

GSA ORDER

Subject: General Services Administration Acquisition Manual (GSAM) Case 2016-G514,
FPDS Reporting for Acquisitions Supporting Customer Agencies

1. **Purpose.** This order transmits a revision to non-regulatory sections of the GSAM.

This case creates guidance in the GSAM for the GSA acquisition workforce on how to code acquisitions in the Federal Procurement Data System (FPDS) made in support of customer agencies. This policy clarifies that GSA Activity Address Codes (AACs) will be used in FPDS for the contracting and funding office codes when GSA conducts and funds acquisitions supporting customer agencies.

2. **Background.** Federal Acquisition Regulation (FAR) subpart 4.6 requires executive agencies to report in FPDS all contract actions over the micro-purchase threshold, and any modifications to those contract actions regardless of dollar value.¹ FAR subpart 4.6 also requires the awarding office to use its AAC as the contracting office code and the AAC corresponding to the program/funding office providing the predominance of funding.²

Accordingly, GSA's AACs are always used for the contracting agency codes (e.g. Contracting Office ID) when GSA awards a contract action. Yet, GSA regularly acquires goods and services in support of a customer agency's requirements, and the AACs to be used for the funding agency codes (e.g. Funding Office ID code) depend on which agency funds the acquisition. A key concern is the Small Business Goaling Report, which attributes small business credit to agencies based on the AACs used in the FPDS Contract Action Report.³

The following sections discuss how FPDS reporting should be conducted for GSA-funded and customer-funded acquisitions.

GSA-Funded Acquisitions

There are instances where GSA conducts an acquisition in support of a customer agency but also provides the predominance of funding for the contract award. Examples include:

Requisitions: These transactions are transfers of property conducted in accordance with the Federal Property Management Regulation (FPMR).⁴ Currently, GSA has two programs that facilitate requisitions from customer agencies - GSA stock supply programs and GSA motor

¹ FAR 4.603(b)

² FAR 4.603(c)

³ Small business credit is determined by the Program/Funding Agency Code (Element 4C) in FPDS.

⁴ 41 CFR 101-26

vehicle purchasing. Customer agencies submit requisitions to GSA for items under these programs in accordance with the FPMR. GSA then acquires these items from suppliers through contracts or purchase or delivery orders in accordance with the FAR and GSAM.

While the FAR requires contract actions over the micro-purchase threshold to be reported to FPDS, requisitions are not reported in FPDS because they do not meet the definition of an “acquisition” in accordance with FAR 2.101. As a result, only GSA’s acquisition of items from the supplier through a contract/order is reported in FPDS.

For example, GSA Fleet purchases vehicles that are then requisitioned by other agencies for their agency-owned vehicle fleets. Since the customer agency is acquiring the vehicles from GSA via a requisition, the transaction between GSA and the customer agency is not reported to FPDS. However, GSA’s original acquisition of motor vehicles from a commercial supplier is reported in FPDS, and GSA AACs must be used for the contracting and funding codes since GSA is conducting the acquisition and providing the predominance of funding.

Shared Services: The Government has launched various initiatives to shift common administrative services—those activities that are common across all agencies—into a shared services model that reduces duplication and redundancy.⁵ Under this model, an agency with an expertise in a particular area will provide services to another agency in exchange for the reimbursement of its costs. Often, agencies must conduct acquisitions in order to provide services to other agencies.

A recent example of a shared service is GSA’s cloud.gov. First, GSA contracts for an Infrastructure as a Service solution from a commercial supplier for the cloud computing platform upon which cloud.gov operates. GSA then offers a Platform-as-a-Service solution to customer agencies, where GSA assists customer agencies in building applications on the cloud.gov platform. As a result, customer agencies using cloud.gov can more easily deploy web-based applications by taking advantage of GSA’s expertise. In exchange, the customer agency pays GSA a fee for these services.

GSA Fleet’s leasing program is another example of the shared services model. Apart from providing vehicles via a requisition, GSA Fleet also offers vehicles and comprehensive fleet management services on a lease basis. To do so, GSA acquires vehicles and related services, such as maintenance and repair, from commercial suppliers and then customer agencies pay GSA all-inclusive lease rates for the vehicles and related services.

In regards to FPDS reporting for shared services, only contracts/orders between GSA and commercial suppliers are reported to FPDS, and GSA AACs must be used for the FPDS contracting and funding codes since GSA is conducting the acquisition and providing the predominance of funding.

⁵ Office of Management and Budget (OMB) memo M-16-11, *Improving Administrative Functions Through Shared Services*, May 4, 2016.

Customer-Funded Acquisitions

There are also times where GSA conducts an acquisition in support of a customer agency where the customer agency provides the predominance of funding for the contract action. Examples include:

Reimbursable Work Authorizations (RWAs): An RWA is an interagency agreement between GSA and a tenant (e.g. federal agency or non-federal source when authorized by statute) whereby GSA recovers its costs for altering, renovating, repairing, or providing services in GSA-managed space over and above the basic operations financed through rent paid by the tenant.

For example, if GSA acquires interior design services from a contractor that are funded by the tenant through an RWA, the contract action will be reported in FPDS as follows: a GSA AAC must be used for the Contracting Office ID since GSA awarded the contract, but the tenant's AAC will be used for the Funding Office ID since it provided the funding.

