Title: USA Spending and Subaward Reporting **Date issued:** May 8, 2019
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Topic: FAQs that provide guidance to CNCS grantees on usaspending.gov and prime grantee responsibilities for uploading subgrant data.
Summary: This outline is a training tool designed to help new AmeriCorps program staff create strong member position descriptions.

The contents of this document do not have the force and effect of law and are not meant to bind the public in any way. This document is intended only to provide clarity to the public regarding existing requirements under the law or agency policies.

FAQs: USASpending.gov and Subaward Reporting

May 1, 2019 / Version 1.0

These frequently asked questions are intended to provide guidance to CNCS grantees and their support networks on the importance of USASpending.gov; how CNCS uploads prime grant data for public access; and prime grantee responsibilities for uploading their subgrant data. This first edition arises from discussion during a March 21, 2019 CNCS webinar on this topic.

Definitions for acronyms and abbreviations used throughout this document are found at the end.

Regulations and other referenced guidance include:

TITLE 2—Grants and Agreements Subtitle A — OFFICE OF MANAGEMENT AND BUDGET GUIDANCE PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS

PART 170—REPORTING SUBAWARD AND EXECUTIVE COMPENSATION INFORMATION

OMB's August 27, 2010 Guidance - Open Government Directive – Federal Spending Transparency and Subaward and Compensation Data Reporting

QUESTIONS APPLICABLE TO ALL CNCS GRANTEES

1. **What is a prime grantee versus a subgrantee?**

   The term "prime grantee" refers to a non-federal entity that receives a grant directly from CNCS. Prime grantees both apply for and receive their grants through CNCS's eGrants system without the involvement of an intermediary agency or organization. Regulations found at §200.74 define a prime grantee that awards subgrants to other organizations be a "pass-through entity."

   The term "subgrantee" refers to the non-federal entity that receives a pass-through grant from a CNCS prime grantee; these pass-through awards are commonly called subgrants, subawards, and subrecipient funding. While the eGrants system supports collecting subgrant applications on behalf of some prime grantees, the eGrants system is not used to award subgrants. All subgrants are awarded by prime grantees using their own policies and systems.

   You can also examine your grant number to determine if you hold a CNCS prime grant, or a subgrant. CNCS assigns 10-character grant numbers to prime grants. These prime grant numbers always begin with a two-digit fiscal year identifier (FY) and always have a two-character State (ST) abbreviation at the sixth and seventh positions: FY###ST###.   Only recipients of grants with the FY###ST### grant number syntax are CNCS prime grantees. Subgrant awards will carry an identifying number but not with this precise

syntax/format. Many, but not all, prime grantees choose to number their subgrants by adding numbers or a suffix to the CNCS prime grant number; other prime grantees use an entirely different subgrant numbering schema.

2. **Are all CNCS prime grantees authorized to subgrant?**

While CNCS's grant programs offer robust opportunities to subgrant, not all programs permit subawarding. T&Cs assigned to every CNCS grant identify controlling rules and requirements.

3. **Does CNCS expect prime grantees and subgrantees to enter data into USASpending or does CNCS extract the information from eGrants and we grantees use this as a research tool?**

Under the controlling laws, both CNCS and its prime grantees have separate reporting responsibilities. Reporting (uploading) prime grant data into USASpending is a federal responsibility, therefore all prime grant reporting is performed by CNCS. Reporting subgrant awards into FSRS is not a federal responsibility, instead CNCS prime grantees must perform the upload of their subgrant records into FSRS. This is sometimes referred to as first-tier subgrant reporting.

Because we know that there are communication bugs between USASpending and FSRS, we ask prime grantees to advise us when they believe their grant or subaward data is missing or incorrect in either system. After accounting for the anticipated lag times noted in FAQ #8, prime grantees should report concerns that their grant awards are missing or incorrect to knowledgemanagement@cns.gov.

4. **How are USASpending and FSRS related to one another?**

All federal agencies must report their federal contract and grant spending into USASpending. Federal contract and grant recipients must report their subcontract and subgrant spending into the FSRS, including executive compensation data. The two systems share data to associate a prime award with its subawards (if any), combining the information into a useful record. The USASpending system is designed to support transparency and is the portal for providing public access to the data without needing user accounts.

5. **Is subaward reporting a requirement of all federal award recipients or specific to CNCS grantees?**

The requirement is federal government-wide. All federal agencies must report their prime contract and grant awards into USASpending, and all prime grantees and prime contractors must report their subgrants and subcontracts, respectively, into FSRS. Prime grantees do not report their subcontracts unless they administratively use contract vehicles to award subgrants. These requirements are explained in OMB's August 27, 2010, *guidance for reporting subaward and executive compensation data pursuant to the Transparency Act*, and in CNCS's grant T&Cs.

6. We receive a federal grant but do not use that funding to provide subawards, are we required to report?

No. If you do not subaward, you do not have to, and should not, report into FSRS. FSRS is used to capture and report subaward and executive compensation data on subawards to meet the FFATA requirements.

