



Office of Sponsored Programs

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To: Department Heads, Lab and Center Directors, Deans

From: Michelle D. Christy, Director, Office of Sponsored Programs

Date: May 13, 2009

Re: Interim Guidance on Federal Reporting Requirements for American Recovery and Reinvestment Act (ARRA) Funds

MIT has received its first set of ARRA-funded awards, and therefore, we are issuing this interim guidance to comply with the basic requirements that we anticipate will be a part of the final requirements.

The funds approved under the ARRA program come with additional reporting requirements for PI's who receive these awards. The requirements are still being defined. The latest information regarding requirements was published in the Federal Register on [April 1st](http://www.federalregister.gov) (<http://edocket.access.gpo.gov/2009/pdf/E9-7317.pdf>). We plan to assist the PI's with the requirement and believe we can generate a large amount of the data needed for the reports from institutional data. However, PIs will need to verify this data prior to submission of each quarterly report for the life of the award (until the final reports are filed and accepted by the sponsor). Reports will be due ten days after the close of each quarter throughout the life of the award. This reporting is currently scheduled to begin at the close of the third quarter – October 31, 2009.

Please share this information with your faculty. It is important to for all recipients of ARRA funding to understand that if funds are not spent in a timely manner, or if we do not comply with these quarterly reporting requirements, we risk losing the funds.

Interim Guidance

Effective immediately, OSP is implementing the following additional measures for all ARRA funded projects:

- Each award will be established in a separate WBS element (SAP account) for tracking, reporting and account draw downs.
- OSP will flag these awards in Coeus with a special code.
- All new award setups for ARRA-funded projects will require signature of the PI (positive confirmation) indicating acceptance of the additional reporting requirements.
- The reporting requirements call for a lay summary of the project, which PIs should expect to see posted on the www.recovery.gov website. OSP will require this summary from the PI prior to setting up a new award.

These requirements will remain in place until the federal agencies finalize their reporting requirements, at which time we will notify ARRA-funded PIs of the specific reporting requirements for their award as determined by the agency.

Background and Detailed Reporting Requirements

On February 18th, OMB announced preliminary requirements for the ARRA reporting [see Section 2.8 of the [OMB Guidance](#) (<http://www.recovery.gov/files/Initial%20Recovery%20Act%20Implementing%20Guidance.pdf>)]. More detailed guidance was published in the Federal Register for comment on [April 1st](#) (<http://edocket.access.gpo.gov/2009/pdf/E9-7317.pdf>).

The definition of terms and data elements, as well as any specific instructions for reporting, including required formats have not yet been issued. However we do know that the general reporting requirements for each project / activity include:

- a. Description of the project or activity
- b. Evaluation of the completion status of the project
- c. The total amount of ARRA funds under this award
- d. The amount of ARRA funds received under this award that were obligated and expended for projects or activities
- e. The amount of unobligated award balance
- f. A narrative description of the employment impact of the Recovery Act funded work
- e. Detailed information on any sub-awards (sub-contracts or sub-grants) made by the grant recipient to include the data elements required to comply with the Federal Funding Accountability and Transparency Act of 2006 (Public Law 109-282), as described below
 - The name of the entity receiving the sub-award
 - The amount of the sub-award
 - The transaction type
 - The North American Industry Classification System code or Catalog of Federal Domestic Assistance (CFDA) number
 - Program source
 - An award title descriptive of the purpose of each funding action
 - The location of the entity receiving the award
 - The primary location of performance under the award, including the city, State, congressional district, and country
 - A unique identifier of the entity receiving the award and of the parent entity of the recipient, should the entity be owned by another entity
 - For the five most highly compensated officers of the entity: the names and total compensation for each.

OSP is working with representatives from the Schools of Science, Engineering and the Vice President for Research Office, Internal Audit and the Vice President for Finances' Office to determine the most efficient way to meet the requirements.

Please contact me if you would like to arrange for OSP to talk with your faculty directly about this.

cc: W. Bonvillian, C. Canizares; G. Emmons; D. Morris; C. Placido; I. Ruiz; RA List