

# FFATA Reporting Webinar & Forum

## Tips & Guidance for Grantees

February 1, 2023 @ 2:30pm EST

**U.S. Department of Education**

Grants Management Policy Division, Office of Finance and Operations (OFO)

Office of State & Grantee Relations (SGR), Office of Elementary and Secondary Education (OESE)



*Please note: This webinar will be recorded.*

1

Review FFATA  
reporting  
requirements

2

Common Reporting  
Challenges:  
Identification, Analysis  
and Mitigation

3

Take your questions

# Agenda

# Submitting Questions During the Training

At any time during the presentation:

- Email your questions to: [FFATAReporting@ed.gov](mailto:FFATAReporting@ed.gov) with the subject header “FFATA Questions”
- If your email contains more than one question, number them to ensure that we see each one
- Feel free to submit multiple questions/emails
- Copy your State Mailbox [STATE].oese@ed.gov (i.e., [Alabama.oese@ed.gov](mailto:Alabama.oese@ed.gov))
- Not all questions may be addressed during the webinar
- All questions will be responded to in a timely fashion

Does this session apply to me?

**YES!**

This session applies to all ED grantees (Federal Prime Recipients) who have made subawards.

## Acronyms & Quick Links

- **FFATA:** Federal Funding and Transparency Act - [FFATA Act \(2006\) | GRANTS.GOV](#)
- **FSRS:** FFATA Subaward Reporting System - <https://www.fsrs.gov/>
- **USAspending:** <https://www.usaspending.gov/>
- **ESF:** Education Stabilization Fund
- **ESF Transparency Portal (Portal):** <https://covid-relief-data.ed.gov/>
- **SAM:** System for Award Management - <https://sam.gov/>
- **OMB:** Office of Management and Budget
- **GSA:** General Services Administration

# FFATA Overview

- FFATA Statute requires that information about Federal awards (Federal financial assistance and subawards) be made available to the public via a single, searchable website and maintained by OMB. That site is [www.USAspending.gov](http://www.USAspending.gov)
- FFATA reporting requirements have been in effect since 2010
- The Transparency Act's definition of "Federal awards" includes prime awards for grants (discretionary and formula), cooperative agreements, loans, contracts, sub-grants and sub-contracts.
- As of November 2020, the reporting threshold for subrecipient awards increased to \$30,000
- See [2 CFR Part 170](#) for a full reading of the regulations
- ED grantees should also carefully review Grant Award Notification (GAN) Attachment 9

# Key Terms

**ED Grantee:** Non-Federal Entity that received an award from the U.S. Department of Education (grantee, grant recipient, prime awardee, prime recipients are all synonyms)

**Pass-through Entity:** Non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program.

**Unique Entity Identifier (UEI):** A number used to identify a specific commercial, nonprofit, or Government entity. The UEI is used within SAM.gov as a primary key to uniquely identify an entity or part of an entity. In April 2022, the UEI replaced the DUNS number as the primary identifier for Federal awards.

**Federal Awardee Identification Number (FAIN):** Synonym for ED's PR Award Number. This is the award number or other identifying number, assigned by the Federal awarding agency. The FAIN is a Federal-wide term and is a term used in FFATA reporting in FSRS and other reporting systems.

## Key Terms *Continued*

**Subaward:** An award provided by a pass-through entity to a subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.

**Subrecipient:** Entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a Federal award, but does not include an individual that is a beneficiary of such award. Subrecipients may also be recipients of other Federal awards directly from a Federal awarding agency.

*See Title 2 of the Federal Code of Regulations, Grants and Agreements Part 200 Subpart A for a more complete listing of acronyms and definitions.*



# First-Tier Subaward Reporting VS Procurement and Contracts

- First-tier subawards, regardless of the instrument used to make the award (e.g., a subgrant or contract), must be reported when they meet the FFATA criteria for reporting, and when the subawards perform programmatic work under the prime recipient's approved grant
- Subawards differ from contracts (under FFATA) as subawardees maintain day-to-day oversight of the activities
- Procurement contracts provide goods and services and do not maintain managerial or oversight over the project
- Procurements awarded to provide a service needed by the prime recipient in order to implement its grant project are not required to be reported in accordance with FFATA

# § 200.331 Subrecipient and contractor determinations

The SEA/pass-through entity must make case-by-case determinations whether each agreement it makes for the disbursement of Federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor.

