



## **Federal Funding Accountability and Transparency Act Compliance Policy**

Effective on July 26, 2024

### **Background**

The Federal Funding Accountability and Transparency Act of 2006<sup>1</sup> (“FFATA”) requires the Office of Management and Budget to maintain a single, searchable website ([www.USAspending.gov](http://www.USAspending.gov)) that contains information on all federal awards. FFATA requires recipients of federal awards to report information on subcontracts or subawards of \$30,000 or greater. The intent of the law is to increase transparency and improve the availability of public information related to federal spending. CPB’s NGWS and Ready to Learn Programs are subject to FFATA.<sup>2</sup>

### **Policy**

The Corporation for Public Broadcasting (“CPB”) requires compliance with FFATA reporting for all first-tier subawards greater than or equal to \$30,000 unless exempted by FFATA. In compliance with FFATA requirements (described below), CPB will submit the FFATA report for each new subaward by the end of the month following the month in which the subaward is issued and annually after that.

### **Scope**

This policy applies to all federal assistance including grants, awards, contracts and cooperative agreements awarded to CPB and for all first-tier federal assistance subgrants, subcontracts and subawards (collectively referred to herein as “subawards”) awarded by CPB. This includes Department of Education Ready to Learn Programming awards (“Ready To Learn”) and the Department of Homeland Security Next Generation Warning System Grant Program awards (“NGWS”).

### **Reporting Requirements**

#### *FFATA Requirement Disclosures in RFPs and RFAs & CPB Agreements*

The FFATA reporting requirements must be included in any Requests for Proposals (“RFPs”) or Requests for Applications (“RFAs”) published by CPB for subawards. CPB’s Office of the General Counsel (“OGC”) will also include the FFATA reporting requirements in subaward agreements.

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<sup>1</sup> (Pub. L. No. 109–282), as amended by the Digital Accountability and Transparency Act of 2014 (Public Law 113-101) and other Public Laws.

<sup>2</sup> Grants made from appropriated funds are not subject to FFATA reporting.

### *Unique Entity Identifier*

All subrecipients subject to FFATA reporting must have a Unique Entity Identifier (“UEI”). If a subrecipient does not have a UEI, it must obtain one through the General Service Administration’s System for Award Management (“SAM”) at sam.gov.

### *FFATA Reporting*

As a federal prime awardee, CPB uses the FFATA Subaward Reporting System (“FSRS”) to report subaward and executive compensation data, unless exempt, for all first-tier subawards equal to or exceeding \$30,000. Subaward information must be reported no later than the end of the month following the month in which the subaward is issued and annually after that.

### **FFATA Reporting Requirements**

Reporting through FSRS is subject to the following requirements:

1. A recipient must report each subaward that equals or exceeds \$30,000 in Federal funds for a subaward to an entity or Federal agency.
2. The recipient must also report if a modification increases the Federal funding to an amount that equals or exceeds \$30,000.
3. 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.
4. Required information as identified in the attached Federal Funding Accountability and Transparency Act Data Collection Form (Appendix A) (“FFATA Collection Form”) must be reported through FSRS no later than the end of the month following the month in which the subaward is issued and annually after that.

### **Exceptions to Compensation Reporting**

The executive compensation reporting requirements only apply to a subrecipient if:

1. In the subrecipient’s preceding fiscal year, it received:
  - a. 80 percent or more of its annual gross revenue in Federal procurement contracts (and subcontracts) and Federal financial assistance awards (and subawards) subject to the Transparency Act, as defined at § 170.320 (§ 170.300 effective October 1, 2024); **and**
  - b. \$25,000,000 or more in annual gross revenue from Federal procurement contracts (and subcontracts) and Federal financial assistance awards subject to the Transparency Act, as defined at § 170.320 (§ 170.300 effective October 1, 2024); **and**
2. The public does not have access to information about the compensation of senior executives, unless otherwise publicly available, through periodic reports filed under section

13(a) or 15(d) of the Securities Exchange Act of 1934 or section 6104 of the Internal Revenue Code of 1986 (i.e. Form 990).

## **Responsibilities**

### *Subrecipient Reporting*

Subrecipient is responsible for reporting executive compensation data to CPB to meet the FFATA reporting requirements OR notifying CPB of the reason it is exempt, using a FFATA Data Collection Form similar to the sample form included in this policy as Appendix A. The form should collect the information necessary to comply with the FFATA reporting requirements and to complete the report through SAM.gov.

