



# Tips for DoD Contractors Submitting Subcontracting Reports in the Electronic Subcontracting Reporting System (eSRS)

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*Not Required of Small Business Contractors*

*August 2012*

*DoD Office of Small  
Business Programs (OSBP)*

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# 1 General Information

## 1.1 Types of Subcontracting Plans and Their Reporting Requirements

### 1.1.1 Individual Subcontract Plan<sup>1</sup>

- Applicable to a specific contract
- Contains eleven mandatory elements
- Requires Subcontracting Reports semiannually (includes all subcontracting performed in the United States and its territories)
  - Individual Subcontract Report (ISR) or SF 294, if applicable
  - Summary Subcontract Report (SSR)
- Goals (% and \$) support planned subcontracting and cover the entire performance period of the contract

### 1.1.2 Commercial Subcontract Plan<sup>2</sup>

- Annual plan (applies to all government contracts in effect during that period)
- Preferred for contractors furnishing commercial items (not for commercial construction or real estate)
- Applies to entire production of commercial items sold by either entire company or a portion thereof (Division, plant or product line)
- Based on Contractor's Fiscal Year (FY)
- Contains eleven mandatory elements
- Requires Summary Subcontract Report (SSR) to be submitted annually within 30 days (by October 30) after the end of government fiscal year (September 30); includes all subcontracting performed in the United States and its territories.

### 1.1.3 DoD Comprehensive Subcontract Plan<sup>3</sup>

- DoD Test Program for Negotiation of Comprehensive SB Subcontracting Plans (CSP)
- Similar to Commercial Subcontract Plan
  - May be on Plant / Division / Corporate basis
  - Annual plan (applies to DoD contracts in effect during period)
- Only DCMA – CSP Division is delegated authority to negotiate plan & perform surveillance review functions (with input from MILDEPS / Defense Agencies)
- Requires Summary Subcontract Report (SSR) to be submitted semiannually. Includes all subcontracting performed in the United States and its territories for prime contracts and subcontracts under the DoD CSP. May also indicate subcontracting dollars by departments/agencies and programs.

## 1.2 Prime Contractor Responsibilities

- “Flows-down” applicable Federal Acquisition Regulation (FAR)/Defense FAR Supplement (DFARS) clauses to its next lower-tier subcontractors.
- Provides the following information to its next lower-tier subcontractors with Individual Subcontract Plans:
  - Prime contract number
  - Prime contractor’s DUNS number
  - POC information, including email address, of the prime’s person responsible for reviewing the next lower-tier contractors’ subcontracting plans and Individual Subcontract Reports (ISR) or SF 294s, if applicable
- Requires its next lower-tier subcontractors with Individual Subcontract Plans to do the same for their next lower-tier subcontractors with subcontracting plans and reporting requirements
- Reviews its next lower-tier subcontractors’ Individual Subcontract Plans, ISRs in eSRS (SF 294s, if applicable)

## 1.3 Subcontractor Responsibilities

- “Flows down” applicable FAR/DFARS clauses for Individual Subcontract Plan to its next lower-tier subcontractors
- Provides the following information to its next lower-tier subcontractors with Individual Subcontract Plans:
  - Prime contract number
  - Its (contractor awarding the subcontract) DUNS number
  - POC information, including email address, of the person (contractor awarding the subcontract) responsible for reviewing the next lower-tier contractors’ subcontracting plans and ISRs (SF 294s, if applicable)
- Requires its next lower-tier subcontractors with Individual Subcontract Plans to do the same for their next lower-tier subcontractors with subcontracting plans and reporting requirements
- Reviews its next lower-tier subcontractors’ Individual Subcontract Plans and ISRs in eSRS (SF 294s, if applicable)

## 1.4 Prime Contractor/Subcontractor Definitions in Joint Venture/Team Arrangement

If the government awards a contract to a Joint Venture legal entity, then the Joint Venture is the “prime” contractor. If the members of the Joint Venture team perform work in the Joint Venture, but under separate company names, the members of the Joint Venture are considered to be “subcontractors”.