[eCFR :: 2 CFR 200.331 -- Subrecipient and contractor determinations.](#)

If it is determined by the SEA/Pass-through entity that any of the following apply, it would be determined to be a subrecipient relationship and the subaward would need to be reported through FFATA:

- (1) Determines who is eligible to receive what Federal assistance;
- (2) Has its performance measured in relation to whether objectives of a Federal program were met;
- (3) Has responsibility for programmatic decision-making;
- (4) Is responsible for adherence to applicable Federal program requirements specified in the Federal award; and
- (5) In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

Note: The determination should be consistent with [eCFR :: 2 CFR Part 170 -- Reporting Subaward and Executive Compensation Information](#)

# Where Do Prime Recipients Report?

- Prime recipients report their first-tier subawards (and first-tier subaward executive compensation if not already entered in SAM.gov or self-reported by the subawardee to the SEC or IRS) in the [FFATA Subaward Reporting System \(FSRS.gov\)](https://www.fsrs.gov/)
- When registering in FSRS, the prime recipients' information data fields will be pre-populated with information from the [System for Award Management \(SAM.gov\)](https://www.sam.gov/)
- Prime recipients report compensation for their 5 highest paid executives in SAM.gov
- Information reported in FSRS.gov transfers up to [USASpending.gov](https://www.usaspending.gov/), the Federal government's public facing searchable website containing grantee and grant information
- *Note: The Grantee UEI in G5 is what determines the Prime Recipient in FSRS*

# Implications of Increases and Decreases in Subaward Funding

- If an initial, first-tier subaward is below \$30,000, but subsequent funding results in a total award equal to or over \$30,000, the award will be subject to FFATA reporting requirements as of the date the award exceeds \$30,000

*Example: Entity A received a \$20,000 subaward in May 2022. On August 15, 2022, entity A receives an additional \$15,000. As the total award now exceeds the reporting threshold, the Prime awardee would submit a \$35,000 subaward made on August 15, 2022 in their September 2022 FFATA report.*

- If the initial award equals or exceeds \$30,000, but funding is subsequently deobligated such that the total award amount falls below \$30,000, the award continues to be subject to the reporting requirements of FFATA

*Example: Entity B receives a \$35,000 subaward in December 2022, so the Prime awardee submits this in their January 2023 FFATA report. In February 2023, the Prime awardee realizes that Entity B should have only received \$25,000. The Prime awardee will then need to edit their January 2023 report to change the subaward amount to \$25,000. The Prime awardee can add a comment in the subaward description to explain the change.*

## First-Tier Subaward Reporting Criteria

- Unless already entered in SAM.gov by the subrecipient, prime recipients report executive compensation for their subrecipient's 5 highest paid executives only if:
  1. In the preceding fiscal year, the subrecipient received 80 percent or more of its annual gross revenues in Federal awards;
  2. **And** received \$25,000,000 or more in annual gross revenues from Federal awards;
  3. **And** the public does not have access to this information through periodic reports filed with the Security Exchange Commission or the Internal Revenue Service.

**Executive compensation reporting is not required when the subrecipient does not meet all three of these reporting criteria.**

# First-Tier Subaward Reporting Timeline Examples

- Prime recipients report their first-tier subawards and the first-tier subawards' executive compensation by the end of the month following the month the award or obligation was made.
  - **Example A:**

The prime recipient makes a subaward on October 1, 2022; the prime recipient must report the subaward and the subrecipient's executive compensation (if applicable) by November 30, 2022.
  - **Example B:**

The prime recipient makes a subaward on October 31, 2022; the prime recipient must report the subaward and the subrecipient's executive compensation (if applicable) by November 30, 2022.
- FFATA reports **should not** be cumulative (*This can confuse the FSRS system and result in data duplications!*)
- Each month's FFATA report should only contain subawards made within the month prior

## Impact of Being Late or Failing to Report

- Grantees are required to meet all award terms and conditions—including FFATA reporting
- Failure to submit reports on time or at all may result in:
  - ED imposing specific conditions to improve grantee performance and compliance issues (with program attorney concurrence)
  - Single Audit findings and corrective action plans
  - Elevated risk profiles
  - Listing adverse information in the Federal Awardee Payment Integrity Information System (FAPIIS)
  - Early termination of grant award / Return of funds (with program attorney concurrence)

***ATTENTION—PLEASE DO NOT PANIC AT THIS TIME***

## When Reporting Challenges Occur

- Contact ED immediately—Email your State Mailbox [STATE].oese@ed.gov (i.e. [Alabama.oese@ed.gov](mailto:Alabama.oese@ed.gov))
- For system issues contact the FSRS.gov Help Desk/Federal Service Desk
  - If you are provided with an Incident/Ticket Number, please share this with your Program Officer via your State Mailbox
- Document your challenges and efforts to fully comply
- Verify that your information is accurate and current
- Work to resolve issue(s) and submit your monthly report even if it will be past due



