

Grantee Learning Series for COVID-19 Relief Programs:

FFATA & APR Reporting

The Office of State and Grantee Relations



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Purpose

- Ensure all Grantees are aware of the reporting requirements under the ESSER, GEER, and EANS programs.
- Highlight solutions to known FFATA and APR reporting challenges.



Objectives

Participants in this meeting will:

1. Review the reporting requirements of the Federal Funding Accountability and Transparency Act (FFATA) and the Annual Performance Reporting (APR) for the ESSER, GEER, and EANS programs.
2. Review key resources available to help grantees successfully complete FFATA and APR reporting requirements for the GEER, ESSER, and EANS programs.



FFATA and APR Reporting

FFATA Reporting

1. Acronyms & Quick Links
2. FFATA Reporting Requirements
3. Key Terms
4. Common FFATA Challenges and How to Overcome Them
5. Reminders & Resources

APR Reporting

1. Overview of Annual Performance Reporting Requirements
2. Timeline
3. Data Collection Process
4. Tips for Successful Reporting
5. Q&A

FFATA Reporting





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Acronyms & Quick Links

- **FFATA:** Federal Funding Accountability and Transparency Act - [FFATA Act \(2006\) | GRANTS.GOV](#)
- **FSRS:** FFATA Subaward Reporting System - <https://www.fsrs.gov/>
- **USAspending:** FFATA Statute requires that information about Federal awards (Federal financial assistance and subawards) be made available to the public via a single, searchable website and maintained by OMB. That site is www.USAspending.gov
- **ESF:** Education Stabilization Fund
- **ESF Transparency Portal (Portal):** <https://covid-relief-data.ed.gov/>
- **SAM:** System for Award Management - <https://sam.gov/>
- **OMB:** Office of Management and Budget
- **GSA:** General Services Administration
- **FSD:** Federal Service Desk - [GSA Federal Service Desk Service Portal](#)
- **UEI:** Unique Entity Identifier - Used within SAM.gov as a primary key to uniquely identify an entity or part of an entity. In April 2022, the UEI replaced the DUNS number as the primary identifier for Federal awards.
- **FAIN:** Federal Awardee Identification Number - Synonym for ED's PR Award Number. The FAIN is a Federal-wide term used in FFATA reporting in FSRS and other reporting systems.



FFATA Reporting Requirements

eCFR :: 2 CFR Part 170 -- Reporting Subaward and Executive Compensation Information

- First-tier sub-award information and first-tier subaward executive compensation (if not already entered in SAM.gov or self-reported by the subawardee to the SEC or IRS) must be reported by the prime awardee in the FFATA Subaward Reporting System (FSRS.gov)
- FFATA sub-award reports are to be submitted by the end of the month following the month in which the prime awardee awards any subaward equal to or greater than \$30,000.
- This requirement is for both mandatory and discretionary grants awarded on or after October 1, 2010.



FFATA Reporting Requirements *(continued...)*

- If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award will be subject to the reporting requirements, as of the date the award exceeds \$30,000.
 - *Example: Entity A received a \$20,000 subaward in May 2022. On August 15, 2022, entity A receives a supplemental \$15,000. As the total award received by Entity A now exceeds the reporting threshold, the Prime awardee would submit a \$35,000 subaward made on August 15, 2022, in their September 2022 FFATA report.*
- If the initial award equals or exceeds \$30,000 but funding is subsequently de-obligated such that the total award amount falls below \$30,000, the award continues to be subject to the reporting requirements of the Transparency Act and this Guidance.
 - *Example: Entity B receives a \$35,000 subaward in December 2022, so the Prime awardee submits this in their January 2023 FFATA report. In February 2023, the Prime awardee realizes that Entity B should have only received \$25,000. The Prime awardee will then need to edit their January 2023 report to change the subaward amount to \$25,000. The Prime awardee can add a comment in the subaward description to explain the change.*



Key Terms

See Title 2 of the Federal Code of Regulations, Grants and Agreements Part 200 Subpart A for a more complete listing of acronyms and definitions.

ED Grantee: Non-Federal Entity that received an award from the U.S. Department of Education (grantee, grant recipient, prime awardee, prime recipients are all synonyms)

Pass-through Entity: Non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program.

