

DEPARTMENT OF ECONOMIC DEVELOPMENT AND COMMERCE

SAN JUAN, PUERTO RICO

**REPORTING PROCEDURES – FEDERAL FUNDING
ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) REPORT**

**Finance Office
Legal Affairs Office
May 2023**

GOVERNMENT OF PUERTO RICO
DEPARTMENT OF ECONOMIC DEVELOPMENT AND COMMERCE
San Juan, Puerto Rico

**REPORTING PROCEDURES – FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY
ACT (FFATA) REPORT**

I. PURPOSE

This document is adopted with the purpose of establishing the procedures to be followed for the preparation of required reports, including segregation of duties and system access rights. This SOP is intended to provide full guidance and understanding to the responsible resources of the federal reporting, to ensure compliance, completeness, and accuracy in the information submitted. This SOP will specifically address FFATA Reports. Other federal required reports process and controls will be documented in separate SOPs. FFATA intent to empower every grant recipient to be accountable for each spending decision and to reduce wasteful spending in the government.

II. SCOPE

This procedure applies to all Departments within the Puerto Rico Department of Economic Development and Commerce (DEDC) that participate in the reporting process. Any Official or employee of the DEDC's to whom the reporting functions have been delegated, or who has been appointed as Official or Assistant, shall also have to comply with the provisions of this procedure.

III. REVISION HISTORY

This procedure must be reviewed annually to ensure the process remains current and appropriate. However, if the procedure changes, a review process should be triggered before the scheduled review period. The revisions must be included in the revision history with the review date and a brief description of the changes. If the procedure is no longer required, it should be obsolete. This document must be approved by Management before implementation.

Revision	Date	Description

IV. GUIDANCE REFERENCES

Authoritative Guidance:

- Federal Funding Accountability and Transparency Act (FFATA)
- 2 CFR Part 170 - [eCFR :: 2 CFR Part 170 -- Reporting Subaward and Executive Compensation Information](#)
- CFR Part 200 Subpart A - [CFR Part 200 Subpart A](#)
- 2 CFR 200.303 (a-d) - [eCFR :: 2 CFR 200.303 -- Internal controls.](#)

GOVERNMENT OF PUERTO RICO
DEPARTMENT OF ECONOMIC DEVELOPMENT AND COMMERCE
San Juan, Puerto Rico

Other Resources:

- FFATA Subaward Reporting System - [FSRS - Federal Funding Accountability and Transparency Act Subaward Reporting System](#)
- USASpending.gov - <https://www.usaspending.gov/>
- SAM.gov - [SAM.gov | Home](#)

V. ABBREVIATIONS

DEDC	Department of Economic Development and Commerce
DOL	Department of Labor
SOP	Standard Operating Procedure
ETA	Employment and Training Administration
OMB	Office of Management and Budget
CFR	Code of Federal Regulations
FFATA	Federal Funding Accountability and Transparency Act
FSRS	FFATA Subaward Reporting System
SAM	System for Award Management
UEI	Unique Entity Identifier
NAICS	North American Industry Classification System
CFDA	Catalog of Federal Domestic Assistance
CFO	Chief Financial Officer

VI. SYSTEMS

- **FSRS:** is the reporting tool Federal prime awardees (i.e., prime contractors and prime grants recipients) use to capture and report subaward and executive compensation data regarding their first-tier subawards to meet the FFATA reporting requirements.

VII. RESPONSABILITIES

The following roles are part of the FFATA Reporting procedure:

Chief Financial Officer

- (a) Ensure the implementation and compliance of this procedure.
- (b) Accountable for the completion and timely submission of the federal financial reports.
- (c) Review and approve standard operating procedures (SOPs) when required.
- (d) Review the FFATA reports ensuring compliance with guidelines.
- (e) Implement mitigation procedures and/or ensure corrective action plan for noncompliance.