# Overcoming Common Reporting Challenges

Identification, Analysis and Mitigation

## Identifying Common Pitfalls to Avoid

- Tips for working with the Federal Service Desk
- Grantee Familiarity with FSRS
- Zip code + 4
- Batch Uploading
- Reporting for Unitary Systems
- GEER Reporting Reminders
- EANS Reporting Reminders
- Staff Transitions
- How to report and adjust subaward amounts
- UEI Transition

## When to contact the Federal Service Desk

Understand the role of the Federal Service Desk:  
*Technical vs Non-technical Issues*

- Staff Transitions (Past FFATA reports need to be migrated to a new staff person's FSRS account)
- To delete an erroneous FFATA Report
- System errors

## Tips for working with the Federal Service Desk

- If the Federal Service Desk's clarification emails to the grantee are unanswered within **5 business days**, the incident/ticket will be closed without resolution. If this happens, the grantee will need to submit a new ticket for the same issue
  - Be sure to check your spam folder!
- Grantees should include required contact information in designated field
  - Without complete contact info, a new ticket for the issue will be created (registration information does not carry over to ticket contact information)
- New questions related to an existing issue/ticket will always generate a new ticket
  - Tickets are not kept open for continuous feedback

[GSAFSD Service Portal Landing - GSA Federal Service Desk Service Portal](#)

## Grantee Familiarity with FSRS

- Varying levels of grantee experience with FSRS
- Staff responsible for reporting should become familiar with FSRS.gov before an urgent need to report occurs
  - View the [FSRS Awardee User Demonstration video](#)
  - Download and review the [FSRS Awardee Guide](#)
  - Review the [FSRS FAQs](#)
- Gain a general understanding of the grantee responsibilities, award terms and conditions by reviewing the GAN and basic information about the program
- Establish internal timelines to gather required data to meet established deadlines
- Leverage knowledge of other State agencies with FFATA reporting experience

## Zip Code +4

- Be sure to include the full zip code of the subawards when reporting
- Avoid using hyphens
- Inform the Helpdesk of any issues and submit the ticket number to ED as soon as possible to help with a timely resolution
- Access the USPS Postal Code lookup tool at <https://tools.usps.com/zip-code-lookup.htm>
- On March 10, 2021, GSA implemented a solution resolving the FSRS Congressional District Zip-code + 4 field issue
  - If a valid ZIP+4 is not available for the physical address, you will be prompted to manually enter a 2-digit congressional district.
- Related FSD FAQ: [GSAFSD kb articles - GSA Federal Service Desk Service Portal](#)

# Batch Uploading

- GSA recommends uploading a batch of **no more than 100 lines** at a time in order to reduce error and duplications
  - [FSRS Batch Upload User Guide](#)
- Grantees should verify subawards and subaward obligations align with grant award total
- Ensure no under, over, or duplicative reporting occurs
- Note: FSRS does not have system validations in place, so if duplicates are present, the system will not flag this

# Unitary Systems

As a Unitary System, funds expended directly by the Puerto Rico or the Hawaii Department of Education (SEA) **would not** need to be reported in the FFATA Subaward Reporting System (FSRS), as no subaward would have been made. If, however, the Puerto Rico or Hawaii Department of Education/SEA makes a subaward to a separate entity and the subaward is for \$30,000 or more, the subaward must then be reported in FSRS. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity (the grantee) considers a subgrant or a contract, and is reportable in accordance with FFATA.

- For example, if the Puerto Rico or Hawaii Department of Education/SEA entered into a contract costing over \$30,000 with a company to provide professional development for teachers, and it is determined to be a subrecipient relationship ([eCFR :: 2 CFR 200.331 -- Subrecipient and contractor determinations](#)) this subaward must be reported in FSRS.



# Unitary Systems *Continued*

As an additional reminder, a subaward does not include payments to a contractor, small purchase agreements, vendor agreements, and consultant agreements, when goods or services under these relationships are provided for the benefit of the pass-through entity. For example:

- Cleaning Vendors: Vendors that are hired by a grantee to clean its facility.
- Payroll Services Vendors: Vendors that carryout payroll functions for the grantee.
- Information Technology Vendors: Vendors that provide IT support to grant staff.

## GEER FFATA Reminder

If our Governor made GEER funds available to a State agency, do we have to report where those funds went (e.g., IHEs, LEAs, other educational entities) after the State agency?

