

**H. FFATA REPORTING FORMS  
AND INFORMATION**

## The FFATA Act

**Authorization** - S. 2590 The text of the legislation can be found on the web address below.

[http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=109\\_cong\\_bills&docid=f:s2590enr.txt.pdf](http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=109_cong_bills&docid=f:s2590enr.txt.pdf)

The Federal Funding Accountability and Transparency Act (FFATA) was signed on September 26, 2006. The intent is to empower every American with the ability to hold the government accountable for each spending decision. The end result is to reduce wasteful spending in the government. The FFATA legislation requires information on federal awards (federal financial assistance and expenditures) be made available to the public via a single, searchable website. Federal awards include grants, sub-grants, loans, awards, cooperative agreements and other forms of financial assistance as well as contracts, subcontracts, purchase orders, task orders, and delivery orders. The legislation does not require inclusion of individual transactions below \$25,000 or credit card transactions before October 1, 2008.

### Summary

Who?	Reports what?	How?
Agency <i>USDOE</i>	Prime award information for Federal awards \$25K or more	FAADS-PLUS file submission to USAspending.gov for grants
Prime awardee <i>MHEC</i>	Prime awardee (MHEC) information Executive compensation First-tier sub-awards (Improving Teacher Quality Grantee) of \$25K or more	CCR CCR FSRS
Sub-awardee <i>Improving Teacher Quality Grantee</i>	Register for DUNS Number Provide required entity information, including executive compensation responses, to prime awardee (MHEC)	Dun & Bradstreet  Register in CCR



**2012-2013 Improving Teacher Quality State Grants - CFDA 84.367B**

**Federal Funding Accountability and Transparency Act Sub-award Reporting Form**

In accordance with the Federal Funding Accountability and Transparency Act, sub-grantees are required to report the following information to the Maryland Higher Education Commission (MHEC) to receive funding. Recipients are highly encouraged to register their Data Universal Numbering System (DUNS) in the Central Contractor Registration System (CCR). **All forms must be completed and returned to MHEC for reporting no later than March 7, 2012.** Forms can be emailed to [aaugins@mhec.state.md.us](mailto:aaugins@mhec.state.md.us) or mailed to Maryland Higher Education Commission, 6 N Liberty Street, Baltimore, Maryland 21201. Attention: Andrenette Mack Augins, Outreach and Grants Management, 10<sup>th</sup> Floor.

1. Name of entity receiving award [Click here to enter text.](#)
2. Amount of award [Click here to enter text.](#)
3. Funding agency [Click here to enter text.](#)
4. CFDA program number for grants [Click here to enter text.](#)
5. Program source [Click here to enter text.](#)
6. Award title and descriptive of the purpose of the funding action [Click here to enter text.](#)
7. Location of the entity (including city, state, and congressional district) [Click here to enter text.](#)
8. Place of performance (including city, state, and congressional district) [Click here to enter text.](#)
9. Unique identifier of the entity and its parent (i.e. DUNS#); and [Click here to enter text.](#)
10. Total compensation and names of top five executives **if**:
  - a. More than 80% of annual gross revenues from the Federal government, and those revenues are greater than \$25M annually **and**
  - b. Compensation information is not already available through reporting to the SEC.

Name	Compensation Total
1.	\$
2.	\$
3.	\$
4.	\$
5.	\$

Classified information is exempt from the prime and sub-award reporting requirement as are contracts with individuals.

Signature \_\_\_\_\_ Date \_\_\_\_\_  
 Fiscal Officer

Central Contractor Registration (CCR) at [www.ccr.gov](http://www.ccr.gov) or CCR Federal Service Desk at 866-606-8220  
 FFATA Sub-Award Reporting System (FSRS) at [www.fsr.gov](http://www.fsr.gov)

## Frequently Asked Questions

### **What Does FFATA Require?**

- ▶ The Federal Funding Accountability and Transparency Act (FFATA, or the Transparency Act) of 2006 and subsequent 2008 amendments requires:
  - Information disclosure of entities (MHEC) receiving Federal funding through Federal awards such as Federal contracts and their sub-contracts, as well as Federal grants and their sub-grants (Improving Teacher Quality Grant Program Sub-Grantees)
  - Disclosure of executive compensation for certain entities and sub awardees (MHEC and Improving Teacher Quality Grant Program Sub-Awardees)
  - The establishment of a publicly available, searchable website that contains information about each Federal award
  - Agencies to comply with OMB guidance and instructions and assist OMB in implementation of website

### **What New Reporting Is Required?**

- ▶ **(MHEC) Prime grant awardees of Federal grants of \$25K or more must report associated grant first-tier sub-grants (Improving Teacher Quality Grant Program Grantees) of \$25K or more (effective October 1, 2010)**

### **What Is the Specific New Information required for reporting?**

- ▶ Sub-award (Improving Teacher Quality Grant Program Sub-Awardee) Information Required for FFATA Reporting:
  - Name of entity receiving award
  - Amount of award (obligated amount)
  - Funding agency
  - NAICS code (<http://www.census.gov/eos/www/naics/>)
  - Program source
  - Award title descriptive of the purpose of the funding action
  - Location of the entity (including congressional district)
  - Place of performance (including congressional district)
  - Unique identifier of the entity and its parent; and
  - Total compensation and names of top five executives (prime or sub-awardee)

### **What about Executive Compensation?**

- ▶ Prime awardees (MHEC) must report executive compensation information for prime and/or sub-awardees if in the preceding fiscal year:

(1) The organization received 80% or more of its annual gross revenues in Federal awards and those revenues are greater than \$25 million annually, and

(2) The public does not have access to information about the compensation of the executives 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.

*NOTE: Classified information remains exempt from the prime and sub-award reporting requirements*

- ▶ Agencies must report prime award information
- ▶ Prime awardees (MHEC) must report first-tier sub-award information and executive compensation information

### **How Does Grants Reporting Occur?**

- ▶ Prime grant awardees (MHEC) must register with the Central Contractor Registry (CCR)
  - Sub-awardees (Improving Teacher Quality Grant Program Grantees) must register with Dun & Bradstreet to get a DUNS number

- Prime grant awardees must respond to the executive compensation questions through CCR
- ▶ Agencies must report prime grant award information through their FAADS-PLUS file submissions to USAspending.gov
- ▶ Prime grant awardees (MHEC) must report first-tier sub-award information through the FFATA Sub-award Reporting Systems (FSRS)
- ▶ Prime grant awardees (MHEC) must respond to the executive compensation questions about their first-tier (Improving Teacher Quality Grant Program Grantee) sub-awardee through FSRS (if the sub-awardee is NOT already in CCR)

#### **How Long Does MHEC Have To Report?**

Prime awardees (MHEC) must report first-tier sub-award (Improving Teacher Quality Grant Program Grantee) information by the end of the month following the month the award or award's obligation was made

- ▶ For example, if a (Improving Teacher Quality Grant Program Grant) sub-award is made on August 5, 2012 the prime awardees (MHEC) would have until September 30, 2012 to report the sub-award
- ▶ (Improving Teacher Quality Grant Program Grant) Sub-awards made during August all would have until September 30, 2012 to report