Federal Funds Executive Officer

- (a) Maintaining, updating, and distributing this SOP.
- (b) Provide training to employees and/or anyone who has an inherence in the reporting process.
- (c) Compile and enter the required data for FFATA into the corresponding system.

GOVERNMENT OF PUERTO RICO
DEPARTMENT OF ECONOMIC DEVELOPMENT AND COMMERCE
San Juan, Puerto Rico

- (d) Comply with deadlines for financial reporting in accordance with the financial guidelines and calendar.
- (e) Ensure communications with grantees and their data are documented in the official grant file.
- (f) Clarify grantee responsibilities and provide technical assistance as appropriate.
- (g) Complete a periodic revision of the Unique Entity Identifier to ensure grant recipients, subgrantee and contracts, if apply, are in compliance with FFATA requirements and guidelines.

Human Resources

- (a) Provide the compensation information for the five highest paid executives.

Budget Unit

- (a) Ensure budget related modifications, recaptures and changes to the federal grants authorized funds are properly recorded in the accounting system before monthly FFATA submissions.

VIII. SEGREGATION OF DUTIES

To strengthen internal controls and segregation of duties, the FFATA reports process is designed to be prepared and reviewed before submitted. The roles that are involved in the monthly reporting process is:

- o Preparer – Federal Funds Executive Officer
- o Reviewer/Approver – Chief Financial Officer

IX. REPORTING PROCEDURE

A. Report Overview

1. The Federal Funding Accountability and Transparency Act (Pub. L. 109-282, as amended by section 6202(a) of Pub. L. 110-252), known as FFATA or the Transparency Act requires information disclosure of entities receiving Federal financial assistance through Federal awards such as Federal contracts, sub-contracts, grants and subgrants. The recipients must report the total compensation and names of the top five executives, following the 2 CFR Chapter 1, Part 170, Reporting Sub-Award and Executive Compensation Information. The Federal Funding Accountability and Transparency Act (FFATA) statute requires information about Federal awards to be made available to the public via a single, searchable website: USASpending.gov. See below the flow for reference to understand the reporting process responsibilities.

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DEPARTMENT OF ECONOMIC DEVELOPMENT AND COMMERCE
San Juan, Puerto Rico

FFATA Grant Reporting Process

Sub-awardees give their reporting data to prime awardees. → Prime awardees submit all required data via FSRS. → Federal agencies publish program data on USASpending.gov. → grant-making agencies publish program data on USASpending.gov.

2. Federal financial assistance and expenditures managed through FFATA include:
 - a. Discretionary grants
 - b. Cooperative Agreements
 - c. Formula grants
 - d. Subgrants (subawards)

3. For FFATA reporting grantees must understand the differences in the two funding instruments to ensure that they are reporting the correct data.
 - a. First-tier subawards must be reported when they meet the FFATA criteria for reporting, and when the subawards perform programmatic work under the prime recipient's approved grant.
 - b. Subawards differ from contracts under FFATA as subawards maintain day to day oversight of its activities.
 - c. Procurement contracts provide goods and services and do not maintain managerial or oversight over the project.
 - d. Procurements awarded to provide a service needed by the prime recipient in order to implement its grant project are not required to be reported.

4. These are the different FFATA Reporting Requirements that need to follow unless you are exempt:
 - a. Federal Agencies
 - i. New Federal grant awards equal to or great than \$30,000 through USASpending.gov
 - b. Federal Grantee (Prime Recipients)
 - i. Compensation for the five highest paid executives in the System for Award Management (SAM.gov)
 - ii. First-tier subawards equal to or greater than \$30,000 in FSRS.gov
 - iii. Compensation for the sub awardee's (subrecipient) five highest paid executives in SAM.gov or FSRS.gov *
 - iv. Note, when registering in FSRS.gov, the prime recipients' information will pre-populate with information from SAM.gov. Information reported in FSRS.gov transfers to USASpending.gov.

