

Section 7.3.4: Other Reports

PURPOSE AND POLICY

Depending on the grant award and conditions, other reports may be required of the grantees. Below is a list of other reports that may be required of grantees, particularly subrecipients of federal funds. This is not an all-inclusive list.

Davis Bacon and Related Acts

Davis-Bacon and Related Acts (DBRA) ([40 USC §3141 et seq.](#); [29 CFR Parts 1, 3, 5, 6 and 7](#)) require all contractors and subcontractors performing work on federal construction contracts or federally assisted contracts in excess of \$2,000 to pay their laborers and mechanics not less than the prevailing wage rates and fringe benefits for corresponding classes of laborers and mechanics employed on similar projects in the area. The prevailing wage rates and fringe benefits are determined by the Secretary of Labor for inclusion in covered contracts. The U.S. Department of Labor Wage and Hours Division offers [DBRA information online](#), including an [employment law guide](#). Grant program managers should refer to Uniform Guidance [Appendix II to Part 200](#)—Contract Provisions for Non-Federal Entity Contracts Under Federal Awards for the requirements specific to subrecipients.

National Environmental Policy Act (NEPA)

If federal grant funds will be used for any activity with potential environmental impact (construction, building or site renovations, etc.), the subrecipient will need to demonstrate compliance with requirements relating to the National Environmental Policy Act (NEPA) ([42 USC §4321 et seq.](#)). Executive Order 11991 directed the Council on Environmental Quality (CEQ) to issue regulations to implement the procedural provisions of NEPA, which are codified in [40 CFR parts 1500-1508](#). The NEPA regulations mandate that each federal agency shall, as necessary, adopt implementing procedures to supplement the regulations. To ensure compliance, the grant program manager should review the sponsoring federal agency's NEPA regulations, as applicable, and include any necessary compliance language in the subgrant award, including a documented NEPA review.

Schedule of Expenditures of Federal Awards (SEFA)

Schedule of Expenditures of Federal Awards (SEFA) captures the federal funds expended by an agency. All non-federal government agencies that expend \$750,000 or more in federal awards in a fiscal year are required to conduct a single audit. The State of Arizona Accounting Manual ([SAAM](#)) [policy 70.15](#) proscribes the format for information for the State's SEFA reporting requirements. [Uniform Guidance](#) also discusses SEFA requirements.

FFATA and DATA Act reporting requirements

The [Federal Funding Accountability and Transparency Act of 2006](#) (FFATA) and the [Digital Accountability and Transparency Act of 2014](#) (DATA Act) are the Federal government's initiatives undertaken to increase transparency and accountability with respect to governmental expenditures. Under FFATA, certain data elements relating to specified awards involving federal grants or contracts must be collected by agencies when acting in the capacity of prime recipient (including agencies as grantors). Grant program managers who manage federally funded grants must adhere to reporting

requirements under these laws (see Uniform Guidance [§200.211](#) as well). The State of Arizona Accounting Manual ([SAAM](#)) [policy 70.45](#) (FFATA and the DATA Act) promulgate the reporting requirements that the state's grant program managers must adhere to in order to comply with the federal mandates.

Grants.Gov Post-Award Reporting forms

The Grants.gov website hosts a repository of current [post-award reporting forms](#), which includes fillable PDFs and instructions. These are required for federally funded grants:

- SF-LLL, Disclosure of Lobbying Activities
- SF-425, Federal Financial Report
- SF-270, Request for Advance or Reimbursement
- SF-271, Outlay Report and Request for Reimbursement for Construction Programs
- SF-429, Real Property Status Report
- SF-428, Tangible Personal Property