
Reporting Requirements – FFATA and Stimulus/ARRA

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Federal Funding Accountability and Transparency Act (FFATA)

What We Know:

- ❑ Signed on September 26, 2006;
- ❑ 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, subgrants, loans, awards, cooperative agreements and other forms of financial assistance as well as contracts, subcontracts, purchase orders, task orders, and delivery orders;
- ❑ See the legislation: http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=109_cong_bills&docid=f:s2590enr.txt.pdf

Federal Funding Accountability and Transparency Act (FFATA)

Affected Entities:

- Profit and Nonprofit:
 - Corporations;
 - Associations;
 - Partnerships;
 - Limited liability companies;
 - Limited liability partnerships;
 - Sole proprietorships;
 - Any other legal business entities;
 - Any State or locality;
 - Other grantees or contractors that are not excluded (prior to January 1, 2009, includes subcontractors or subgrantees; and individual recipients of Federal assistance);
- Transactions \$25,000 and over.

Federal Funding Accountability and Transparency Act (FFATA)

Website:

- USASpending.gov
 - Posted for each Federal award—
 - Name of the entity receiving the award;
 - Amount of the award;
 - Information on the award including transaction type, funding agency, North American Industry Classification System code or Catalog of Federal Domestic Assistance number (where applicable), program source, and
 - Award title descriptive of the purpose of each funding action;
 - Location of the entity receiving the award and primary location of performance under the award, including the city, State, congressional district, and country;
 - Unique identifier of the entity receiving the award, and
 - Parent entity of the recipient, should the entity be owned by another entity; and
 - any other relevant information that is specified by the Office of Management and Budget.
 - Post within 30 days of award.

Federal Funding Accountability and Transparency Act (FFATA)

Subaward Data:

- **Pilot Program** - Conducted Fall 2009
 - Purpose and Intent
 - Test the collection and accession of data about subgrants and subcontracts;
 - Determine how to implement a subaward
 - Reporting program across the Federal Government, including—
 - a reporting system under which the entity issuing a subgrant or subcontract is responsible for fulfilling the subaward reporting requirement;
 - all subgrant and subcontracts \$25,000+

Federal Funding Accountability and Transparency Act (FFATA)

Pilot Participants:

- **States, Universities, Localities, Nonprofits, Forprofits**
 - **Purpose and Intent**
 - Ensure that data regarding subawards are disclosed in the same manner as data regarding other Federal awards;
 - Establish cost-effective requirements for collecting subaward data under block grants, formula grants, and other types of assistance to State and local governments; and
 - Allows Federal award recipients and subaward recipients to allocate reasonable costs for the collection and reporting of subaward data as indirect costs;

Federal Funding Accountability and Transparency Act (FFATA)

Results of the Pilot:

□ As of March 2009 – not released

■ What we know

- Data dictionary used for the pilot has not been adopted by OMB
- Most participants reported that the process was both time-consuming and cumbersome;
- System-to-system reporting options not available; and
- To date, no central website for FFATA reporting has been designated.

■ Why this information is important

- The American Recovery and Investment Act refers to FFATA data elements as the data type that will be reported.

American Recovery and Reinvestment Act of 2009 (ARRA)

What We Know:

- ❑ Signed into law February 2009;
- ❑ Initial Implementing Guidance to Federal Agencies released by OMB on Feb. 18, 2009, see <http://www.recovery.gov/files/Initial%20Recovery%20Act%20Implementing%20Guidance.pdf>;
 - State and Local governments should pay particular attention to Section 2.9 Recipient Reporting Requirements; Section 3 Governance and Risk Management; Section 5 Grants and Cooperative Agreements; Section 6 Contracts.

American Recovery and Reinvestment Act of 2009 (ARRA)

Useful websites and links:

- www.grants.gov - Federal Government's single portal to find and apply for grants;
- www.ccr.gov - Central Contractor Registration (CCR) is the primary registrant database for the U.S. Federal Government and a requirement for successful registration in grants.gov;
- Dun and Bradstreet Universal Numbering System - <http://fedgov.dnb.com/webform/displayHomePage.do;jsessionid=C4B229E5FFF42899116143BDAD9857C6>
 - (DUNS) required for successful registration in grants.gov.

