



FFATA FAQs: THE TRANSPARENCY ACT and SUBAWARD REPORTING REQUIREMENTS

For State Arts Agencies, Regional Arts Organizations,
and Designated Local Arts Agencies

The Federal Funding Accountability and Transparency Act (FFATA) requires pass-through entities to report subawards funded with federal funds over a specific dollar threshold amount on a single, searchable public website. You must ensure your organization's compliance with this reporting requirement per 2 CFR Appendix-A-to-Part-170(a)(2).

Since March 8, 2025, subawards are reported to [SAM.gov](https://sam.gov).¹ Visit the SAM.gov help section to find instructions and videos to guide you through the process of reporting financial assistance subawards at SAM.gov. Before you begin, it is recommended that you watch the video on assistance award reporting.

To access the new subaward reporting capabilities users must have either the Data Entry or the Administrator role with subaward reporting permission in SAM.gov. Current SAM Entity Administrators can assign the necessary roles and permissions in SAM.gov. To check to see if you have the Data Entry reporting role, log into your SAM.gov Workspace and select My Roles to confirm the required reporting role.

FREQUENTLY ASKED QUESTIONS

(1) What is FFATA?

FFATA requires the Office of Management and Budget (OMB) to maintain a single, searchable website that contains information on all federal awards. This website is www.USASpending.gov. The NEA reports award information to USASpending.

FFATA's definition of "federal awards" includes not only grants and cooperative agreements made directly to a non-Federal entity by the federal government, but also subawards made with federal funds. Pass-through entities must report information about subaward obligations to SAM.gov. Subrecipients do not report their own subaward information to SAM.gov.

(2) What is a subaward?

A subaward is an award provided by a pass-through entity to a subrecipient for the subrecipient to contribute to the goals and objectives of the federal project. How does the subrecipient do this? By carrying out part of a federal award that was received by the pass-through entity. Subawards do not include payments to a contractor, beneficiary, or participant.

A subaward may be provided through any form of legal agreement consistent with criteria in 2 CFR 200.331, including an agreement the passthrough entity considers a contract.

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

All NEA awards approved for subaward activity are subject to FFATA reporting requirements, however,

¹ SAM.gov stands for System for Award Management. It is an official and free website of the U.S. Government. Users are able to register to do business with the U.S. Government; update, renew, or check the status of your entity registration; search for entity registration and exclusion records, and more.

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). You must report new and modified subawards by the end of the following calendar month.

You must report subaward obligations that equal or exceed \$30,000 or more in NEA funds.

- If the initial subaward obligation is below \$30,000, but subsequent award modifications result in a total subaward equal to or over \$30,000 in NEA funds, the subaward will be subject to the reporting requirements as of the date the subaward obligation exceeds \$30,000.
- If a subaward that initially equaled or exceeded \$30,000 in NEA funds is subsequently modified so the total subaward obligation falls below \$30,000, the award continues to be subject to the FFAATA reporting requirement.

Do not report:

- Subawards less than \$30,000 in NEA funds.
 - For example, if you issue a subaward with \$15,000 in NEA funds, you are not required to report it.
- Subawards equal to or greater than \$30,000, if the amount of NEA funding included in the subaward obligation is less than \$30,000.
 - For example, if you issue a subaward for \$45,000, which includes \$25,000 in non-federal funds and \$20,000 in NEA funds, you are not required to report the \$20,000 in NEA funds.
- Subaward invoices or payments. Only report on subaward obligations. Do not report individual payments made to subrecipients.

(4) What are the reporting thresholds?

- 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 the pass-through's NEA award.
- 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 the pass-through's NEA award.
 - For example, a subaward for \$32,000 in federal funds obliged on June 1, 2021, under an NEA award issued in federal fiscal year 2019 must be reported.

BASICS

(1) What data is needed to report a subaward in SAM.gov?

A. Federal Award ID Number (FAIN).

Found on the NEA's Official Notice of Action in the **Documents** tab of your award in [REACH](#). The FAIN links all subaward reporting to the correct federal award, so the subawards are searchable in USASpending.gov.

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

B. UEIs of the subrecipients.

- **Organizations** that are subrecipients must have a UEI, but do not need a full SAM registration (2 CFR 25.300 (a)).
- **Individuals** do not need a UEI; awards to individuals are not reported to SAM.gov (2 CFR 25.105(c)).

(2) Brief Overview on How to Report.

- A.** Log in to SAM.gov and search for the NEA award associated with the subawards using the **FAIN** to bring up the record. This is sometime listed as the “prime assistance” in SAM. Relevant NEA award information will be pre-populated.