Subaward: An award provided by a pass-through entity to a subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract. *[See eCFR :: 2 CFR 200.331 -- Subrecipient and contractor determinations.]*

Subrecipient: Entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a Federal award but does not include an individual that is a beneficiary of such award. Subrecipients may also be recipients of other Federal awards directly from a Federal awarding agency.



Common Reporting Challenges & Solutions

- **When should subawards be reported?** Subawards are required to be reported by the end of the month following when the subaward was made/obligated. The “Action Date” when reporting subawards in FSRS should match the date listed on the subrecipient’s GAN.
- **How should adjusted subaward amounts be reported?** The correct process is to reopen the submitted report containing the originally reported subaward and process an Overwrite (batch upload or web services process) of the report to update the data for that reporting period or manually correct the reopened report to add in the adjusted subaward amount. ([See FSRS FAQs for additional information](#))



Common Reporting Challenges & Solutions *(continued...)*

- **How is a Subrecipient Relationship determined?** The SEA/pass-through entity must make case-by-case determinations whether each agreement it makes for the disbursement of Federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor. Review [eCFR :: 2 CFR 200.331 -- Subrecipient and contractor determinations.](#)
- **How can I resolve Zip+4 errors?** When reporting subawards made to entities without a “+4” it is recommended that those subawards be reported manually so that the Congressional District Code can be reported. The FSRS Batch Upload template currently does not include a field for the Congressional District Code.



Common Reporting Challenges & Solutions *(continued...)*

- **How does the FSRS Batch Upload function work?** See [FSRS Grants Batch Upload User Guide](#). Note: FSRS does not have system validations in place, so if duplicates are present, the system will not flag this. Please ensure no over or duplicative reporting is submitted.
- **How can I access FFATA reports submitted by a former staff member?** Submit a FSD ticket to request that the past reports be migrated to your account. ([See FSRS FAQs for additional information](#))



Common Reporting Challenges & Solutions *(continued...)*

- **Why are changes made to my reported data in FSRS not being reflected in USAspending?** When additional subaward data is reported in FSRS, USAspending is automatically refreshed on a weekly basis to reflect newly reported FSRS data. If FFATA reports were deleted from FSRS, however, it can take 30-60 days for deletions to reflect in USAspending. Deletions require the FSRS Support Team/FSD to include the specific, deleted FFATA report in a “Deletions Report” that the FSD sends manually to the USAspending technical team on a monthly basis. Considering this timeline, if you still do not see the changes reflected in USAspending, please submit a FSD Incident/Ticket to confirm that your previously deleted report was in fact included in FSRS’ “Deletions Report” to USAspending.



Common Reporting Challenges & Solutions *(continued...)*

- **What should I report if my agency receives funds through the Governors' office via an Interagency agreement? (GEER)** If the Governor established an agreement (memorandum of understanding (MOU), interagency agreement, etc.) with the State agency that delegates authority to the State agency for the administration of the program, then the awards made by the State agency will be treated as subawards and the Governor will need to report them FRS. If the Governor subawarded those funds to a State agency without an agreement delegating authority to the State agency, then the Governor would treat the State agency as the subrecipient and would not be required to report any further subawards made by the State agency. Note: As the Governor was the prime grantee for GEER, the Governor's Office would be responsible for submitting the FFATA reports. See Question 1 of the <https://api.covid-relief-data.ed.gov/collection/api/v1/public/docs/ESSER-GEER-QA.pdf>
- **What should be reported for FFATA for the EANS program?** See G-1 and G-2 of [Final-EANS-FAQ-Update-9.17.21.pdf \(ed.gov\)](#). Note: Even though leftover EANS funds are “reverting” to the Governor for allowable uses under GEER, the **reverted funds remain EANS funds**. As such, any subawards made of \$30,000 or more should be reported under the EANS Federal Award Identification Number (FAIN).



Reporting Issue?

