

APD ALERT



Difference between eSRS and FSRS

Electronic Subcontract Reporting System (eSRS)

Background: eSRS was established as part of the Integrated Acquisition Environment and is linked to the Federal Procurement Data System – Next Generation (FPDS-NG).

Purpose: To report subcontracting achievements on an annual and semiannual basis.

Application: All small business achievements under contracts containing subcontracting plans are required to be reported into eSRS by the prime contractor. Once the report is submitted by the prime contractor, the associated Contracting Officer (CO) is electronically notified to review and approve or disapprove the subcontracting plan, as appropriate.

Additional Information: Additional information can be located at <http://www.esrs.gov> and Federal Acquisition Regulation (FAR) 19.704 Subcontracting plan requirements.

FFATA Subaward Reporting System (FSRS)

Background: FSRS was established by section 2 of the Federal Funding Accountability and Transparency Act of 2006 (FFATA), as amended by section 6202 of the Government Funding Transparency Act of 2008.

Purpose: To hold the Government accountable for spending decisions, to reduce wasteful spending in the Government, and to make information on Federal awards available to the public.

Application: FSRS is the reporting tool utilized by prime contractors to capture and report subaward and executive compensation data regarding their first-tier subawards to meet the FFATA reporting requirements to be displayed on www.USASpending.gov.

In accordance with FAR 4.1401(a), reporting executive compensation and first-tier subcontract awards applies to all contracts with a value of \$25,000 or more, except classified contracts and contracts with individuals.

Agencies shall ensure contractor compliance and shall review contractor reports on a quarterly basis to ensure the information is consistent with contract information. COs shall make the contractor's failure to comply a part of the contractor's performance information.

FAR 4.1403(a) requires the CO to insert the clause at 52.204-10, Reporting Executive Compensation and First Tier Subcontract Awards, in all solicitations and contracts of \$25,000 or more.

NOTE: FAR Clause 52.204-10(c)(2) and (3) require Subaward Reporting on <http://www.ccr.gov> and <http://www.fsrs.gov> **if:**

- (i) In the Contractor's preceding fiscal year, the Contractor received –
 - (A) 80 percent or more of its annual gross revenue from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements; **and**
 - (B) \$25,000,000 or more in annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements; **and**
- (ii) The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 or section 6104 of the Internal Revenue Code of 1986.

FAR Clause 52.204-10(d) includes a reporting exception for prime and subcontractors who had gross income in the previous tax year under \$300,000.

Additional Information: Additional information can be located at <http://www.fsrs.gov> and FAR 4.14 – Reporting Executive Compensation and First-Tier Subcontract Awards.

APD POINT OF CONTACT

If you have any questions regarding this Alert, call 301-504-1725, or via e-mail at APOB@ars.usda.gov.

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