* If, in the previous tax year, you had gross income, from all sources, under \$300,000, you are exempt from the requirements to report: Subawards, and the total compensation of the five most highly compensated executives of any subrecipient.

GOVERNMENT OF PUERTO RICO
DEPARTMENT OF ECONOMIC DEVELOPMENT AND COMMERCE
San Juan, Puerto Rico

5. The deadline for the FFATA report is **no later than the end of the month following the month** in which the obligation was made. Example, if the obligation was made on November 7, 20XX, the obligation must be reported by no later than December 31, 20XX
 - i. FFATA Reports are submitted by each active grant award.

B. SYSTEM ACCESS

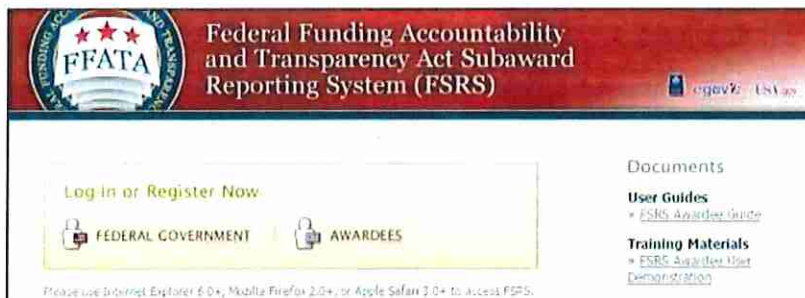
System access rights for filing are tied with the electronic Subcontracting Reporting System (eSRS). Users registered in the electronic Subcontracting Reporting System (www.esrs.gov) are able to access the FSRS system with the same log-in credentials that they use for eSRS. Access to reporting tool is limited to authorized personnel, which is authorized by the CFO. [R-ETA C-1](#)

1. Access Request

- a. To complete the registration for FFATA Subaward Reporting System users must ensure they are registered in the System for Award Management (SAM) and obtain their organization's Unique Entity ID. <https://sam.gov/>
- b. Once completed, recipients will access the Federal Funding Accountability and Transparency Act Subaward Reporting System ([FSRS - www.fsrs.gov](http://www.fsrs.gov)) to register and gain access.
- c. The user will be asked to complete the two-step process :
 - Step 1:** Enter the organization's Unique Entity ID (UEI) which is the SAM Identification number.
 - Step 2:** Complete all the required fields in the data form, note that some of the data may already be populated on the form from SAM system.
- d. After submitting this form, a confirmation email is sent to the email address provided during the registration process. The email presents instructions on how to finalize the registration process. Note: An account is only activated after the user follows the instructions presented in the email.
- e. After a user has confirmed their registration, as outlined in the email, the user can return to the Login-In page to access the FSRS system using their email address and password.

2. Log in to the system

- a. Login using FSRS website www.FSRS.gov. the awardee will click on the "Awardees" link within the "Log-In or Register Now" box.



GOVERNMENT OF PUERTO RICO
DEPARTMENT OF ECONOMIC DEVELOPMENT AND COMMERCE
San Juan, Puerto Rico

3. The users logs-in to FSRS by entering their email address and password under the “returning awardees: login” section and click the Login Button

Awardee Log-In



4. If the user forgets the password, they can recover it using the “Forgot Password” button. Doing so the system will generate a password and send it to the awardee via email.

C. PROCESS

1. Monthly Reporting

- a. Using the Federal Reports Tracker, the Federal Fund Executive Officer will proceed to identify reports that need to be prepared and filed every month. The Federal Reports Tracker includes a list of all regulatory federal reports that need to be filed.
[R-ETA C-3](#)
- b. The Federal Funds Executive Officer will use the Encumbrance Budget Report to validate funds authorized in the FFATA report to be completed in the FSRS.

Noted that controls for reporting activities related to the Encumbrance Budget Report such as: accuracy of information and timely reporting are covered in the ETA 9130 Reporting Control Matrix.

