



State Accounting Office
of *Georgia*
Fiscal Leadership for Georgia

Reporting Requirements for FFATA Implementation

Purpose



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- ▶ To create a single, searchable website that provides the public with greater access to information of Federal spending.
- ▶ USASpending.gov is that website
- ▶ Displays data about grants, contracts, loans, awards, cooperative agreements, and other forms of Federal financial assistance

Requirements



- ▶ Require prime awardee reporting of first-tier sub-awards associated with new Federal contracts and grants as of October 1, 2010
- ▶ Require prime awardee reporting of executive compensation for new Federal contracts and grants as of October 1, 2010
- ▶ Require prime awardees of Federal grants to register in the Central Contractor Registration (CCR) system
- ▶ Ensure alignment of agency systems' and processes to meet these reporting requirements
- ▶ Participate in the development of a long-term architecture to facilitate the availability of other Federal spending information (e.g., loans, other assistance)

FFATA Reporting – What / How



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- ▶ **What will be required to report:** Grants equal to or over \$25,000, and awarded on or after October 1, 2010 must be reported by the prime awardee. While much of the information required by FFATA is directed at Federal agencies, data concerning employee compensation and sub-awardee information is required of the award recipient.
- ▶ **How prime grant awardees report, in compliance with the Transparency Act:**

Prime grant awardees will be required to register in two systems to comply with the reporting requirements of the Transparency Act.

Grant awardees will be required to register into the Central Contractor Registration System (“CCR”). For any new Federal grants, as of October 1, 2010, prime grant awardees must ensure that they have an active registration, for the DUNS number under which the grant was made, in CCR, and provide all required information (including Executive Compensation if required).

Grant awardees will be required to register into FSRS and report sub-award and/or sub-awardee executive compensation data through FSRS. (www.FSRS.gov)

What is FSRS?



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Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS)



FSRS is the FFATA Subaward Reporting System and can be found at www.fsrs.gov. Its functions include:

- ▶ Currently collects subcontract award information from prime awardee
- ▶ Beginning October 29th FSRS will also collect subgrant award information
- ▶ Currently supports CSV “batch” inputs. Beginning November 15th FSRS will support XML inputs
- ▶ Pre-populates prime award information. Prime awardees enter following sub-award information if not pre-populated:
 - Name of entity receiving award
 - DBA name (Grants)
 - Amount of award
 - Subcontract/Subcontract Number
 - Funding agency
 - CFDA Number (Grants)
 - NAICS (Contracts)
 - Treasury Account Symbol (Contracts)
 - Award title descriptive of the purpose of the funding
 - Location of the entity (including congressional district)
 - Place of performance (including congressional district)
 - Unique identifier (e.g., DUNS) of the entity
 - Total compensation and names of top five executives
- ▶ Leveraging Electronic Subcontract Reporting System (eSRS) so you do not need to re-register if you have an existing account in eSRS.

FFATA Reporting - Who



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- ▶ **Who will be required to report:** All recipients receiving federal grants or contracts greater than or equal to \$25,000 are required to report

Exceptions:

- Grants, whether existing or new as of October 1, 2010 that are funded by the Recovery Act (ARRA). Rather, such awards will continue to report those awards and related sub-awards through FederalReporting.gov;
- Federal awards to individuals who apply for or receive Federal awards as natural persons (i.e. unrelated to any business or non-profit organization he or she may own or operate in his or her name);
- Federal awards to entities that had a gross income, from all sources, of less than \$300,000 in the entities previous tax year

