



# DHS electronic Subcontracting Reporting System (eSRS) Business Rules and Processes

- Electronic Subcontracting Reporting System (eSRS)
- Preparing and Reviewing Related Subcontract Reports

*February 2025*



Homeland  
Security

## Table of Contents

<b>1.</b>	<b>Roles and Responsibilities .....</b>	<b>2</b>
1.1	Small Business Subcontracting Program Manager .....	2
1.2	Small Business Liaison Officer (SBLO) .....	2
1.3	Contracting Officer (CO) .....	2
1.4	Department eSRS Agency Coordinator.....	2
1.5	Component Small Business Specialist (SBS).....	3
<b>2.</b>	<b>Government Registration in eSRS .....</b>	<b>4</b>
2.1	User Roles in eSRS .....	4
2.2	User Levels in eSRS .....	4
<b>3.</b>	<b>Status of Reports In eSRS.....</b>	<b>5</b>
<b>4.</b>	<b>Subcontracting Plans and Reports .....</b>	<b>5</b>
<b>5.</b>	<b>Preparing and Reviewing the Subcontract Reports Required by the Different Subcontracting Plans.....</b>	<b>6</b>
<b>6.</b>	<b>DHS Subcontracting Status Reports from the Department and Components .....</b>	<b>7</b>
<b>7.</b>	<b>Acronym List.....</b>	<b>11</b>

## List of Tables

<b>Table 1:</b> Government User Roles in eSRS.....	4
<b>Table 2:</b> Government User Levels in eSRS .....	4
<b>Table 3:</b> Schedule for Submitting and Reviewing Reports .....	6
<b>Table 4:</b> Acronym List .....	12

## List of Appendices

<b>Appendix A:</b> The Basics of Subcontracting.....	13
<b>Appendix B:</b> Guide to Preparing and Reviewing an Individual Subcontract Report (ISR) for an Individual Subcontracting Plan .....	18
<b>Appendix C:</b> Guide to Preparing and Reviewing a Summary Subcontract Report (SSR) for an Individual Subcontracting Plan .....	25
<b>Appendix D:</b> Guide to Preparing and Reviewing a Summary Subcontract Report (SSR) for a Commercial Subcontracting Plan.....	30

## **1. Roles and Responsibilities**

Personnel from government and contractors have specific roles and responsibilities related to subcontracting plans and the reporting requirements under each of the plans.

### **1.1 Small Business Subcontracting Program Manager**

The Small Business Subcontracting Program Manager has the overall responsibility for implementing the Subcontracting Program, including policy development, oversight and monitoring, and is located in the DHS Office of Small and Disadvantaged Business Utilization (OSDBU) office. The Subcontracting Program Manager is registered in eSRS at the top level (Agency Coordinator) and has the role of “Super User” in eSRS.

### **1.2 Small Business Liaison Officer (SBLO)**

The Small Business Liaison Officer (SBLO) is the contractor’s representative responsible for implementing and monitoring the subcontracting program for the contractor.

Responsibilities for the SBLO include monitoring company goals and actuals, ensuring compliance with subcontracting plans, regulations, policies and flow-down clauses. In addition, SBLOs must ensure that their subcontractors periodically certify their size and socio-economic status and review the ISRs submitted by their next-tier large business subcontractors. The SBLO is also responsible for ensuring that the company’s reports are submitted on time in the eSRS. The SBLOs are sometimes referred to as the “Small Business Diversity Officers.”

### **1.3 Contracting Officer (CO)**

The Contracting Officer (CO) is warranted and has the authority to enter into, administer, and/or terminate contracts on behalf of the Government. The CO typically resides in a contracting activity that has broad authority to conduct acquisition functions. The CO is responsible for acknowledging receipt, “accepting” or “rejecting” the ISR submitted by the prime contractor. The CO is also responsible for the SSR submitted under the Commercial Subcontracting Plan which the CO approved. The CO has the role of “Contracting Official” in eSRS.

### **1.4 Department eSRS Agency Coordinator**

The eSRS Agency Coordinator is designated by the Department with responsibilities pertaining to the systems side of the eSRS. In this capacity, the eSRS Agency Coordinator is responsible for administering the system. The designated eSRS Agency Coordinator must be registered in eSRS at the top of the department, agency or organization. The eSRS Agency Coordinator has the role of “Agency Coordinator”, or super user in eSRS.

### **1.5 Component Small Business Specialist (SBS)**

The Small Business Specialist (SBS), among other duties, is responsible for implementing and monitoring their organization's small business program, which includes subcontracting. The SBS assists and supports the Contracting Officer in the review of subcontracting plans and the evaluation of contractor's performance and compliance with its subcontracting plan. The SBS has the responsibility of approving contracting personnel eSRS registrations and general overall component use of the eSRS. This includes providing related training on subcontracting; overseeing the review of contractors' required subcontract reports; and submitting the annual eSRS status reports to the OSDDBU. The SBS has the role of "Point of Contact" in eSRS.

## 2. Government Registration in eSRS

### 2.1 User Roles in eSRS

Position	Role
<b>Agency Coordinator (AC)</b>	<ul style="list-style-type: none"> <li>Also the eSRS Coordinator for department, agency or organization</li> <li>Has full access to eSRS for their parent organization, sub-commands, and below</li> <li>Administers/Manages the system</li> <li>Able to view/accept/reject contractor reports; although does not have this responsibility</li> <li>Able to run reports on data at their registered level</li> <li>Assist Subcontracting Program Manager with preparing component eSRS status report</li> </ul>
<b>Point of Contact (POC)</b>	<ul style="list-style-type: none"> <li>Small Business Specialist (SBS) for the Component</li> <li>Has all the same access to the system that the AC has</li> <li>Responsible for approving eSRS registrations for contracting personnel</li> <li>Responsible for submitting service/agency eSRS status report to OSDBU</li> </ul>
<b>Contracting Official (CO)</b>	<ul style="list-style-type: none"> <li>Individual responsible for awarding the contract (the CO)</li> <li>Responsible for reviewing/accepting/ rejecting contractor reports (ISRs for specific contracts and the SSRs under Commercial Subcontracting Plan which he/she approved)</li> <li>Able to run reports on data at their registered level</li> </ul>
<b>Designated Government User (DGU)</b>	<ul style="list-style-type: none"> <li>Also, Small Business Professional</li> <li>Able to view contractor reports, cannot take action</li> </ul>
<b>Super User</b>	<ul style="list-style-type: none"> <li>Able to see all levels and run reports</li> </ul>

**Table 1: Government User Roles in eSRS**

### 2.2 User Levels in eSRS

<b>Agency</b>	<ul style="list-style-type: none"> <li>Will see all ISRs and SSRs at the agency level as well as all of the components or organizations under this agency</li> <li>Will see all SSRs for a Commercial Subcontracting Plan at the Agency level and below</li> </ul>
<b>Contracting Office</b>	<ul style="list-style-type: none"> <li>Will see all ISRs and SSRs at the Contracting Office level and below</li> <li>Will see all SSRs for a Commercial Subcontracting Plan at the Contracting Office level and below</li> </ul>

**Table 2: Government User Levels in eSRS**

### 3. Status of Reports in eSRS

- **Pending (PEN):** The report has been submitted by the contractor and is waiting to be “Accepted” or “Rejected” by the appropriate Government contracting official.
- **Accepted (ACC):** A Government contracting official has reviewed the report and has found no known errors, issues, or concerns and does not require any clarification, information, or corrections at this time; he or she acknowledged receipt of the report; even though a report has been “Accepted,” it can be reviewed again and reopened or rejected at any time.
- **Rejected (REJ):** A Government contracting official has reviewed the report and has found errors, issues, or concerns and requires clarification, information, or corrections to the report.
- **Revised (REV):** The original report was rejected by the appropriate Government contracting official; the report has been revised by the contractor, resubmitted, and is waiting to be “Accepted” or “Rejected” by the appropriate Government contracting official.
- **Reopened (RPN):** The report has been opened by a government contracting official after previously being “Accepted” into the system; this may occur when the Government contracting official finds errors or issues with the original report; once the report has been reopened, it may be “Accepted” or “Rejected” again.

