



# THE TRANSPARENCY ACT

and

## SUB-GRANTING REPORTING REQUIREMENTS

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

Updated 7/22/16

### (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 Transparency Act's definition of "Federal awards" included not only prime awards for grants, cooperative agreements, loans, and contracts, but also sub-awards. Prime awards are reported to [USASpending.gov](http://USASpending.gov) by Federal agencies; sub-awards made under these prime awards are then reported by the prime award recipient, further enhancing the transparency of federal spending.

### (2) What is a sub-award?

OMB guidance defines a sub-award as a monetary award made as a result of a Federal award to a grant recipient that is then disbursed to a sub-recipient. Note: regardless of whether you call your awards grants or contracts, they are considered grants for purposes of this reporting.

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

NEA awards issued after October 1, 2010 are subject to FFATA reporting requirements. This includes all grants and cooperative agreements issued since FY11 (i.e., award numbers beginning with 11-XXXX-XXXX or later and cooperative agreements numbers beginning with DCA-2011-XX or later) that are approved for sub-granting activity.

However, please note that the FFATA reporting requirements apply **only to sub-awards including \$25,000 or more in Federal funds**. If your sub-awards do not exceed \$25,000, this requirement does not apply. If you make sub-awards greater than \$25,000 but the amount of NEA funding is less than \$25,000 per award, this requirement does not apply. Only those sub-awards that include \$25,000 or more in NEA funds must be reported. If a sub-award doesn't initially trigger the reporting threshold but is amended so that so that the amount of Federal funding DOES exceed \$25,000, then the award must be reported at the time of the amendment.

### (4) How and where is this information reported?

As the "Prime Awardee", you will report on sub-awards that meet the reporting threshold using the FFATA Sub-award Reporting System (FSRS) at [www.fsr.gov](http://www.fsr.gov). You begin by entering your NEA award number (exactly as it appears on your award letter, including letters and hyphens); this links the report to the information the NEA has already reported about your award. Other data that already exists in databases such as the System for Award Management (SAM) and DUNS will be pre-populated. Please note that only you can submit FSRS data; your sub-awardees 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 NEA award number in FSRS (also called the "Federal Award Identification Number", or FAIN), certain award information will pre-populate, including:

- The Federal Agency Name/ID (*National Endowment for the Arts/5920*)
- Federal CFDA program number (*45.025 for Partnership awards, or 45.024 for other grants*)
- Project Description (*same as listed on your award letter*)
- Total Federal Funding Amount (*your NEA grant amount*)
- Prime Awardee Name, Address and DUNS (*as listed on your award letter; if any of this information is not correct, please let us know by e-mailing grants@arts.gov*)
- Obligation Action Date (*the date the NEA made the award to you*)

Next, you will provide:

- The Principle Place of Performance for the Prime award (*may be the same or different from your address in DUNS*)
- Responses to the questions about Executive Compensation \*\*

Finally, you'll provide the following data for all sub-awards obligated with \$25,000 or more in Federal funds:

- Sub-awardee Name, Address, and DUNS (*remember, all sub-recipients must have a DUNS number; this is used to pre-populate information in FSRS; if the information is not correct, the sub-awardee must update the information in DUNS*)
- Amount of the Sub-award
- Sub-award Obligation Action Date (*this is the date that your agency/organization uses for the official award obligation date, and can vary depending on your internal policies*)
- Sub-award Project Description (*as determined by your organization*)
- The Place of Performance for the activity supported by the Sub-award (*may be the same or different than the sub-awardee's physical address as provided to DUNS*)
- Sub-award Number (*as determined by your organization*)
- Responses to the questions about Executive Compensation \*\*

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

You have until the end of the month plus one additional month after a sub-award 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 sub-award was made on August 15, 2016, you have until September 30, 2016 to report the sub-award information.

*The NEA does not know when you make your sub-awards; therefore, we do not send reporting reminders. You are responsible for ensuring your organization's compliance with this reporting requirement. We may from time-to-time check in with you about reporting.*

## **(7) Is this 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.

### **(8) General Terms and Conditions for NEA awards**

These Transparency Act sub-recipient 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 sub-recipient 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 in the Resources section of the FSRS website. 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).

**\*\* 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, and those revenues are greater than \$25 million annually; 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.