



DOD SUBCONTRACTING PROGRAM

The Individual Subcontracting Report (ISR):

Required by Individual Subcontract Plan (May 2016)

Regulatory Requirements

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| Authority: | <ul style="list-style-type: none"> Section 8(d) Small Business Act – 15 USC 637(d) | <ul style="list-style-type: none"> Specifies that small businesses will have maximum practicable opportunity to participate in contract performance consistent with efficient performance |
| | <ul style="list-style-type: none"> Section 15(g) Small Business Act – 15 USC 644(g) | <ul style="list-style-type: none"> Specifies government-wide goals for contracts and subcontracts awarded to small business concerns. Includes reporting on subcontracting. |
| Regulations: | <ul style="list-style-type: none"> FAR 19.708/DFARS 219.708, Clauses FAR 52.219-9, Small Business Subcontracting Plan, and Alternate III FAR 52.219-9, CLASS DEVIATION 2009-O0006 DFARS 252.219-7003, Small Business Subcontracting Plan DFARS 252.219-7004, Small Business Subcontracting Plan (Test Program) | <ul style="list-style-type: none"> SF 294 in lieu of ISR for contracts not reported in FPDS SF 294 in lieu of ISR for orders under BOA's & BPA's Subcontracting Plan reporting and flow-down requirements Comply in good faith with subcontract plan requirements |

Individual Subcontract Report (ISR) or SF 294, when Required

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| When is the ISR/SF 294 Submitted? | <ul style="list-style-type: none"> Submitted semiannually during contract performance. Due 30 days after the end of each reporting period, March 31 and September 30 (April 30 and October 30 respectively). Final ISR/SF 294 is required within 30 days of contractor's completion of subcontract obligations. |
| Where is the ISR/SF 294 submitted? | <ul style="list-style-type: none"> ISR -- Federal Electronic Subcontracting Reporting System (eSRS) https://www.esrs.gov/. SF 294 -- to Procuring Contracting Official. |
| What is Included in the ISR/SF 294 | <ul style="list-style-type: none"> Dollars subcontracted from the inception of the contract to the report date (March 31/Sept 30). Can show negative dollars. |
| Can report be corrected? | <ul style="list-style-type: none"> Contractor can make changes or corrections to previously submitted reports when reviewer either "Reopens" or "Rejects" report. |
| Who reviews the ISR/SF 294? | <ul style="list-style-type: none"> The Procuring Contracting Official is responsible for "acknowledging receipt" or "rejecting" the ISR submitted by the prime contractor, even if the contract administration has been delegated to another organization, such as DCMA. Upper-tier contractor is responsible for reviewing their next lower-tier subcontractors ISRs/SF 294s. |
| When is the ISR/SF 294 Not Required? | <ul style="list-style-type: none"> Not required from contractors with Commercial Subcontracting Plans or DoD Comprehensive Subcontracting Plan. |
| How is the ISR Reviewed? | <ul style="list-style-type: none"> The person responsible for reviewing the report should ensure the report is reasonable, complete and correct. If this person "acknowledges receipt" of the report and later determines the report is incorrect, he/she can then "Reopen" or "Reject" the report. However, they should provide the contractor with an explanation for the reopened or rejected report so that the contractor knows what to do. |



The following table leads you through the ISR, with a description and comment about each section, including action, if necessary.

| Checklist for Preparing (Industry) and Reviewing (Government) ISR Required by Individual Subcontract Plan (May, 2016) | | | |
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| Item | Section | Description | Comment |
| A | DUNS # | Pulled from FPDS. | If incorrect: <ul style="list-style-type: none"> • Check the CAR in FPDS. • Use agency process to correct in FPDS. |
| 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. |
| C | Corporation, Company or Subdivision Covered | Pulled from FPDS. | <u>NOTE: The contractor cannot change this information.</u> If incorrect: <ul style="list-style-type: none"> • Check the CAR in FPDS. • Use agency process to correct FPDS. |
| D | Date Signed | Provided automatically by system | No Action Required. |
| E | Contract Information | This information is "pulled" from FPDS <u>if available:</u> <ul style="list-style-type: none"> • Agency Awarding Contract • Contracting Office Agency ID • Contractive Office Agency Name • Contracting Office ID • Contracting Office Name • Funding Agency ID • Funding Agency Name • Funding Office ID • Funding Office Name • Prime Contract Number • Product or Service Code • Dollars obligated • Current Contract Value • Ultimate Contract Value | <u>NOTE: The contractor cannot change this information.</u> If incorrect: <ul style="list-style-type: none"> • Check the CAR in FPDS. • Use agency process to correct FPDS. |
| F | Is your contract administered by an office other than the Contracting Office that awarded the contracts? | <ul style="list-style-type: none"> • If the contractor answers "yes," then contractor must select "DCMA", "ONR" or "Other Administering Office". • If "DCMA" is selected, breakout menu includes Dept of Defense (9700)/DCMA (9763)/CSP Team CSP Division. • If "ONR" is selected, breakout menu includes Dept of Defense (9700)/Dept of Navy (1700)/ONR. • If "Other Administering Office" is selected, breakout menus include all of the DoD departments, agencies and contracting organizations under each. | Do NOT reject the report based on this information. <u>NOTE: For DoD, when contractor selects "Yes" and identifies administering contracting office, this may impact the ability of the procuring contracting official to see and/or take action on the ISR.</u> <u>It is recommended that the contractor select "No" since the administering contracting office is not responsible for taking action on the report.</u> |