## 2 Submitting Subcontracting Reports

### 2.1 ISRs (or SF 294s, if applicable<sup>4</sup>)

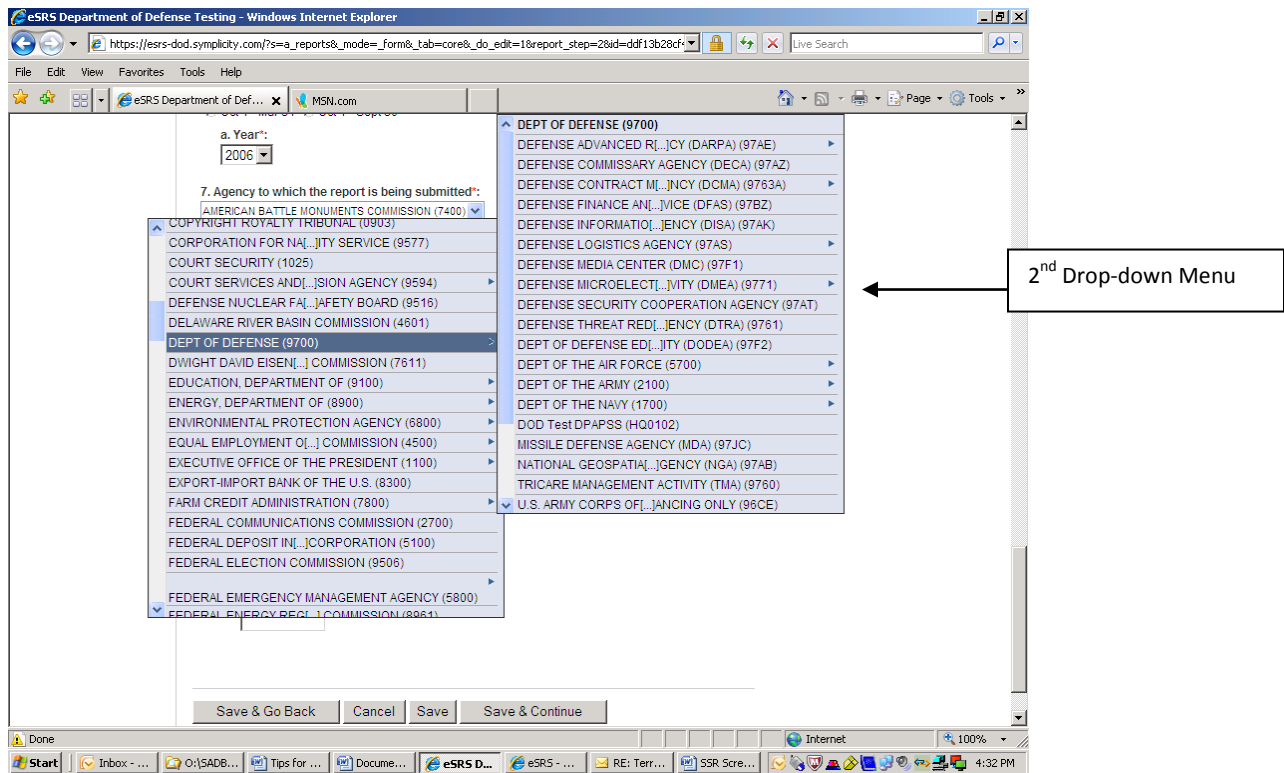
- Submitted semiannually for DoD during contract performance
- Due 30 days after the end of each reporting period, March 31 and September 30 (April 30 and October 30)
- “Final” ISR (SF 294, if applicable) is required within 30 days of contractor’s completion of subcontract obligations
- When warranted, reporting subcontracting dollars on ISR, the dollars may be reported as a negative amount
- Not required:
  - From contractors with Commercial Subcontract Plans<sup>5</sup> or DoD Comprehensive Subcontract Plans<sup>6</sup>
  - Contracts for personal services or performed entirely outside the US and its territories or on contracts awarded to small businesses<sup>7</sup>
  - Grants, Cooperative Agreements or Other Transactions<sup>8</sup>
- Important Reminders Regarding Correct Data
  - In the section of the ISR entitled “Contractor’s Subcontracting Plan Administrator”, provide the contractor’s employee, **NOT** a government employee. Ensure that you provide the correct POC information for the person in **your** company who is responsible for the company’s subcontracting plan.
  - Ensure that you also include your subcontracting dollars in the Small Business category when you report subcontracting dollars in the other socioeconomic categories. For example, if you report subcontracting dollars in the women-owned small business category, ensure that you also include them in the small business category.
  - Ensure that the subcontracting dollars you input into your ISR represent all subcontracting (performed in the US or its outlying areas) **from the inception of the contract to the reporting date**. This is not the same as the summary subcontract report (SSR), which is for a six-month or twelve-month reporting period.
  - Include the e-mail address of the procuring contracting officer and any other government contracting personnel with whom you are in regular contact. However, this is not required.