If something is wrong with the NEA award information, contact the Office of Grants Management at grants@arts.gov using the subject line “FFATA Subaward Reporting.”

- B.** Enter the **UEI for the subrecipient**. Some of the subrecipient’s SAM data will pre-populate, but a user may need to enter additional data, such as executive compensation.**

- Use the left side table to navigate down through the steps of the process.

Create Your Report	
Prime Assistance	<input checked="" type="checkbox"/>
Subrecipient	<input checked="" type="checkbox"/>
Subaward Details	<input checked="" type="checkbox"/>
Place of Performance	<input type="checkbox"/>
Review	<input type="checkbox"/>

- C.** Under the **Subaward Details** section, enter the following,

- **Subaward ID.**

The identification number that you, the pass-through entity, assigned to the subaward.

- **Amount of Federal Dollars in the Subaward.**

The system will check this amount against the amount of the NEA’s award to you. If the cumulative amount of all your reported subawards exceeds the amount of your NEA award, you will get a warning later in the process and a chance to make corrections.

- **Subaward Date.**

Enter the date the pass-through entity signed/issued the subaward. This cannot be a future date.

- **Subaward Project Description.**

As determined by the pass-through entity.

D. Place of Performance.

Report the location of the activity supported by the subaward. This may be the same or different than the subrecipient’s physical address. There are 4 options. Select the correct one.

*****Responses to the questions about Executive Compensation.** In some cases, this will be pre-populated in SAM.gov. Most NEA recipients and subrecipients are not required to report on executive compensation. This is required only if the award recipient (or subrecipient) receives in the preceding fiscal year more than 80% of annual gross revenues from the federal government 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 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986 after receiving this subaward.

REMINDERS

General Terms and Conditions.

FFATA subrecipient reporting requirements are included in the applicable *General Terms and Conditions* for your award. For FY24 and earlier subgranting awards to designated Local Arts Agencies see the *Specific Terms and Conditions* in the Documents tab in the award's REACH record

Remember that as the 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 relevant *General Terms and Conditions*.

Additional Help.

Financial assistance award reporting guidance, as well as assistance with technical issues, is available at [SAM.gov/help](https://sam.gov/help).

For award-related questions about your NEA grant and/or cooperative agreement or concerns regarding FFATA reporting, please contact the NEA at grants@arts.gov.

GLOSSARY.

Term	Definition
Pass-through Entity	<p>A recipient that provides a subaward to a subrecipient (including lower tier subrecipients) to carry out part of a federal program. The authority of the pass-through entity under this part (2 CFR 200) flows through the subaward agreement between the pass-through entity and subrecipient.</p> <p>For the NEA, 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>
Prime Awardee	<p>You may see this terminology. As the direct recipient of the NEA award, you are the prime awardee.</p> <p>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 conditions of the award.</p>
Recipient	An entity that receives a federal award directly from a federal agency to carry out an activity under a federal program. The term recipient does not include subrecipients or individuals that are participants and beneficiaries of the award.
Subaward	<p>An award provided by a pass-through entity to a subrecipient for the subrecipient to contribute to the goals and objectives of the project by carrying out part of a federal award received by the pass-through entity.</p> <p>It does not include payments to a contractor, beneficiary, or participant.</p> <p>A subaward may be provided through any form of legal agreement consistent with criteria in § 200.331, including an agreement the pass-through entity considers a contract. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.</p>
Subrecipient	An entity that receives a subaward from a pass-through entity to carry out part of a federal award. The term subrecipient does not include a beneficiary or participant. A subrecipient may also be a recipient of other federal awards directly from a federal agency.
Unique Entity Identifier 2 CFR 25	<p>The universal identifier assigned by SAM.gov to uniquely identify an entity.</p> <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> <p>On April 4, 2022, the federal government adopted a UEI generated by SAM.gov (SAM UEI) as the UEI of record.</p>

Term	Definition
Requirement for Unique Entity Identifier 2 CFR 25	<p>If the recipient is authorized to make subawards under a federal award, the recipient must notify potential subrecipients that no entity may receive a subaward until the entity has provided its UEI to the recipient; and the recipient must not make a subaward to an entity unless the entity has provided its UEI to the recipient.</p> <p>Subrecipients are not required to complete full registration in SAM to obtain a UEI.</p> <p>The requirement for a UEI does not apply to an individual who applies for or receives Federal financial assistance as a natural person (unrelated to any business or nonprofit organization an individual owns or operates).</p>