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**Darrell G. Kirch, M.D.**  
President and Chief Executive Officer

April 30, 2009

Marguerite Pridgen  
Office of Federal Financial Management  
Office of Management and Budget  
Room 6025, New Executive Office Building  
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Subject: Standard Data Elements for Reports under Section 1512 of the American Recovery and Reinvestment Act of 2009

Dear Ms. Pridgen:

I write to record the commitment of the member institutions of the Association of American Medical Colleges (AAMC) to meet all applicable reporting requirements associated with funds received under the American Recovery and Reinvestment Act and to support the goals of transparency and accountability. In addition, AAMC welcomes the opportunity to provide comments on the Standard Data Elements for Reports under Section 1512 of the American Recovery and Reinvestment Act.

AAMC is a not-for-profit association representing all 130 accredited U.S. medical schools; nearly 400 major teaching hospitals and health systems, including 68 Department of Veterans Affairs medical centers; and nearly 90 academic and scientific societies. The AAMC member medical schools and teaching hospitals collectively perform about 60 percent of all extramural research sponsored by the NIH, and a significant portion of research supported by other agencies.

We wish to highlight several aspects of the standard data elements that we urge you to reconsider. In this regard, we also strongly support the comments submitted to you on the standard data elements by the Council on Governmental Relations (COGR).

Initially, it is essential that reporting requirements be standardized across agencies, without agency-specific elements and agency-specific formats. Given the unavailability of the proposed electronic central government-wide portal, [federalreporting.gov](http://federalreporting.gov), reporting should be deferred until October 10, 2009, the initial statutory reporting deadline, and not begin as of July 10. In addition, it is critical that the capacity of the portal be such that the common reporting deadline for all reporting under the ARRA will not result in exceedingly difficult access and storage problems. Support services to assist users of the portal should also be developed.

We note that the majority of our member institutions will face significant issues with the reporting period end date, ten days after each calendar quarter ends. We acknowledge the statutory ten day deadline, but it must be noted that institutional payroll and accounting systems, even those that end at the end of any given month, commonly do not close for several days after the end of a particular accounting period. The information available within the statutory ten day period will necessarily be what is available, which may not be complete or accurate within that time frame. Therefore, we urge OMB to consider reporting on a one-month "lagged" basis. For example, the ending date for the June 30 reporting period would be May 31. Only with such "lagging" reporting can our institutions present full and accurate information, consistent with the statutory goals of transparency and accountability. We believe that Section 1512 permits this approach and that it would enable more reliable and timely reporting of actual facts.

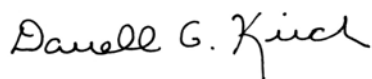
Additionally, we urge OMB to define the reporting period in business days as well as to set the final reporting date at ninety days, the same time that final financial reports are typically submitted.

We are gratified to learn from the OMB notice that data provided in the reports will be maintained and that recipients will only be required to update data that has changed since the last report. This is especially desirable because data on recovery funds received and expended or jobs created or retained may not change each reporting period. This feature should be incorporated into the government-wide reporting format.

We are concerned that reporting for purposes of the Recovery Act and the financial reporting required for federal research grants and contracts are very different, in particular because the job creation and retention reports under the standard data elements are built on full-time equivalents (FTE) based on hours. On the other hand, OMB Circulars A-21 and A-122 indicate that universities and non-profit organizations account for compensation charged to federal grants based on the allocable and allowable portion of activities expressed as a percentage of the total. It is absolutely essential that the difference between how universities and research organizations account for workload and effort and how these institutions are required to report for Recovery Act purposes be recognized in any future review or audit by federal audit entities.

We appreciate the opportunity to comment on the standard data elements for reporting under the Recovery Act. Any questions should be directed to Susan Ehringhaus, 202-828-0543, [sehringhaus@aamc.org](mailto:sehringhaus@aamc.org).

Sincerely,



Darrell G. Kirch, M.D.