



UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION

January 7, 2021

Dear Chief State School Officer,

I am writing regarding reporting requirements of the Federal Funding Accountability and Transparency Act of 2006 (FFATA), Pub. L. No. 109-282 (Sept. 26, 2006), as amended by the Digital Accountability and Transparency Act of 2014, Pub. L. No. 113-101 (May 9, 2014), for Federal grants. These requirements apply to programs administered by the U.S. Department of Education (Department), including those in your State's consolidated plan under the Elementary and Secondary Education Act of 1965, as amended (ESEA State plan). In the near future, we expect to provide guidance to States on reporting requirements under the separate, recently-enacted Consolidated Appropriations Act, 2021, Pub. L. No. 116-260 (Dec. 27, 2020) including Division M, the Coronavirus Response and Relief Supplemental Appropriations Act, 2021—a Division within the above Consolidated Appropriations Act; however, these FFATA reporting requirements do apply to these emergency funds.

As background, the Department recently shared a July 2020 communication that was revised in October 2020 (see below) setting forth reporting requirements for funds provided under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, particularly the Elementary and Secondary School Emergency Relief Fund (ESSER) and the Governor's Emergency Education Relief Fund (GEER). Section 15011 of Division B of the CARES Act requires a grantee receiving more than \$150,000 to report to the Department on a quarterly basis (based on the Federal fiscal year calendar (October 1-September 30)).

The Department, after consultation with the Office of Management and Budget, considers this CARES Act quarterly reporting requirement to be satisfied through the more frequent, monthly reporting requirements of FFATA. The July 2020 communication as revised in October from the Department to States, which is also available at: <https://oese.ed.gov/files/2020/11/CARES-Act-Quarterly-Reporting-FINAL-Reissued-11162020.pdf>, provides more information about the relationship of FFATA reporting and the CARES Act quarterly reporting requirements.

To satisfy the requirements of section 15011 through FFATA reporting, grantees must ensure their reporting is complete, accurate, and of high quality. As a reminder, for all projects or activities (subawards) for which large covered funds were expended or obligated, Section 15011(B) requires this detail to include, among other things, the name and description of the project or activity. Prime grantees should be mindful to include in that description the estimated number of jobs created or retained by the project or activity (where applicable). Failure to meet statutorily mandated reporting requirements can lead to a range of administrative actions, up to and including termination of the grant. In addition to USASpending.gov—the U.S.

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The Department of Education's mission is to promote student achievement and preparation for global competitiveness by fostering educational excellence and ensuring equal access.

Government’s official source for spending data—select data are also reformatted for Department stakeholders for accountability and transparency purposes at <https://covid-relief-data.ed.gov/>.

In addition to using FFATA to satisfy the CARES Act quarterly reporting requirements, I want to remind you that FFATA, as noted above, also requires States to report information for other programs administered by the Department. Detailed information on these requirements is provided in your grant award notifications (GANs). For example, with respect to fiscal year (FY) 2020 awards made by the Department in July 2020 for programs that are a part of your ESEA State plan, attachment 9 and attachment 10 in each GAN describe what is required to be reported using FFATA. More information on FFATA is available at: <https://www.fsr.gov/>.

I ask that each State, as it develops and implements procedures to meet the FFATA requirements for CARES Act programs, also review its procedures and the extent to which it is meeting FFATA reporting requirements, including the FFATA subaward reporting requirements, for FY 2019 and FY 2020 funds, and, as applicable, for other programs administered by the Department. This review should include those programs in your ESEA State plan. A presentation from 2010 about FFATA requirements can be found at: <https://www2.ed.gov/policy/gen/leg/recovery/webinarslides11-9-10.ppt>.

The intent of FFATA is to empower every American with the ability to hold the Federal government and its grantees accountable for spending decisions by making accurate, reliable, and timely award data publicly available on <https://USAspending.gov>. In the context of COVID-19, where States and subgrantees use Federal program funds differently than in the past to meet the purposes of these programs, this reporting becomes more important than ever. If you have any questions, please contact my staff at SGR@ed.gov. Thank you for your attention to this matter.

Sincerely,

/s/

Frank T. Brogan
Assistant Secretary
for Elementary and Secondary Education

cc: Governor
ESEA State program directors