- c. FFATA prescribes specific pieces of information to be reported:
 - i. The following data about sub-awards greater than \$25K
 - (a) Name of entity receiving award
 - (b) Amount of award
 - (c) Funding agency
 - (d) NAICS code for contracts / CFDA program number for grants
 - (e) Program source
 - (f) Award title descriptive of the purpose of the funding action
 - (g) Location of the entity (including congressional district)
 - (h) Place of performance (including congressional district)
 - (i) Unique identifier of the entity and its parent; and
 - (j) Total compensation and names of top five executives (same thresholds as for primes)
 - ii. The Total Compensation and Names of the top five executives if:

GOVERNMENT OF PUERTO RICO
DEPARTMENT OF ECONOMIC DEVELOPMENT AND COMMERCE
San Juan, Puerto Rico

- (a) More than 80% of annual gross revenues from the Federal government, and those revenues are greater than \$25M annually and
- (b) Compensation information is not already available through reporting to the SEC.

Classified information is exempt from the prime and sub-award reporting requirement as are contracts with individuals. Definitions for data elements may be found beginning October 1, 2010, at the data dictionaries maintained on www.USAspending.gov.

- d. Federal Funds Executive Officer using the inventory report for the Unique Entity ID (SAM ID) will complete a quarterly a review to ensure that recipients are in compliance with the requirement to have the Unique Entity ID activated and not in “debar” status in the SAM.gov website.
- e. Any missing or expired certificates must be requested and received within the next 30 days. After information is received will perform the modifications, additions, or inactivation in the report.
- f. Otherwise, if information is not received in the timeframe or found that certificate have a debar status the Federal Funds Executive Officer will notify by email to DEDC Finance and the Legal department for the corresponding actions.
- g. Data Entry-
 - i. The Federal Funds Executive Officer enters with the credentials in the FSRS website.
 - ii. After gaining access, will select the grant report for the period to be reported. This can be selected from the Grant not added or My worklist tabs. To be able to see in

worklist tab must find the Grant Award id in the Grant Awards Not Added tab and then select add to my worklist button.

Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS)

Home Profile Worklist Create / Review Reports

awardee worklist

Thursday, April 27, 2018 11:37am | isabel.nasal@dedc.pr.gov | 100.0.0.202 | 10920

Note
The following grants were found that match your registered Unique Entity ID (SAM) and have not been added to your worklist. You may add a specific grant to your worklist or click the "add all grants to my worklist" button to add them all.

Search Filters

Add All Grants To My Worklist

Search for Other Grants **Create New Report** **Report List** (Items: 1-20 of 28) Previous | Jump: 1 | Next

Award ID (FAIN)	Top Level Agency	Agency	Options
017914798	DEPARTMENT OF COMMERCE	ECONOMIC DEVELOPMENT ADMINISTRATION	Add To Worklist
017915170	DEPARTMENT OF COMMERCE	ECONOMIC DEVELOPMENT ADMINISTRATION	Add To Worklist
DEEE00794F	ENERGY DEPARTMENT OF	ENERGY DEPARTMENT OF	Add To Worklist

GOVERNMENT OF PUERTO RICO
DEPARTMENT OF ECONOMIC DEVELOPMENT AND COMMERCE
San Juan, Puerto Rico

- iii. From My Worklist tab the preparer can remove the added grant from the view and pull the existing reports.



