



Federal Funding Accountability and Transparency Act (FFATA) Frequently Asked Questions

Re: Executive Compensation and Subaward Reporting for Certain Health Resources and Services Administration (HRSA) Grants and Cooperative Agreements

1. What is the Federal Funding Accountability and Transparency Act?

- ⦿ The Federal Funding Accountability and Transparency Act (FFATA) of 2006 (Public Law 109-282) requires for each Federal award of \$25,000 or more that OMB create a searchable, no-cost, publicly accessible website (<http://usaspending.gov/>) that includes basic information about the recipient and the project being funded.
- ⦿ FFATA was amended by the Government Funding Transparency Act of 2008 (Public Law 110-252) requiring recipients to report certain information about themselves **and** their first-tier subrecipients for awards obligated as of October 1, 2010.

2. Who's required to report?

- ⦿ **Prime recipients/awardees** of new non-Recovery Act funded grants and cooperative agreements awarded on or after October 1, 2010 must report on sub-awards of \$25,000 or more.

3. What awards are currently affected by FFATA?

- ⦿ Basically all the new (i.e., HRSA's "Type 1" – see Question #4) discretionary or nondiscretionary grants and cooperative agreements issued on or after October 1, 2010 are affected by the FFATA reporting requirements. **IMPORTANT:** The reporting requirements apply for the duration of the project period and so include all subsequent award actions to aforementioned HRSA grants and cooperative agreement awards (e.g. competing continuation (Type 2), non-competing continuation (Type 5), etc.).

4. What and where is the award "type" found?

- ⦿ The award type is a coding system used by HRSA and is the first digit of the award number found in box 4a of the Notice of Award.

5. How will the awardee formally be notified if these requirements apply to their award?

- ⦿ Applicants are informed of the new requirements in the Funding Opportunity Announcements. Awardees are legally informed of their obligations in the Notice of Award as a “Grant Specific Term” in the “Terms and Conditions” section.
- ⦿ HRSA sends periodic email reminders to the person(s) associated with the award (i.e., the program director/principal investigator, business administrators, etc. as listed in the award letter). If making an inquiry to HRSA’s FFATA Point Person (listed near the end of this FAQ) about these requirements, please make sure to provide the Grant Number included in the reminder.

6. Where will the prime recipient report the information?

- ⦿ Prime recipients report their own executive compensation, IF they meet all the criteria (see the second large bullet in #9 below), as part of their profile at <https://www.sam.gov>, System for Award Management. (Note: Central Contractor Registration (CCR) transitioned to SAM on July 30, 2012).
- ⦿ Prime recipients report subaward information at the FFATA Subaward Reporting System (FSRS): <http://www.fsrs.gov/>.

7. I’m having problems registering in FSRS. What should I do?

- ⦿ Please contact the Federal Service Desk at one of the numbers listed at https://www.fsrs.gov/help_desk.

8. Will any reporting be required in the Electronic Handbooks (EHBs)?

- ⦿ No. All FFATA reporting will be completed online via <https://www.sam.gov> (prime recipient’s executive compensation, if applicable) and <http://www.fsrs.gov/> (all subaward reporting).

9. What information should be reported in FSRS?

- ⦿ The following data about subawards equal to or greater than \$25,000:
 - Subawardee DUNS Number
 - Subawardee Name (will prepopulate after DUNS number is entered)
 - Subawardee Address (will prepopulate after DUNS number is entered)
 - Amount of Subaward
 - Subaward Obligation/Action Date
 - CFDA program number for grants
 - Funding Agency ID and Name
 - Subaward Project Description (**IMPORTANT: please provide enough information to give the public a good idea of the purpose and intended outcomes of the subaward. 4,000 varchar limit.**)
 - Subawardee Principal Place of Performance (including congressional district)
 - Subaward Number (Unique identifier of the entity)

- Total compensation and names of top five executives, if applicable (same thresholds as for primes) (will prepopulate, if available, otherwise enter manually)
- ⊙ The Total Compensation and Names of the top five executives, IF the prime recipient and/or the subrecipient meet **ALL** of the following conditions:
 - **80% or more** of prior year annual gross revenues are from Federal awards;
 - **\$25 million or more** in annual gross revenues are from Federal awards; **and**
 - The public does **not** have access to compensation information filed under *Securities and Exchange Commission* (SEC) and IRS requirements.
- ⊙ Prime recipients should also report/update their SAM profile’s executive compensation section at the SAM portal.

10. Is there an FSRs data dictionary?

- ⊙ Yes, the “Data Definitions for Grants” document is located under “Technical Documentation” on the FSRs.gov Resources Page at <https://www.fsr.gov/resources>. The direct link is https://www.fsr.gov/documents/data_definitions_grants.pdf.

11. Are there any exemptions?

- ⊙ Classified information is exempt from the prime and subaward reporting requirement. The FFATA requirements do NOT apply to awards to an individual who applies for or receives an award as a natural person (i.e., unrelated to any business or non-profit organization he or she may own or operate in his or her name) or to awards funded by the Recovery and Reinvestment Act of 2009. In addition, if, in the previous tax year, you had gross income, from all sources, under \$300,000, you are exempt from the requirements to report.

12. Do I report on subawards per obligation or disbursement...or both?

- ⊙ Only per obligation. When you obligate/sign an award or contract of \$25,000 or more, it’s reportable in the FSRs. There is no need to report on individual disbursements or payments to the subawardee. If you make an adjustment to the subaward, you may modify your FFATA report in the FSRs.

13. My project budget is \$100,000; however, the HRSA award is \$50,000, half of the project cost. Do I report on the whole thing and include non-HRSA funds and subawards I make?

