



# Reporting Subcontracts and Subawards in FSRS

Bureau for Management, Office of Acquisition & Assistance  
January 2024

# Agenda

- Overview of FSRS reporting requirements
- Resources to support FSRS reporting
- Why is FSRS reporting important?
- Ensuring the accuracy of data reported in FSRS
- Q&A

# What is FSRS reporting?

- Federal Funding Accountability and Transparency Act (FFATA) requires information on Federal funding be made available to the public via a single, searchable website
- FFATA Subaward Reporting System (FSRS), available at [FSRS.gov](https://www.fsr.gov), is the site that prime contractors and recipients use to report their first-tier subcontract or subaward data
- Information reported in FSRS is publicly available on [USASpending.gov](https://www.usaspending.gov)



# FSRS Reporting Requirements

- For each **subcontract or subaward valued at or above \$30,000**, prime contractor or recipient creates a report in FSRS to capture various data elements, including:
  - UEI, name, and physical address of the subcontractor/subrecipient
  - Value, award date, description of the purpose or deliverables, identifier number, and place of performance of the subcontract/subaward
  - Total compensation of each of the five most highly compensated executives for that subcontractor/subrecipient (when applicable)

# Acquisition vs. Assistance

## Acquisition

- Prime **contractor** reports **subcontracts**, in accordance with the applicable contract **clause**
  - “Reporting Executive Compensation and First-Tier Subcontract Awards” clause
    - [FAR 52.204-10](#)

## Assistance

- Prime **recipient** reports **subawards**, in accordance with the applicable award **provision**
  - “Reporting Subawards and Executive Compensation” standard provision
    - RAA24 in [ADS 303maa](#)
    - RAA7 in [ADS 303mab](#)
    - RAA3 in [ADS 303mat](#)

***FSRS uses “sub-award” interchangeably to refer to both subcontracts and subawards***

# Exceptions from FSRS Reporting

## Acquisition

FAR 52.204-10, paragraph (g):

- (1) If the Contractor had gross income under \$300,000, the Contractor is exempt from reporting any subcontracts.
- (2) If a subcontractor had gross income under \$300,000, the Contractor does not need to report any subcontracts to that subcontractor.

## Assistance

RAA standard provision, paragraph (d):

If the Recipient had gross income under \$300,000, the Recipient is exempt from reporting any subawards.

# Entering Information in FSRS

4 [Prime Award Details](#)

5 [Subawardee Data](#)

6 [Review](#)

7 [Submit Report](#)

1. Subawardee Information: \* indicates a required field

Subawardee Unique Entity ID (SAM)\*:

? Subawardee Name\*:

? Subawardee Doing Business As Name:

? Subawardee Address\*:

Street Address\*:

City\*:

? State (All U.S. Territories are available under the State drop down)\*:

# Executive Compensation of First-tier Subs

When reporting the subcontract/subaward in FSRS, prime must also report the total compensation for the sub's five highest paid executives if:

1. Sub received 80 percent or more of its annual gross revenues from Federal awards (including sub-tier awards); **and**
2. Sub received \$25,000,000 or more in annual gross revenues from Federal awards; **and**
3. Public does not have access to information about the compensation of the executives through periodic reports filed with the SEC or IRS.

**Executive compensation reporting is not required when the sub does not meet all three of these criteria. Typically, an entity that meets all three criteria is already registered in SAM.gov, which auto-populates FSRS.**



## AWARD PROFILE

**Contract Summary**

Awarding Agency

**USAID**

Recipient

**XYZ, INCORPORATED**

Dates ⓘ



- Start Date Sep 29, 2022
- Current End Date Sep 28, 2027
- Potential End Date Sep 28, 2027

Obligated Amount

\$4,536,870.00

Potential Award Amount

\$7,051,887.00

## Award History

Transaction History 2 ⓘ

Sub-Awards 6 ⓘ

Federal Account Funding 5 ⓘ

Number of Sub-Award Transactions

**6**

Sub-Award Obligations

**\$1,279,029**

Percent of Prime Award Obligations

**28.2%**

| Sub-Award ID ⌵ | Recipient Name ⌵ | Action Date ⌵ | Amount ⌵  | Sub-Award Description ⌵ |
|----------------|------------------|---------------|-----------|-------------------------|
| S108481        | Vendor ABC       | 01/02/2023    | \$110,000 | Delivery of the ...     |
| S234210        | QRST Industries  | 04/17/2023    | \$86,999  | Supply of ...           |
| S481516        | MNOP Company     | 04/26/2023    | \$350,220 | The purpose is ...      |