### 4. Subcontracting Plans and Reports

Per FAR 52.219-9, Small Business Subcontracting Plan, contractors submit subcontract reports required by their specific subcontracting plan.

**Appendix A** titled *Subcontracting Program Fact Sheet – The Basics of Subcontracting*, provides for a concise overview of the policies related to subcontracting, the various types of subcontracting plans, their elements and reporting requirements. The Information is presented in a way which enables anyone to easily and quickly discern the overall differences and similarities among the subcontracting plans. In addition, the fact sheet describes the different socioeconomic categories when considering a small business as a subcontractor.

Other information includes a list of resources which contracting officers/specialists and small business professionals can utilize to gain additional information and guidance, whether developing solicitations or reviewing subcontracting reports in the pre or post-award phases of the acquisition process.

The following table shows the various subcontract reports required by each subcontracting plan, the submission and review due dates for the contractor to submit the various subcontract reports and for the department/agency to take action.

Report	Subcontracting Plan	Due Date from Contractor	Reviewer		Due Date for Department/ Agency Action
			Prime Contract	Lower Tier Subcontract	
<b>ISR/SF 294</b>	Individual	May 15 <sup>th</sup> /Nov 15 <sup>th</sup>	CO who awarded contract	SBLO, Contractor awarding the subcontract	June/Dec. 15 <sup>th</sup>
	Commercial	Not required	Not required	Not required	Not required
	Comprehensive	Not required	Not required	Not required	Not required
<b>SSR</b>	Individual	Nov 15 <sup>th</sup>	OSDBU	OSDBU	Dec. 15 <sup>th</sup>
	Commercial	Nov 15 <sup>th</sup>	CO who approved commercial plan	Not applicable	Dec. 15 <sup>th</sup>
	Comprehensive	Not required	Not required	Not required	Not required

**Table 3: Schedule for Submitting and Reviewing Reports**

## 5. Preparing and Reviewing the Subcontract Reports Required by the Different Subcontracting Plans

Included are several guides to assist contracting officers/specialists and small business professionals from government and industry. The guides can be used by the contractor when preparing the report and by the contracting officer when reviewing the report. Each guide contains information about the subcontract report, a breakdown of the data contained in the report, roles and responsibilities and required actions. In addition, the guides offer pertinent information which must be considered when preparing or reviewing the report.

**Appendix B** titled *Subcontracting Program – Guide to Preparing and Reviewing an Individual Subcontract Report (ISR) for an Individual Subcontracting Plan*

**Appendix C** titled *Subcontracting Program – Guide to Preparing and Reviewing a Summary Subcontract Report (SSR) for an Individual Subcontracting Plan*

**Appendix D** titled *Subcontracting Program – Guide to Preparing and Reviewing a Summary Subcontract Report (SSR) for a Commercial Subcontracting Plan*

## 6. DHS Subcontracting Status Reports from the Department and Components

By February, 25 of each year, each agency/component Small Business Specialist (SBS), is responsible for submitting the annual eSRS status report to the OSDDBU. The purpose is to provide a status of the reporting activities for the preceding reporting period and should include the following:

- Number of outstanding reports (ISRs and SSRs) for which no action has been taken by the Government, along with supporting rationale.
- Plans to reduce the number of outstanding reports (to include a timeline for corrective actions)
- Barriers preventing acknowledgement of receipt or rejection action on reports.
- Each Component will be required to tabulate the subcontracting achievements of prime contractors utilizing the Individual Subcontracting Report (ISR) in eSRS while comparing to the approved subcontracting plan.

All eSRS reports submitted by contractors after the due date for department/agency action shall be included in the eSRS Status Report for the next reporting period.

### Process for Determining Status of eSRS Reports (ad-hoc report)

When determining the status of your component's ISRs in eSRS, run an "ad hoc" report to collect all ISRs submitted in eSRS for **ALL** contracts awarded under your DHS Component. Selecting any other reporting method will not capture awards being administered by another DHS Component. This is an issue because eSRS "places" the ISR under the organization that issued the last contract modification prior to the contractor submitting the ISR. In eSRS this is the "Target Agency."

Use the following steps to develop an ad-hoc report and determine the status of ISRs.

### Querying Data

There are many methods through which to query eSRS data for specific or *ad hoc* reports. As responsibilities are added, this section will be updated to guide users through the specific query processes.

### Retrieving the ISR Report

1. Log into [eSRS.gov](https://eSRS.gov) and into [Login.gov](https://Login.gov).
2. Once on the [eSRS.gov](https://eSRS.gov) dashboard page, click on "Reporting" along the left panel.
3. At this point, you can either select and re-run a previous report (recommended) (proceed to Step 3(a), below) or generate a new report query (for initial dB report data pull) (proceed to Step 4, immediately below).
  - 3(a) To re-run a previous report, click on the re-generate icon

to the left of the report you want to re-run.

3(b) Proceed to Step 10, below.

4. Click on the down arrow, indicated by arrow below, and select “ISR Status Report” from the drop-down menu.
5. Click on “Add New.”
6. Click on the down arrow and select “Individual Subcontract Report.
7. Click “Continue.”
8. Select the criteria indicated by utilizing a check mark in the lists below. Use the scroll bar, indicated by the arrow below, to scroll down the list.

**Note:** The criteria to select are:

1. Status
  2. Contract
  3. Target Agency (select your component from the drop-down menu. If you forget this part, you will get a larger set of results that will need to be filtered later.)
  4. Report Submitted As: select “Prime Contractor”
  5. Agency Awarding Contract
  6. Contracting Office Agency ID
  7. Contracting Office Agency Name
  8. Contracting Office ID (this is not the same as the Contracting Office Agency ID)
  9. Contracting Office ID (this is not the same as the Contracting Office Agency name)
  10. Reporting Period Month: Select the Start Month and Year and the Ending Month and Year for the semi-annual reporting period.  
For example:
    - a. Mar 31, 2024 to Sep 30, 2024
    - b. Sep 30, 2023 to Mar 31, 2024
  11. Reporting Period Year
  12. Routed to Other Administering Activity
  13. Administering Activity
  14. Other Administering Office
9. Once you have selected the criteria and set necessary filters, per Step 8 above, click on “Submit” or “Save & Continue.”
- a. Clicking “Submit” generates the report per Step 9 below.
  - b. Clicking “Save & Continue” saves the query parameters to a named list query, as shown in Step 5, above.
10. The next page displays the progress of the report generation. The “Status” will indicate the current phase of report generation.

**Note:** The process steps are:

1. “Pending”
2. “Querying Database”
3. (##%) Processed: indicates percentage complete

4. Adding row to Excel
5. Excel Complete

11. After “Excel Complete,” eSRS will display the following screen.  
Click on “view report,” to view the report.
12. On the next screen, click on “Export to Excel” to export a copy of the report to your computer. Note where you save it to, so you may access the excel file.

