

April 5, 2024

Greetings, Grantees -

The Office of State and Grantee Relations (SGR) appreciates your efforts to complete all FFATA data reporting for the Elementary and Secondary School Emergency Relief (ESSER), Governor's Emergency Education Relief (GEER), and (Emergency Assistance to Non-public Schools (EANS) programs. Please keep in mind that EANS program funds that have reverted for allowable uses under GEER II remain EANS funds and any subawards made with reverted funds must be reported under the EANS program. Your SGR program officers have been charged with ensuring that FFATA data reported by awardees are both accurate (reported subawards match subawards made by the SEA and/or the Governor's office) and complete (all subawards have been reported). Because the obligation periods for the CARES Act and CRRSA Act programs have both ended, additional subawards cannot be made. If you have not already done so, please verify that your FFATA reporting for each CARES Act and CRRSA Act program is accurate and complete by **Friday, May 18, 2024**.

Awardees have until September 30, 2024, to obligate ARP Act funds. Once all ARP Act funds have been obligated and you can verify that ARP Act FFATA reporting is accurate and complete, please send an email to your State mailbox (*[Statename].oese@ed.gov*) specifying the program or programs for which the FFATA data are both accurate and complete. We ask that all awardees verify that their FFATA reporting for each ARP Act program is accurate and complete by **November 15, 2024**.

We have recently received questions about adjusting subaward amounts. Please see the questions and responses below to frequently asked FFATA questions. If you have additional FFATA questions, please send them to your State mailbox.

1. Should FFATA data reflect the actual amount of funds expended?

FFATA reports should reflect the subaward amount received by a subrecipient, not the actual amount expended. Therefore, you do not need to update your FFATA reports for those subrecipients that did not expend all of their funds. Please note: the Annual Performance Report must reflect the amount of funds subrecipients actually expended. Together, the FFATA reporting, displayed in [USASpending](#), and the Annual Performance Report should give the public accurate information on the amount of funds a subrecipient received, how much was expended, and what the funds were used for.

2. How should adjusted subaward amounts be reported in the FSRS system?

The correct process is to re-open 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 re-opened report to add in the adjusted subaward amount. (See [FSRS FAQs](#) for additional information).

Subaward Increases:

- a. **Initial Subaward is Over the Reporting Threshold** - If a first-tier subaward is subsequently increased in a future month, the prime grantee should edit the original report containing the subaward to update the award amount. Example: A subaward of \$100,000 was made to Entity A on November 15, 2022, and was reported by the prime grantee in their December 2022 FFATA report. In February 2023, it is determined that Entity A should receive a supplemental \$25,000.

To correct or update this, the prime grantee will re-open their December 2022 FFATA report and update the subaward total to \$125,000. Awardees may also enter each subsequent subaward separately, in the month subawarded. In this case, the \$25,000 award could be entered in the March 2023 FFATA report.

- b. **Initial Subaward is Under the Reporting Threshold** - If an initial first-tier subaward is below \$30,000, but subsequent funding results in a total award equal to or over \$30,000, the award will be subject to FFATA reporting requirements as of the date the award exceeds \$30,000. Example: Entity A received a \$20,000 subaward in May 2022. As the \$20,000 subaward is under the \$30,000 reporting threshold, the subaward is not subject to FFATA reporting. On August 15, 2022, entity A receives an additional \$15,000. As the total award 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.

Subaward Decreases:

- c. **Adjusted subaward total is above the reporting threshold** - If a first-tier subaward is subsequently decreased in a future month, the prime grantee should edit the original report containing the subaward to update the award amount. Example: A subaward of \$100,000 was made to Entity A on November 15, 2022, and was reported by the prime awardee in their December 2022 FFATA report. In February 2023, it is determined that the subaward made to Entity A should have only been \$80,000. To correct this, the prime grantee will re-open their December 2022 FFATA report and update the subaward total to \$80,000.
- d. **Adjusted subaward total is below the reporting threshold** - If the initial award equals or exceeds \$30,000, but funding is subsequently decreased such that the total award amount falls below \$30,000, the award continues to be subject to the reporting requirements of FFATA. Example: Entity B receives a \$35,000 subaward in December 2022 and the prime grantee submits this in their January 2023 FFATA report. In February 2023, the Prime awardee notes that Entity B should have only received \$25,000. The Prime awardee will need to edit their January 2023 FFATA report to change the subaward amount to \$25,000. The Prime awardee can add a comment in the subaward description to explain the change.
- e. **Note:** Negative subawards should not be submitted in order to document a decrease in the subaward total.

In Partnership,

Office of State and Grantee Relations