FREQUENTLY ASKED QUESTIONS ON THE SUBAWARD REPORT

**Question #1**: We are not quite sure which dates should we enter as the start date when we are reporting oral contracts.

Please use the date of the invoice to indicate the start date of an oral contract.

**Question #2**: How do we report a Blanket Purchase Agreement (BPA) with orders placed orally?

A BPA should initially be recorded showing its start and end date. As opposed to past reports where each order would need to be listed separately, from now on you may total up the sum of all oral orders placed in the month and enter that amount as a cost amendment to the initial agreement with the “Start Date” as the date of the last oral order placed in that month, and also including a reference to the original award. Please note that a new column has been added, to the report format, entitled “Cumulative amount of Sub award” in order to reflect the total cumulative amount, under the BPA, at the end of each month. The “End Date” of the cost amendment to the BPA, would be the same end date for the BPA. For example, you have a BPA which began on July 1, 2012 and ends on December 31, 2012. In July, you made several orders under the BPA totaling $5,000 with the last order placed on July 23. The amount you would report is $5,000, the “Start Date” of the cost amendment is July 23 (i.e. the date of the cost amendment is the date of the last order placed in July) and the “End Date” is the same December 31, 2012 for the BPA. In August you place another $7,000 worth of orders under the same BPA. The last order was placed on August 18. In the report submitted in August you would note a cost amendment (e.g. “Amendment to line #1 in the July 5 2012 report”) and record the sum of the orders under the BPA during the month, $7,000, under the column “Amount of Sub award”, a “Start Date” of August 18, 2012 and an “End Date” of December 31, 2012. In addition, you would note the cumulative amount $12,000, under the BPA, under the column “Cumulative Amount of Sub award”. An example of a report filled out using this sample information is as follows;

|  |  |  |  |
| --- | --- | --- | --- |
| **Cumulative Amount** | **Amount of Sub Award** | **Start Date** | **End Date** |
| 0 | 0 | 7/1/2012 | 12/31/2012 |
| $5,000 | $5,000 | 7/23/2012 | 12/31/2012 |
| $12,000 | $7,000 | 8/18/2012 | 12/31/2012 |

**Question #3**: How do we report on multiple oral contracts with the same vendor?

Each month the sum of oral orders, with the same vendor, would be reported with the “start date” as the date of the last order placed made during that specific month.

**Question #4**: How do we report on Indefinite Quantity Contract (IQC) with written task orders?

An IQC should initially be recorded showing its start date, end date, and its amount either as zero or the total amount obligated under the original IQC; as applicable. Each award of a task order would be reported separately showing its amount, start date and end date with a reference to the line number where the original IQC agreement was first listed. (There is no need to report the amount as cumulative).

**Question #5**: When we report a sub–award amount do we include the amount of VAT paid?

In those cases where VAT was paid to the vendors, it is included in the total amount of the sub-award and the total amount of the award (including VAT) should be reported on the sub-award report. In those cases where an exemption was obtained and the payment did not include any VAT, then the amount to report would be the total amount paid, which in this case does not include VAT. The important thing to remember is that the amount that needs to be reported is the total amount paid to the vendor.

**Question #6**: How do we report cost amendments and time extensions?

Each amendment should be reported separately and should indicate whether it amends the total amount, is a time extension, or both. In the case of a cost amendment, you would note the new cumulative amount of the award, under the column “Cumulative Amount of Sub award”. If the amendment is only a time extension, the amount listed would be the original amount of the award. The “Start Date” would be the date of the amendment and the “End Date” would be the either the original end date (in the case of a cost amendment only) or the new end date of the award (in cases where the amendment includes a time extension). Finally, please include a clear reference to the number of the line item where the original sub-award was first listed. Please refer to Mission Notice 2009-WGB-11; Attachment B: Training Presentation, for examples using sample information.

**Question #7**: How can we edit errors if we detect them?

You can go back to the original entry, edit the error, highlight it and re-submit the corresponding file to wbgsubdocs@usaid.gov

**Question #8**: How can we report contracts which are funded by USAID and non-USAID funds?

If an award is funded with ***any*** USAID funds (even $1), then the entire amount of the award should be reported on the sub-award report.

**Question #9**: Do we have to report lease agreements which were signed before USAID award, and then they were funded by USAID funds?

Yes, you have to report the total amount of the lease agreements (even the portion which was not funded by USAID funds). If the total amount is above USD 25,000, then the contract is subject to vetting in accordance with Mission Order No. 21.

**Question #10**: How can we report contracts which serve both program use and prime‘s own use?

If a contract would serve both program use and a prime’s own use, then the contract should be reported as a *single* sub-award. The total amount of the contract, and the type of use of the sub-award would be considered as *“Program Use.”*

**Question #11**: How should I report the name of the sub-awardee?

The name reported on the sub-award report should be the exact name of the sub-awardee and should be the same name you would find on one of its invoices, registration certificate, or the vetting form submitted to USAID. In the case of individuals who receive awards, it is preferred to report the four part name of the individual together with his/her ID number or passport number, if applicable.

**Question #12**: Do we have to report sub-awards which are related to cost share?

No, sub-awards which are related to cost share do not have to be reported on the sub-award report.