

### (1) What is the Transparency Act?

The Federal Funding Accountability and Transparency Act (FFATA or Transparency Act - P.L. 109-282, as amended by section 6202(a) of P.L. 110-252) requires the Office of Management and Budget (OMB) to maintain a single, searchable website that contains information on federal awards. That site is [www.USASpending.gov](http://www.USASpending.gov). The National Endowment for the Arts reports all awards issued by the Agency to [USASpending.gov](http://USASpending.gov).

The Transparency Act's definition of "federal awards" includes not only grants, cooperative agreements, loans, and contracts, made directly to a non-Federal entity by the Federal government, but also your subawards made with federal funds.

- You must report any allowable subawards that you make with NEA funds to [USASpending.gov](http://USASpending.gov).

As an NEA grantee, your agency or organization may be termed the "prime" or "direct" recipient in different databases.

### (2) What is a subaward?

OMB guidance defines a subaward as a monetary award made as a result of a federal award to a grant recipient that is then disbursed to a subrecipient. (See the glossary at the end of the document)

Regardless of whether you call your subawards grants or contracts, they are considered subawards for purposes of this reporting.

### (3) What federal awards are subject to these reporting requirements?

All NEA grants and cooperative agreements currently approved for subaward activity are subject to FFATA reporting requirements

The FFATA reporting requirements apply only to subawards that include \$30,000 or more in federal funds regardless of the fiscal year of the NEA award that supports such activity (2 CFR 170, Appendix A).

- (a) Only those subawards that include \$30,000 or more in NEA funds must be reported to [USASpending.gov](http://USASpending.gov).
- (b) This requirement does not apply to the following:
  - Subawards equal to or greater than \$30,000, if the amount of NEA funding in the subaward is less than \$30,000 per award. For example, you issue a subaward for \$40,000, which includes \$20,000 in non-federal funds and \$20,000 in NEA funds.
  - Subawards that do not equal or exceed \$30,000. For example, you issue a subaward for \$25,000.

- (c) If a subaward that did not initially trigger the FFATA reporting threshold is later amended so that the amount of federal funding subsequently DOES equal or exceed \$30,000, then the subaward must be reported at the time of the amendment.
- (d) If a subaward that initially equaled or exceeded \$30,000 is subsequently amended so that the total award amount falls below \$30,000, the award continues to be subject to the reporting requirement

#### **(4) IMPORTANT: Change in Reporting Threshold**

- (a) All Subawards issued **on or after October 1, 2020**, have a reporting threshold of **\$30,000** or more in federal funds per subaward regardless of the fiscal year of your NEA award.
- (b) Subawards issued **on or prior to September 30, 2020**, have a reporting threshold of **\$25,000** or more in federal funds per subaward regardless of the fiscal year of your NEA award.
- **For example, your organization issued an award for \$32,000 in federal funds on June 1, 2021, from your NEA award with a grant number ending in -19. Does this subaward need to be reported?**  
You must report \$32,000 this subaward because the subaward was issued with more than \$30,000 in NEA funds after October 1, 2020.

#### **(5) Where is this information reported?**

As the federal recipient, or what FSRS terms the "Prime Awardee," you must report on subawards that meet the reporting threshold using the Federal Funding Accountability and Transparency Act Subaward Reporting System (or FSRS) at [www.fsrs.gov](http://www.fsrs.gov).

#### **(6) How do I do this?**

Go to the website [www.fsrs.gov](http://www.fsrs.gov). A user guide and FAQs are available on the home page for the website. The user guide also includes registration information for new users.

**The following is a brief summary of how to access the [www.fsrs.gov](http://www.fsrs.gov) website and the expected data you will need to enter.**

Enter your National Endowment for the Arts award number (exactly as it appears on your Official Notice of Action, including letters and hyphens).

This is an example of an award number or Federal Award ID Number (FAIN). Your Official Notice of Action will include numbers where the X's are and the fiscal year (FY) at the end of the number.

<b>OFFICIAL NOTICE OF ACTION</b> National Endowment for the Arts	
<b>Action Taken:</b> Award	<b>Date of Action:</b>
<b>FEDERAL AWARD INFORMATION</b>	
<b>Federal Award ID Number (FAIN)</b>	XXXXXXXX-XX-FY
<b>Award Recipient</b>	

The award number (FAIN) links the report to the information that the NEA has already reported about your prime award.

Other data that exists in databases such as the System for Award Management (SAM.gov) will be pre-populated.

**NOTE:** Only you as the prime awardee can submit FSRS data; subawardees do not report their own information.

**(7) What information do I need to have in order to report?**

Once you have linked to the relevant National Endowment for the Arts award number (also called the "Federal Award Identification Number," or FAIN) in FSRS, certain award information will pre-populate, including:

▪ Federal Agency Name/ID	=	National Endowment for the Arts/5920
▪ Assistance Listings number (formerly the Federal CFDA number)	=	45.025 for Partnership awards, or 45.024 for all other grants
▪ Project Description	=	the "award description" listed on your official National Endowment for the Arts' Notice of Action
▪ Total Federal Funding Amount	=	your NEA award amount
▪ Prime Awardee Name, Address, and Unique Entity Identifier (UEI)	=	as listed on your official NEA Notice of Action; if any of this information is not correct, please let us know by e-mailing <a href="mailto:grants@arts.gov">grants@arts.gov</a>
▪ Obligation Action Date	=	the "award date" on the official NEA Notice of Action