- iv. FFATA Reporting system auto fill with the maximum information from existing Federal agency databases, such as the System for Award Management (SAM) for the authorized funds. The Federal Funds Executive Officer must validate all the pre-populated information including the amount of funds authorized.
- v. If any discrepancies are noted must be investigated before continuing with the submission.
- vi. After review discrepancies will proceed to make corrections or input any required information in the FFATA reporting line item.
- h. The Federal Funds Executive Officer will review any flags or warnings from the system and ensure that all corrections are made before completing the submission process.
- i. FFATA reports evidence must be saved in the MSPool designated shared folder in with all supporting documents used for reporting and will notify by email to the CFO for review. <\\10.60.40.20\mpspool\FONDO5 FEDERALES\AF2022\FFATA Reports>
- j. After revision from the Chief Financial Officer, the Federal Funds Executive Officer will be communicated to complete the submission of the FFATA reports in the FSRS website.
- k. Once submitted, the Federal Funds Executive Officer will perform the following steps:
 - i. Will take a screenshot of the report confirmation as evidence of completion.
 - ii. Save each FFATA report for each grant after submission in the share folder.
 - iii. Update the status in the Federal Reports Tracker with the date submitted.
- l. FFATA reports accept revisions to Prior Reports that must be done using following guidelines:

GOVERNMENT OF PUERTO RICO
DEPARTMENT OF ECONOMIC DEVELOPMENT AND COMMERCE
San Juan, Puerto Rico

- i. The Federal Fund Executive Officer will need to reopen the report to be able to make any changes. Select the 'Reopen to Edit Report' button from the 'Report History' box in the right sidebar. After making desired changes, resubmit report.
- ii. The FSRS only maintains the most recent version of a sub-award report. The new report will be transmitted to USAspending.gov for display as the sub-award report for that award number and month revised.
- iii. All revisions required to a submitted financial report must be communicated and approved to CFO before completion in FFATA Reporting system.

[R-FATA C-1](#)

2. FFATA Reports Oversight

- a. The CFO receives the Federal Reports Tracker confirmation update and will ascertain that all reports are submitted and accepted on a timely basis. [R-FATA C-2](#)
- b. As part of the Finance Monthly Closing meetings, the Federal Funds Executive Officer will discuss the status updates related the Federal Reporting procedures.

D. RECORD RETENTION

1. A folder for each month will be created in the shared folder to properly identify the reporting period and store all related forms.
2. The reporting package for the submission will be retained by the finance department for future audits.
3. The retention period to comply with the requirements is to keep all documentation for futures audits or request for a minimum 3 years from the final financial report date.

GOVERNMENT OF PUERTO RICO
DEPARTMENT OF ECONOMIC DEVELOPMENT AND COMMERCE
San Juan, Puerto Rico

X. APPENDIX

i. FFATA Report Form Example

FFATA Report For Grants

Federal Award Identifier Number (FAIN): AA365532255A72

Federal Agency ID: 1630

Is this information correct?: Yes

Federal Agency Name: EMPLOYMENT AND TRAINING ADMINISTRATION

Prime Awardee Unique Entity ID (SAM): HFFQLX1DPVM7

EFT Indicator:

Prime Awardee Name: DEPARTAMENTO DE DESARROLLO ECONOMICO Y COMERCIO

Prime Awardee Address: 255 ROOSEVELT AVE, SAN JUAN, Puerto Rico 00918

Principal Place Of Performance (POP): Hato Rey Central Banco, Puerto Rico 009180000

CFDA Program Number(s): 17.278 WIOA Dislocated Worker Formula Grants

Is this information correct?: Yes

Project Description: Award Purpose

The purpose of the WIOA Dislocated Worker (DW) grants is to serve individuals and help employers meet their workforce needs. The WIOA DW program aims to help dislocated workers get back to work as quickly as possible and overcome barriers to employment. When individuals become dislocated workers because of job loss, mass layoffs, global trade dynamics or transitions in economic sectors, the Dislocated Worker program provides services to assist them in reentering the workforce.

Activities Performed:

WIOA specifies that most DW services will be provided through the American Job Center network, also known as one-stop career centers. Under the DW program, eligible individuals will receive career services, which are classified into two categories: basic and individualized services. While some job seekers may only need self-service or other basic career services such as labor exchange services, others may need more comprehensive services, such as individualized services, which include career planning and developing an individual employment plan outlining needs and goals of the job seeker. Participants will also receive training services linked to job opportunities in their communities. To promote customer choice and involvement in career decisions, participants use an Individual Training Account to select an appropriate training program from an eligible training provider list. WIOA also authorizes the provision of supportive services (e.g. transportation and child care assistance) to enable an individual to participate in the program.