### **Determine Status of ISRs for Department/Agency/Component**

1. Insert “Filter” function into each column header (row 1)
2. Column E (Agency/Component Awarding Contract) filter:
  - a. Select only DHS components.
  - b. This will create the “Master List” for all ISRs belonging to DHS
3. Column G (Contracting Office Agency Name) filter
  - a. Select your Agency/Component
  - b. This will create the “Master List” for all ISRs belonging to a department/Agency/Component
4. Column A (Individual Subcontract Report: Status) filter:
  - a. Select each status category separately to determine the number of ISRs in each: “Accepted,” “Pending,” “Rejected,” “Reopened,” “Revised”
  - b. To determine number of ISRs requiring review and/or follow up, Select “Pending,” “Rejected,” “Reopened,” “Revised”  
This will create the “Master List” of ISRs a department/agency must address, resolve, follow up on, and ultimately accept.
5. Column C (Target Agency) filter. This can be a one or two-step process. However, the resulting list are those ISRs which are not “sitting” at the awarding contracting office “door.” The awarding contracting official may not be able to see and/or take action on the report.
  - a. Select ALL that are not in **your department/agency/Component**
  - b. Select ALL that are not in the **Awarding Contracting Office of your organization**. Instead, these are sitting at an old (no longer existing) contracting office or at the contracting office that administers the contract. In both scenarios, the awarding contracting official will need to be notified. The eSRS registration will need to be changed to include an additional role at DHS (7000), as a contracting official and at the agency level.

As a result of this process, the user will be able to determine the status of an agencies ISR’s, and of those ISR’s which have an issue with “Target Agency” not being the Awarding Contracting Office.

## **Annual Status Report from the Departments and Agencies**

December 30 of each year, each Department / agency Subcontracting Program Managers are responsible for submitting the Annual eSRS status report to the DHS OSDDBU. The purpose is to provide a status of the reporting activities for the preceding reporting period and should include the following:

- Number of outstanding reports (ISRs and SSRs, and Commercial Subcontracting Plans) which requires action to be taken by the Government, depending on the status of the report along with supporting rationale
- Plans to reduce the number of outstanding reports (to include a timeline for corrective actions)
- Barriers preventing acknowledgement of receipt or rejection action on reports
- Each Component will be required to tabulate the subcontracting achievements of prime contractors utilizing the Individual Subcontracting Report (ISR) in eSRS while comparing to the approved subcontracting plan.

All eSRS reports submitted by contractors after the due date for department/ agency action (June 15 and December 15) shall be included in the eSRS Status Report for the next reporting period.

## 7. Acronym List

AC	Agency Coordinator
ACC	Accepted
ANC	Alaska Native Corporation
BOA	Basic Ordering Agreement
BPA	Blanket Purchase Agreement
CAR	Contract Action Report
CCB	Change Control Board
CEO	Chief Executive Officer
CO	Contracting Office or Officer
CSP	Comprehensive Subcontracting Plan
DCMA	Defense Contract Management Administration
DGU	Designated Government User
DUNS	Data Universal Numbering System
eSRS	Electronic Subcontracting Reporting System
FAR	Federal Acquisition Regulation
FPDS-NG	Federal Procurement Data System (Next Generation)
GSA/FSS	General Services Administration/Federal Supply Schedule
IDV	Indefinite Delivery Vehicle
ISR	Individual Subcontract Report
NAICS	North American Industry Classification System
OSDBU	Office of Small and Disadvantaged Business Utilization
PEN	Pending
PIID/IDVPIID	Procurement Instrument Identifier/Indefinite Delivery Vehicle PIID
POC	Point of Contact
REJ	Rejected

REV	Revised
RPN	Reopened
SBLO	Small Business Liaison Officer
SBS	Small Business Specialist
SDB	Small Disadvantaged Business
SF 294	Individual Subcontracting Report
SF 295	Summary Subcontracting Report
SSR	Summary Subcontract Report

**Table 4: Acronym List**

## Appendix A

### The Basics of Subcontracting

SUBCONTRACTING PROGRAM		
<i>The Basics of Subcontracting</i>		
Regulatory Requirements		
<b>Authority:</b>	<ul style="list-style-type: none"> <li>Section 8(d) Small Business Act – 15 USC 637(d)</li> </ul>	<ul style="list-style-type: none"> <li>Specifies that small businesses will have maximum practicable opportunity to participate in contract performance consistent with efficient performance</li> <li>Requires the agency to collect data on the extent to which the contractor meets the goals of the subcontracting plan</li> </ul>
	<ul style="list-style-type: none"> <li>Section 15(g) Small Business Act – 15 USC 644(g)</li> </ul>	<ul style="list-style-type: none"> <li>Specifies government-wide goals for contracts and subcontracts awarded to small business concerns</li> <li>Includes reporting on subcontracting</li> </ul>
<b>Regulations:</b>	<ul style="list-style-type: none"> <li>FAR 19.7</li> <li>FAR 52.219-9, Small Business Subcontracting Plan, and Alternate III</li> <li>FAR 52.219-8, Utilization of Small Business Concerns</li> </ul>	<ul style="list-style-type: none"> <li>Subcontracting plan requirement</li> <li>Challenge any subcontracting plan that does not contain positive goals</li> <li>Upper-tier contractor flows down requirements for subcontracting plan</li> <li>Prime contractors and subcontractors submit ISRs and/or SSRs independently in eSRS</li> <li>Comply in good faith with subcontract plan requirements</li> <li>Imposition of liquidated damages</li> </ul>
Subcontracting Requirements		
	Utilization of SBs 52.219-8	Subcontracting Plan 52.219-9
<b>When?</b>	<ul style="list-style-type: none"> <li>Contracts &gt; Simplified Acquisition Threshold (SAT) AND</li> <li>Subcontract opportunities exist</li> </ul>	<ul style="list-style-type: none"> <li>Contracts &gt; \$750K (\$1.5M construction) AND subcontract opportunities exist</li> <li>Modifications &gt; \$750K (\$1.5M construction) with new work AND subcontract opportunities exist</li> <li>Multi-year contracts / contracts with options               <ul style="list-style-type: none"> <li>Cumulative value of base contract and all options</li> <li>SEPARATE goals for base and each option</li> </ul> </li> </ul>

Subcontracting Requirements (continued)		
	Utilization of SBs 52.219-8	Subcontracting Plan 52.219-9
<b>Who?</b>	<ul style="list-style-type: none"> <li>ALL business concerns <b>(excluding SBs)</b></li> </ul>	<b>ALL</b> other than small business: <ul style="list-style-type: none"> <li>Large business</li> <li>State &amp; local government</li> <li>Non-profit organizations</li> <li>Public utilities</li> <li>Educational Institutions</li> <li>Foreign-owned firms</li> <li>AbilityOne (unless identified as a small business)</li> <li>Government entities (labs)</li> </ul>
<b>When not required?</b>	<ul style="list-style-type: none"> <li>For personal services contracts</li> <li>For contracts / modifications performed <b>entirely</b> outside U.S. &amp; its territories</li> </ul>	<ul style="list-style-type: none"> <li>From small businesses</li> <li>For personal services contracts</li> <li>For contracts / modifications performed <b>entirely</b> outside US &amp; outlying areas</li> <li>For modifications that are within the scope of the contract and the contract does not contain the clause at 52.219-8, Utilization of Small Business concerns</li> <li>If no subcontract opportunities, approval required level above CO</li> </ul>

## The Basics of Subcontracting

### Types of Subcontracting Plans

Individual	Master	Commercial	DoD Comprehensive
<ul style="list-style-type: none"> <li>• 1 contract—1 plan</li> <li>• Goals support planned subcontracting for 1 contract</li> <li>• Covers entire contract period (including options)</li> <li>• Contains mandatory elements</li> <li>• CO negotiates goals and challenge any plan that does not contain positive goals</li> </ul>	<ul style="list-style-type: none"> <li>• CO reviews, evaluates and approves</li> <li>• Includes mandatory elements, excluding goal related elements</li> <li>• CO negotiates goals for each applicable contract under a master plan</li> <li>• Effective for 3 years after approval of CO</li> <li>• May be developed on a Plant / Division basis</li> </ul>	<ul style="list-style-type: none"> <li>• Preferred for contractors furnishing commercial items</li> <li>• Applies to entire production of commercial items sold by either entire company or a portion thereof (Division, plant or product line)</li> <li>• Based on contractor's FY</li> <li>• Annual plan (applies to <b>all Federal</b> contracts in effect during that period)</li> <li>• Contains mandatory elements</li> </ul>	<ul style="list-style-type: none"> <li>• DoD Test Program for Negotiation of Comprehensive SB Subcontracting Plans</li> <li>• Similar to a commercial plan               <ul style="list-style-type: none"> <li>• May be on a Plant, Division or Corporate basis</li> <li>• Annual plan (applies to DoD contracts in effect during period)</li> </ul> </li> <li>• <u>ONLY</u> DCMA is delegated authority to negotiate plan &amp; perform surveillance review functions (with input from MILDEPS / Defense Agencies)</li> </ul>