# Resources

The [FSRS Resources Page](#) contains guidance and tools for reporting, including:

- Awardee User Guide
- Awardee User Demonstration Video
- Frequently Asked Questions (FAQs)
- Various “quick reference guides”
- Templates and guides for batch uploads and XML web service
- Other technical documentation

# Federal Service Desk

Prime contractors and recipients can access help at [FSD.gov](https://www.fsd.gov), which provides:

- Support to end-users such as system access and deleting erroneous FSRs reports
- Guidance in its “Knowledge Base” articles
- Troubleshooting support with technical issues and system errors

**Q&A**

## Question: Multiple subawards to same subrecipient

*Question received:* We issued 2 subawards with an obligated amount of \$25,000 each to the same subrecipient. The total obligation is \$50,000 for the 2 awards to the same entity. Do we need to submit an FSRS report for this entity because the total amount obligated exceeds the \$30,000 threshold?

- FSRS reporting is specific to each subaward or subcontract.
- In this example, the prime recipient would not have to report either subaward to FSRS, as they are both individually below the \$30K threshold.
- Primes should not subdivide subawards or subcontracts into smaller awards in order to avoid FSRS reporting requirements.

# Question: Address and PoP Information in FSRS

*Question received:* The system asks for our principal place of operation and the principal place of operation of the subawardee. What do we input into FSRS?

|  | <b>Acquisition</b>                   | <b>Assistance</b>                         |
|--|--------------------------------------|---|
| <b>Address Information:</b> (typically pre-populates from SAM.gov)                               |                                      |   |
| <i>Prime</i>   | Vendor Physical Address              | Prime Awardee Address                     |
| <i>Sub</i>   | Subcontractor Physical Address       | Subawardee Address                        |
| <b>Place of Performance Information:</b> (principal location where activities will be performed) |                                      |   |
| <i>Prime</i>   | Principal Place Of Performance (POP) | Principal Place Of Performance (POP)      |
| <i>Sub</i>   | Subcontractor Place of Performance   | Subawardee Principal Place of Performance |

**Q&A**

# Why is FSRS reporting important?

Data reported in FSRS supports USAID's priorities in many ways, including:



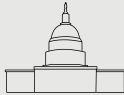
Funding transparency



Accountability



Localization efforts



Reporting to Congress and other stakeholders





## FSRS data quality problems

USAID's analysis of data from FSRS indicates there are multiple causes, including:

- Unreported subcontracts and subawards
- Primes reporting anticipated total values instead of obligations
- Double-reporting under IDIQ subcontracts and associated orders
- Prime terminates or de-obligates sub but neglects to update FSRS
- Poor data entry, including incorrect subcontract/subaward values and dates

## AWARD PROFILE

## Contract Summary

Awarding Agency



USAID

Recipient

XYZ, INCORPORATED

Dates 

-  Start Date Sep 29, 2022
-  Current End Date Sep 28, 2027
-  Potential End Date Sep 28, 2027

|  |                |
|--|----------------|
|  Obligated Amount       | \$4,536,870.00 |
|  Potential Award Amount | \$7,051,887.00 |

 Award HistoryTransaction History  Sub-Awards  Federal Account Funding  

Number of Sub-Award Transactions

0

Sub-Award Obligations

\$0

Percent of Prime Award Obligations

0%

Sub-Award ID Recipient Name Action Date Amount Sub-Award Description 

No results found.

