Statement of Policy: The purpose of the policy is to implement the Federal Funding Accountability and Transparency Act (FFATA) of 2006 and associated amendments.

Summary of Contents/Major Changes: Moved policy to template.

Responsible Office and Responsible Enforcement Official: The Office of Research and Innovation is in charge of monitoring, enforcing, and revising the policy. The Associate Vice President for Research and Innovation is the individual within that office who will be performing those functions.

Classification:

☐ Board of Trustees Policy
☒ Board-delegated Policy

Categories:

Research and Intellectual Property

History:

a. Effective date of current version: August 1, 2019
b. Date first adopted: July, 2010
d. Proposed date of next review: August 1, 2022
1. **Purpose of Policy**  
The Federal Funding Accountability and Transparency Act (FFATA) requires all recipients of federal awards to report purchases of $25,000 and greater under federal contracts. The act requires the reported data be made available to the public via [www.USASpending.gov](http://www.USASpending.gov).

2. **Stakeholders Most Impacted by the Policy**  
This policy applies to all faculty engaged in research, projects, activities conducted under the auspices of Western Michigan University whether the activities are conducted on or off campus.

3. **Key Definitions**
   3.1. Federal awards include grants, cooperative agreements, contracts, purchase orders, task orders, and delivery orders.
   3.2. Sub-awards are defined as either subcontracts or grants-specific sub-awards.
   3.3. For grants, a sub-award means a legal instrument to provide support for the performance of any portion of the substantive project or program for which you received the award and the prime recipient awards to an eligible subrecipient. For grants, the term “sub-award” does not include procurement of property and services needed to carry out the project or program.
   3.4. For contracts, a sub-award means a subcontract awarded directly by a contractor to furnish supplies or services (including construction) for performance of a prime contract, but excludes supplier agreements with vendors, such as long-term arrangements for materials or supplies that would normally be applied to a contractor’s general and administrative expenses or indirect cost.
   3.5. Obligation date is the date that the sub-award was fully executed.

4. **Full Policy Details**
   4.1. **Applicability**  
   If Western Michigan University receives a Federal award (contracts and/or grants) directly from a Federal sponsor and issues a sub-award, that sub-award may be subject to FFATA reporting.
   In addition, the following Federal awards are excluded from FFATA reporting:
   4.1.1. Federal awards (contracts and/or grants) to entities that had a gross income, from all sources, of less than $300,000 in the entities’ previous tax year;
   4.1.2. Federal awards (contract and/or grants) to individuals who apply for or receive Federal awards as natural persons (i.e. unrelated to any business or non-profit organization that an individual may operate in his or her own name);
   4.1.3. Transfers of title between Federal agencies of Federally owned property;
   4.1.4. Federal inter-agency transfers of award funds;
   4.1.5. Cooperative Research And Development Agreements (CRADAs), as defined under 15 U.S.C. 3710a; and
   4.1.6. Federal awards (contracts and/or grants) if the required reporting would disclose classified information.

4.2. **Information to be Reported**
As a Prime awardee, WMU is required to report selected information which may include the following, as applicable:

4.2.1. Executive compensation data for first tier sub-awardees. WMU is required to report the names and total compensation of the five most highly compensated officers of a sub-awardee if the entity in the preceding fiscal year received 80% or more of its annual gross revenues in Federal awards and $25,000,000 or more in annual gross revenues from Federal awards; and if the public does not have access to this executive compensation information through periodic reports filed under the Securities and Exchange Act of 1934 or section 6104 of the Internal Revenue Code of 1986 and

4.2.2. Sub-award information such as entity name, DUNS #, address, date and amount of sub-award, principal place of performance, sub-award number and project description must be reported.

4.3. Effective Dates
For prime grants of $25,000 or more, reporting on first-tier sub-awards is required for all awards made on or after **October 1, 2010**. If the initial award is below $25,000 but subsequent grant modifications result in a total award equal to or over $25,000, the award will be subject to the reporting requirements, as of the date the award exceeds $25,000. If the initial award equals or exceeds $25,000 but funding is subsequently de-obligated such that the total award amount falls below $25,000, the award continues to be subject to the reporting requirements of FFATA.

For prime contracts, reporting on first-tier sub-awards was phased in as follows:

4.3.1. Phase 1: Reporting sub-awards of prime awards valued greater than $20,000,000 began **July 2010**

4.3.2. Phase 2: Reporting sub-awards of prime awards valued greater than $550,000 began **October 1, 2010**

4.3.3. Phase 3: Reporting sub-awards of prime awards valued at $25,000 or more began **March 1, 2011**

4.3.4. Phase 4: Reporting sub-awards of prime awards valued at $30,000 or more began **October 1, 2015**

4.4. Timeline for Reporting
The University must report by the end of the month following the month, the sub-award was obligated. For example, if a sub-award was made on December 2, 2010, Grants and Contracts has until January 31, 2011 to report the sub-award information.

5. Accountability
The Grants and Contracts Office (G&C) has the overall responsibility to ensure compliance with FFATA reporting related to prime Federal grants and contracts. G&C is responsible for submitting required information to the Federal government through the FFATA Sub-award Reporting System (FSRS.gov) in accordance within established deadlines.

6. Related Procedures and Guidelines
[FFATA Reporting Procedure]
7. Additional Information

8. FAQs

Related Policies:
Securities and Exchange Act of 1934
Internal Revenue Code of 2011, section 6104
15 U.S.C. 3710a

References:
Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS)
https://www.fsrs.gov/
FSRS Awardee Users Guide

CERTIFIED BY: DIRECTION OF
Board of Trustees, President, or VP

/s/

Director of Grants and Contracts Vice President for Research and Innovation
Office of Research and Innovation Date