### Reporting Requirements

Individual	Master	Commercial	DoD Comprehensive
<ul style="list-style-type: none"> <li>• Individual Subcontracting Report (ISR) or SF 294 if applicable, (semiannually)</li> <li>• Summary Subcontracting Report (SSR) annually</li> </ul>	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• SSR (annually)</li> <li>• ISR not required</li> </ul>	<ul style="list-style-type: none"> <li>• SSR (semiannually)</li> <li>• ISR not required</li> </ul>

**Note: Plan must be approved PRIOR to contract award**

### **Mandatory Elements Included in Subcontracting Plan**

- Separate goals for each SB category, expressed in terms of dollars to be subcontracted and as a percentage of the total dollars.
- For individual subcontracting plans, and if required by the CO, goals shall be expressed in terms of percentage of total contract dollars, in addition to goals expressed as a percentage of total subcontract dollars.
- Description of principle types of supplies/services to be subcontracted (total & by category).
- Description of method used to develop subcontracting goals.
- Description of method used to identify potential SB sources.
- Statement of indirect costs (included/not included) and methodology used to determine proportionate share of indirect costs for each category.
- Name of individual who will administer the subcontracting program and description of duties they will perform.
- Description of efforts to ensure SB has an equitable opportunity to compete for subcontracts.
- Description of record-keeping procedures / process.
- Assurances that the offeror / contractor will perform specific actions identified in the subcontracting plan.
- Flow down clauses and requirements for utilization of small businesses, subcontracting plans and related reports in all subcontracts
  - 52.219-8, Utilization of Small Business Concerns
  - 52.219-9, Small Business Subcontracting Plan
- Assurances offeror will make good faith effort to acquire articles, etc., from small businesses offeror used in proposal.
- Assurances contractor will provide CO with written explanation if contractor fails to acquire articles, etc.
- Assurances contractor will not prohibit subcontractor from communicating with CO on any material matter.
- Assurances offeror will pay its small business subcontractors on time and in accordance with terms and conditions of subcontract and notify CO if prime contractor pays reduced or untimely payment.

## ***The Basics of Subcontracting***

### **Categories Included in Subcontracting Plan Goals**

<b>Category</b>	<b>Reference</b>	<b>Certification</b>
<b>Small Business (SB)</b>	<ul style="list-style-type: none"> <li>FAR 2.101 - definition</li> </ul>	<b>Self-certify</b>
<b>Woman-Owned Small Business (WOSB)</b>	<ul style="list-style-type: none"> <li>FAR 2.101 - definition</li> </ul>	<b>Self-certify</b>
<b>Historically Underutilized Business Zone (HUBZone)</b>	<ul style="list-style-type: none"> <li>FAR 2.101 - definition</li> </ul>	<b>SBA-certified</b>
<b>Veteran-Owned Small Business (VOSB)</b>	<ul style="list-style-type: none"> <li>FAR 2.101 - definition</li> </ul>	<b>Self-certify</b>
<b>Service-Disabled Veteran-Owned Small Business (SDVOSB)</b>	<ul style="list-style-type: none"> <li>FAR 2.101 - definition</li> </ul>	<b>SBA-certified as of Dec. 22, 2024</b>
<b>Small Disadvantaged Business (SDB)</b>	<ul style="list-style-type: none"> <li>FAR 2.101 - definition</li> <li>FAR 52.219-9 - also includes subcontracts awarded to an Alaska Native Corporation (ANC) or Indian tribe regardless of size or SBA certification status of ANC or Indian tribe</li> </ul>	<b>Self-certify</b>

### **Subcontracting Resources**

- Electronic Subcontracting Reporting System (eSRS) <http://www.esrs.gov>
- SBA Government Contracts Overview <https://www.sba.gov/contracting/finding-government-customers/subcontracting>
- SBA SubNet [https://subnet.sba.gov/client/dsp\\_Landing.cfm](https://subnet.sba.gov/client/dsp_Landing.cfm)
- DAU Community of Practice <https://www.dau.edu/cop/sb>
- APEX Accelerators <https://www.apexaccelerators.us>
- FEDBIZOPPS <http://www.fbo.gov>

## Appendix B

### Guide to Preparing and Reviewing an Individual Subcontract Report (ISR) for an Individual Subcontracting Plan

<b>SUBCONTRACTING PROGRAM</b> <i>Guide to Preparing and Reviewing an Individual Subcontract Report (ISR) for an Individual Subcontracting Plan</i>		
Regulatory Requirements		
<b>Authority:</b>	<ul style="list-style-type: none"> <li>• Section 8(d) Small Business Act - 15 USC 637(d)</li> </ul>	<ul style="list-style-type: none"> <li>• Specifies that small businesses will have maximum practicable opportunity to participate in contract performance consistent with efficient performance</li> <li>• Requires the Agency to collect data on the extent to which the contractor meets the goals of the subcontracting plan</li> </ul>
	<ul style="list-style-type: none"> <li>• Section 15(g) Small Business Act - 15 USC 644(g)</li> </ul>	<ul style="list-style-type: none"> <li>• Specifies government-wide goals for contracts and subcontracts awarded to small business concerns</li> <li>• Includes reporting on subcontracting</li> </ul>
<b>Regulations:</b>	<ul style="list-style-type: none"> <li>• FAR 19.7</li> <li>• FAR 52.219-9, Small Business Subcontracting Plan, and Alternate III</li> </ul>	<ul style="list-style-type: none"> <li>• Subcontracting plan requirement</li> <li>• Upper-tier contractor flows down requirements for subcontracting plan</li> <li>• Comply in good faith with subcontracting plan requirements</li> <li>• Prime contractors and subcontractors submit ISRs independently in Federal Electronic Subcontracting Reporting System (eSRS)</li> <li>• Authority to acknowledge receipt and approve/reject the report resides with the Contracting Officer (CO) who awarded the contract</li> </ul>

Individual Subcontract Report (ISR) or Standard Form (SF) 294, when Required	
<b>Submit when?</b>	<ul style="list-style-type: none"> <li>• Submit semiannually during contract performance</li> <li>• Due 30 days after the end of each reporting period (Mar 31 and Sep 30) by Apr 30 and Oct 30 respectively</li> <li>• Final ISR/SF 294 is required within 30 days of contractor's completion of subcontract obligations.</li> </ul>
<b>Submit where?</b>	<ul style="list-style-type: none"> <li>• ISR – in eSRS at <a href="https://www.esrs.gov/">https://www.esrs.gov/</a></li> <li>• SF 294 – to CO</li> </ul>
<b>Includes what?</b>	<ul style="list-style-type: none"> <li>• Dollars subcontracted from the inception of the contract to the report date (Mar 31/Sep 30)</li> <li>• May show negative dollars</li> </ul>
<b>Correct how?</b>	<ul style="list-style-type: none"> <li>• Contractor may make changes or corrections to previously submitted reports when reviewer either “Reopens” or “Rejects” the report</li> </ul>
<b>Who reviews? When?</b>	<ul style="list-style-type: none"> <li>• CO is responsible for “acknowledging receipt” or “rejecting” the ISR submitted by the prime contractor</li> <li>• Upper-tier contractor is responsible for reviewing their next lower-tier subcontractors' ISRs/SF 294s</li> <li>• By Apr 30 and Oct 30 of each year</li> </ul>
<b>Not required when?</b>	<ul style="list-style-type: none"> <li>• Not required from contractors with commercial subcontracting plans or DoD comprehensive subcontracting plan</li> </ul>
<b>Reviewed how?</b>	<ul style="list-style-type: none"> <li>• Person responsible for reviewing report should ensure the report is complete and correct; that the contractor is making noticeable progress towards established goals in the subcontracting plan; and provides explanation and mitigation plan when not achieving those goals</li> </ul>