1. Alert your ED Program Officer—Email your State Mailbox [STATE].oese@ed.gov (i.e. Alabama.oese@ed.gov)
2. For FSRS system issues contact the [Federal Service Desk](#).
3. If you are provided with an Incident/Ticket Number, please share this with your Program Officer via your State Mailbox
4. Document your challenges and efforts to fully comply
5. Verify that your subaward information displayed in [USAspending](#) is accurate
6. Work to resolve the issue(s) and submit your monthly report even if it will be past due



Helpful Reminders

- Your Program Officer's contact information can be found in section 3 of your Grant Award Notification (GAN)
- Each month's FFATA report should only contain subawards made within the month prior. FFATA reports should not be cumulative.
- Negative subawards should not be reported to demonstrate a deobligation.
- When reporting a Zip+4, do not use hyphens.
- Subaward data displayed in USAspending is also displayed on the ESF Transparency Portal. The [Portal](#) is refreshed on a monthly basis.
- If you have questions specific to USAspending, reach out to the USAspending help desk by emailing usaspending.help@fiscal.treasury.gov



FFATA Resources

FSRS Provided Resources

1. [FSRS FAQs](#) (*From the FSRS homepage, navigate to the FAQ tab*)
2. [FSRS Awardee Guide](#)
3. [Resources – FSRS](#)
4. [FSRS Awardee User Demonstration](#)
5. [GSA Federal Service Desk Service Portal](#)
 - Submit a FSD Incident/Ticket for technical assistance
 - Search the FSD Knowledge Base

SGR Provided Resources

6. [ESSER Reporting](#), [GEER Reporting](#), & [EANS Reporting](#)
 - FFATA Reporting Webinar & Forum (2/1/23)
 - GSA's FSRS Demonstration (4/28/23)
7. [Department of Education Job Aid](#)
8. [Grants Training and Management Resources, Online Grants Training Courses \(ed.gov\) - Federal Funding Accountability and Transparency Act FY22](#)
9. Grant Award Notification (GAN) Attachment 9

Annual Performance Reporting (APR)





APR Reporting: Overview of Annual Performance Reporting

Data collection and reporting requirements under the COVID-relief programs provide the public an understanding of how States, including State educational agencies (SEAs), local educational agencies (LEAs), institutions of higher education (IHEs), and other education related entities are spending and planning to spend the historic levels of emergency funding. The Office of State and Grantee Relations (SGR) administers the ESSER, GEER, and EANS programs and monitors grantees to ensure compliance with the reporting requirements.



APR Reporting: Overview of Annual Performance Reporting, *continued*

ESSER Collection

- In general, SEAs report data on the State-level activities (SEA Reserve) and on behalf of their LEAs, including data on the LEA set-aside to address learning loss under ARP ESSER.
- Data generally offer information on four categories of fund use: meeting students' academic needs; ensuring operational continuity; supporting mental health services; and addressing physical safety.
- Beginning with Year 4 of the ESSER programs (reporting period FY 2023 and SY 2022-23), data collection will support more detailed information such as information on the interventions used, and disaggregated student participation data (See Appendix, [ESSER Data Collection Form](#)).



APR Reporting: Overview of Annual Performance Reporting, *continued*

GEER Collection

In general, Governors' offices report data on the recipients of GEER funding (LEAs, IHEs, other education related entities) and the uses of funds, including planned uses of funds not expended during the collection year.

[GEER Data Collection Form](#)