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| G | Contact Information | System automatically populated based on registration information; contractor inputs telephone number and email address. | No Action Required. |
| H | Reporting Period from Inception of Contract Thru | Contractor selects March 31 or September 30 and the "year" from drop-down menu. | If incorrect: REJECT ISR and provide explanation so that contractor knows what to correct. |
| I | Type of Report | Contractor selects "Regular" or "Final". | If incorrect: REJECT ISR and provide explanation so that contractor knows what to correct. |
| J | Agency Awarding Contract | Pulled from FPDS; contractor CANNOT select. | Always Item #4 in the second section of the ISR. NOTE: eSRS uses this data element to determine "Target Agency", which may not be the procuring/awarding contracting agency/organization. eSRS uses "Target Agency" to determine where to place the ISR. This is often an issue 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. 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. |
| K | Report Submitted As | Contractor selects "Prime Contractor" or "Subcontractor". | NOTE: Government reviews ISRs from prime contractor only. NOTE: The upper-tier contractor reviews their lower-tier contractors' ISRs. |

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| L | Subcontract Awards | Contractor indicates if Indirect Subcontracting Dollars are or are not included. | If not the same as in the subcontracting plan: REJECT ISR and provide explanation so that contractor knows what to correct. |
| | | Current Goal (Whole Dollars and Percentage of total Subcontract Awards) <ul style="list-style-type: none"> • Contractor inputs based on approved subcontracting plan. • No goals for large business, HBCU/MI, or ANC and Indian Tribes. • 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). | If not the same as in the subcontracting plan: REJECT ISR and provide explanation so that contractor knows what to correct. |
| | | Actual Cumulative (Whole Dollars and Percentage of Total Subcontract Awards) <ul style="list-style-type: none"> • 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). • NOTE: This is not based on the dollars under "Current Goal". | <ul style="list-style-type: none"> • After the first report, the dollars in each subsequent report should be \geq 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. <p>NOTE: 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> |
| M | 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). | <ul style="list-style-type: none"> • The contractor should be consistent with whichever option he selects; IF NOT, WHY NOT? Discuss with contractor to determine whether to accept or reject the ISR. |
| N | Certification | This is a testament 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: REJECT ISR and provide explanation so that contractor knows what to correct. |
| O | Remarks | If contractor entered zero in any small business category or failed to meet the dollar or percentage goals in the Individual Subcontracting Plan, the contractor should use this section to explain why and provide a plan of action or comments that would be helpful to the person reviewing the report. | If no comment/explanation or plan of action is provided: REJECT ISR and provide explanation so contractor knows what to do. NOTE: 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. |

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| P | 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. | <p>This person is an employee of the contractor and not a Government person. If contractor does not provide correct person:</p> <p>REJECT ISR and provide explanation so that contractor knows what to do</p> <p>.</p> |
| Q | 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 them that an ISR was submitted. | <p>No Action Required by Reviewer.</p> <p>NOTE: Reports should not be rejected because a contracting official's email address is not included in the report.</p> <p>NOTE: This does not mean that those notified have the responsibility to review the report.</p> |
| R | Other Issues | Prime contractor should have no pending lower-tier ISRs. | <p>If contractor has pending lower-tier reports, notify contractor that their lower-tier ISRs must be approved.</p> <p>NOTE: Contractor may not be aware of pending lower-tier ISRs if they were submitted to incorrect e-mail addresses. Only government can see these ISRs. You need to assist the upper-tier contractor by providing the e-mail address to which lower-tier contractor submitted the ISR</p> |

NOTE: Passwords for all registrations in eSRS must be changed every 90 days. Otherwise, you will need to contact the Federal Services Desk for assistance at the following: fsd.gov; toll free: 1-866-606-8220 or internationally: 334-206-7828.