**Guide to Preparing and Reviewing an ISR for an Individual Subcontracting Plan**

Item	Section	Preparing ISR	Reviewing ISR
<b>A</b>	DUNS #	Provided by FPDS.	If incorrect: <ul style="list-style-type: none"> <li>• Check the CAR in FPDS.</li> <li>• Use agency process to correct in FPDS.</li> </ul>
<b>B</b>	Verify Data	Contractor verifies information by selecting “yes.” If “no” is selected, the contractor should contact the contracting officer to correct the problem.	Follow up with contractor if “no” is selected.
<b>C</b>	Corporation, Company, or Subdivision Covered	Provided by FPDS.	<b>NOTE:</b> The contractor cannot change this information. If incorrect: <ul style="list-style-type: none"> <li>• Check the CAR in FPDS.</li> <li>• Use agency process to correct FPDS.</li> </ul>
<b>D</b>	Date Signed	Provided by eSRS.	No Action Required.
<b>E</b>	Contract Information	Provided by FPDS <b><u>if available:</u></b> <ul style="list-style-type: none"> <li>• Agency Awarding Contract</li> <li>• Contracting Office Agency ID</li> <li>• Contracting Office Agency Name</li> <li>• Contracting Office ID</li> <li>• Contracting Office Name</li> <li>• Funding Agency ID</li> <li>• Funding Agency Name</li> <li>• Funding Office ID</li> <li>• Funding Office Name</li> <li>• Prime Contract Number</li> <li>• Product or Service Code</li> <li>• Dollars Obligated</li> <li>• Current Contract Value</li> <li>• Ultimate Contract Value</li> </ul>	<b>NOTE:</b> The contractor cannot change this information. If incorrect: <ul style="list-style-type: none"> <li>• Check the CAR in FPDS.</li> <li>• Use agency process to correct FPDS.</li> </ul> <b>NOTE:</b> The ISR is associated with a contracting office, not with the specific contracting officer who awarded the contract. As a result, a contracting officer registered at the contracting office level will see all of the submitted ISRs for that office. However, a contracting officer is only responsible for the ISRs for contracts that they awarded.
<b>F</b>	Contract administered by other than CO	Provided by Contractor	No – CO administers contract Yes – Contract administered by other than CO
<b>G</b>	Contact Information	Provided by eSRS, based on registration information; contractor inputs telephone number and email address.	No action required by reviewer.

Item	Section	Preparing ISR	Reviewing ISR
H	Reporting Period from Inception of Contract Thru	Contractor selects “Mar 31” or “Sep 30” and the “year” from drop-down menu.	If incorrect: <b>REJECT</b> ISR and provide explanation so that contractor knows what to correct.
I	Type of Report	Contractor selects “Regular” or “Final.”	If incorrect: <b>REJECT</b> ISR and provide explanation so that contractor knows what to correct.
J	Agency Awarding Contract	Provided by FPDS; contractor CANNOT select.	<p>Always Item #4 in the second section of the ISR.</p> <p><b>NOTE:</b> eSRS uses this data element to determine “Target Agency”, which may not be the procuring/awarding contracting agency/organization. eSRS the ISR. This is often an issue for DoD when the administering contracting agency / organization issues last modification prior to contractor preparing the ISR. As a result, the procuring/awarding contracting official may not be able to see and/or take action on the ISR, because the contracting official is not registered at the other organization.</p> <p>In this case, the contracting official must contact the department/agency eSRS Agency Coordinator or the Subcontracting Program Manager for assistance. The eSRS Agency Coordinator may need to create an additional role at a different level for the contracting official.</p> <p>This is presently a system issue of which GSA, the agency overseeing eSRS, is aware and working with DoD to resolve.</p>

Item	Section	Preparing ISR	Reviewing ISR
<b>K</b>	Report Submitted As	Contractor selects “Prime Contractor” or “Subcontractor.”	<b>NOTE:</b> Government reviews ISRs from prime contractor only. The upper-tier contractor reviews next lower-tier subcontractors’ ISRs.
<b>L</b>	Subcontract Awards	<p>Contractor indicates if Indirect Subcontracting Dollars are or are not included.</p> <p><b>Current Goal (Whole Dollars and Percentage of total Subcontract Awards)</b> Contractor inputs based on approved subcontracting plan. Goals are not required for large business, HBCU/MI, ANC or Indian Tribes.</p> <p>System does not calculate percentages; system only validates that the dollars for any of the socioeconomic categories cannot be greater than the dollars for small business included in Line Item 2(a).</p> <p><b>Actual Cumulative (Whole Dollars and Percentage of Total Subcontract Awards)</b> Contractor inputs dollars. System calculates percentages based on total dollars in Line Item 2(C) and validates that the dollars for any of the socioeconomic categories cannot be greater than the dollars for small business included in Line Item 2(a).</p> <p><b>NOTE:</b> This is not based on the dollars under “Current Goal.”</p>	<p>If not the same as in the subcontracting plan: <b>REJECT</b> ISR and provide explanation so that contractor knows what to correct.</p> <p><b>NOTE:</b> After the first report, the dollars in each subsequent report should be <math>\geq</math> previous report; IF NOT, WHY NOT? Discuss with contractor to determine whether to accept or reject the ISR. Failure to meet goals is not a reason for rejecting ISR. Contractor may input a negative number on the ISR. eSRS calculates “Percentage of Current Contract Value” only if the data is “pulled” from FPDS. However, this is never correct for “D” Type contracts (IDIQ). Check ISR to see if “Current Contract Value” data was “pulled” from FPDS. Contractor has no control over this information.</p>
<b>M</b>	Which method do you use to collect subcontracting data for this report?	Contractor selects one of three options: “award,” “invoiced,” or “other” (“other” is a text field).	The contractor should be consistent with whichever option is selected; IF NOT, WHY NOT? Discuss with contractor to determine whether to accept or reject the ISR.