### 2.2 Summary Subcontract Reports (SSR) under Individual Subcontract Plan

- The SSR includes all subcontracting dollars (performed in the United States or its outlying areas) under prime contracts and subcontracts, regardless of dollar value<sup>9</sup>, which includes Blanket Purchase Orders (BPO); task orders; Blanket Purchase Agreement (BPA) orders; Basic Ordering Agreement (BOA) orders; direct and indirect subcontracts; classified and unclassified contracts.

- Can report under single DUNS # regardless of the multiple DUNS #s a company may have
- Subcontracting dollars on SSR are to be reported in positive amounts or zero amounts only. **Do not report dollars in negative amounts.**
- Submit SSR semiannually for the six months ending March 31 and the twelve months ending September 30. Reports are due 30 days after the end of the reporting period (April 30 and October 30).  
**Most likely**, the subcontracting dollars reported September 30 would be more than those reported March 31.
- Separate SSRs are required for each federal agency which awarded contracts. For DoD SSRs the contractor submits to the DoD department or agency that administers the MAJORITY of contractor's subcontracting plans<sup>10</sup> **(USUALLY THIS WILL MOST LIKELY BE DCMA)**, with the following exceptions:
  - For construction and maintenance-related and repair type contracts, submit separate SSR to each DoD department/agency (component) that awarded such contracts<sup>11</sup>, such as Department of Army or Department of the Navy; but not to the Army Corps of Engineers (USACOE) or the Naval Facilities Engineering Command (NAVFAC).
  - A contractor with only subcontracts and no prime contracts must determine the DoD department or agency under which he is performing the majority of his subcontracts and submit the SSR to that DoD department/agency (component).
- When selecting the appropriate department/agency under "agency to which this report is submitted", choose from the second drop-down menu, which includes Dept of Defense (9700) and the subordinate departments and agencies, i.e. Department of the Army (2100), Department of the Navy (1700), Department of the Air Force (5700), Defense Logistics Agency (DLA) (97AS), DCMA (9763). Select only from those directly under the Dept. of Defense (9700). **Do not select from below the departments/agencies (component)<sup>12</sup> listed beyond the second drop-down menu.** (See Figure 1)
- Include the email addresses of those who should receive a notification regarding the submission of the SSR.

FIGURE 1: This is a screen-shot showing a list of DoD departments/agencies (components) from which to choose to submit a SSR. The list is the same for both construction and non-construction type contracts. **Choose only from the 2nd drop-down menu.**