7. Who is not a subgrantee?

A vender is not a subgrantee. Vendors are dealers, distributors, merchants, consultants, or other sellers providing goods or services that are needed to conduct your grant program.

8. I've noticed some awards do not immediately appear in USASpending. Is there a lag between the date an award is made and the date it can be found in USASpending?

There are time lags between when grants and subgrants are awarded and their data is posted simply because the law provides time for performing the reporting. Also, there are system lags between upload and display, and we know that some data is omitted due to unresolved system bugs. Our current understanding reporting and system related lag times is:

Action	Reporting Deadline	Reporting Practice	Data Display Lag
CNCS awards prime grant.	20 calendar days after the close of the month during which the prime grant was awarded.	5 business days or less after the close of the month during which the grant was awarded.	Up to 2 calendar days in USASpending.
USASpending transmits prime data into FSRS.	Automated	Automated	Overnight but can be up to 30-days. Some records require help desk intervention.
Prime grantee awards subgrant.	End of the month following the month when the subgrant was awarded.	Variable between prime grantees.	Up to 10 business days to display in FSRS.
FSRS transmits subaward data into USASpending.	Automated	Automated	Up to 30 calendar days to display in USASpending.

If you believe data is not current or accurate by the end of these lag times, you should report the case to CNCS at knowledgemanagement@cns.gov.

9. What uniformity exists in the way agencies are expected to post their data?

With respect to the format and meaning of each data element total uniformity is expected but not yet achieved. Prime grant award data posted by CNCS and the subgrant data posted by prime grantees can only include the prescribed data elements that these systems collect. Data uploading is screened using electronic "data brokers." While the screening is mostly successful, data brokers do not block all non-

conforming data. The DATA Act is compelling federal agencies to make significant investments to resolve and strengthen data consistency.

QUESTIONS APPLICABLE TO STATE SERVICE COMMISSIONS ONLY

10. Does CNCS report formula grant funds to USASpending?

Yes. We upload every grant awarded for all CNCS grant programs, including formula grant funds awarded to State Service Commissions.

QUESTIONS REGARDING REPORTING SUBGRANT (SUBAWARD) DATA

11. Do prime grantees enter subgrant information, or is it extracted from eGrants?

Prime grantees enter subgrant data into the FSRS. Subgrant data is not extracted from eGrants.

12. When must we report subgrants?

You are required to report the award of subgrants into FSRS no later than the end of the month that follows the month when the subgrant was awarded or amended. For example, two subgrants awarded under the same prime grant, one on June 1st and the other on June 10th, must both be reported into FSRS no later than July 31st of the same year.

13. Do cooperative agreements have to be reported?

Both USASpending and FSRS consider the term "grants" to include grants and cooperative agreements.

14. How do we determine the dollar threshold for subaward reporting?

You must report a subaward if the subgrant will cumulatively equal or exceed $25,000 of federal funds awarded to that organization through that individual subgrant, inclusive of any planned continuation awards or funding amendments. The $25,000 or more requirement means that you must:

- report all subawards at the $25,000 and greater threshold, which is cumulative over the life of the award.
- report initial awards that are below $25,000 but subsequent grant modifications will result in a total award equal to or over $25,000, when the award reaches or exceeds $25,000.
- report awards that equal or exceed $25,000 but funding is subsequently de-obligated such that the total award amount falls below $25,000; the entire award record continues to be subject to the reporting requirements.

CNCS encourages its prime grantees to report all subawards, including zero-dollar and awards that will not reach the reporting threshold. Practiced by CNCS, we have found the approach to not only be in the public interest, but simpler to administer since it is unnecessary to screen by award amount.

15. **What data do we report into FSRS?**

Reporting requires uploading the following subaward information for each subgrant:

- Name of entity receiving award,
- Amount of award (federal funds only),
- Funding agency,
- CFDA program number,
- Program source,
- Award title descriptive of the purpose of the funding action,
- Location of the entity (including congressional district),
- Place of performance (including congressional district),
- Unique identifier of the entity and its parent (DUNS), and
- Total compensation and names of top five executives (same thresholds as for primes) if:
  - More than 80% of annual gross revenues of the prime come from the federal government, and those revenues are greater than $25M annually; and,
  - Compensation information is not already available through reporting to the SEC.

To avoid reporting delays, a best practice is to ensure that the prime grantee's policies collect these data points when the subgrant is applied for and awarded.

16. **It can be a challenge to collect information from subawards within the timeline specified and/or with the complete information requested. What can prime grantees do to facilitate this collection?**

Please review FAQ #15. The data needed to report into FSRS should be collected by prime grantees before awarding a subgrant and therefore should not be a hinderance to reporting on-time.

17. **Reporting in FSRS is really confusing. How do I create a report, edit mistakes, and capture deobligations in my reporting?**

Although CNCS does not control or use the FSRS system, we are working to better communicate reporting procedures and to address our prime grantees' concerns with GSA (the system owners). The procedure for reporting is described below.