Summary



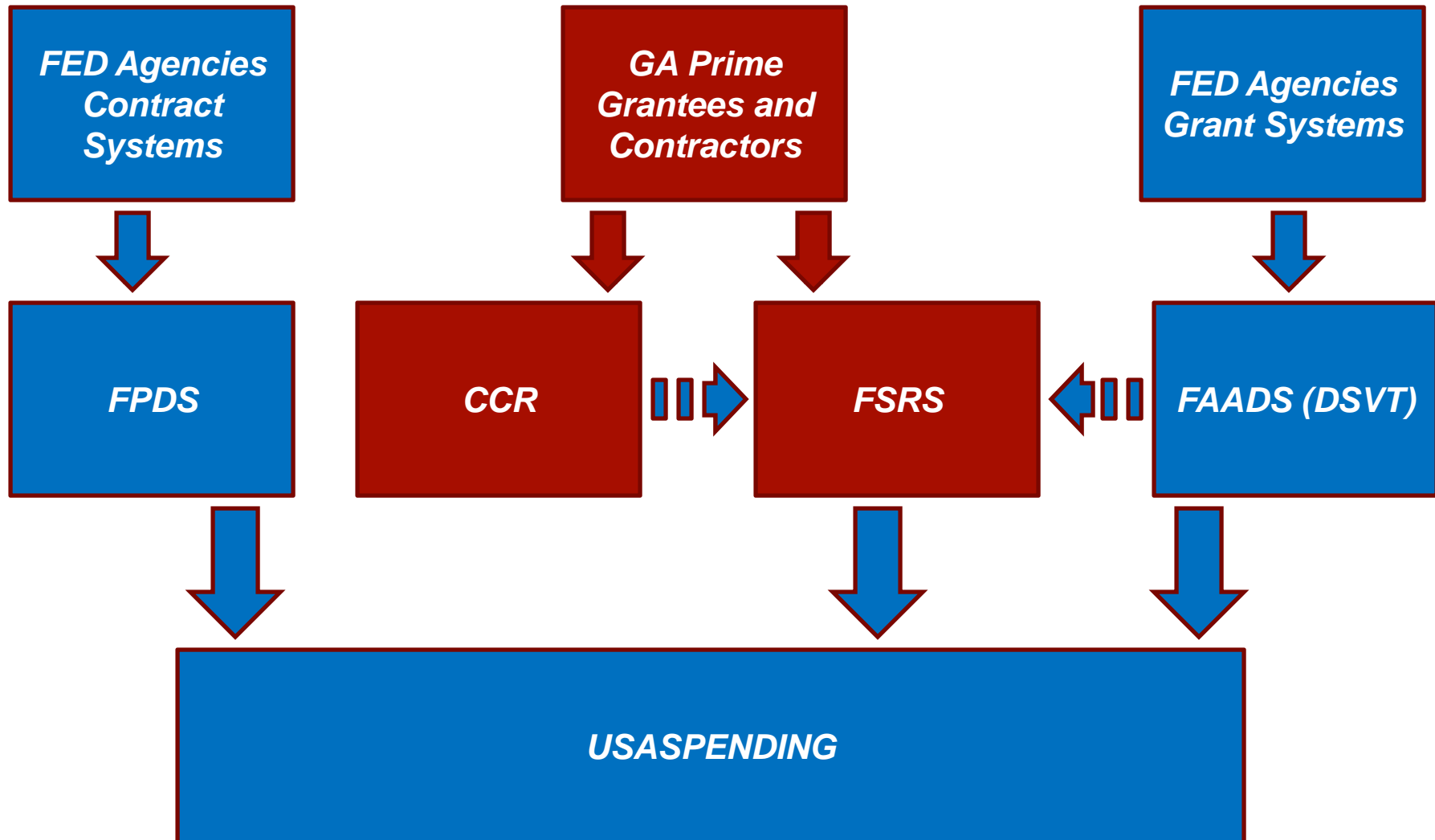
Who?	Reports what?	How?
Federal Agency	Prime award information for awards \$25K or more	FAADS+ for grants, FPDS-NG for contracts
Prime contract awardee	Company information Executive compensation Contract subaward for awards \$25K or more	CCR CCR or FSRS* FSRS
Prime grant awardee	Company information Executive compensation Grant subaward information for awards \$25K or more	CCR CCR or FSRS* FSRS
Grant Sub-awardee	Grant sub-award information for awards \$25K or more	Through Prime grant awardee

* If executive compensation is not found in CCR it can be supplied through FSRS

FFATA Process Flow



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FFATA Reporting - When



- ▶ **When will this be required to be reported:** The prime awardee must report information related to a sub-award by the end of the month following the month the sub-award or obligation was made. For example, prime awards sub-awarded on October 1, 2010 must be reported by November 30, 2010.

