



FSRS Reporting Guidance

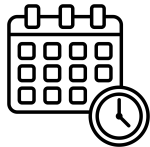
Prime contractors and recipients are responsible for reporting certain subawards and subcontracts in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System ([FSRS](#)), as follows:

- *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](#)).

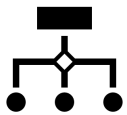
Ensuring the Accuracy of Data Reported in FSRS



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:

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