

## University of Hawai`i Federal Funding Accountability and Transparency Act (FFATA) Reporting Guidelines

### **Purpose**

Implement the Federal Funding Accountability and Transparency Act (FFATA) of 2006 and associated 2008 amendments.

### **Background**

In order to enhance the transparency of Federal spending, FFATA requires the maintenance of a single, searchable website (USAspending.gov) that contains information on all Federal spending awards. While Federal agencies have been submitting information to USAspending.gov on all federal contracts and grants since January 1, 2008, the reporting requirements are now being extended to the next level of recipients.

### **Requirements**

#### Applicability

If the University of Hawai`i (UH) receives a Federal award (grant or contract) directly from a Federal sponsor and issues a subaward, that subaward may be subject to FFATA reporting. In order to determine if FFATA reporting requirements apply, please refer to [Attachment A – FFATA Reporting Decision Tree](#).

In addition, the following Federal awards are excluded from FFATA reporting:

- Federal awards (contracts and/or grants) to entities that had a gross income, from all sources, of less than \$300,000 in the entities' previous tax year;
- Federal awards (contract and/or grants) to individuals who apply for or receive Federal awards as natural persons (i.e. unrelated to any business or non-profit organization that an individual may operate in his or her own name);
- Transfers of title between Federal agencies of Federally owned property;
- Federal inter-agency transfers of award funds;
- Cooperative Research And Development Agreements (CRADAs), as defined under 15 U.S.C. 3710a; and
- Federal awards (contracts and/or grants) if the required reporting would disclose classified information.

#### Definitions

- Federal awards include grants, cooperative agreements, contracts, purchase orders, task orders, and delivery orders.
- Subawards are defined as either subcontracts or grants-specific subawards.
- For grants, a subaward means a legal instrument to provide support for the performance of any portion of the substantive project or program for which you received the award and the prime recipient awards to an eligible subrecipient. For grants, the term "subaward" does not include procurement of property and services needed to carry out the project or program.

- For contracts, a subaward means a subcontract awarded directly by a contractor to furnish supplies or services (including construction) for performance of a prime contract, but excludes supplier agreements with vendors, such as long-term arrangements for materials or supplies that would normally be applied to a contractor's general and administrative expenses or indirect cost.
- Obligation date is the date that the subaward was fully executed.

#### Information to be Reported

As a Prime awardee, UH is required to report selected information which may include the following, as applicable:

1. Executive compensation data for first tier subawardees. UH is required to report the names and total compensation of the five most highly compensated officers of a subawardee if the entity in the preceeding fiscal year received 80% or more of its annual gross revenues in Federal awards and \$25,000,000 or more in annual gross revenues from Federal awards; and if the public does not have access to this executive compensation information through periodic reports filed under the Securities and Exchange Act of 1934 or section 6104 of the Internal Revenue Code of 1986 and
2. Subaward information such as entity name, DUNS #, address, date and amount of subaward, principal place of performance, subaward number and project description must be reported. For a complete list, refer to [Attachment B - FFATA Data Elements](#).

#### Effective Dates

For prime grants of \$25,000 or more, reporting on first-tier sub-awards is required for all awards made on or after **October 1, 2010**. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award will be subject to the reporting requirements, as of the date the award exceeds \$25,000. If the initial award equals or exceeds \$25,000 but funding is subsequently de-obligated such that the total award amount falls below \$25,000, the award continues to be subject to the reporting requirements of FFATA.

For prime contracts, reporting on first-tier subawards was phased in as follows:

- Phase 1: Reporting sub-awards of prime awards valued greater than \$20,000,000 began **July 2010**
- Phase 2: Reporting sub-awards of prime awards valued greater than \$550,000 began **October 1, 2010**
- Phase 3: Reporting sub-awards of prime awards valued at \$25,000 or more began **March 1, 2011**
- Phase 4: Reporting sub-awards of prime awards valued at \$30,000 or more began **October 1, 2015**

#### Timeline for Reporting

The University must report by the end of the month following the month the subaward was encumbered.

#### Resources

- 8/27/2010 Memorandum from OMB "Open Government Directive – Federal Spending Transparency and Subaward and Compensation Data Reporting"

- [http://www.whitehouse.gov/sites/default/files/omb/open/Executive\\_Compensation\\_Reporting\\_08272010.pdf](http://www.whitehouse.gov/sites/default/files/omb/open/Executive_Compensation_Reporting_08272010.pdf)
- 4/6/2010 Memorandum from OMB “Open Government Directive – Federal Spending Transparency”  
[http://www.whitehouse.gov/sites/default/files/omb/assets/open\\_gov/OpenGovernmentDirective\\_04062010.pdf](http://www.whitehouse.gov/sites/default/files/omb/assets/open_gov/OpenGovernmentDirective_04062010.pdf)
  - OMB / About / Open Government Plan – <http://www.whitehouse.gov/omb/open>
  - Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) - <https://www.fsrs.gov/index?>

## Contacts

Please contact the ORS Compliance Section at [compliance@ors.hawaii.edu](mailto:compliance@ors.hawaii.edu) if you have questions.