THE TRANSPARENCY ACT
and
SUB-AWARD REPORTING REQUIREMENTS

Information for State Arts Agencies, Regional Arts Organizations, and designated Local Arts Agencies

Updated 12/28/20

(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.

The Transparency Act's definition of "Federal awards" included not only prime awards for grants, cooperative agreements, loans, and contracts, but also subawards.

- Prime awards are reported to USASpending.gov by Federal agencies;
- Subawards made under these prime awards (via pass-through entities) are then reported by you, the prime award recipient, further enhancing the transparency of federal spending.

(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**.** 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?

National Endowment for the Arts (or Arts Endowment) awards issued *after* October 1, 2010 are subject to FFATA reporting requirements. This includes all grants and cooperative agreements issued since fiscal year 2011 that are approved for subawarding activity.

The FFATA reporting requirements apply **only to subawards that include $30,000 or more in Federal funds.**

- If your subaward does not equal or exceed $30,000, this requirement does not apply.
- If you make a subaward equal to or greater than $30,000 but the amount of Arts Endowment funding is less than $30,000 per award, this requirement does not apply.
- Only those subawards that include $30,000 or more in Arts Endowment funds must be reported.
- If a subaward doesn't initially trigger the reporting threshold but is amended so that so that the amount of Federal funding DOES equal or exceed $30,000, then the award must be reported at the time of the amendment.

Note: for subawards issued *prior to* October 2020, the threshold for reporting is **$25,000** or more in federal funds per subaward.

(4) How and where is this information reported?
As the "Prime Awardee," you will 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.
Begin by entering your National Endowment for the Arts award number (exactly as it appears on your Official Notice of Action, including letters and hyphens); this links the report to the information the Arts Endowment has already reported about your award.

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

★ Only you can submit FSRS data; your subawardees do not report their own information.

(5) 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 program number)	=	45.025 for Partnership awards, or 45.024 for all other grants
▪ Project Description	=	the "project description" listed on your official National Endowment for the Arts' Notice of Action
▪ Total Federal Funding Amount	=	your Arts Endowment award amount
▪ Prime Awardee Name, Address, and Unique Entity Identifier (UEI)	=	as listed on your official National Endowment for the Arts' Notice of Action; if any of this information is not correct, please let us know by e-mailing grants@arts.gov
▪ Obligation Action Date	=	the "award date" on the official National Endowment for the Arts' Notice of Action

Next, you will provide:
- The Principle Place of Performance for the Prime award
  - May be the same or different from your address in SAM.gov and Dun & Bradstreet (D&B)

- Responses to the questions about Executive Compensation**

Finally, you will provide the following data for all subawards obligated with **$30,000 or more in Federal funds**:
- Subawardee Name, Address, and Unique Entity Identifier (UEI, currently a D&B number known as a DUNS number)
  - Remember, all sub-awardees must have a UEI; this is used to pre-populate information in FSRS; if the information is not correct, the subawardee must update the information in SAM.gov and D&B

- 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

- The Place of Performance for the activity supported by the subaward
  - May be the same or different than the subawardee's physical address as provided to DUNS

- Subaward Number
  - As determined by your organization

- Responses to the questions about Executive Compensation

  **Note: We do not expect our grantees or sub-awardees to have to report on executive compensation. If you believe otherwise, please contact us prior to reporting. Remember, 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.

(6) What is the deadline for reporting this information?

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.

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

(7) Is this data displayed to the public?

Yes. Report data is displayed to the public via www.USASpending.gov under the "Sub-Award Spending Data" section.

(8) General Terms and Conditions for National Endowment for the Arts awards.

These Transparency Act subrecipient reporting requirements are included in the *General Terms and Conditions* for your award. 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*.

(9) Additional Information.

Detailed reporting guidance can be found on the FSRS website www.fsrs.gov. In additions, there is a "Learning and Support" section specifically for FSRS reporting at www.fsd.gov/fsd-gov/learning-center-system.do?sysparm_system=FSRS.

For technical assistance, refer to the Federal Service Desk online Answer Center at 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.