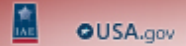


# EXHIBIT F



# Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS)



[Home](#)

At this time, all FSRS users must have a [login.gov](#) account to use this system. You must create a [login.gov](#) account if you don't already have one. Be sure to use the same email address you use for FSRS.gov. Read our [fact sheet](#) and [blog post](#) for more information.

**A NEW WAY TO SIGN IN** - If you already have an FSRS account, use your **FSRS email** for login.gov

**Log-In or Register Now:**



[FEDERAL GOVERNMENT](#)



[AWARDEES](#)

**Important Password Update** - Users and Interfacing Systems must reset their passwords as required every 90 days or the account will be disabled IAW GSA IT Security Policy, (CIO P 2100.1). Registered users will receive an email notification to remind them of this requirement. If your account has been disabled, contact the Federal Service Desk at 866-606-8220 (Monday - Friday 8 a.m. to 8 p.m. ET).

NOTE: If your account was re-enabled after contacting the FSD, you must reset your password before midnight on the day of the call to prevent it from being disabled once again.

**Important Threshold Update** - Effective October 1, 2015, the Department of Defense (DOD), General Services Administration (GSA), and National Aeronautics Administration (NASA) are issuing [FAR Case 2014-022](#) as a final rule amending the Federal Acquisition Regulation (FAR) to implement the inflation adjustment of acquisition-related dollar thresholds.

Please use Internet Explorer 6.0+, Mozilla Firefox 2.0+, or Apple Safari 3.0+ to access FSRS.

[About FSRS FAQs](#)

## About FSRS

The Federal Funding Accountability and Transparency Act (FFATA) was signed on September 26, 2006. The intent is to empower every American with the ability to hold the government accountable for each spending decision. The end result is to reduce wasteful spending in the government. The FFATA legislation requires information on federal awards (federal financial assistance and expenditures) be made available to the public via a single, searchable website, which is [www.USASpending.gov](#).

The FFATA Subaward Reporting System (FSRS) is the reporting tool Federal prime awardees (i.e. prime contractors and prime grants recipients) use to capture and report subaward and executive compensation data regarding their first-tier subawards to meet the

## Documents

### User Guides

» [FSRS Awardee Guide](#)

### Training Materials

» [FSRS Awardee User Demonstration](#)

## News

### Question of the Month:

Who is required to file a FFATA report in FSRS? [View the answer](#)

**New!** As of October 29, 2010, FSRS.gov now supports both contracts and grants sub-award reporting. Prime awardees, [click here](#) to register or log-in.

### Viewer Software:

Some documents linked from this page are in PDF, Flash, or PowerPoint format. To view these files, you may need to download:

» [Adobe Acrobat Reader](#)  
 » [Adobe Flash Player](#)  
 » [Microsoft PowerPoint Viewer 2007](#)

**For questions about FSRS, contact:**

FFATA reporting requirements. Prime contract awardees will report against sub-contracts awarded and prime grant awardees will report against sub-grants awarded. The sub-award information entered in FSRS will then be displayed on [www.USASpending.gov](http://www.USASpending.gov) associated with the prime award furthering Federal spending transparency.

» Your contracting officer for questions about FSRS applicability to your contracts.

## REPORTING TIMELINE FOR PRIME CONTRACTORS

Prime Contractors awarded a Federal contract or order that is subject to Federal Acquisition Regulation clause 52.204-10 (Reporting Executive Compensation and First-Tier Subcontract Awards) are required to file a FFATA subaward report by the end of the month following the month in which the prime contractor awards any subcontract greater than \$30,000. This reporting requirement will be phased-in (see below):

- **Phase 1:** Reporting subcontracts under federally-awarded contracts and orders valued greater than or equal to \$20,000,000, reporting starts now.
- **Phase 2:** Reporting subcontracts under federally-awarded contracts and orders valued greater than or equal to \$550,000, reporting starts October 1, 2010.
- **Phase 3:** Reporting subcontracts under federally-awarded contracts and orders valued greater than or equal to \$25,000, reporting starts March 1, 2011.
- **Phase 4:** Reporting subcontracts under federally-awarded contracts and orders valued greater than or equal to \$30,000, reporting starts October 1, 2015.

Although the requirement to report subawards is being phased-in at certain dollar levels, if you would like to start reporting prior to the start date for your subcontracts, the system is available to you for reporting.

## REPORTING TIMELINE FOR PRIME GRANT RECIPIENTS

Prime Grant Recipients awarded a new Federal grant greater than or equal to \$25,000 as of October 1, 2010 are subject to FFATA sub-award reporting requirements as outlined in the Office of Management and Budgets guidance issued August 27, 2010. The prime awardee is required to file a FFATA sub-award report by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to \$25,000.

» [Click here for Public Law 109-282 FFATA Legislation](#)

» [Click here for Public Law 110-252 FFATA Legislation](#)

» [Click here for Federal Acquisition Regulation](#)

» [Click here for OMB Guidance on Subaward and Executive Compensation Reporting](#)

[Top](#) [Frequently Asked Questions](#)

[For Help: Federal Service Desk](#) Version 3.4

\*\*\*\*\*WARNING\*\*\*\*\*

This is a U.S. General Services Administration Federal Government computer system that is "FOR OFFICIAL USE ONLY." This system is subject to monitoring. Individuals found performing unauthorized activities are subject to disciplinary action including criminal prosecution.