AGENCY TIMELINE

1-Oct	1-Oct	27-Oct	30-Nov
Ensure active DUNS # for All Grants	Ensure active CCR Registration All DUNS	Register Into FSRS	1 st Report due in FSRS

Data Elements



FEDERAL ASSISTANCE AWARD DATA SYSTEM (FAADS)

- 1 Federal Award Identifier Number (FAIN)
- 2 Federal Agency Name
- 3 Awardee-DUNS Number
- 4 Awardee- DUNS Number +4
- 5 Principal Place of Performance:
 - A. City or County
 - B. State
 - C. Country
 - D. Zip + 4
 - E. Congressional District
- 6 CFDA Program Number (and Program Title)
- 7 Project Description
- 8 Total Federal Funding Amount
- 9 Obligation/Action Date

CENTRAL CONTRACTOR REGISTRATION (CCR)

- 1 Awardee – Name
- 2 Awardee – DBA Name
- 3 Awardee – DUNS Number
- 4 Awardee Address:
 - A. Street
 - B. City
 - C. State
 - D. Country
 - E. Zip + 4
- 5 Awardee Names and Compensation of Highly Compensated Officers
- 6 Sub-awardee – Name
- 7 Sub-awardee – DBA Name
- 8 Sub-awardee Address:
 - A. Street
 - B. City
 - C. State
 - D. Country
 - E. Zip + 4
- 9 Sub-awardee DUNS number
- 10 Sub-awardee Names and Compensation of Highly Compensated Officers

Data Elements



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FFATA SUBAWARD REPORTING SYSTEM (FSRS)

- 1 Awardee Address:
Congressional District
- 2 Sub-award Date
- 3 Date of Report Submission
- 4 Sub-awardee-DUNS Number
- 5 Sub-awardee- DUNS Number +4
- 6 Sub-awardee Address:
Congressional District
- 7 Sub-awardee Place of Performance:
Congressional District
- 8 Sub-award Number
- 9 Sub-award Project Description

Note: Items in **RED** are pre-populated,
items in **BLACK** are required to be
entered by the award recipient

Sub-recipient



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“a[n]...entity that expends...awards received from a pass through entity to carry out a...program”. In other words, as found in the OMB Circular A-133 Compliance Supplement, “a sub-recipient relationship exists when funding from a pass-through entity is provided to perform a portion of the scope of work or objectives of the pass-through entity’s award agreement with the...awarding agency.”

Are they a non-state entity that is performing some of the work associated with the award?

Vendor



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“a dealer, distributor, merchant or other seller providing goods or services that are required for the conduct of a...program....” In other words, as found in the OMB Circular A-133 Compliance Supplement, “a vendor, on the other hand, is generally a dealer, distributor or other seller that provides, for example, supplies, expendable materials, or data processing services in support of the project activities.”

Are they merely providing a good or a service?

Top 5 Compensated Officers



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- ▶ **Executive compensation data is required for both the prime awardee and first-tier sub-awardee if:**
 - The entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards; and
 - The entity received \$25,000,000 or more in annual gross revenues from Federal awards; and
 - The public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986

Top 5 Compensated Officers



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► **Total Compensation is defined as:**

Cash and noncash value earned by the executive during the past fiscal year including the following:

- Salary and bonus
- Awards of stock, stock options, and stock appreciation rights
- Earnings for services under non-equity incentive plans. Does not include group, life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees
- Changes in pension value.
- Above-market earnings on deferred compensation which are not tax-qualified.
- Other compensation >\$10,000. For example, severance, termination payments, value of life insurance paid on behalf of the employee

FFATA Links



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- ▶ **Dun & Bradstreet** – responsible for maintaining unique identifiers for business entities that receive federal assistance (www.dnb.com)
- ▶ **Central Contract Registration (CCR)** – registration system for entities that do business with the federal government (www.bpn.gov/ccr/)
- ▶ **USASpending** – responsible for collecting and displaying FFATA data (www.usaspending.gov)
- ▶ **FFATA Sub-award Reporting System FSRS** - tool for collecting information about sub-awards (www.fsrs.gov)

What can you do now?



- ▶ Ensure you have an active registration, for the DUNS number under which the grant was made, in CCR, and provide all required information.
- ▶ Register into FSRS (beginning Oct 27).
- ▶ Identify all awards subject to reporting requirements.
- ▶ Identify data elements needed from Sub-awards.
- ▶ Develop a system to collect, compile, report necessary sub-recipient information to meet the requirements of FFATA reporting.
- ▶ Meet with Sub-recipients.
- ▶ Create a process to review data prior to submission.
- ▶ Develop an internal control framework that addresses the FFATA transparency objectives.



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QUESTIONS??