## 2.3 Summary Subcontract Reports (SSR) under Commercial Subcontract Plan

- The SSR required under a Commercial Subcontract Plan applies to contractors furnishing commercial products and/or services. **It does not apply to construction and maintenance of commercial buildings/properties.**
- The SSR “Total Dollars” represent subcontracting (performed in the United States or its outlying areas) for **both federal government AND non-federal government business**; applies to the entire production of commercial items or services sold.
- Subcontracting dollars on SSR are to be reported in positive amounts or zero amounts only. **Do not report dollars in negative amounts.**
- If subcontracting with multiple government agencies:
  - Identify the agencies.
  - Determine percentage of “Total Dollars” attributable to each.
    - The percentage should be rather small, since this is based on the total subcontracting (performed in the United States and its outlying areas) for both federal government AND non-federal government business.
- Identify the “approver” of Commercial Subcontract Plan (See Figure 2)
  - If the “approver” is within DoD, the Contractor must “drill down” within the DoD subordinate departments and agencies to select the correct contracting office that

approved the Commercial Subcontract Plan. This may require the contractor to “drill down” through several drop-down menus in eSRS. (See Figure 3.) If unsure of the office, contact the government contracting official for assistance.

- If the “approver” is another federal agency, then select the appropriate agency from the first drop-down menu.
- Include the email addresses of those who should receive a notification regarding the submission of the SSR.
- Submit annually within 30 days after the end of the government’s fiscal year (by October 30).
- The SSR is **not required** from vendors, who are **ONLY SUBCONTRACTORS**, and have no prime contracts:
  - The vendor must have at least **ONE** prime contract with an approved Commercial Subcontract Plan in effect during the reporting period.
  - The prime contractor with Commercial Subcontract Plan is not required to “flow-down” the requirement for a Subcontract Plan to its subcontractors<sup>13</sup>.
  - Submit one commercial SSR if you are both a prime contractor and a subcontractor.

Figure 2: This is a screen-shot showing a list of federal agencies (in the first drop-down menu) from which to choose to submit an SSR.

