



STATE CONTROLLER'S BULLETIN

Terry Brann
State Controller

Sawin Millet, Commissioner
Administrative & Financial Services

Bulletin #FY13-07

SUBJECT: Federal Funding Accountability and Transparency Act Reporting (FFATA) – Guidance

DATE: June 11, 2013

TO: All State Agency Federal Programs

FROM: Terry Brann, State Controller

The purpose of this memorandum is to remind State agencies that Transparency Act (FFATA) reporting is a current federal requirement. See Public Laws 109-282 and 110-252 FFATA Legislation. This memorandum also serves as a continuation of Controller's Bulletin FY11-02.

Items Included with this Memorandum:

General Information

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General Information

The Transparency Act requires reporting of first-tier subawards related to an agency's Federal grants, cooperative agreements, loans and other forms of Federal financial assistance (non-ARRA) and executive compensation of awardees. The information provided in this FY 2013 bulletin relates primarily to Federal grants although similar requirements are in place for Federal contracts. If your agency has questions pertaining to a Federal contract, please contact the Office of the State Controller / Internal Audit Division: 207-626-8422

The FSRS (REPORTING) Website Link

The Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) website provides information, guides, and training materials. <https://www.fsr.gov/>

14 State House Station
Burton M. Cross Building, 4th Floor
Augusta, ME 04333-0014

Phone: (207)626-8420
Fax: (207)626-8422

www.maine.gov

The SAM Website Link

The System for Award Management (SAM) replaced the Central Contractor Registry (CCR).
<https://www.sam.gov/portal/public/SAM/>

The Dun and Bradstreet Website Link

Entities that require a DUNS # (data universal numbering system #) should refer to Dun & Bradstreet (D&B):
<http://fedgov.dnb.com/webform> D&B will provide a unique nine-digit identification number.

State Agency Contact Information for DUNS #s

State agencies that require a DUNS #, please contact April.D.Newman@maine.gov. April maintains a DUNS # listing of State of Maine agencies. Please do not obtain a new DUNS # without first contacting April.

State Agency FFATA Self-Assessment Tool

Agencies should complete this self-assessment questionnaire and determine whether policies and procedures over FFATA reporting are in place; and, are either sufficient to meet the FFATA reporting requirements or need improvement; or, that policies and procedures are lacking and should be developed immediately.

<http://www.maine.gov/osc/internalaudit/ffata.shtml> Select: Agency Self-Assessment for FFATA Reporting Word Doc

State Agency FFATA Reporting - Sub-Recipient Award and Executive Compensation Decision Tree

Agencies should complete this decision tree in order to determine whether FFATA subaward and/or executive compensation reporting are required. If an agency is still unsure whether reporting is required, please contact our office at 626-8426.

http://www.maine.gov/osc/pdf/internalaudit/FFATA_Decision.pdf

FY 2011 Controller's Bulletin #11-02

Agencies should refer to this bulletin in order to obtain additional guidance: FFATA overview, summary of FFATA reporting requirements, and guidance for coding FFATA subaward disbursements.

http://www.maine.gov/osc/pdf/admin/controllersbulletins/fy2011/fy11-02_FFATA.pdf

Frequently Asked Questions (FAQs)

Q. What does Federal financial assistance subject to the Transparency Act mean?

*2 CFR §170.320: "...assistance that non-Federal entities receive or administer in the form of grants; cooperative agreements; loans; loan guarantees; subsidies; insurance; food commodities; direct appropriations; assessed and voluntary contributions; and, other financial assistance transactions that authorize the non-Federal entities expenditure of Federal funds. **Does not include** technical assistance, which provides services in lieu of money; a transfer of title to Federally owned property in lieu of money, even if the award is called a grant; any classified award; or any award funded in whole or in part with Recovery funds, as defined in section 1512 of the American Recovery and Reinvestment Act of 2009 (Pub. L. 111-5)." For additional exceptions, see 2 CFR §170.110 (b). <http://www.ecfr.gov>*

Q. What is a subaward?

2 CFR §170 Appendix A (e3 (i, ii, iii)): "This term means 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. The term does not include your procurement of property and services needed to carry out the project or program. A subaward may be provided through any legal agreement, including an agreement that you or a subrecipient considers a contract."

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Q. What is a subrecipient?

2 CFR §170 Appendix A (e4 (i, ii)): "...an entity that receives a subaward from you (the recipient) under this award; and is accountable to you for the use of the Federal funds provided by the subaward." See Controller's Bulletin #FY05-05, "Determination of Subrecipient vs. Vendor Relationship"

<http://www.maine.gov/osc/pdf/admin/controllersbulletins/fy2005/fy05-05.pdf>

Q. What is required to be reported?

2 CFR §170 Appendix A (I): "Reporting Subawards and Executive Compensation - Reporting of first-tier subawards - Applicability - Unless you are exempt (see, [2 CFR §170 Appendix A-d](#)) , you must report each action that obligates \$25,000 or more in Federal funds that does not include Recovery Funds for a subaward to an entity."

2 CFR Section 170 Appendix A (3): "Report the information about each obligating action that the submission instructions posted at <http://www.fsr.gov> specify"

2 CFR §170 Appendix A-d: "Exemptions – If, in the previous tax year, you had gross income, from all sources, under \$300,000, you are exempt from the requirements to report Subawards and the total compensation of the five most highly compensated executives of any subrecipient."

Q. Where and when do we report?

2 CFR Section 170 Appendix A (2): "Each obligating action is to be reported to <http://www.fsr.gov> . For subaward information, report no later than the end of the month following the month in which the obligation was made."

Q. What is an obligation?

2 CFR §215.2 (t): " The amounts of orders placed, contracts and grants awarded, services received and similar transactions during a given period that require payment by the recipient during the same or future period." Funds need not be encumbered to be considered obligated.

Resources and Links

Code of Federal Regulations - 2 CFR § 170 <http://www.ecfr.gov>

FFATA Subaward Reporting System: <http://www.fsr.gov>

Federal Spending Transparency: <http://www.USASpending.gov>

OMB's website for Federal Spending Transparency: <http://www.whitehouse.gov/omb/open>

Office of the State Controller's FFATA webpage: <http://www.maine.gov/osc/internalaudit/ffata.shtml>

For additional questions, concerns or guidance, please contact the Office of the State Controller/Internal Audit Division at
207-626-8420

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