



# State of Arizona Accounting Manual

Topic 70 Grants

Issued 03/26/18

Section 45 FFATA and the DATA Act

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## INTRODUCTION

This policy deals with the reporting requirements imposed by FFATA (the Federal Funding Accountability and Transparency Act of 2006) and the DATA Act (Digital Accountability and Transparency Act of 2014), the Federal government's initiatives undertaken to increase transparency and accountability with respect to governmental expenditures. This section of SAAM outlines agencies' general data collection and reporting requirements. Since data collection and analysis tools and techniques continue to improve, it is unlikely that these two laws will be the last to deal with governmental spending reporting; amended or additional SAAM sections will be issued as the needs arise.

These laws support the Federal government's FSRs (Federal Subrecipient Reporting System). Reporting information under the FSRs can be done on a consolidated basis by the State government, or it can be done on an agency-by-agency basis; the latter, decentralized approach, has been determined to be that which will be used by the State of Arizona.

This policy contains terminology to deal with various and varying roles entities may play with respect to Federal grants and contracts and the relationships between and among those entities depicted in the graphic attached to this section of SAAM. Readers are referred to SAAM 9505, the *Glossary*, for definitions of unknown or unfamiliar terms.

## POLICIES

1. The State is a single legal entity comprised of many agencies. The State is the "prime recipient" of any grant or award.
  - 1.1. To directly apply for and accept grant monies, State agencies must have the legal authority, generally derived from statute, to do so.
  - 1.2. It is especially important that an agency have the legal authority to spend grant monies that it may have received. This authority may, it must be noted, be limited by an agency's appropriation.
  - 1.3. The expenditure of grant proceeds must be consistent with the spending agency's charter.

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- 1.4. The Governor, except as otherwise provided by law, is authorized to accept and expend any grants, donations, aids, or other funds received from the Federal government.
2. The agency acting as the prime recipient has the responsibility of collecting, directly or indirectly, for the grants and contracts subject to reporting, the data elements described below. It is the responsibility of a State agency acting in the role of prime recipient to have the required data relating to its subrecipients and subsubrecipients available for reporting purposes and to assure the accuracy of such data.
3. Under FFATA, certain data elements relating to specified awards, as discussed below, involving Federal grants or contracts must be collected by agencies when acting in the capacity of prime recipient.
  - 3.1. The required data is to be reported using the FSRS, located online at [www.fsrs.gov](http://www.fsrs.gov).
  - 3.2. Such data shall be reported monthly to the Federal government on a rolling basis; the procedures for reporting are addressed in another section of SAAM.
  - 3.3. The reporting date is the last day of the month following the commencement of the award (e.g., if the first day of the grant is March 8, the relevant data must be reported to the Federal government not later than the following April 30).
  - 3.4. The FSRS website contains valuable information about the reporting process, including training materials, online demonstrations, user guides and a compendium of answers to frequently asked questions.
  - 3.5. Having first read the materials contained on the FSRS, appropriate personnel of reporting agencies may contact the staff of the GAO Federal Grants Section (preferably by email at [federalgrants@azdoa.gov](mailto:federalgrants@azdoa.gov)) to secure their help to resolve problems and answer questions.
    - 3.5.1. Reporting agencies are to access FSRS under the “Awardees” link on the FSRS home page.
    - 3.5.2. Registration with FSRS requires an email address and a DUNS number.
    - 3.5.3. Only a single DUNS number should be used to register a reporting agency.
    - 3.5.4. Multiple email addresses may be associated with a single registered DUNS number.
    - 3.5.5. If a reporting agency currently uses more than a single DUNS number in the administration of Federal awards, the GAO Federal Grants Section is to be contacted for additional guidance.

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4. All agencies receiving Federal monies in any role other than that of prime recipient have the responsibility of collecting, directly or indirectly, for the grants and contracts subject to reporting, the data elements described below, as they relate to monies received from another agency acting in any role. These data elements will be reported, directly or indirectly, to the prime recipient.
5. The data elements relating to any recipient—prime recipient, subrecipient or subsubrecipient—that are required to be collected and reported under FFATA include:
  - 5.1. The legal name of the entity receiving the award.
  - 5.2. The DBA name of any subawardee or subsubawardee organization.
  - 5.3. The of the award and any subawards.
  - 5.4. Award and subaward information, including:
    - 5.4.1. Transaction type.
    - 5.4.2. Federal funding agency.
    - 5.4.3. As appropriate, the CFDA number or NAICC.
    - 5.4.4. TAS.
    - 5.4.5. Award title that describes the purpose of the funding.
    - 5.4.6. The project description, i.e., the overall purpose of the award.
    - 5.4.7. The location of the entity receiving the award.
    - 5.4.8. The primary location of performance under the award, including:
      - 5.4.8.1. City.
      - 5.4.8.2. State.
      - 5.4.8.3. Congressional district.
      - 5.4.8.4. Country.
    - 5.4.9. The DUNS umber of the entity, awardee receiving the award (and of its parent entity, when applicable) and/or the DUNS number+4, when applicable.
    - 5.4.10. The names and total compensation of the five most highly compensated officer of the awardee and its subawardees (under certain conditions).

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- 5.4.11. Other information that may be required by future Federal or State guidance.
6. A newly awarded subcontract must be reported upon if the prime contract award amount is twenty-five thousand dollars (\$25,000) or more.
- 6.1. Grants of twenty-five thousand dollars (\$25,000) or more must be reported by the prime recipient, unless the grant fits into one of the following categories.
- 6.2. Awards or advances funding Comprehensive Research and Development Agreements.
- 6.3. Federal awards to individuals who apply for or receive Federal awards as natural persons rather than as a business or non-profit organization.
- 6.4. Federal awards to an entity that had gross income from all sources of less than three hundred thousand dollars (\$300,000) in the entity's previous tax year.
- 6.5. Federal awards when the required reporting would disclose classified information.

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