Deliverables:

The WIOA Dislocated Worker program outcomes are to ensure that individuals can access and receive the training services they are eligible for, so that they may overcome barriers to employment and reenter the workforce systems quickly as possible.

Intended Beneficiary:

The WIOA Dislocated Worker program is designed to help workers get back to work as quickly as possible and overcome barriers to employment. When individuals become dislocated workers as a result of job loss, mass layoffs, global trade dynamics, or transitions in economic sectors, the Dislocated Worker program provides services to assist them in reentering the workforce.

Subrecipient Activities:

The grantees may subaward funds from the DW program to provide some of the individualized career services, training, as well as provide supportive services.

Is this information correct?: Yes

Total Federal Funding Amount: 110926402.00

Is this information correct?: Yes

Obligation/Action Date: June 29, 2022

Is this information correct?: Yes

Report Month: Jan 2023

In your business or organization's preceding completed fiscal year, did your business or organization (the legal entity to which this specific SAM record, represented by a 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; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?: No

Does the public have access to information about the compensation of the executives in your business or organization (the legal entity to which this specific SAM record, represented by a UEI number, belongs) through periodic reports filed under section 13(a) or 13(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?: No

Prime Awardee Names and Compensation of Highly Compensated Officers.

GOVERNMENT OF PUERTO RICO
DEPARTMENT OF ECONOMIC DEVELOPMENT AND COMMERCE
San Juan, Puerto Rico

ii. Encumbrance Report

DDEC DESARROLLO ECONOMICO Y COMERCIO
Encumbrance Budget - 9130 GRANT 36343KY
From 7/1/2018 Through 9/30/2022

36343KY - ADULTOS
2021-2022
(OCTUBRE) 17.258

Account Code	Account Title	YTD Budget - Revised	Gasto a la Fecha	Obligaciones a la Fecha	Total Fondos Obligados	YTD Budget Variance - Revised
0001	Departamento de Desarrollo Economico y Comercio					
010	AL-Administracion					
7000	Transferencias DDEC a Entidades					
Total 010	AL-Administracion					
035	AL-Actividad Programatica Adultos					
7000	Transferencias DDEC a Entidades					
Total 035	AL-Actividad Programatica Adultos					
055	Administracion Estatal					
7001	Fondos no Distribuidos					
Total 055	Administracion Estatal					
060	Reserva Estatal					
8210	Adiestramiento en el Empleo					
8280	Adiestramiento a la Medida					
8285	Adiestramiento a la Medida Trabajadores Incumbentes					
Total 060	Reserva Estatal					
Total 36343KY - ADULTOS 2021-2022 (OCTUBRE) 17.258						

Report Total

C
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viii. DEDC Federal Reports Tracker



DEDC FEDERAL REPORTS TRACKER

GENERAL INFORMATION							Jun-21	
REPORTS	DESCRIPTION	END DATE	RESPONSIBLE	POSITION	SIGN-OFF OFFICER	SIGN-OFF OFFICER POSITION	DATE SUBMITTED	STATUS

GOVERNMENT OF PUERTO RICO
DEPARTMENT OF ECONOMIC DEVELOPMENT AND COMMERCE
San Juan, Puerto Rico

RECOMMENDED:

Bryan O'Neill

Bryan O'Neill Alicea
General Legal Advisor
Legal Advisory Office

Date: May 1, 2023

Jamille Muriente Diaz

Jamille Muriente Diaz
Chief Financial Officer
Finance Office

Date: May 1, 2023

APPROVAL:

Iris Santos Díaz

Iris Santos Díaz
Acting Secretary

Date: May 1, 2023