## AWARD PROFILE

**Contract Summary**

Awarding Agency

**USAID**

Recipient

**XYZ, INCORPORATED**

Dates ⓘ



- Start Date Sep 29, 2022
- Current End Date Sep 28, 2027
- Potential End Date Sep 28, 2027

|   |                |
|---|----------------|
| <span style="color: blue;">●</span> Obligated Amount            | \$4,536,870.00 |
| <span style="color: lightblue;">●</span> Potential Award Amount | \$7,051,887.00 |

## ↻ Award History

Transaction History 2 ⓘ

Sub-Awards 6 ⓘ

Federal Account Funding 5 ⓘ

Number of Sub-Award Transactions

**6**

Sub-Award Obligations

**\$5,002,528**

Percent of Prime Award Obligations

**110.3%**

| Sub-Award ID ⚙ | Recipient Name ⚙ | Action Date ⚙ | Amount ⚙    | Sub-Award Description ⚙ |
|----------------|------------------|---------------|-------------|-------------------------|
| S108481        | Vendor ABC       | 01/02/2023    | \$495,000   | Delivery of the ...     |
| S234210        | QRST Industries  | 04/17/2023    | \$747,100   | Supply of ...           |
| S481516        | MNOP Company     | 04/26/2023    | \$1,062,889 | The purpose is ...      |

## AWARD PROFILE

**Contract Summary**

Awarding Agency

**USAID**

Recipient

**XYZ, INCORPORATED**

Dates ⓘ



|                          |                |
|--------------------------|----------------|
| ● Obligated Amount       | \$4,536,870.00 |
| ● Potential Award Amount | \$7,051,887.00 |

## ↻ Award History

Transaction History 2 ⓘ

Sub-Awards 6 ⓘ

Federal Account Funding 5 ⓘ

 Number of Sub-Award Transactions  
**6**

 Sub-Award Obligations  
**\$7,314,218**

 Percent of Prime Award Obligations  
**161.2%**

| Sub-Award ID ⚙ | Recipient Name ⚙ | Action Date ⚙ | Amount ⚙    | Sub-Award Description ⚙ |
|----------------|------------------|---------------|-------------|-------------------------|
| S108481-IDIQ   | Vendor ABC       | 01/02/2023    | \$3,225,000 | IDIQ for ...            |
| S108481-TO01   | Vendor ABC       | 05/17/2023    | \$1,495,000 | TO for delivery of ...  |
| S108481-TO02   | Vendor ABC       | 09/29/2023    | \$1,628,000 | TO for delivery of ...  |

# FSRS Reporting Guidance “One-Pager”



## FSRS Reporting Guidance

Prime contractors and recipients are responsible for reporting certain subawards and subcontracts in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System ([FSRS](#)), as follows:

- **Acquisition:** Contractors must comply with the requirements in the [FAR 52.204-10](#) (“Reporting Executive Compensation and First-Tier Subcontract Awards”) clause included in their contract, as applicable.
- **Assistance:** Recipients must comply with the requirements in any applicable “Reporting Subawards and Executive Compensation” standard provision included in their award (e.g., RAA24 in [ADS 303maa](#), RAA7 in [ADS 303mab](#), and RAA3 in [ADS 303mat](#)).

### Ensuring the Accuracy of Data Reported in FSRS



Subcontracts and subawards must be reported in FSRS based on their **obligated amount**. Primes should not report a subcontract or subaward based on its total anticipated value. If the prime makes an adjustment to the obligated amount of the subcontract or subaward, the prime must modify the existing applicable report for that subcontract/subaward to revise the amount. There is no need to update reports based on individual payments or disbursements to subcontractors or subrecipients.



Each new subcontract or subaward must be initially reported within the timeframe stipulated in the prime award clause or provision (e.g., reported by the end of the month following the month of award of the subcontract or subaward). Subsequently, primes must update each reported subcontract and subaward as its obligated amount changes. This includes updating a report **when funds are de-obligated**, such as at the end of the period of performance of a subcontract or subaward.



**Do not double-count awards** under indefinite delivery/indefinite quantity (IDIQ) type agreements. The prime should only report the IDIQ award if money is obligated at that level. If money is obligated at the time each task/delivery order is issued, then the prime would report individual orders separately in FSRS after the award of each order. The prime must report the obligated amount for each order and update the applicable report as new obligations or de-obligations occur.



Any edits – including updates to the obligated amount – to subcontract/subaward information should be made in the existing report containing that subcontract/subaward. The correct process is to reopen the submitted report and manually edit the report. Alternatively, FSRS has the ability for primes to **use a batch upload process or establish an XML web service** to facilitate updating of multiple reports at the same time. See the guidance documents on [FSRS.gov](#) for more details.



