencies to implement truly standard reporting requirements without the addition of agency-specific data elements or unique agency-specific reporting formats. Research organization will receive awards from multiple agencies; as prime grantees as well as subgrantees. Our ability to successfully meet the reporting requirements will depend on a uniform, standard approach including standard data elements and format and the use of an electronic central government-wide portal. Until this government-wide portal is available, Federal agencies should defer all reporting until October 10, 2009.

### Pre-Populated Fields

We understand from the *Federal Register* notice that data provided in an earlier report will be maintained and recipients will only need to update data that has changed since the last report. For example, the General Section with award and award recipient information and other miscellaneous sections like ARRA-2-02, description of the project, will be provided once. Information concerning recovery funds received and expended and jobs created or retained may or may not change in each reporting period. This approach will be very useful and we urge OMB to incorporate this feature into the government-wide reporting format at [FederalReporting.gov](http://FederalReporting.gov).

central reporting portal functionalities, it is difficult to comment on the ease of providing various elements in the information collection. We hope that institutions with the capacity can use system to system transmissions if appropriate. Our experience using another government-wide portal, Grants.gov, raises concerns about functionality and capacity. Specifically, we would remind OMB that the common reporting deadline for all Recovery Act activities may cause significant access problems. FederalReporting.gov, the proposed government-wide reporting portal must have the capacity to collect and store the information from thousands of reporting organizations simultaneously.

OMB will provide useful assistance if it develops a Frequently Asked Questions (FAQ) and/or online tutorial on the reporting function at FederalReporting.gov. Dropdown “help” menus or functions that include the instructions for each data element can assist the reporting organizations get it right. A help desk or single source for advice and assistance in submitting the reports will be an important feature of FederalReporting.gov.

### **Reporting Period End Dates**

We understand that reports are expected within ten days after each calendar quarter end date. Meeting this statutory ten day deadline will force institutions to provide information available at the time of the report. Institutional monthly fiscal and payroll cycles do not always correspond to the calendar month and many electronic accounting systems don’t close for several days, e.g., five days, after the end of the month at which time institutions can begin to review and, if necessary, correct charges and prepare reports. These limitation will apply to many, if not all, sub-recipients as well. Consequently, to meet the ten day reporting deadline, most institutions would only be able to report estimates of the final month of the quarter.

An alternative approach to the reporting period end dates [ARRA-I] would be to report on a one month “lagged” basis; in other words, the ending date for the June 30 reporting period would be May 31; the end date for September 30 would be August 31; etc. This would ensure complete and accurate data is provided at the end of each quarter, which arguably enhances the accountability and transparency principles required under law. There is nothing in Section 1512 that prohibits OMB from setting the end dates for the reports earlier than the reporting date. Shifting the end dates will allow institutions to submit their reports when complete and may alleviate some of the potential capacity problems for FederalReporting.gov.

We believe final ARRA reports should be submitted at the same time final financial reports are submitted to the funding agency, typically within ninety days. With sufficient time, institutions can ensure that the final information on FederalReporting.gov is complete and accurate [ARRA J]. Thus, we would ask that the final reporting date be set at ninety days after the project/grant end date [as reported in ARRA-H]. We understand that final reports are to be submitted on or before the next available quarter reporting date

We urge you to define the reporting period in business days, e.g., ten business days, and default to the next regular business day for reporting deadlines that fall on weekends or Federal holidays. We would note that October 10, 2009 is a Federal holiday.

### **Job Created/Retained ARRA Reporting**

Our understanding is that any individual performing work that supports or carries out ARRA projects or activities can be reported as a job created or retained, and that institutions can use any

reasonable description of the jobs created/retained including the general or broad categories used in other Federal reporting, e.g., the US census job codes or Bureau of Labor Statistic Standard Occupation Classifications. Similarly, institutions can make reasonable determinations on the identification of “previously existing unfilled positions” or jobs retained as long as it is consistent across all the institution’s ARRA awards [ARRA-2-04].

Federal agencies must recognize that this reporting for the transparency and oversight purposes of the Recovery Act is independent of, and will not be consistent with the routine financial reporting required for all Federal research grants and/or contracts. This distinction is particularly true for the job creation and retention reports built on full-time equivalents (FTE) based on hours. Under OMB Circulars A-21 and A-122, universities and non-profit research organizations account for compensation charged to Federal grants based on the allocable

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and allowable portion of activities expressed as a percentage of the total [OMB Circular A-21 J.10.b.(2)(d)] We believe that these cost principles must be recognized and that in the course of future reviews and audits by Federal audit entities, the distinction between using FTEs to account for jobs created and retained for Recovery Act reporting is fundamentally different from how universities and research institutions account for an individual’s workload and effort.

### **Subrecipient Information**

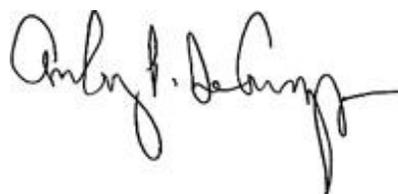
For the purposes of reporting on subrecipients [Section 3], we assume “subrecipient” has the same meaning as that used for the Federal Funding Transparency and Accountability Act (FFATA) reporting; that is, a subrecipient is an organization that performs a portion of the substantive project or program and does not include entities or organizations engaged for the procurement of property and services needed to carry out the project of program (proposed 2CFR33.220, June 6, 2008).

We understand that the names and total compensation requirement [ARRA-3-11] can be met by relying on information available through filings under the Securities Exchange Act and Internal Revenue Code. It would be useful if OMB provided links to these data sources at FederalReporting.gov to enable ARRA award recipients and the public to have easy access to this information.

COGR provided comments on the OMB Memorandum Updated Implementing Guidance for the American Recovery and Reinvestment Act of 2009 (M-09-15) and will comment on the Federal Acquisition Regulation: FAR Case 2009-009 – Reporting Requirements, and the Office of Management and Budget: Interim Final Guidance concerning 2 CFR 176, Requirements for Implementing Sections 1512, 1605 and 1606 for Financial Assistance Awards as requested in the Federal Register notices.

We appreciate these opportunities to help craft the policies and procedures for implementing the American Recovery and Reinvestment Act.

Sincerely,

A handwritten signature in black ink, appearing to read "Anthony P. DeCrappeo". The signature is fluid and cursive, with a long horizontal stroke at the end.

Anthony P. DeCrappeo  
President