APR Reporting: Overview of Annual Performance Reporting, *continued*

EANS Collection

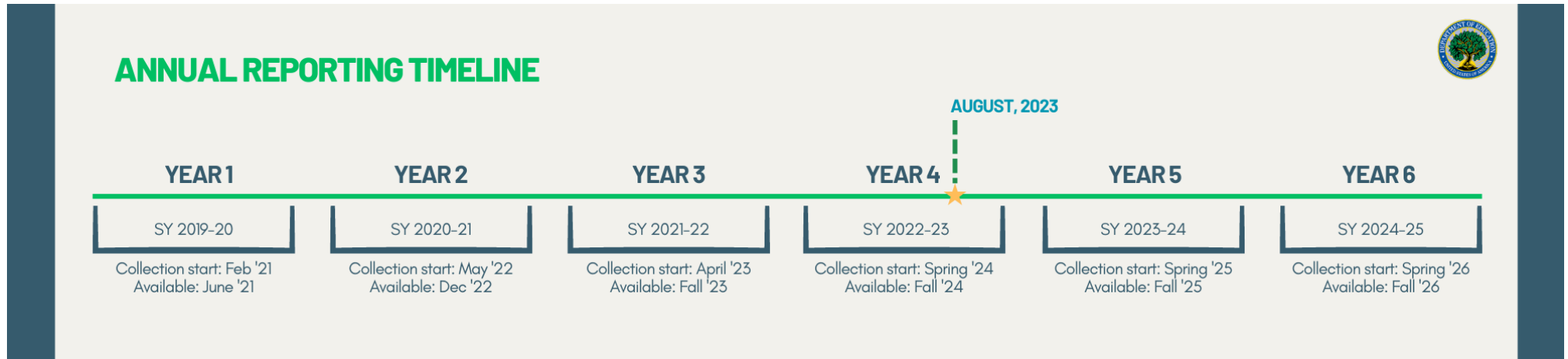
In general, Governors' offices are responsible for reporting data on the non-public schools that received services or assistance under the EANS programs as well as the types of services or assistance provided.

Note: Data on EANS funds that revert to the Governor's Office for allowable uses under GEER are reported through the EANS APR.

[EANS Data Collection Form](#)



APR Reporting: Timeline of Annual Performance Reporting



Six years total reporting



APR Reporting: Timeline of Annual Performance Reporting, *cont'd*

Program Year	1	2	3	4	5	6
Reporting Period	3/2020 through 9/2020	10/2020 through End of State FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
School Year	SY 2019-20 (partial)	SY 2020-21	SY 2021-22	SY 2022-23	SY 2023-24	SY 2024-25
Collection Period	Winter 2021	Spring 2022	Spring 2023	Spring 2024	Spring 2025	Spring 2026
Data from Annual Reports Publicly Available	Published June 2021	Published Dec. 2022	Fall 2023 (est.)	Fall 2024 (est.)	Fall 2025 (est.)	Fall 2026 (est.)
ESSER I	1 st annual report	2 nd annual report	3 rd annual report	4 th annual report	N.A.	N.A.
ESSER II	N.A.	1 st annual report	2 nd annual report	3 rd annual report	4 th annual report	N.A.
ARP ESSER	N.A.	1 st annual report	2 nd annual report	3 rd annual report	4 th annual report	5 th annual report

States were offered the option to use their State fiscal year for reporting following Year 1.



APR Reporting: Data Collection Process

- Coordination with the Office of the Chief Data Officer (OCDO) and Contracted Staff
- Review of the Editor and Submitter Roles
 - Note: Submitters may designate Editors
- Timing of the Collections (ESSER/GEER/EANS)
 - Spring and staggered for the different programs
 - Correction or Reopen period for isolated data quality issues
- Communications to Grantees – what to expect



APR Reporting: Data Collection Process, *continued*

The Grantee Help Page of the ESF Transparency Portal provides all of the resources you need to successfully submit your annual performance data.

- Instructions on obtaining accounts
- Recorded webinars
- UEI Fact Sheet
- FAQs on Reporting
- Data Collection Forms
- Reporting Templates

[ESF - Help \(ed.gov\)](#)

[ESF - Help \(ed.gov\)](#) ESSER Help Page

[ESF - Help \(ed.gov\)](#) GEER Help Page

[ESF - Help \(ed.gov\)](#) EANS Help Page



APR Reporting: Tips for Successful Reporting

- Review Data Collection Forms prior to gathering/collecting data from subgrantees
- Plan to attend reporting webinars or review the recordings
- Start *early* with collecting data from subgrantees and checking for validity
 - Review data for logical consistency and accuracy
 - Ensure all subgrantees have Unique Entity IDs (UEIs)

[ESF - Help \(ed.gov\)](https://ed.gov)



APR Reporting: Tips for Successful Reporting, *continued*

- Use the Template Upload Tool
 - Completed reporting Templates can be checked for business rule compliance
- Review reporting resources available on the [Grantee Help Page](#)
- Review prior year data submitted during reporting to check for accuracy
- Current year reporting will include questions on prior reporting periods' expenditures
- Previously reported data are available for review once logged into the reporting system

[ESF - Help \(ed.gov\)](#)



QUESTIONS



Thank You