FSRS reporting requires that you fist identify your prime grant(s) on a *worklist* where the prime awards are associated with your prime grantee DUNS number. Once you have the correct prime grant(s) on your worklist you can create a report from either the Quicklinks section by clicking the *Create FFATA Report*

button or from the main navigation select *Create/Review Reports*, then click *FFATA Report* or *Batch Upload Report*. Reports in FSRS can either be draft, submitted or reopened status. If desired, you can save reports in draft if you prefer to assemble and enter award information as it becomes available during a reporting cycle. A submitted report cannot be deleted; you can only delete draft reports. If you want to report changes to a subaward, you create a new report for that subaward from *Quicklinks* or use the *Copy* button on the existing subaward report to create and submit a report of the additional funding amounts against that subaward.

FSRS accepts one report a month per subaward. How many reports per subgrant you create depends on whether you amend that subgrant; the system supports up to 12 reports a year for one subaward. The amount per subgrant is cumulative of all submitted reports for that subgrant, meaning the amounts in each report are added together to sum to the total presented as the cumulative awarded federal funding under that subgrant.

Reopening and resubmitting the same report to update for monthly changes over the life of the subgrant is incorrect. Instead, reports are submitted one for each time you award or amend a subgrant. Once the first initial subgrant report is submitted, there is no need to report again until you add or subtract federal funds from that subgrant. Submitting reports when you have not awarded additional federal funds will create duplicate amounts in your cumulative record for that subgrant.

A *Reopen to Edit* function is provided so that changes can be made to a report. You would open an existing report and resubmit if you needed to make corrections to already submitted data. This is performed by going to the original, initial subgrant report and make the changes/correction to that report.

CNCS is investigating reports that FSRS will give you an error and not let you proceed if you try to report on a subgrant awarded earlier than October 1, 2010 and less than $25,000.

18. **What do I do if my prime grant number is not in the FSRS?**

    Contact us at knowledgemanagement@cns.gov. Please allow ten (10) business days for us to create a help desk ticket, resolve the problem, and notify you. We are addressing a known, apparently random and infrequent bug, that prevents FSRS and USASpending from exchanging prime and subgrant data as expected.

    QUESTIONS REGARDING USASpending

19. **Is data searchable by Congressional District?**

    Users can query by congressional district or a combination of congressional district and other search filters such as awarding agency and federal fiscal year by using the advanced search feature.

20. Can I use SQL in advanced search?

A SQL search feature does not currently exist.   We have asked the developers to create this feature, and they are considering it. Data can be downloaded then uploaded into database software such as Access to perform SQL searches.

21. Are non-federal matching fund amounts included in the amounts reported?

CNCS must include non-federal share (matching) dollar amounts when reporting prime grant awards into USASpending. The amount reported for each prime grant includes cash and in-kind match value.

Prime grantees reporting their subgrants into FSRS are not asked to report the non-federal share matching values for the subgrants they report.

During our March 21, 2019, webinar, we stated that matching amounts were reported and that these amounts included in-kind share. We regret that we did not explain that USASpending does not display the non-federal share amounts after a basic query. Instead, the non-federal share values are included when you download prime grant records from USASpending.

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QUESTIONS REGARDING CNCS TRAINING AND TECHNICAL ASSISTANCE

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22. How much training is available on this topic?

While robust resources exist on the USASpending.gov and FSRS websites, CNCS is in the early states of developing training content to assist our grantees.   You can find our March 21, 2019, webinar at https://www.nationalservice.gov/documents/2019/webinar-usaspending-march-21-2019. We will broadly announce the availability of additional resources using our GovDelivery announcements.

23. Is there a way to keep informed on when the additional training is available?

Be sure to subscribe to our Grants and Financial Management Updates topic for GovDelivery bulletins; instructions for subscribing are at:
https://public.govdelivery.com/accounts/USCNCS/subscriber/new?topic_id=USCNCS_160

Acronyms & Abbreviations

CNCS	Corporation for National and Community Service	https://www.nationalservice.gov/
CFDA	Catalog of Federal Domestic Assistance	https://beta.sam.gov/
DATA	Digital Accountability and Transparency Act	https://www.grants.gov/learn-grants/grant-policies/data-act-2014.html
FAQs	Frequently Asked Questions	
FFATA	Federal Funding Accountability and Transparency Act or "Transparency Act"	https://www.grants.gov/learn-grants/grant-policies/ffata-act-2006.html
FSRS	FFATA Subaward Reporting System	https://www.fsrs.gov/
GSA	General Services Administration	https://www.gsa.gov/
OMB	Office of Management and Budget	https://www.whitehouse.gov/omb/
SQL	Structured Query Language	
T&C	Terms and Conditions (CNCS Grants)	https://www.nationalservice.gov/resources/financial-management/terms-conditions-and-certifications-assurances-cncs-grants