In instances where an acquisition is funded by an RWA but a modification to the contract is funded entirely by GSA, the contracting officer should consider the total contract value and which agency provided the predominance of funding.

Finally, in instances where an RWA is funded by multiple tenants, the contract action will be reported in FPDS as follows: a GSA AAC must be used for the Contracting Office ID because GSA awarded the contract, but the Funding Office ID must correspond to the AAC of the tenant providing the predominance of funding.

Assisted Acquisitions: As defined by FAR 2.101, an assisted acquisition is a "type of interagency acquisition where a servicing agency performs acquisition activities on a requesting agency's behalf, such as awarding and administering a contract, task order, or delivery order." GSA regularly acts as the servicing agency in assisted acquisitions, where it performs acquisition activities on a customer (requesting) agency's behalf, while the requesting agency provides the required funding.

For example, the Department of Defense (DoD) may work with GSA and establish an interagency agreement to acquire IT services on its behalf. Under this model, DoD provides the necessary funds and GSA awards and administers the contract. GSA is then responsible for FPDS reporting—it will use a GSA AAC for the Contracting Office ID since it awarded the contract, but a DoD AAC will be used for the Funding Office ID since it provided the funding.

3. Effective date. July 31, 2018.

4. Explanation of changes. This amendment includes non-regulatory changes. For full text changes of the amendment see the Appendix, GSAM Text Line-In/Line-Out.

This amendment revises the language of the following GSAM subparts, changes summarized below:

- 504 (Administrative Matters)

GSAM 504 (Administrative Matters):

- Section 504.606: The existing guidance defines FPDS reporting requirements (paragraph (a)) and sustainability coding guidelines (paragraph (b)). This order creates a new paragraph (c), which provides guidance for FPDS reporting for GSA acquisitions supporting customer agencies. Section (c)(1) covers GSA-funded acquisitions and section (c)(2) addresses customer-funded acquisitions.

5. Cancellations and Rescissions: None



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Appendix
GSAM Case 2016-G514
FPDS Reporting for Acquisitions Supporting Customer Agencies
GSAM Text, Line-In/Line-Out

GSAM Baseline: Change 87 Effective 07/19/2018

- Additions to baseline are indicated by **[bold text in brackets]**
- Deletions to baseline are indicated by ~~strikethroughs~~
- Five asterisks (*****) indicate there are no revisions between the preceding and following sections

Part 504—Administrative Matters

Subpart 504.6—Contract Reporting

504.606 Reporting Data.

(a) *Reporting requirements.* Detailed specification of FPDS data reporting requirements is contained in the FPDS-NG FAQs document (available at https://www.fpds.gov/wiki/index2.php/FPDS-NG_FAQ). Reporting offices are encouraged to use automated information systems for FPDS data reporting, provided that the systems contain all required FPDS data elements via the machine-to-machine process and the automated acquisition system has received the proper certification from the FPDS system manager.

(b) The GSA FPDS Sustainability Coding Guidelines at <http://insite.gsa.gov/sustainableacquisition> must be followed when selecting codes for the following sustainability data elements:

- (1) Recovered Materials/Sustainability.
- (2) Use of EPA Designated Products.

[(c) FPDS reporting for acquisitions supporting customer agencies.

(1) *GSA-funded acquisitions.* There are instances where GSA conducts an acquisition in support of a customer agency but also provides the predominance of funding for the contract award. In these instances, GSA's Activity Address Codes (AACs) must be used for the contracting agency codes (e.g. Contracting Office ID) and funding agency codes (e.g. Funding Office ID) in FPDS. Examples of GSA funded acquisitions may include those made in support of—

(i) *Requisitions.* These transactions are transfers of property conducted in accordance with the Federal Property Management Regulation (FPMR) (41 CFR 101-26). Examples of programs that facilitate requisitions from customer agencies include GSA stock supply programs and GSA motor vehicle purchasing. Customer agencies submit requisitions (sometimes referred to as “orders”) to GSA for items under these programs in accordance with the FPMR. GSA then acquires these items from suppliers through contracts or orders in accordance with the FAR and GSAM.

(ii) Shared Services. Under this model, common administrative services—those activities that are common across all agencies—are conducted by an agency (e.g. shared service provider) with expertise in a particular area to reduce duplication and redundancy. In turn, the customer agency reimburses the shared service provider for its costs. Often, shared service providers must conduct acquisitions in order to provide services to other agencies. Accordingly, only the contract/order awarded by the shared service provider to a contractor is reported in FPDS.

(2) Customer-funded acquisitions. There are instances where GSA conducts an acquisition in support of a customer agency but the customer agency provides the predominance of funding for the contract action. In these instances, GSA's AACs must be used for the contracting agency codes (e.g. Contracting Office ID) but the customer agency's AACs must be used for funding agency codes (e.g. Funding Office ID) in FPDS. Examples of customer-funded acquisitions may include—

(i) Reimbursable Work Authorizations (RWAs). An RWA is an interagency agreement between GSA and a tenant (e.g. federal agency or non-federal source when authorized by statute) whereby GSA recovers its costs for altering, renovating, repairing, or providing services in GSA-managed space over and above the basic operations financed through rent paid by the tenant.

(ii) Assisted acquisitions (see definition at FAR 2.101). GSA regularly acts as the servicing agency in this type of interagency acquisition, where it performs acquisition activities on a customer (requesting) agency's behalf, such as awarding and administering a contract, while the requesting agency provides the required funding.

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