### *CPB*

Each CPB project manager for federally funded subawards (currently Ready To Learn and NGWS grants) is responsible for ensuring that subrecipients provide the FFATA reporting data upon contract execution and for forwarding the information to CPB's Office of Budget and Finance (OBF) upon receipt.

OBF is responsible for filing the reports for subawards in FSRS. During its standard month-end close procedures, and in preparation for initiating federal award drawdowns, OBF updates tracking schedules and reconciles the monthly activity on each of its federal awards including subaward executions, de-obligations, payments, and internal administrative expenses. During this process, subawards that are subject to FFATA reporting are identified and subsequently entered into a FFATA report within FSRS.

OGC is responsible for responding to questions about this Policy and for any interpretations of FFATA.

## **FFATA Reporting Exceptions**

FFATA reporting requirements apply to all subrecipients who receive a subaward of \$30,000 or more, and do not qualify for any of the following exemptions:

1. The reporting requirements do not apply to an individual who applies for or receives federal financial assistance as a natural person (that is, unrelated to any business or nonprofit organization an individual owns or operates).
2. If a subrecipient had gross income, from all sources, under \$300,000 in the previous tax year, CPB is exempt from the requirements to report subawards and total compensation of the five most highly compensated executives.

## **Effective Date**

This is a new policy and is effective as of July 26, 2024.

**Appendix A**  
**FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT**  
**DATA COLLECTION FORM**

**Organization and Project Information**

Name of Entity:

Name of Parent Entity (if applicable):

UEI Number (from sam.gov):

UEI Number (from sam.gov):

Address of Entity:

Address of Entity:

Street Address: \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

City \_\_\_\_\_

State: \_\_\_\_\_

State: \_\_\_\_\_

Zip +4: \_\_\_\_\_

Zip +4: \_\_\_\_\_

Congressional District: \_\_\_\_\_

Congressional District: \_\_\_\_\_

Entity's Principal Place of Performance:

Street Address (if applicable):

City \_\_\_\_\_

State: \_\_\_\_\_

Zip +4: \_\_\_\_\_

Congressional District: \_\_\_\_\_

Amount of Award:

Project Description:

**Executive Compensation Information:**

In the last fiscal year, did your business or organization report more than \$300,000 of gross revenues on the federal tax return?

Yes\_\_\_ No\_\_\_

If you answered **yes**, please answer the following questions:

1. In your business or organization's preceding completed fiscal year, did your business or organization (the legal entity to which the SAM record, represented by the above reported UEI number, belongs) receive: (1) 80 percent or more of your annual gross revenues in U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements as defined at 2 CFR 170.320; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements as defined at 2 CFR 170.320:

Yes \_\_\_\_\_ No \_\_\_\_\_

2. Does the public have access to information about the compensation of the executives in your business or organization (the legal entity to which the SAM record, represented by the above reported UEI number, belongs) through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934<sup>3</sup> or section 6104 of the Internal Revenue Code of 1986:

Yes \_\_\_\_\_ No \_\_\_\_\_

If you answer **Yes** to Question 1, and **No** to Question 2, please provide the following information below:

Names and total compensation of each of the five (5) most highly compensated executives for Subcontractor's preceding fiscal year. Total compensation includes salary and bonus, awards of stock, stock options and stock appreciation rights, earnings for services under non-equity incentive plans, change in pension value, above-market earnings on deferred compensation which is not tax-qualified, and other compensation, if the aggregate value of all such other compensation (e.g., severance, termination payments, value of life insurance paid on behalf of employee, perquisites or property) for the executive exceeds \$10,000. For more information, see 17 CFR § 229.402(c)(2).

Entity Name: \_\_\_\_\_

	<b>Name</b>	<b>Title</b>	<b>Total Compensation for Most Recently Completed Fiscal Year</b>
<b>1</b>			
<b>2</b>			
<b>3</b>			
<b>4</b>			
<b>5</b>			

<sup>3</sup> 15 U.S.C. 78m(a), 78o(d).

## Certification

I certify, on behalf of the Legal Entity that the information provided in response to this information request is complete and accurate. I further certify that I have the authority to provide the requested information and execute this certification on behalf of the Legal Entity. Last, I certify that I am fully aware that the information provided in response to this Information Request will be submitted to <https://www.fsrs.gov> and may be made public.

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Signature

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Printed Name

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Title

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Date