

## Subaward Committee Notes

1/25/2011

Brief update from last meeting  
Karen Lee again today, from OMB  
FFATA update, along with questions  
Update on subaward forms for FFATA  
Also website update

KAREN LEE---OMB

OMB restates commitment to outreach to all communities regarding FFATA

Clarification of subaward reporting requirements  
Our questions and experiences with subaward reporting

Quick overview - - - -

- See USASpending.gov, presentations and webinars available there
- Passed 2006, amended 2008
- Purpose is to provide reporting to taxpayers full reporting
- Grants and contracts = \$1.3 trillion
- FFATA is first statute requiring transparency
  - Who receives
  - What was done
  - How much
- USASpending.gov provides view of government expenditures
- Ultimate goal is to improve performance

- 2008 amendments also added requirements to report executive compensation
  - Confirm 80%, \$25M or more, etc.

Once a subaward exceeds \$25,000, reporting is required at that point. We should be able to tell from a grant; we should have subaward reporting requirements as a part of the award document

If there is “not to exceed” language in the legally binding agreement, the obligated amount should be reported.

Subawards should be reported annually based on the obligation in the legally binding subaward document. If the subaward amount is modified and it triggers the reporting threshold or the subaward amount is increased even if it was already over the reporting threshold, the new action should be reported. De-obligations should also be reported. It is the legally binding obligation in the award that triggers the reporting threshold.

If subaward is increased above \$25,000, then reporting is required, for total award amount. Along with adding all new unexpected awards.

DO NOT ADD new transaction for new additional amounts----MODIFY existing transaction to add to total cumulative amount; REPORT THE NEW TOTAL amount. Also modify purpose, IF SCOPE IS CHANGED. If additional funds are provided to continue work, purpose does not have to be modified.

Only one report is permitted each month in the FSRS system. Not one per award, but one cumulatively with multiple awards included.

In case of unexpended funds not carried forward, report the deobligation; continue to report, whether amount increases or decreases.

The key is the amount obligated.

What about capitation budgets? The subaward is “not to exceed \$3,000 for as much as 10 patients?” Advice is to report total to USASpending.gov, then make corrections.

Karen will get back to us on capitation costs.

Emphasis on TOTAL OBLIGATIONS, don't get derailed by expenditures. Report OBLIGATIONS.

Additional problem---when Federal agency number from agency is different from our award document, then what? Feed back to Karen, including enough specifics for her to find the problem.

What is the Treasury Account Symbol? It should be pre-populated.

What is difference between grants and contracts and reporting of vendor payments?  
Anything that is a procurement is a contract; a grant is not a procurement.  
Look at the purpose of the reporting.

Susie Sedwick suggested a working group be formed to develop some example reporting scenarios and detail the burden involved with the reporting so that the OMB would have context for the comments that were presented at the meeting. All comments should be sent to Sarah Judd.

Next topic - - - -

Karen brought questions. I thought she also brought answers, so I didn't take notes. . . .

Template updates

Version dates have date of revision

Website has been updated, with “Updated as of [now]”

Updating on main page of subaward

Form 3B was updated, concerning FFATA, executive compensation requirements

Also statement for place of performance for subaward

3B page 2 has executive compensation

Are forms working?

Different forms in use by different subawards.