Item	Section	Preparing ISR	Reviewing ISR
<b>N</b>	Certification	Contractor certifies that the data being submitted on the report is accurate and that the dollars and percentages reported do not include lower-tier subcontracts (except as set forth for ANC and Indian Tribes).	If contractor does not certify: <b>REJECT</b> ISR and provide explanation so that contractor knows what to correct.
<b>O</b>	Remarks	<p>Contractor provides explanation for zero in any small business category or failure to meet the dollar or percentage goals in the individual subcontracting plan. The contractor should explain why and provide a plan of action or comments that would be helpful to the person reviewing the report.</p> <p><b>NOTE:</b> There are no goals for large businesses, HBCU/MI, ANC or Indian Tribe businesses.</p> <p>Mentor Protégé-Mentor may receive sub-k credit, on dollar for dollar basis by counting protégé developmental assistance, for approved sub-k plans.</p>	<p>If no comment/explanation or plan of action is provided: <b>REJECT</b> ISR and provide explanation so contractor knows what to correct.</p> <p><b>NOTE:</b> The contractor's explanation and mitigation plan should demonstrate contractor's good faith effort in meeting the subcontracting goals. The contractor's effort or lack of effort should be assessed annually in CPARS.</p> <p>Mentor Protégé-Prime contractors will show credit in the eSRS for developmental assistance provided to small business subcontractor protégés.</p>
<b>P</b>	Contractor's Subcontracting Plan Administrator	Contractor provides name, title and phone number of the company official who administers the contractor's Small Business Subcontracting Program.	This person is an employee of the contractor and not a Government person. If contractor does not provide correct person: <b>REJECT</b> ISR and provide explanation so that contractor knows what to correct.
<b>Q</b>	Email address of Government Employee(s) and/or Other Person(s) to be Notified That You Have Submitted this Report	Contractor provides e-mail address of Government employee(s) and/or other person(s) to be notified about the ISR submission. eSRS will send a notification to listed parties advising that an ISR was submitted.	<p>No action required by reviewer.</p> <p><b>NOTE:</b> Reports should not be rejected because a contracting official's email address is not included in the report. This does not mean that those notified have the responsibility to review the report.</p>

## Other Issues

### 1. Next-tier subcontractors' ISRs

- a. Subcontractor must have correct email address of upper-tier contractor's POC who is responsible for reviewing the ISR.
- b. If email address is incorrect, ISR will remain in "pending" status in eSRS, as upper-tier contractor is not aware of report.
- c. Only government reviewer can see these ISRs in eSRS.
- d. Reviewer should assist upper-tier contractor by providing e-mail address to which next-tier contractor submitted ISR.
- e. Federal Services Desk for eSRS (<https://www.fsd.gov/fsd-gov/home.do>) can assist upper-tier contractors with access to reports which were inadvertently sent to someone not responsible for reviewing the reports.

### 2. Reviewing ISRs

- a. Accomplishing the "acknowledge receipt" function is not considered acceptance of the reported information.
- b. If reviewer "acknowledges receipt" of the report and later determines the report is incorrect, the reviewer may then "Reopen" or "Reject" the report.
- c. Reviewer must provide an explanation for the reopened or rejected report so that the contractor knows what to correct.

### 3. For all reports submitted after the Apr and Oct reporting period end dates, the "acknowledge receipt/reject" functions should be completed within 30 days of a contractor's submission

## Appendix C

### Guide to Preparing and Reviewing a Summary Subcontract Report (SSR) for an Individual Subcontracting Plan

<b>SUBCONTRACTING PROGRAM</b> <i>Guide to Preparing and Reviewing a Summary Subcontract Report (SSR) for an Individual Subcontracting Plan</i>		
<b>Regulatory Requirements</b>		
<b>Authority:</b>	<ul style="list-style-type: none"> <li>Section 8(d) Small Business Act – 15 USC 637(d)</li> </ul>	<ul style="list-style-type: none"> <li>Specifies that small businesses will have maximum practicable opportunity to participate in contract performance consistent with efficient performance</li> <li>Requires the agency to collect data on the extent to which the contractor meets the goals of the subcontracting plan</li> </ul>
	<ul style="list-style-type: none"> <li>Section 15(g) Small Business Act – 15 USC 644(g)</li> </ul>	<ul style="list-style-type: none"> <li>Specifies government-wide goals for contracts and subcontracts awarded to small business concerns</li> <li>Includes reporting on subcontracting</li> </ul>
<b>Regulations:</b>	<ul style="list-style-type: none"> <li>FAR 19.7</li> <li>FAR 52.219-9, Small Business Subcontracting Plan</li> </ul>	<ul style="list-style-type: none"> <li>Subcontracting plan requirement</li> <li>Upper-tier contractor flows down requirements for subcontracting plan</li> <li>Comply in good faith with subcontracting plan requirements</li> <li>Prime contractors and subcontractors submit SSRs in Federal Electronic Subcontracting Reporting System (eSRS)</li> <li>Authority to acknowledge receipt and approve/reject the report resides with OSD BU</li> </ul>

Summary Subcontract Report (SSR) for an Individual Subcontracting Plan	
<b>Submit when?</b>	<ul style="list-style-type: none"> <li>Annually, submit one consolidated SSR within 30 days of the government's fiscal year end (Sep 30), by Oct 30</li> </ul>
<b>Submit where?</b>	<ul style="list-style-type: none"> <li>In eSRS at <a href="https://www.esrs.gov/">https://www.esrs.gov/</a></li> </ul>
<b>Includes what?</b>	<ul style="list-style-type: none"> <li>SSR may be submitted on a corporate, company or division (e.g., plant or segment operating as a separate profit center) basis, unless otherwise directed by the agency</li> <li>May include multiple DUNS numbers under the overall corporate or "parent" DUNS</li> <li>Encompasses <b>ALL</b> subcontracting under prime contracts and subcontracts, regardless of dollar value, including contracts with no subcontracting plan requirement and classified contracts</li> <li>Cannot show negative dollars</li> </ul>
<b>Correct how?</b>	<ul style="list-style-type: none"> <li>Contractor may make changes or corrections to previously submitted reports when reviewer either "Reopens" or "Rejects" the report</li> </ul>
<b>Who reviews? When?</b>	<ul style="list-style-type: none"> <li>OSDBU</li> <li>By Oct 30 each year</li> </ul>
<b>Review how?</b>	<ul style="list-style-type: none"> <li>Person responsible for reviewing the report should ensure the report is complete and correct; includes a reasonable explanation for zero dollars and a plan for mitigating during next reporting cycle</li> </ul>

Guide to Preparing and Reviewing an SSR for an Individual Subcontracting Plan			
Item	Section	Preparing SSR	Reviewing SSR
<b>A</b>	Type of Plan	Contractor selects "Individual Plan" as the type of subcontracting plan that requires him to submit this SSR.	No action required by reviewer, unless contractor selected incorrect type subcontracting plan. <b>REJECT</b> the SSR if contractor did not select correct type plan and provide explanation so contractor knows what to do.
<b>B</b>	DUNS number	Contractor inputs DUNS number, which auto fills contractor's physical and mailing addresses.	No action required by reviewer. <b>NOTE:</b> This DUNS number may not match DUNS number on contracts. Contractor may choose to provide "parent," "corporate," division DUNS number.
<b>C</b>	Date Submitted	Contractor selects date from calendar.	No action required by reviewer.
<b>D</b>	Contact Information	Populated by eSRS based on contractor's registration information.	No action required by reviewer.

Item	Section	Preparing SSR	Reviewing SSR
<b>E</b>	Reporting Period	Contractor selects “Oct 1- Sep 30” and the “year”; eSRS also allows contractor to select “Oct 1 – Mar 31.”	Contractor should select twelve-month period (Oct 1 – Sep 30), NOT the six- month period (Oct 1 – Mar 31). If incorrect: <b>REJECT</b> SSR and provide explanation so contractor knows what to do.
<b>F</b>	Agency to Which the Report is Being Submitted	Contractor selects DHS	If contractor did not select DHS <b>REJECT</b> SSR; provide explanation so that contractor knows what to do. <b>NOTE:</b> Contractors submit a consolidated SSR to DHS
<b>G</b>	Report Submitted As	Contractor selects: “Prime Contractor,” “Subcontractor,” or “Both.”	No action required by reviewer.
<b>H</b>	Contractor’s Major Products or Service Lines	Contractor provides at least one major product/service and associated NAICS code.	No action required by reviewer.
<b>I</b>	Cumulative Fiscal Year Subcontract Awards	Contractor inputs whole dollars; system calculates percentages based on total dollars entered in Line Item 1(c) and validates that the dollars for any of the socioeconomic categories cannot be greater than the dollars for small business in Line Item 1(a).	If SSR contains negative numbers: <b>REJECT</b> SSR; provide explanation so that contractor knows what to do. <b>NOTE:</b> Contractor should NOT input a negative number on the SSR.
<b>J</b>	Remarks	Contractor provides explanation for zero dollars in any small business category. The contractor should explain why and provide a plan of action or comments that would be helpful to the person reviewing the report. <b>NOTE:</b> There are no goals for large businesses, HBCU/MI, ANC or Indian Tribe businesses.	If no comment/explanation or plan of action is provided for categories where contractor entered zero: <b>REJECT</b> SSR and provide explanation so contractor knows what to do. <b>NOTE:</b> The contractor’s explanation and mitigation plan should demonstrate its good faith effort in meeting the subcontracting goals. The contractor’s effort or lack of effort should be assessed annually in CPARS.