- ⊙ No. The FFATA report should reflect **only** the HRSA award amounts that are being used to make subawards. Therefore, in this example, the subaward total(s) reported should be \$50,000.

14. I have a subaward to report, but I don’t have a subaward number. What should I enter?

- ⊙ You need to have a subaward number because this is one of the data elements auditors look for when conducting audits regarding FFATA subaward reporting.

15. When is the information to be reported?

- ⊙ Subaward information must be submitted on a rolling basis by the end of the month following the month in which the obligation was made (e.g., report 11/7/10 obligation by 12/31/10).
- ⊙ The prime recipient's executive compensation information must be provided in SAM by the end of the month following the month in which the obligation was made by HRSA, and annually thereafter during the period of support.

16. Do awards or subawards to individuals need to be reported in FSRs?

- ⊙ No, none of the FFATA requirements apply to an individual who applies for or receives an award as a natural person (i.e., unrelated to any business or non-profit organization he or she may own or operate in his or her name).

17. Who is not a subrecipient?

- ⊙ A vendor is not a subrecipient.
- ⊙ A dealer, distributor, merchant or other seller providing goods or services that is required for the conduct of the sponsored program.

18. My organization does not make subawards. Do I still need to file any kind of report?

- ⊙ If you do not make any subawards, then you don't have to file a report via FSRs. However, you would need to address the executive compensation for your organization. Please read the criteria under the heading "**b. Reporting Total Compensation of Recipient Executives**" at <http://www.hrsa.gov/grants/ffata.html> and then, IF you are required to per the criteria, visit <https://www.sam.gov> to handle this part of your SAM profile.

19. What website displays all the FFATA-related information after the prime reports?

- ⊙ The data entered into FSRs.gov is transmitted daily to <http://usaspending.gov/> for public access.

20. What is the FAIN?

- ⊙ FAIN stands for Federal Award Identification Number. When FSRs.gov asks for the FAIN, please refer to the HRSA award letter and enter the 10-digit Grant Number found in box 4b.

21. I overlooked the FFATA term that was in my award letter and just found out that I need to report. However, I'm a few months behind on my reporting. May I consolidate my subaward reporting into one FFATA report at FSRs.gov?

- ⊙ No, please do not do this. *Report Month* > only one report is allowed to be filed per award per report month. All subaward activity for the report's month should be included in the report for that month (per the Data Definitions for Grants Guide at FSRs.gov). Therefore, if you've made three different subawards in three different months (March, April, May) don't consolidate into one month, but file three different reports for each month the subawards were issued.

22. I mistakenly submitted a report in FSRS; how do I delete it?

- ⊙ Only Draft reports can be deleted from the system, once a report has been submitted deletion is no longer an available option.

23. My organization received a grant for Capital Development. Should we consider the fees to the architectural firm or general contractors as subawards?

- ⊙ Yes, in this case, the award to a company who is carrying out the project would meet the following parts of the subaward definition:
 - “...a legal instrument to provide support for the performance of any portion of the substantive project or program for which you received this award and that you as the recipient award to an eligible subrecipient.”
 - “...provided through any legal agreement, including an agreement that you or a subrecipient considers a contract.”

24. Are there any other FFATA-related requirements?

- ⊙ The following enhances FFATA data, but applies to ALL applicants and awardees: Effective October 1, 2010, HHS issued a Policy Directive implementing 2 CFR Part 25 (http://www.whitehouse.gov/sites/default/files/omb/fedreg/2010/09142010_duns.pdf) requiring all entities that plan to apply for and ultimately receive Federal grant/cooperative agreement funds from any HHS Operating Division (OPDIV) or receive subawards directly from recipients of those funds to:
 - Be registered in **SAM** prior to submitting an application or plan (**Note: Central Contractor Registration (CCR) transitioned to SAM on July 30, 2012**).
 - Maintain an active **SAM** registration with current information at all times during which it has an active award or an application or plan under consideration by an OPDIV.
 - Provide its DUNS number in each application or plan it submits to the OPDIV.

25. What are the guidelines for audits where FFATA is concerned?

- ⊙ All recipients of HRSA awards are expected to comply with the audit requirements of Office of Management and Budget (OMB) Circular A-133. OMB published supplemental guidelines for auditing Transparency Act compliance. In order to prepare for audits related to FFATA reporting, please refer to the “Part 3 -- Compliance Requirements” dated March 2013 found at http://www.whitehouse.gov/omb/circulars/a133_compliance_supplement_2013.

26. Does HRSA review the information submitted in the FFATA subaward reports?

- ⊙ Yes, HRSA reviews the reports in FSRS.gov for flagged data on a monthly basis. Further, HRSA is also reviewing the subaward project description information, etc. submitted in the reports at FSRS.gov and transmitted to USAspending.gov for public consumption.

27. What rules apply for contracts awarded under grants?

- ⦿ At present, the reporting requirements pertain to sub-grants awarded underneath a prime Federal grant. To facilitate transparency of Federal funds awarded through grants, OMB will consider future additional guidance related to the collection of sub-award data. These may include capturing information about: procurements under grants, grant awardees' costs other than sub-awards and procurements, and sub-awards under other types of Federal financial assistance awards.

28. Who handles FFATA-related questions at HRSA?

- ⦿ Contact: HRSAPostAwards@hrsa.gov and include your 10-digit grant number!

29. USAspending.gov FAQ: <http://www.usaspending.gov/learn?tab=FAQ>

30. FSRs.gov FAQ: <https://www.fsr.gov/#a-faqs>

31. FSRs Awardee User Guide, located under the Documents section:
<https://www.fsr.gov/index>