Next, you will provide the following information about your own agency/organization:

- **Principal Place of Performance for the "Prime" award.** This may be the same or different from your address in SAM.gov and Dun & Bradstreet (D&B).
- **Executive Compensation** - responses to the questions about this.\*\*

Finally, for all subawards obligated with \$30,000 or more in federal funds, you will provide the following data:

- **Subawardee Name, Address, and Unique Entity Identifier** (UEI, currently a D&B number known as a DUNS number). Remember, all subawardees (except individuals) must have a UEI; this is used to pre-populate information in FSRS; if the UEI information is not correct, the subawardee must update the information in SAM.gov and D&B. **See the glossary for important information about a change to the UEI of record that will occur on April 4, 2022.**
- **Amount of the Subaward.**
- **Subaward Obligation Action Date.** This is the date that your agency/organization uses for the official subaward obligation date, and can vary depending on your internal policies

- **Subaward Project Description.** As determined by your organization
- **Place of Performance for the activity supported by the subaward.** May be the same or different than the subawardee's DUNS UEI physical address.
- **Subaward Number.** As determined by your organization
- **Responses to the questions about Executive Compensation.**

**\*\*Note:** We do not expect that most NEA grantees or subawardees are required to report on executive compensation. This is required only if the award recipient receives more than 80% of annual gross revenues from the federal government in your organization's preceding fiscal year, and those revenues are greater than \$25 million annually (2 CFR 170); and the public doesn't have access to information about the compensation of the top five executives through periodic reports filed under section 6104 of the Internal Revenue Code of 1986 (e.g., 990s); 13(a) or 15(d) of the Securities Exchange Act of 1934 (15USC 78m(a), 78o(d)); or through reports made available for state, local or county governments.

#### **(8) What is the deadline for reporting the subawards?**

You have until the end of the month plus one additional month after a subaward is obligated (again, this is the date that your agency/organization uses for the official award date, and can vary depending on your internal policies) to fulfill the reporting requirement.

- For example, if a subaward was made on August 15, 20xx, you have until September 30, 20xx to report the sub-award information.

**NOTICE: You are responsible for ensuring your organization's compliance with this reporting requirement (2 CFR 200.300(b)).**

#### **(9) Is this report data displayed to the public?**

Yes. Report data is displayed to the public via [www.USASpending.gov](http://www.USASpending.gov) under the "Sub-Award Spending Data" section.

#### **(10) General Terms and Conditions for National Endowment for the Arts awards.**

Transparency Act subrecipient reporting requirements are included in the *General Terms and Conditions* for your award (in the *Specific Terms and Conditions* for designated Local Arts Agencies).

**Remember that as a prime recipient, you are responsible for monitoring your subrecipient organizations to ensure compliance with all other federal and agency requirements as outlined and/or referenced in the *General Terms*.**

#### **(11) Additional Information and Online FAQs at FSRs.gov.**

Detailed reporting guidance can be found on the FSRs website [www.fsr.gov](http://www.fsr.gov).

- For technical assistance, refer to the Federal Service Desk online Answer Center at [www.fsd.gov](http://www.fsd.gov), or call 866-606-8220.

- If you have program-related questions or concerns regarding Transparency Act reporting, please contact [grants@arts.gov](mailto:grants@arts.gov).

## (12) GLOSSARY

Term	Definition
Pass-through entity	<p>A non-federal entity that provides a subaward to a subrecipient to carry out part of a federal program.</p> <p>For the Arts Endowment, this includes all State Arts Agencies, Regional Arts Organizations, and designated Local Arts Agencies that are issued NEA awards currently approved for subaward activity, who then issue subawards using NEA funds</p> <p>The pass-through entity issues subawards as dictated by the award terms and conditions and the NEA's authorizing legislation.</p> <ul style="list-style-type: none"> <li>▪ Note that the FSRS website uses the term "prime recipient" for a pass-through entity.</li> <li>▪ The secondary recipients are referred to as "subrecipients."</li> </ul>
Prime Awardee	<p>This term is used by the FSRS website.</p> <p>It is a non-federal entity that receives funds in the form of a grant or cooperative agreement, directly from the Federal Government. It is financially accountable for the use of federal funds and is legally responsible for carrying out the terms and condition of the award.</p>
Subaward	<p>An award provided by a pass-through entity to a subrecipient for the subrecipient to carry out a project or activity identified as part of a federal award.</p> <p>A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.</p>
Subrecipient	<p>A non-federal entity that receives a subaward from a pass-through entity to carry out a project or activity identified with the federal program. A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency.</p>
Unique Entity Identifier	<p>A Unique Entity Identifier (UEI) is a unique number assigned to all entities (public and private companies, individuals, institutions, or organizations) who register to do business with the federal government.</p> <ul style="list-style-type: none"> <li>▪ Since 2010, a Dun &amp; Bradstreet (DUNS) number has been required as the unique entity identifier for applying for, and obtaining, federal funds.</li> <li>▪ As of May 2021, existing entities registered in SAM.gov will automatically be assigned a new UEI which will be displayed in SAM.gov alongside the DUNS.</li> <li>▪ <b>IMPORTANT: On April 4, 2022, the federal government will switch from the DUNS number to a UEI generated by SAM.gov (SAM UEI) as the UEI of record.</b></li> </ul>