

Today, Wednesday, April 1, 2009, the Office of Management and Budget (OMB) published a request for comments on an information collection that outlines the standard data elements for reporting under the American Recovery and Reinvestment Act (ARRA) for grants, cooperative agreements and loans. The notice is available in the *Federal Register* ([74FR14824](#)). On Tuesday, March 31, 2009, the Federal Acquisitions Regulations (FAR) council issued its interim rule (and request for comments) for meeting the reporting requirements on contracts funded by the ARRA. A copy of the interim FAR rule is in the *Federal Register* ([74FR14639](#)). Comments are due to OMB on the standard data elements by May 1, 2009. Comments on the FAR interim rule are due June 1, 2009. It is important to note that the FAR interim rule was effective March 31, 2009 and contractors will begin seeing the requirement in ARRA-funded contracts.

We will be reviewing the rule and information collection to prepare a comment from COGR. We welcome comments from the membership. We will prepare a coordinated response, as appropriate, to both documents. Your comments on the OMB grants information collection/reporting data elements will be most useful if received no later than April 17, 2009. Forward any comments to cblum@cogr.edu.

As we prepare comments, we will be comparing the approaches taken by the FAR and OMB and arguing for as much consistency as possible to streamline the reports. Each approach anticipates the creation of a government-wide online reporting tool that is under development and should be available by July 2009, the first reporting date under the FAR rule. OMB indicates that the reports may be submitted electronically through the government-wide portal or through a separate agency process. It will be important to follow the implementation by agencies of the OMB guidance/data elements for grants to ensure a consistent approach. We note that the definitions of jobs created and retained are consistent but we welcome comments on the definitions themselves and the use of hourly FTEs. Sub-recipient reporting is required.

You will see the requirement for reporting the names and total compensation for the five most highly compensated officers. This requirement reflects revisions to the Federal Funding Accountability and Transparency Act (FFATA). In the case of the FAR interim rule, reporting this compensation is required for the prime and subcontractors; under the grant data elements, this information is required for sub-recipients only. As we currently understand this provision, we believe that this reporting requirement is cumulative – reporting is required for organizations that receive 80% total gross revenues in Federal awards and at least \$25 million in gross revenue from Federal support and the information is not available on Securities and Exchange Commission or Internal Revenue public reports. We do not think this will require separate reporting for universities that are tax-exempt under IRS regulations. Universities may need to report for some private sub-recipients.

Carol J. Blum
Director
Research Compliance and Administration
Council on Governmental Relations (COGR)
202-289-6655, ext. 17
(Fax: 202-289-6698)
cblum@cogr.edu