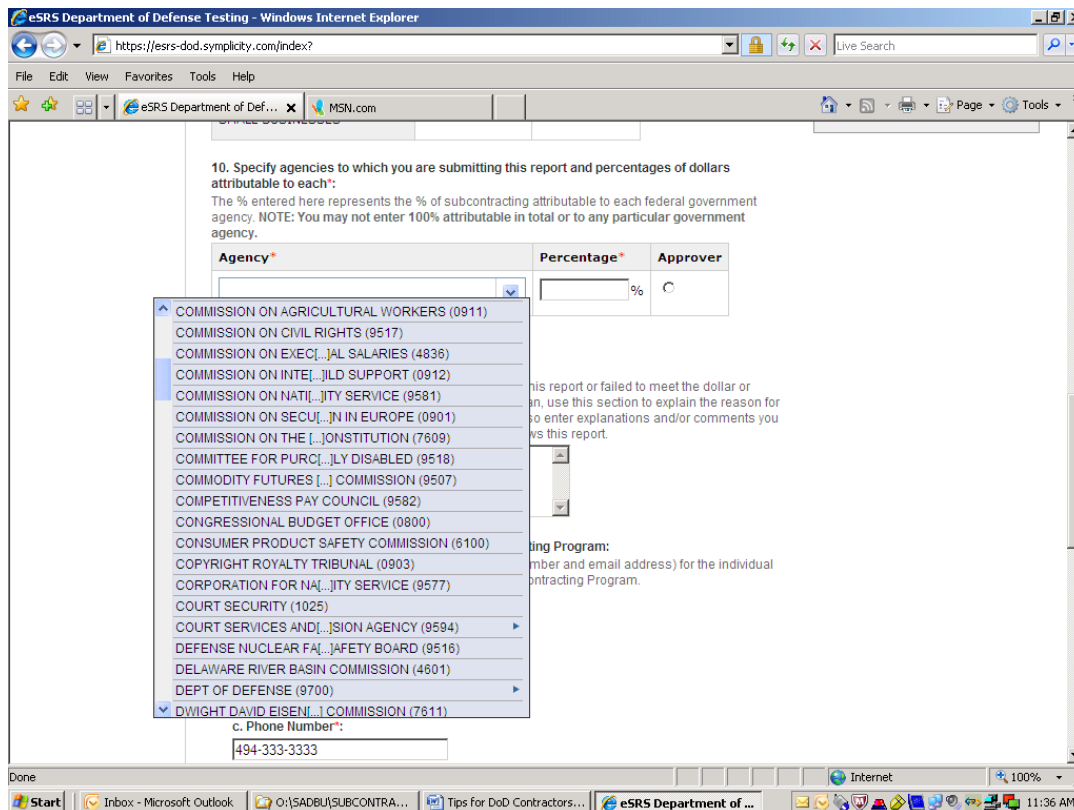
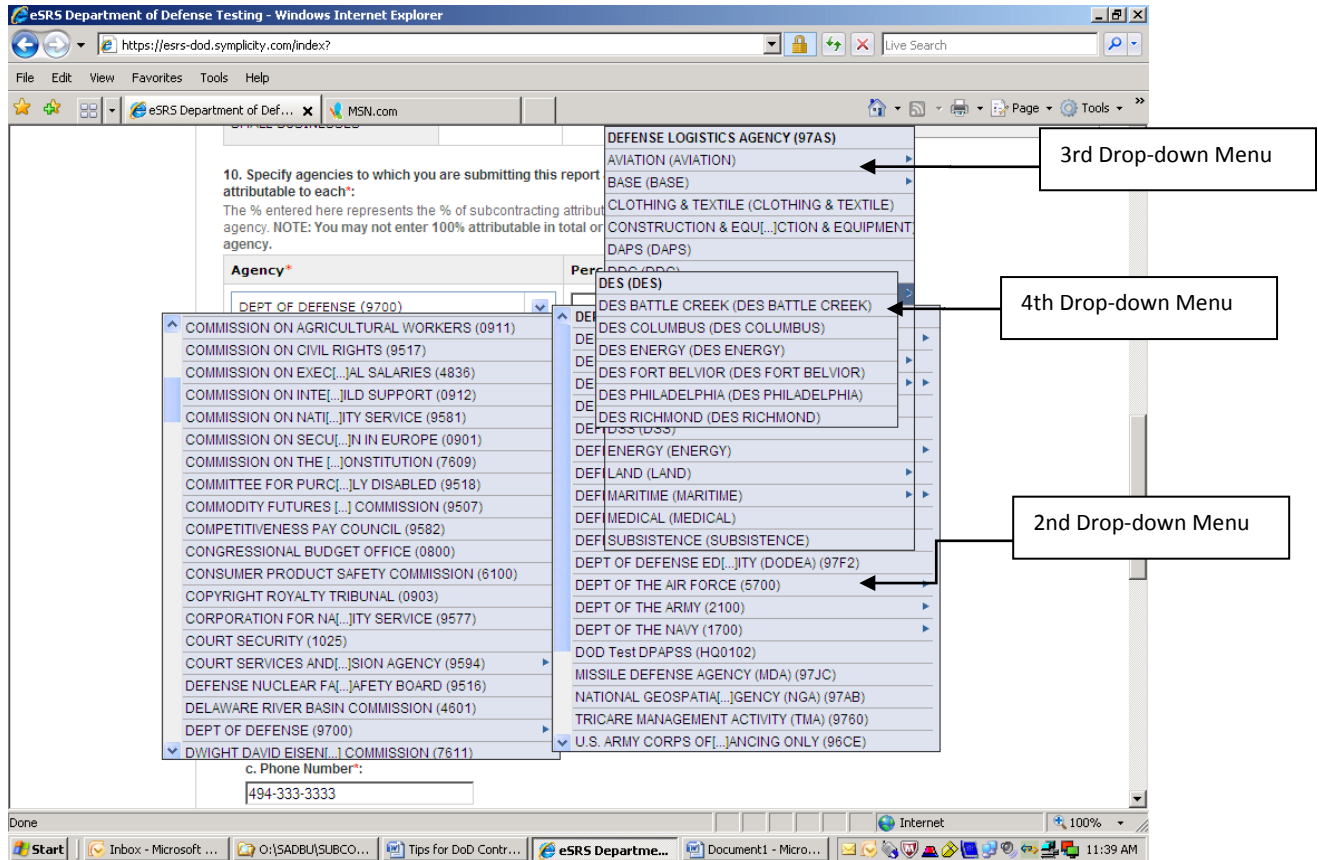




Figure 3: This is a screen-shot showing multiple drop-down menus from which to choose the DoD contracting office which approved the Commercial Subcontracting Plan. This example shows the various contracting offices located under the Defense Logistics Agency.