- If the Governor established an agreement (memorandum of understanding (MOU), interagency agreement, etc.) with the State agency that delegates authority to the State agency for the administration of the program, then the awards made by the State agency will be treated as subawards and the Governor will need to report them in Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS).
- If the Governor subawarded those funds to a State agency without an agreement delegating authority to the State agency, then the Governor would treat the State agency as the subrecipient and would not be required to report any further subawards made by the State agency.

[See Question 1: ESSER-GEER QA \(ed.gov\)](#)

# EANS FFATA Reminders

- The grantee is responsible for determining the recipient relationship - [eCFR :: 2 CFR 200.331 -- Subrecipient and contractor determinations.](#)
- Even though leftover EANS funds are “reverting” to the Governor for allowable uses under GEER, the **reverted funds remain EANS funds**. As such, any subawards made of \$30,000 or more should be reported under the EANS Federal Award Identification Number (FAIN).
- See G-1 and G-2 of [Final-EANS-FAQ-Update-9.17.21.pdf \(ed.gov\)](#)

## Staffing Transitions

**Q.** The person who used to do our reports is no longer with our company. What will happen to all of our data and will we be able to access any previous data?

**A.** If the person is no longer with your company, the data can be migrated to another user's account. Contact the Federal Service Desk at [www.fsd.gov](http://www.fsd.gov) and use the 'Ask A Question' or 'Live Chat' feature to request that they migrate the data.

*Please note: Only the individual who submitted the report initially will have the option to edit a past report.*

[FSRS - Federal Funding Accountability and Transparency Act Subaward Reporting System](#)

## How to correctly report adjusted subaward amounts

**Q.** How do I de-obligate an Award Amount in FSRS?

**A:** USAspending.gov will track changes as a cumulative amount however you cannot enter negative amounts in order to de-obligate amounts from subawards, and submitting a new report the next month with the amount minus the de-obligated amount is the incorrect reporting process. Any corrections should always be made in the existing submitted report.

The correct process is to reopen the submitted report with the incorrect data and process an Overwrite (batch upload or web services process) of the report with all of the correct data for that reporting period or manually correct the reopened report.

*For the full FAQ refer to:*

[FSRS - Federal Funding Accountability and Transparency Act Subaward Reporting System](#)

# UEI Transition

- Grantees should continue to submit their FFATA reports – If there are entities that have not yet received their UEI, omit them from the FFATA report for now. Once a UEI is assigned, grantees should edit past reports to add in the previously omitted subawards.
- If entities are struggling to receive a UEI and submit Federal Service Desk tickets, please submit their ticket number to your Program Officer for escalation. Please include the Legal name of the entity, and the name & email address of the contact person.
- UEI resources available on via the Federal Service Desk: [GSAFSD Service Portal Landing - GSA Federal Service Desk Service Portal](#)
- Quick Start Guides: [GSAFSD Tier 0 Knowledge Base - How do I view the quick start guides for entity registrations?](#)

## Learn How to Register Your Entity

Get Started with Your Registration

Check Registration Status

Update Your Registration

Become an Entity Administrator

For State and Local Entities

Access User Guides

# Winning Reminders

Familiarize	Familiarize yourself with USASpending and FSRS
Complete	Complete the on-line training at FSRS.gov
Register and maintain	Register and maintain all required registrations for administering your ED grants
Communicate	Communicate with essential staff within your organization and across your state
Ensure	Ensure all reporting data is accurate and current
Document	Document your efforts to submit reports in a timely fashion
Address	Address any audit findings and implement corrective actions as instructed
Contact	When in doubt, contact your ED Program Officer

# Resource Links

- [FSRS Awardee User Guide](#)
- [FSRS Awardee User Demonstration](#)
- [FSRS FAQs](#)
- [Department of Education Job Aid](#)
- [GSAFSD Service Portal Landing - GSA Federal Service Desk Service Portal](#)
- [GSA Knowledge Base 2 - GSA Federal Service Desk Service Portal \(fsd.gov\)](#)
- [GSA Interact \(gsa.gov\)](#)



# FFATA Forum

- *Submit questions in the chat*
- *Utilize the "Raise Hand" feature to be unmuted to ask a question*
- *Email your question(s) to [FFATAReporting@ed.gov](mailto:FFATAReporting@ed.gov) [Webinar Purposes Only]*

# Thank you!

A recording of today's event will be posted to the Programs' Reporting pages:

- [ESSER Reporting - Office of Elementary and Secondary Education](#)
- [GEER Reporting - Office of Elementary and Secondary Education](#)
- [EANS Reporting - Office of Elementary and Secondary Education](#)

*If you have any additional questions, please contact your Program Officer via your State mailbox: [STATE].oese@ed.gov (i.e. Alabama.oese@ed.gov)*

