

What Is FFATA?

The [Federal Funding Accountability and Transparency Act \(FFATA\)](#) was signed on September 26, 2006. The intent is to empower every American with the ability to hold the government accountable for each spending decision. The end result is to reduce wasteful spending in the government. The FFATA legislation requires information on federal awards (federal financial assistance and expenditures) be made available to the public via a single, searchable website. Federal awards include grants, subgrants, loans, awards, cooperative agreements and other forms of financial assistance as well as contracts, subcontracts, purchase orders, task orders, and delivery orders. The legislation does not require inclusion of individual transactions below \$25,000 or credit card transactions before October 1, 2008.

When Does This Go Into Effect?

As of October 1, 2010, reporting is required on all new grants and cooperative agreements over \$25,000 issuing subawards and all contracts greater than \$550,000 issuing subcontracts and vendor payments over \$25,000.

Effective March 1, 2011 all subawards, subcontracts, and vendor payments on contracts greater than \$25,000 must be reported for awards and contracts issued after March 1.

What are the Reporting Requirements for Grants and Cooperative Agreements?

- All new assistance awards (grants and cooperative agreements) over \$25,000 with an award date after October 1, 2010 must report on first tier subawards over \$25,000
- Subawards under \$25,000 later modified to be \$25,000 or greater must be reported once amendments meet this threshold
- All FFATA reporting must be done by an authorized representative of the California State University, East Bay

What are the Reporting Requirements for Contracts?

- FAR 52.204-10 was created to include the FFATA reporting requirement.
- All Contracts with FAR 52.204-10 issued from July 1, 2010 through September 30, 2010 if the prime contract is over \$20,000,000 must report on first tier subcontracts and vendors over \$25,000
- All contracts issued from October 1, 2010 through February 28, 2011 if the prime is over \$550,000 must report on all first tier subcontracts and vendors over \$25,000
- After March 1, 2011 all contracts over \$25,000 must report all first tier subcontracts and vendors over \$25,000
- ARRA funded Contracts will require ARRA and FFATA reporting if FAR 52.204-10 is included in the contract
- All FFATA reporting must be done by an authorized representative of the California State University, East Bay

What is Excluded from Reporting?

- Any Prime grant or contract under \$25,000
- Vendors on grants
- Second and third tier subawards and subcontracts (subject to change)
- Subawards, Subcontracts and vendors under \$25,000
- Assistance (funded by Grant or Cooperative Agreement only) to individuals

- Grants with a start date prior to October 1, 2010 will not be required to report on first tier subawards regardless of modifications or funding actions made after October 1, 2010
- Classified projects

What Reporting Elements will be Required for Grants & Cooperative Agreements?

- Subawardee's DUNS number
- Amount of Subaward
- Subaward Obligation Date
- Subawardee Place of Performance
- Subaward number assigned by UAF
- Top 5 highly compensated officials if required
- Subaward Project Description

What Reporting Elements will be required for Contracts?

- Prime Contract Number
- Treasury Symbol
- Program Title
- Top Five Compensated Officers for the Prime
- Subcontractor or Vendor DUNS number
- Subcontractor Place of Performance
- Subcontract Amount
- Subcontract Date
- Subcontract description
- Subcontractor's top 5 Highly compensated officers

When Must We Report Salary Information for Subawardees, Subcontractors, and Vendors?

CSUEB must report executive compensation information for subawardees if:

(1) The Subrecipient in its preceding fiscal year received—

(a) 80 percent or more of its annual gross revenues in Federal awards; and

(b) \$25,000,000 or more in annual gross revenues from Federal awards; and

(2) The public does not have access to information about the compensation of the senior executives of the entity 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 [26 USC § 6104].

“Total compensation” means the cash and non-cash dollar value earned by the executive during the Subrecipient's past fiscal year of the following (for more information see 17 CFR 229.402(c) (2)):

(i). Salary and bonus.

(ii). Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with FAS 123R.

(iii). Earnings for services under non-equity incentive plans. Does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees.

(iv). Change in pension value. This is the change in present value of defined benefit and actuarial pension plans.

(v). Above-market earnings on deferred compensation which are not tax qualified.

(vi). Other compensation. For example, severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property if the value for the executive exceeds \$10,000.