Item	Section	Preparing SSR	Reviewing SSR
<b>K</b>	Contractor's Official Who Administers Subcontracting Program	Contractor provides name, title and phone number of the company official who administers the contractor's Small Business Subcontracting Program.	This person is an employee of the contractor and not a Government person. If contractor does not provide correct person: <b>REJECT</b> SSR and provide explanation so that contractor knows what to do.
<b>L</b>	Certification	Contractor certifies that the data being submitted on the report is accurate and that the dollars and percentages reported do not include lower-tier subcontracts, except as set forth for ANC and Indian Tribes.	If contractor does not certify: <b>REJECT</b> SSR and provide explanation so contractor knows what to do.
<b>M</b>	Chief Executive Officer (CEO) and date certified	Contractor provides the full name and title of the CEO or the most senior executive for the company submitting this report; no delegation of authority is accepted. Contractor selects date from pull-down calendar.	No action required by reviewer, unless Reviewer has information indicating that the information provided is inaccurate.
<b>N</b>	CEO Approval	Contractor indicates whether or not the individual who is listed as the CEO on the report will sign a paper print-out of this report and keep it on file.	If no one certifies: <b>REJECT</b> SSR and provide explanation so contractor knows what to do.
<b>O</b>	Email address of Government Employee(s) and/or Other Person(s) to be Notified that You Have Submitted this Report	Contractor provides e-mail address of Government employee(s) and/or other person(s) to be notified about the SSR submission. eSRS will send a notification to listed parties advising that an SSR was submitted.	No action required by reviewer. <b>NOTE:</b> Reports should not be rejected because a contracting official's email address is not included in the report.  This does not mean that those notified have the responsibility to review the report.

## Other Issues

1. Reviewing SSRs
  - a. Accomplishing the “acknowledge receipt” function is not considered acceptance of the reported information.
  - b. If reviewer “acknowledges receipt” of the report and later determines the report is incorrect, the reviewer may then “Reopen” or “Reject” the report.
  - c. Reviewer must provide an explanation for the reopened or rejected report so that the contractor knows what to correct.
2. For all reports submitted after the Apr and Oct reporting period end dates, the “acknowledge receipt/reject” functions should be completed within 30 days of a contractor’s submission.

**NOTE:** Passwords for all registrations in eSRS must be changed every 90 days. If reset is required, contact the Federal Service Desk for assistance at: <https://www.fsd.gov/fsd-gov/home.do>; 1-866-606-8220 or internationally; 334-206-7828.

## Appendix D

### Guide to Preparing and Reviewing a Summary Subcontract Report (SSR) for a Commercial Subcontracting Plan

<b>SUBCONTRACTING PROGRAM</b> <i>Guide to Preparing and Reviewing a Summary Subcontracting Report (SSR) for a Commercial Subcontract Plan</i>		
Regulatory Requirements		
<b>Authority:</b>	<ul style="list-style-type: none"> <li>Section 8(d) Small Business Act – 15 USC 637(d)</li> </ul>	<ul style="list-style-type: none"> <li>Specifies that small businesses will have maximum practicable opportunity to participate in contract performance consistent with efficient performance</li> <li>Requires the agency to collect data on the extent to which the contractor meets the goals of the subcontracting plan</li> </ul>
	<ul style="list-style-type: none"> <li>Section 15(g) Small Business Act – 15 USC 644(g)</li> </ul>	<ul style="list-style-type: none"> <li>Specifies government-wide goals for contracts and subcontracts awarded to small business concerns</li> <li>Includes reporting on subcontracting</li> </ul>
<b>Regulations:</b>	<ul style="list-style-type: none"> <li>FAR 19.7</li> <li>FAR 52.219-9, Small Business Subcontracting Plan</li> <li>FAR 52.212-5 Contract Terms/Conditions Required to Implement Statutes or Executive Orders – Commercial Items (Jan 2017)</li> </ul>	<ul style="list-style-type: none"> <li>Subcontracting plan requirement</li> <li>Comply in good faith with subcontract plan requirements</li> <li>Contractors with government approved commercial subcontracting plan on a prime contract submit SSR in Federal Electronic Subcontracting Reporting System (eSRS)</li> <li>Authority to acknowledge receipt and approve / reject the report for resides with the Procuring Contracting Officer (CO) who approved the commercial subcontracting plan</li> </ul>

Summary Subcontract Report (SSR) for a Commercial Subcontracting Plan	
<b>Submit when?</b>	<ul style="list-style-type: none"> <li>Annually, submit one consolidated SSR within 30 days of the government's fiscal year end (Sep 30), by Oct 30</li> </ul>
<b>Submit where?</b>	<ul style="list-style-type: none"> <li>In eSRS at <a href="https://www.esrs.gov/">https://www.esrs.gov/</a></li> <li>To the contracting organization of the contracting official who approved the commercial subcontracting plan</li> </ul>
<b>Includes what?</b>	<ul style="list-style-type: none"> <li>Report is based on total subcontract awards for both Federal <b>AND</b> non-Federal Government business, rather than solely Federal Government business</li> <li>Report includes all subcontract awards under all contracts covered by contractor's commercial plan in effect during the Government's fiscal year</li> <li>If performing work for more than one executive agency, Contractor must specify a percentage of total dollars attributable to each agency from which contracts were received; percentages should be small, as this is based on total subcontracting for both Federal <b>AND</b> non-Federal Government business and applies to entire production of commercial items or services sold</li> <li>Cannot show negative numbers</li> </ul>
<b>Correct how?</b>	<ul style="list-style-type: none"> <li>Contractor may make changes or corrections to previously submitted reports when reviewer either "Reopens" or "Rejects" the report</li> </ul>
<b>Who reviews? When?</b>	<ul style="list-style-type: none"> <li>CO who approved the commercial subcontracting plan</li> <li>By Oct 30<sup>th</sup> of each year</li> </ul>
<b>Review how?</b>	<ul style="list-style-type: none"> <li>CO must determine if "Total Dollars" reported represent subcontracting for both Federal Government <b>AND</b> non-Federal Government business.</li> <li>CO should ensure report is complete and correct; includes reasonable explanation for zero dollars and a plan for mitigating during next reporting cycle.</li> </ul>

**Guide to Preparing and Reviewing an SSR for a Commercial Subcontracting Plan**

Item	Section	Preparing SSR	Reviewing SSR
<b>A</b>	Type of Plan	Contractor selects “Commercial Plan” as the type of subcontracting plan that requires submission of this SSR.	No action required by reviewer, unless contractor selected incorrect type subcontract plan. <b>REJECT</b> the SSR if not correct type plan.
<b>B</b>	DUNS number	Contractor inputs DUNS number, which auto fills contractor’s physical and mailing addresses.	No action required by reviewer. <b>NOTE:</b> This DUNS number may not match DUNS number on contracts. Contractor may choose to provide “parent,” “corporate,” division DUNS number.
<b>C</b>	Date Submitted	Contractor selects date from calendar.	No action required by reviewer.
<b>D</b>	Contact Information	Populated by eSRS based on contractor’s registration information.	No action required by reviewer.
<b>E</b>	Reporting Period	Contractor selects government Fiscal Year; eSRS populates period.	If incorrect: <b>REJECT</b> SSR and provide explanation so contractor knows what to correct.
<b>F</b>	Report Submitted As	Contractor selects “Prime Contractor,” “Subcontractor,” or “Both.”	If the contractor selects “Subcontractor”: <b>REJECT</b> the SSR and provide explanation so that contractor knows what to correct. <b>NOTE:</b> A contractor must have at least one prime contract in order to have a commercial subcontracting plan approved by a Contracting Official; a subcontractor (only) cannot have a commercial subcontracting plan; however, eSRS allows a contractor to select “Commercial Plan” and “Subcontractor” when submitting the SSR. <b>NOTE:</b> Construction contractors inadvertently select “Commercial Plan” because they are thinking it includes construction of commercial properties.

