

Guidelines to follow for FFATA Subaward and Executive Compensation Reporting Requirements and Discretionary Awards

- The October 1, 2010 Division of Grants, Action Transmittal 2011-01: Guidance Regarding the Federal Financial Accountability and Transparency Act (FFATA) Subaward and Executive Compensation Reporting Requirement is rescinded.
- The FFATA Subaward and Executive Compensation Reporting Requirements remain the same. However, the scope of discretionary grants that must meet these reporting requirements has changed.
- The scope of discretionary grants that must meet the FFATA subaward and executive compensation reporting requirements are:
 - New discretionary competitive awards made on or after **October 1, 2010** and all subsequent awards. {**Please Note:** A new award is defined as a project, activity or cooperative agreement that has not received prior funding and must compete for funding unless justified by a single source award application in which case it would not require competition, but is subject to the subaward reporting requirements, as applicable.}
 - Single source grants awarded as new on or after **October 1, 2010** and all subsequent awards.
- At this time, the FFATA subaward and executive compensation reporting requirements do not apply to the following types of discretionary awards:
 - Non-competing continuation awards*
 - Competitive renewal awards
 - Program expansion supplements
 - Any other type of discretionary award that is not classified as “new” outlined in the GPD

- Each OPDIV will have to place the FFATA Subaward and Executive Compensation Reporting Requirements in the terms and conditions of an award whether or not the award is subject to the FFATA Subaward and Executive Compensation Reporting Requirements. If the award is not subject to these reporting requirements, then the terms and conditions for that award must include the following sentence:
 - “This award action, dated (insert date) is not subject to the FFATA Subaward and Executive Compensation Reporting Requirements.”
- If the award is subject to FFATA Subaward and Executive Compensation Reporting Requirements, then the terms and conditions of that award must link to the OPDIVs’ website that houses the full text or include the full text of the reporting requirements.
- OPDIVs must obtain an exemption from the Office of Management and Budget through the Office of Grants Policy, Oversight, and Evaluation for any deviation from these FFATA Subaward and Executive Compensation Reporting Requirements.

***Please Note:** The FSRS has two basic business rules that populates an award in the FSRS: 1) The project period start date of October 1, 2010 (or after) that is reflected in the FAADS+ file that is sent by TAGGS to USASpending and 2) The \$25,000 subaward obligation dollar threshold is met for that specific reporting period. Therefore, all new (discretionary) awards issued on or after October 1, 2010 that are now continuation awards (where the project period is made up of more than one budget period) are subject and will be flagged as such in the FSRS using the aforementioned business rules.