American Recovery and Reinvestment Act of 2009 (ARRA)

Section 2.9, Recipient Reporting Requirements

- Required Extensive Reporting by:
 - any entity that receives Recovery Act funds directly from the Federal Government (including Recovery Act funds received through grant, loan, or contract) other than an individual; and
 - any State that receives Recovery Act funds.
- Applies to:
 - Prime recipients. Reporting requirements only apply to the prime non-Federal recipients of Federal funding, and
 - Sub awards (i.e., subgrants, subcontracts, etc.) made by the prime recipients.

American Recovery and Reinvestment Act of 2009 (ARRA)

Section 2.9, Recipient Reporting Requirements

- Applies to (cont'd)
 - Only recipients receiving awards funded through discretionary appropriations. These reporting requirements only apply to non-Federal recipients who receive funding provided through discretionary appropriations. The reporting requirements do not apply to funding received through entitlement or other mandatory programs, except as specifically required by OMB.

American Recovery and Reinvestment Act of 2009 (ARRA)

Section 2.9, Recipient Reporting Requirements

□ Example:

- For instance, a grant could be given from the Federal government to State A, which then gives a sub grant to City B (within State A), which hires a contractor to construct a bridge, which then hires a subcontractor to supply the concrete. In this case, State A is the prime recipient, and would be required to report the subgrant to City B. However, City B does not have any specific reporting obligations, nor does the contractor or subcontractor for the purposes of reporting for the Recovery.gov website. All recipients of Federal funds must continue to comply with existing agency and program reporting requirements.

American Recovery and Reinvestment Act of 2009 (ARRA)

Section 3, Governance and Risk Management

- To assess how well the Federal government and funding recipients are progressing in meeting the objectives, agencies should begin considering how they will track progress against accountability measures, such as the following:
 - 1) Audits and investigation of Recovery Act funds occurring to identify wasteful spending and minimize waste, fraud, and abuse;
 - 2) Qualified personnel overseeing Recovery Act funds;
 - 3) Opportunities to use competitive awards maximized;
 - 4) Timely award of dollars;
 - 5) Timely expenditure of dollars;
 - 6) Timely completion of planned work;
 - 7) Cost overruns minimized; and
 - 8) Improper payments minimized.

American Recovery and Reinvestment Act of 2009 (ARRA)

Section 5, Grant and Cooperative Agreements

- ❑ Agencies should structure grants to result in meaningful and measureable outcomes that are consistent with the goals of the Recovery Act.
- ❑ Agencies may want to consider the appropriateness of limited competitions among existing high-performing projects versus full and open competitions and formula allocations.
- ❑ Agencies must determine what award method(s) will allow recipients to commence expenditure and activities as quickly as possible consistent with prudent management and statutory requirements;
- ❑ To enable timeliness of awards, agencies should engage in aggressive outreach to potential applicants to begin application planning activities, including the process or Central Contractor Registry (CCR) and obtaining a Dun and Bradstreet Universal Numbering System (DUNS) number;
- ❑ Request expedited "Recovery Act" Catalog of Federal Domestic Assistance (CFDA) number for new Recovery Act programs or existing programs for which the Recovery Act provides for compliance requirements that are significantly different from the Recovery Act funding;
- ❑ Provide notification of existing CFDA program descriptions that will be modified during the next CFDA update cycle to reflect Recovery Act authorities, financial information, etc.

American Recovery and Reinvestment Act of 2009 (ARRA)

Section 6, Contracts

- ❑ Mitigate schedule, cost, and performance risk;
- ❑ Define contract requirements consistent with goals of Recovery Act;
- ❑ Obtain maximum practicable competition;
- ❑ Maximize opportunities for small businesses to compete;
- ❑ Use supplies and services provided by nonprofit agencies employing people who are blind or severely disabled as provided in FAR Subpart 8.7;
- ❑ Expeditiously award contracts;
- ❑ Apply sufficient and adequately trained workforce to responsibly plan evaluate, award, and monitor contracts;
- ❑ Ensure an adequate number of qualified government personnel are available to perform inherently governmental function during the acquisition life-cycle; and
- ❑ • Provide appropriate agency oversight at critical decision points.