Item	Section	Preparing SSR	Reviewing SSR
<b>G</b>	Contractor's Major Products or Service Lines	Contractor provides at least one major product/service and the associated NAICS code.	<p>If the contractor indicates construction and related maintenance repair or a NAICS code beginning with 23:  <b>REJECT</b> the SSR and provide explanation so that contractor knows what to correct; most likely, the contractor inadvertently selected "Commercial Plan" when they should have selected "Individual Plan".  <b>NOTE:</b> Construction and related maintenance-repair-type work are not acceptable for commercial subcontracting plans (any NAICS code beginning with 23).</p>
<b>H</b>	Cumulative Fiscal Year Subcontract Awards	Contractor inputs whole dollars; system calculates percentages based on total dollars entered in Line Item 1© and validates that the dollars for any of the socioeconomic categories cannot be greater than the dollars for small business in Line Item 1(a).	<p>If totals represent subcontracting dollars spent exclusively on Government or DoD contracts:  <b>REJECT</b> the SSR and provide explanation so that contractor knows what to do.  <b>NOTE:</b> The dollars represent the total amount of subcontract awards spent (performed in the United States and its outlying areas) for the items/services under the approved commercial subcontracting plan. These totals represent subcontracting for both Federal Government AND non-Federal Government business, rather than solely to Federal Government contracts.  If SSR contains negative numbers:  <b>REJECT</b> and provide an explanation so contractor knows what to do.  <b>NOTE:</b> Contractor should NOT input a negative number on the SSR.</p>

Item	Section	Preparing SSR	Reviewing SSR
I	Specify Agencies to Which You are Submitting this Report and Percentages of Dollars Attributable to Each	Contractor selects the Federal agencies and/or contracting organizations which awarded prime contracts covered by the contractor's commercial subcontracting plan. For each identified agency/organization, the contractor enters a number which represents the percentage of the total subcontracting dollars attributable to each agency/organization.	<p>Contractor cannot have 100 percent for:</p> <ul style="list-style-type: none"> <li>• Federal Government as a whole</li> <li>• Any single Government agency</li> <li>• Or any combination thereof</li> </ul> <p>If so, <b>REJECT</b> the SSR and provide explanation so that contractor knows what to correct.</p> <p><b>NOTE:</b> Any figure between 50 percent and 99 percent is suspect; one would think that the portion of subcontracting dollars for the Federal Government should be quite small in comparison to the overall subcontracting dollars (on the entire product line or service performed in the United States and its outlying areas) and even smaller to a specific Federal agency; however, this is just a good guideline to follow and is not set in stone; verify with the contractor.</p>
J	Approver	Contractor checks the contracting organization responsible for accepting and rejecting this report.	<p>If the contractor selects DHS or the top level of a DHS department/agency and not a contracting office organization: <b>REJECT</b> SSR and provide explanation so that contractor knows what to correct.</p> <p><b>NOTE:</b> The CO who approved the contractor's commercial subcontract plan is responsible for reviewing and approving the related SSR.</p> <p><b>NOTE:</b> The CO who approved the commercial subcontracting plan should send an email to other agencies listed with percentages attributable, and request justifications to reject the report; otherwise Reviewer should move forward and approve or reject the report.</p> <p><b>NOTE:</b> In order to "see" the SSR in eSRS, the approver must be registered in eSRS at the contracting office level. The contractor must select the same contracting office level when identifying the office of the contracting official who approved the commercial subcontracting plan.</p>

Item	Section	Preparing SSR	Reviewing SSR
<b>K</b>	Remarks	<p>Contractor provides explanation for zero dollars in any small business category or failed to meet the dollar or percentage goals in the commercial subcontracting plan.</p> <p>The contractor should explain why and provide a plan of action or comments that would be helpful to the person reviewing the report.</p> <p><b>NOTE:</b> There are no goals for large businesses, HBCU/MI, ANC or Indian Tribe businesses.</p>	<p>If no comment/explanation or plan of action is provided for categories where contractor entered zero dollars or did not meet goal:</p> <p><b>REJECT</b> SSR and provide explanation so that contractor knows what to correct.</p> <p><b>NOTE:</b> The contractor's explanation and mitigation plan should demonstrate its good faith effort in meeting the subcontracting goals. The contractor's effort or lack of effort should be assessed annually in CPARS.</p>
<b>L</b>	Contractor's Official Who Administers Subcontracting Program	Contractor provides name, title and phone number of company official who administers the contractor Small Business Subcontracting Program.	<p>This person is an employee of the contractor and not a Government person. If contractor does not provide correct person:</p> <p><b>REJECT</b> SSR and provide explanation so that contractor knows what to do.</p>
<b>M</b>	Certification	Contractor certifies that the data being submitted on the report is accurate and that the dollars and percentages reported do not include lower-tier subcontracts, except as set forth for ANC and Indian Tribes.	<p>If contractor does not certify:</p> <p><b>REJECT</b> the SSR and provide explanation so that contractor knows what to correct.</p>
<b>N</b>	Chief Executive Officer (CEO) and date certified	Contractor provides the full name and title of the CEO or the most senior executive for the company submitting the report; no delegation of authority is accepted. Contractor selects date from pull-down calendar.	No action required by reviewer, unless reviewer has information indicating that the information provided is inaccurate
<b>O</b>	CEO Approval	Contractor indicates whether or not the individual who is listed as the CEO on the report will sign a paper print-out of the report and keep it on file.	<p>If no one certifies:</p> <p><b>REJECT</b> SSR and provide explanation so that contractor knows what to correct.</p>

Item	Section	Preparing SSR	Reviewing SSR
<b>P</b>	Email address of Government Employee(s) and/or Other Person(s) to be Notified that you Have Submitted this Report	Contractor provides e-mail address of Government employee(s) and/or other person(s) to be notified about the submitted SSR. eSRS will send a notification to listed parties advising that an SSR was submitted.	No action required by reviewer. <b>NOTE:</b> Reports should not be rejected because a contracting official's email address is not included in the report. This does not mean that those notified have the responsibility to review the report.

Other Issues	
1. Reviewing SSRs	<ul style="list-style-type: none"> <li>a. Accomplishing the “acknowledge receipt” function is not considered acceptance of the reported information.</li> <li>b. If reviewer “acknowledges receipt” of the report and later determines the report is incorrect, the reviewer may then “Reopen” or “Reject” the report.</li> <li>c. Reviewer must provide an explanation for the reopened or rejected report so that the contractor knows what to correct.</li> </ul>
2. For all reports submitted after the Apr and Oct reporting period end dates, the “acknowledge receipt/reject” functions should be completed within 30 days of a contractor’s submission.	

**NOTE:** Passwords for all registrations in eSRS must be changed every 90 days. If reset is required, contact the Federal Service Desk for assistance at: <https://www.fsd.gov/fsd-gov/home.do>; 1-866-606-8220 or internationally; 334-206-7828.