

OFFICE OF ACCOUNTS AND CONTROL

**Federal Reporting Requirements for Expenditure of Federal Monetary Awards: Federal Funding Accountability and Transparency Act (FFATA)**

Effective as of 10/12/2023

Revised N/A

Division Contact:  
Steve Thompson  
401-574-8227  
Steve.Thompson@omb.ri.gov

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**1. Purpose:**

To inform State Agencies of their responsibilities related to the Federal Funding Accountability and Transparency Act (FFATA) reporting requirements for their federal grants, with subawards or sub-contracts, that meet the threshold for FFATA reporting.

**2. Applicability:**

All State Agencies, whether acting as a Pass-through entity issuing subawards or as a Prime Contract Recipient issuing sub-contracts using federal funds in the discrete sum(s) of \$30,000 or greater are subject to the conditions of this policy.

**3. Background:**

FFATA requires information about the expenditure of federal monetary awards to be made available for public access through its website [USASpending.gov](https://www.usaspending.gov). Full implementation of FFATA reporting requirements went into effect for all federal monetary awards in 2010, see: [2 CFR Part 170](#).

**4. Definitions:**

- a) **FFATA:** Means the Federal Funding Accountability and Transparency Act, as amended from time to time, 31 U.S.C. 1602, and its requirements found in [2 CFR Part 170](#).
- b) **FSRS:** Means the FFATA Subaward Reporting System, [FSRS.GOV](https://www.fsr.gov) used for submitting FFATA reports.
- c) **Pass-through Entity:** Means a State Agency, defined below, that provides a Subaward, defined below, to a Subrecipient Entity in order for it to carry out all or a part of a federal program.
- d) **Prime Contract Recipient:** Means a State Agency, defined below, that directly receives contract proceeds from a federal agency for the implementation of a federal program.
- e) **Subaward:** Means a monetary award provided by a Pass-Through Entity to a Subrecipient Entity, defined below, in accordance with their written agreement, [2 C.F.R. 200.1](#), for the Subrecipient to carry out all or part of a federal program. For clarity, it does not include payments to a contractor that or payments to an individual who is a beneficiary of a federal program.

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- f) **Subrecipient Entity:** Means a non-federal entity that receives a Subaward from a State Agency to carry out all or part of a federal program; but does not include a contractor that or an individual who is a beneficiary of such program. A Subrecipient Entity may also be a recipient of other federal awards directly from a federal awarding agency per [2 CFR 200.1](#).
  - g) **State Agency:** Means any department, division, board, commission, commissioner, committee, agent, officer, person, or institution for whom an appropriation is made, or who is authorized to expend or collect money for the State of Rhode Island, per [R.I. Gen. Laws § 35-1-4](#).
  - h) **UEI:** Means the mandatory Unique Entity Identifier, expressed as a 12-character alphanumeric code, issued to any entity receiving funds from the federal government, directly or as a Subrecipient Entity, through the U.S. System for Award Management (SAM). Registration may be made at [SAM.GOV](#) and is required annually.

**5. Pass-through Entity FFATA Reporting Requirements (State Agency)**

- a) Upon receipt of a grant award that includes pass-through funds, the State Agency must conduct a subrecipient/contractor determination as outlined in [2 CFR 200.331](#). If the result of the determination is that the relationship is that of a Subrecipient Entity and the resulting Subaward is equal to or greater than \$30,000 for a Subaward or Subawards, FFATA reporting is required.
- b) For each Subaward issued by a State Agency in the amount of \$30,000 or greater, the State Agency shall be responsible for submitting a report on that Subaward in [FSRS.GOV](#). **Note:** such reportage is required even if the Subaward amount is subsequently de-obligated to an amount below the \$30,000 threshold.
- c) For each Subaward requiring a report, the State Agency is responsible for obtaining the information outlined in Subsection 5(d) below from the Subrecipient Entity receiving a Subaward. The Subrecipient Entity is responsible for providing this information to the State Agency in a timely manner per *Section 1.17 of Appendix I – State of RI Subaward Terms & Conditions* (see [220-RICR-20-00-2.2.6.4](#)).

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d) The State Agency must submit the following required information in [FSRS.GOV](https://www.fedrs.gov) no later than the end of the calendar month following the issuance of the Subaward:

1. Subrecipient Entity legal name
2. UEI
3. Subaward/contract amount
4. Date Subaward was issued
5. Principal place of performance (address)
6. Project description
7. The compensation amounts for each of the five (5) most highly compensated executives of the Subrecipient Entity for the preceding completed fiscal year if all of the following criteria apply to the Subrecipient Entity:
  - (1) The Subrecipient Entity received 80% or more of its annual gross revenues in federal funding in the preceding completed fiscal year and,
  - (2) The Subrecipient Entity received \$25 Million or more in federal funds in the last completed fiscal year; and,
  - (3) The public does not have access to compensation information filed under any U.S. Securities and Exchange Commission (SEC) or U.S Internal Revenue Service (IRS) rules, regulations or requirements.

**Note:** If the Subrecipient Entity is part of a larger organization, (e.g. a department or division of a municipality) Subsection 4 d.) 7, above, applies to the organization as a whole.

**6. Prime Contract Recipient FFATA Reporting Requirements (State Agency):**

If a State Agency is a Prime Contract Recipient of a federal contract receiving federal funds and, in turn, issues a sub-Contract that meets the FFATA reporting threshold of \$30,000 or greater the State Agency is responsible for submitting a FFATA report in [FSRS.GOV](https://www.fedrs.gov) for each applicable sub-Contract. The reporting process is similar to the process outlined in Section 5 hereof with additional contract-specific, identifying information required.

**7. Best practice/recommendations:**

It is recommended that State Agencies develop internal policies and procedures requiring:

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- a) FFATA report(s) to be filed in [FSRS.GOV](https://www.fsrs.gov) for all applicable Subawards within fourteen (14) days of issuance of a fully executed Subaward agreement. The standard statewide Subaward agreement template is available to State Agency staff either in eCivis or on the Grants Management Office [website](#).
  - b) Maintenance of a comprehensive inventory of all active Subawards
  - c) Review of all active Subawards on a monthly basis to ensure FFATA report(s) are filed in [FSRS.GOV](https://www.fsrs.gov) no later than the end of the calendar month following the issuance of the Subaward.

**8. References/Resources:**

Additional resources and trainings related to FFATA requirements and reporting can be found on the Grants Management [website](#).

Additionally, the Grants Management office has other policies that can be found on [here](#), such as the [Interagency Agreements with Federal Funds](#) policy, establishes consistent and proper accounting when federal funds issued to a state agency are then transferred to other state agencies, and the [Grants Management System Conversion Policy A-77](#), which establishes rules and guidelines for the adoption of the Grant Management System.

[220-RICR-20-00-2](#) *Rules and Regulations for Grant Making Involving Federal Funds* establishes a legal framework for grant-making by state agencies involving federal funds that is consistent with federal Uniform Grant Guidance 2 CFR 200.

State of Rhode Island  
Department of Administration

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**9. Signatures:**

*Dorothy Pascale*

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**State Controller**

**Dorothy Pascale**

October 13, 2023

\_\_\_\_\_  
**Date**

*[Handwritten Signature]*

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**Director of Administration**

**Jonathan Womer**

*10/13/2023*

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**Date**