Information reported in FSRS is made publicly available on [USASpending.gov](#). Primes can view the “Sub-Awards” tab in the “Award History” section under each of their individual award pages on [USASpending.gov](#) to **monitor reporting**, including tracking the “Percent of Prime Award Obligations” metric. The total “Sub-Award Obligations” value should match the total amount of funds obligated to subcontractors/subrecipients reported by the prime in FSRS under that award.

### Tools for Reporting in FSRS

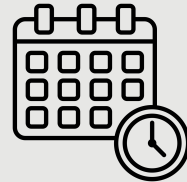
The [FSRS Resources Page](#) contains various guidance documents and resources for reporting, including:

- [Awardfile User Guide](#)
- [Awardfile User Demonstration Video](#)
- [Frequently Asked Questions \(FAQs\)](#)



## Report based on obligations

- Subcontracts and subawards must be reported in FSRS based on their **obligated** amount.
- Do not report a subcontract or subaward based on its total anticipated value.
- If the prime adjusts the obligated amount of a subcontract or subaward, the prime must modify the **existing** FSRS report for that subcontract or subaward.
- No requirement to update reports based on individual payments or disbursements to subcontractors or subrecipients.



## Report on time

- The prime award clause or provision stipulates the time frame for reporting each new subcontract or subaward.
- Typically, the prime must report **by end of month following month of award** of the subcontract or subaward.
- Be sure to report in the appropriate month in FSRS with the correct date.
- Update a report **when funds are de-obligated**.

# Creating and editing an FSRS report

Subaward with Vendor ABC (\$495,000 total ceiling)

*January 2, 2024:*  
Subaward made to  
Vendor ABC with  
\$110,000 obligation

*March 31, 2024:*  
Amendment to  
increase obligation  
by \$55,000

*June 22, 2024*  
Amendment to  
extend the period of  
performance

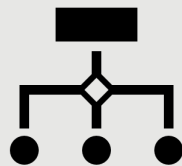
Actions in FSRS

*By February 29, 2024:*  
Create a new January  
report in FSRS and  
report the \$110,000

*By April 30, 2024:*  
Reopen Jan. report  
and edit subaward  
amount to \$165,000

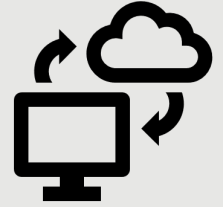
**NO  
ACTION  
IN FSRS**





## Report IDIQs and orders correctly

- **Do not double-count awards** under indefinite delivery/indefinite quantity (IDIQ) type agreements.
- The prime should only report the IDIQ award if money is obligated at that level.
- If money is obligated at the time each task/delivery order is issued, then the prime would report individual orders separately in FSRS after the award of each order.
- The prime must report the obligated amount for each order and update the applicable report as new obligations or de-obligations occur.



## Update reports

- Any edits – including updates to the obligated amount – should be made in the **existing** FSRS report containing that subcontract/subaward.
- The correct process is to reopen the submitted report and manually edit the report.
- Alternatively, FSRS has the ability for primes to use a **batch upload process** or **establish an XML web service** to facilitate updating of multiple reports at the same time. See the guidance documents on [FSRS.gov](https://www.fsr.gov) for more details.



## Monitor reporting

- Information reported in FSRS is made publicly available on [USASpending.gov](https://www.usaspending.gov).
- Primes can view the “Sub-Awards” tab in the “Award History” section under each of their individual award pages on USASpending.gov to monitor reporting.

## AWARD PROFILE

**Contract Summary**

Awarding Agency

**USAID**

Recipient

**XYZ, INCORPORATED**

Dates ⓘ



● Start Date Sep 29, 2022

● Current End Date Sep 28, 2027

● Potential End Date Sep 28, 2027

|                          |                |
|--------------------------|----------------|
| ● Obligated Amount       | \$4,536,870.00 |
| ● Potential Award Amount | \$7,051,887.00 |

## ↻ Award History

Transaction History 2 ⓘ

Sub-Awards 6 ⓘ

Federal Account Funding 5 ⓘ

|                                  |                       |                                    |
|----------------------------------|-----------------------|------------------------------------|
| Number of Sub-Award Transactions | Sub-Award Obligations | Percent of Prime Award Obligations |
| <b>6</b>                         | <b>\$1,279,029</b>    | <b>28.2%</b>                       |

| Sub-Award ID ⚙ | Recipient Name ⚙ | Action Date ⚙ | Amount ⚙  | Sub-Award Description ⚙ |
|----------------|------------------|---------------|-----------|-------------------------|
| S108481        | Vendor ABC       | 01/02/2023    | \$110,000 | Delivery of the ...     |
| S234210        | QRST Industries  | 04/17/2023    | \$86,999  | Supply of ...           |
| S481516        | MNOP Company     | 04/26/2023    | \$350,220 | The purpose is ...      |