## 2.4 Year-End Supplementary Report for Small Disadvantaged Business (Year-End SDB)

- NOTE: Although this report is presently required when submitting the SSR, there is a proposal to amend the Federal Acquisition Regulation (FAR) to eliminate this report.<sup>14</sup> However, this report will continue until a Final Rule is issued and the report eliminated from eSRS.
- All SSR reports submitted at the close of each fiscal year shall include a Year-End Supplementary Report for Small Disadvantaged Businesses (SDBs). The report shall include subcontract awards to SDB concerns by North American Industry Classification System (NAICS) Industry Subsector. If the data is not available when the year-end SSR is submitted, the prime Contractor and/or subcontractor shall submit the Year-End SDB Report within 90 days of submitting the year-end SSR. For a commercial plan, the Contractor may obtain from each of its subcontractors a predominant NAICS Industry Subsector and report all awards to that subcontractor under its predominant NAICS Industry Subsector.

- The total dollars contained in this report should be equivalent to the total SDB dollars contained in the accompanying SSR.

### 3 Assistance

If you have questions regarding subcontracting policy, contact the DoD OSBP at [OSBPInfo@osd.mil](mailto:OSBPInfo@osd.mil).

You will also find additional guidance posted on the eSRS website at <http://www.esrs.gov/>

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<sup>1</sup> FAR 52.219-9

<sup>2</sup> FAR 52.219-9

<sup>3</sup> DFARS 252.219.7003 and 7004

<sup>4</sup> FAR 52.219-9 *Alternate III (July 2010)* for contracts not reported in FDPS, per FAR 4.606(c)(5); AND Class Deviation 2008-O0008, Electronic Subcontracting Reporting, Feb. 12, 2009, Modified May 6, 2009 for each order placed against a Basic Ordering Agreement (BOA) or a Blanket Purchase Agreement (BPA), as orders are not supported by eSRS.

<sup>5</sup> FAR 52.219-9(g)

<sup>6</sup> DFARS 252.219-7004(d)

<sup>7</sup> FAR 19.702(b)

<sup>8</sup> Falls under DoD 3210.6-R, "Department of Defense Grant and Agreement Regulations, April 13, 1998" (Does not include FAR/DFARS Part 19/219)

<sup>9</sup> FAR 52.219-9(l)(2)(i)(C)

<sup>10</sup> DFARS 252.219-7003(h)(1)(ii) Vendors should determine the number of contracts with an Individual Subcontract Plan and the departments or agencies that administer the plans. Then the contractor should submit the SSR to the department or agency within DoD that administers the majority of the Individual Subcontract Plans

<sup>11</sup> FAR 52.219-9(l)(2)(i)(C)

<sup>12</sup> DoD Departments and Agencies, also considered Components, all report directly to OUSD (AT&L) – DPAP, OSBP. Those below the departments/agencies are considered to be commands or subcommands and do not report directly to OUSD (AT&L). SSRs submitted under an Individual Subcontract Plan should not be submitted to commands or subcommands.

<sup>13</sup> Per FAR 52.244-6, Subcontracts for Commercial items, a prime contractor is not required to insert FAR 52.219-9, Subcontract Plans, in its subcontracts for commercial items. In addition, FAR 52.212-5, Contract Terms and Conditions Required to Implement Statutes or Executive Orders, Commercial Items, section (e) does not require the prime contractor to "flow-down" FAR 52.219-9, Subcontract Plan, to its subcontractors.

<sup>14</sup> FAR Case 2009-016, Constitutionality of Federal Contracting Programs for Minority-Owned and Other Small Businesses, published in Federal Register Volume 76, Number 175 (Friday, September 9, 2011), Proposed rule, Comments due or before November 8, 2011, in order to be considered in the Final Rule.