## Poll #1

A prime contractor issues a subcontract under a task order. The contractor issues the subcontract with a \$45,000 obligation in June 2024. Subsequently, the contractor modifies the subcontract to decrease the total obligation to \$29,000 in September 2024. What does the contractor need to do in FSRS?

- (A) Report the \$45,000 subcontract in FSRS by July 31, 2024.
- (B) Report the \$45,000 subcontract in FSRS by July 31, 2024; then re-open that report and edit the amount to \$29,000 by October 31, 2024.
- (C) Report the \$45,000 subcontract in FSRS by July 31, 2024; then delete that report from FSRS by October 31, 2024 because the subcontract is less than \$30,000 and should not be reported.

## Poll #2

A prime recipient has been reporting their subawards in FSRS at the total ceiling values, rather than their obligated amounts. Which action should the recipient take?

- (A) Re-open and edit the reports to adjust the subawards to their obligated values.
- (B) Delete all of the FSRS reports for that prime award and start over.
- (C) Create new reports in FSRS that have negative values to offset the over-reported amounts.
- (D) Leave the existing reports as-is; begin reporting all new subawards at their obligated amounts.
- (E) No action required; it's too late to do anything.

## What to expect moving forward

- Prime contractors and recipients must ensure all data entered in FSRS is accurate and current.
- USAID will continue to devote resources to reviewing the data reported in FSRS.
- Prime contractors and recipients may receive questions from COs/AOs and CORs/AORs; please work with them to address any questions, as well as make any necessary corrections to applicable FSRS reports.
- USAID will encourage COs/AOs to consider FSRS compliance in CPARS assessments and other performance reports.
- Please direct questions regarding FSRS reporting to your cognizant CO/AO.

Q&A



## Question:

Reopen to Edit Report

versus

Copy Report

*Question received:* I am unclear on the difference between “edit report” and “copy report” and when each is used. If I have a new obligation on an existing subaward, do I go into the original report and use “edit report” or do I use “copy report” or something else?



- Refer to the [FSRS Awardee User Guide](#)

|  |    |
|--|----|
| 5.3 FILE A NEW REPORT.....                   | 41 |
| 5.4 COPY AS THE BASIS FOR A NEW REPORT ..... | 53 |
| 5.5 EDIT AN EXISTING REPORT.....             | 54 |
| 5.6 DELETE A REPORT.....                     | 55 |

- Any edits – including updates to the obligated amount – should be made in the **existing report** containing that subcontract/subaward.

## Question: How do we reopen a report to edit it?

*Question received:* How do we re-open a report to make edits if there is no "Re-Open" button next to the report month in question to click on the screen?

- Refer to the [FSRS Awardee User Guide](#) or the [Edit a Report from the FFATA Reports List](#) quick reference guide
- When looking at the list of reports, there is an edit button (  ) that you may have to click before you have access to the  button.
- **Contact the FSD Help Desk if you are continuing to have trouble.**

## Question: Updating the subaward/subcontract date

*Question received:* It is not clear if the “date” of the subaward/subcontract should be updated in the FSRS report when there are changes to obligations.

- The date should remain the original date of the award and the **initial** obligation for the subaward or subcontract.
- If the FSRS report is edited to reflect a change in the obligated amount, the date should not be edited. Only the obligated amount changes.

## Question: Saving copies of FSRS reports

*Question received:* We have found instances of going back to old FSRS reports that shows as submitted, but data from the report has been deleted, and we are unable to modify or review content. We've had to open tickets with the FSD on this in the past and, sometimes, they were able to recover the report. Would you recommend downloading every time a report is uploaded and/or changed, to ensure we have a PDF record in case FSRS deletes the file?

- Prudent for prime contractors and recipients to save a printed copy or PDF record for each reported subcontract/subaward.
- Refer to the [FSRS Awardee User Guide](#) for guidance on how to access the “View Printable Report” button.

Q&A



Thank you!